



# Shire of Pingelly

## Attachments

Ordinary Council Meeting  
15 April 2020

# **Attachment 14.1**



**Department of Planning,  
Lands and Heritage**

SHIRE OF PINGELLY	
FILE	A9085
DATE	03 MAR 2020
Officer	CEO
Copy to	JCR203926

**Land Use Management**

Shire ref: ADM00043 / A9085  
 DPLH ref: File 02177-1978 Case 170561  
 Sale 000682  
 Enquiries: Ph: (08) 6552 4578  
 Fax: (08) 6552 4417  
 greg.martiensen@dplh.wa.gov.au

Chief Executive Officer  
 Shire of Pingelly  
 17 Queen St  
 PINGELLY WA 6308

Dear Sir/Madam,

**OFFER OF SALE: LOT 856 ON DEPOSITED PLAN 188601- 2 STONE ST, PINGELLY.  
SHIRE OF PINGELLY.**

The Minister for Lands (**Minister**) acting under section 86 of the *Land Administration Act 1997* (**LAA**) agrees to the sale of lot 856 on Deposited Plan 188601(Land) to you for the purchase price of \$22,000 (including GST), subject to the terms and conditions of sale.

If you wish to purchase this Land, the enclosed Contract of Sale must be signed where indicated. Please refer to the enclosed 'How to sign Contract of Sale' example sheet to assist in signing correctly. In addition, please ensure you also sign and date the section that states 'A copy of the Conditions has been received by the Purchaser/s' as this acknowledges that you have read the attached Conditions of Sale and will abide by them.

You will also need to inform us of your Conveyancer (Settlement Agent/Solicitor) by completing the details on the Contract of Sale.

Please return the original, executed Contract of Sale to the Department of Planning, Lands and Heritage, Locked Bag 2506, Perth WA 6001 before three months from the date of this letter, and arrange for payment of the fees listed below (Fees Payable):

Item	\$
Document preparation fee	\$1333.00
Deposit (being 10% of the Purchase Price)	\$2000.00
<b>TOTAL</b>	<b>\$3333.00</b>

Please refer to the payment options available at page 2 for method of payment.

On receipt of the signed Contract of Sale and payment of the Fees Payable, the Contract of Sale will then be submitted for signing on behalf of the Minister for Lands under delegated authority pursuant to Section 9 of the *Land Administration Act 1997*. The signed Contract will then be forwarded to your nominated Conveyancer, advising details of settlement.

Please note that by the terms of the Conditions of Sale, you are obliged to pay any GST applicable to this transaction. Please refer to the first page of the Contract of Sale, which mentions the GST, as well as Clause 16 of the Conditions of Sale.

Please note that this offer will remain valid until three months from the date of this letter, after which it may be subject to a review.

Should you have any enquires about this matter, please do not hesitate to contact me.

Yours sincerely

  
Barbara Quigley

Level 6

A/Assistant Manager

Delivery Team

25 February 2020

PAYMENT OPTIONS		
	<b>By Bpoint</b>	<a href="http://www.bpoint.com.au/">www.bpoint.com.au/</a> Biller Code: 1002614 Enter as required; a) DPLH file 02177-1978 b) Shire of Pingelly
	<b>By Electronic Funds Transfer</b>	Account Name: Department of Planning, Lands and Heritage BSB: 066 040 Account Number: 19 903 039 Ref: DPLH File 02177-1978 & Shire of Pingelly
	<b>By Credit Card</b>	Please telephone (08) 6552 4403

## HOW TO SIGN CONTRACT OF SALE

(please select relevant example and sign in space provided on Contract of Sale)

### EXECUTION BY AN INDIVIDUAL/S

#### **Example One**

##### **For an Individual or Individuals:**

1<sup>st</sup> Individual  
Signed )

2<sup>nd</sup> Individual (if applicable)  
Signed )

In the Presence of )  
Witness Signature

In the Presence of )  
Witness Signature

Witness-Print Full Name:  
Print Address:  
Print Occupation:

Witness-Print Full Name:  
Print Address:  
Print Occupation:

### EXECUTION BY A COMPANY

#### **Example One**

For Companies with a Common Seal that have more than one Director and a Secretary:

The Common Seal of XYZ Co Pty Ltd ACN )  
was hereunto affixed in the presence of )

(Signature of Director)  
Director (Full Name)

(Signature of Director or Secretary)  
Director/ Secretary (Full Name)

Common  
Seal

#### **Example Two**

For Companies with a Common Seal that have a Sole Director and Sole Secretary:

The Common Seal of XYZ Co Pty Ltd ACN )  
was hereunto affixed in the presence of )

(Signature of Sole Director & Sole Secretary)  
Sole Director & Sole Secretary (Full Name)

Common  
Seal

#### **Example Three**

For Companies that do not have a Common Seal:

Executed by XYZ Co Pty Ltd ACN....

Executed by XYZ Co Pty Ltd ACN....

(Signature of Director)  
Director (Full Name)

(Signature of Sole Director & Sole Secretary)  
Sole Director & Sole Secretary (Full Name)

(Signature of Secretary)  
Secretary (Full Name)



## DEPARTMENT OF PLANNING, LANDS AND HERITAGE (Department) CONTRACT OF SALE

The Purchaser offers to purchase the Land for an estate in fee simple at the Purchase Price and on the other terms set out in the particulars below and subject to the conditions set out below.

### PARTICULARS

#### Description of Land

DISTRICT/TOWNSITE Pingelly	LOT/LOC No. Lot 856 on Deposited Plan 188601	CLT VOLUME FOLIO LR03022 648
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#### Street Address (If applicable)

NUMBER AND STREET 2 Stone Street	TOWN/CITY Pingelly	POSTCODE 6308
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#### Purchaser's Details

FULL NAME (including ABN if applicable)  
\* Shire of Pingelly

ADDRESS:  
\* 17 Queen Street PINGELLY WA 6308

If more than one purchaser:  joint tenants  tenants in common (in equal shares unless otherwise stated).

#### Vendor's Agent (If not the Department)

#### Purchase Price

\$ 20,000.00

#### GST

\$ 2,000.00

GST

#### Total

\$ 22,000.00

payable is: (Please tick appropriate box)

- calculated under the Margin Scheme (if this box is selected the Purchaser and the Vendor agree that for the purposes of the GST Act, the supply of the Land is made under the Margin Scheme);
- calculated at 10% of the Purchase Price; or
- not applicable.

#### Deposit

\$ 2000.00

#### Purchaser's Conveyancer

\* NAME

\* ADDRESS

\* TELEPHONE NO. FACSIMILE NO.

## CONDITIONS

1. Acceptance of this offer will be sufficiently communicated to the Purchaser if verbal or written notification is given by the Department to the Purchaser that the acceptance has been signed by, or on behalf of, the Vendor.
2. The Department of Planning, Lands and Heritage Conditions for the Sale of Crown Land (the "Conditions") annexed to this Contract shall be incorporated into and form part this Contract to the extent that the Conditions are not varied by or inconsistent with the express conditions below.
3. For the purposes of clause 15.1(a)(i) of the Conditions the party to whom notices for the Vendor should be given is: Manager Goldfields Esperance Wheatbelt Team, Land Use Management and the fax number is: (08) 6552 4417.
4. At the date of this contract, the Department is the Department of Planning, Lands and Heritage of level 2, 140 William Street, Perth WA 6000.

For express conditions varying the Conditions please see Schedule 1 attached to this Contract.

.....

**SIGNED** by the Purchaser by its director(s) in accordance with s127 of the Corporations Act 2001 (Cth)

**Date**

\_\_\_\_\_ /\_\_\_\_\_/\_\_\_\_\_  
 Director

\_\_\_\_\_ /\_\_\_\_\_/\_\_\_\_\_  
 Director/Secretary

The Minister for Lands acting for and on behalf of the State of Western Australia accepts the above offer in accordance with the Conditions.

**SIGNED** by an authorised officer for and on behalf of the Minister for Lands by delegated authority under section 9 of the *Land Administration Act 1997*.

_____ (Signature)	_____ (Signature)	
_____ (Print full name)	_____ (Print full name)	_____/_____/_____ Date

_____ (Classification level, Position number Must be level 6 or above and Full Title) (Division) Department of Planning, Lands and Heritage	_____ Classification level, Position title (Division) Department of Planning, Lands and Heritage
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A copy of the Conditions has been received by the Purchaser/s.

_____	Date _____/_____/_____
_____	Date _____/_____/_____
_____	Date _____/_____/_____

## **SCHEDULE 1**

Express conditions: Section 86 of Land Administration Act 1997.



## **ANNEXURE**

Conditions for the Sale of Crown Land (No Outgoings) (Version 3.0)

Conditions for the Sale of Crown Land

**Department of Planning,  
Lands and Heritage**

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**Conditions for the Sale  
of Crown Land**

**(No Outgoings)**

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**(Version 3.0)**

## CONDITIONS

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### 1. DEFINITIONS, INTERPRETATION AND VENDOR'S POWERS, RIGHTS AND DUTIES

#### 1.1. DEFINITIONS

In these Conditions and the Contract, unless the context requires otherwise, the following words have the following meaning:

**Business Day** means any day other than a Saturday, Sunday or State public holiday in Western Australia.

**Completion Date** means the date settlement under the Contract is actually effected.

**Conditions** mean these conditions for the sale of the Land.

**Contaminated** has the same meaning as that term is defined in the CSA, and **Contamination** is the state of being Contaminated.

**Contract** means the contract created by the offer and acceptance of which these Conditions form part.

**Contract Date** means the date of execution of the Contract by the last party to the Contract whose execution is necessary to make the Contract binding on all parties.

**Crown** means the Crown in right of the State of Western Australia.

**CSA** means the *Contaminated Sites Act 2003*.

**Deposit** means the deposit as specified in the Particulars, being an amount not less than 10% of the Purchase Price.

**Department** means the department assisting the Minister in the administration of the LAA, being at the date of the Contract the department named in the Contract.

**Encumbrance** means a mortgage, charge, bill of sale, lien, pledge, easement, reservation, condition, positive covenant, restrictive covenant, memorial (and any conditions or statements contained in the memorial), Notification, building condition, writ, warrant, caveat (and the claims stated in the caveat) or other right or interest of any third party affecting the Land or any part of the Land.

**Environmental Laws** means all planning, environmental or contamination or pollution laws and any regulations, orders, directions, ordinances or requirements, permissions, permits or licences issued thereunder.

**GST** has the meaning given in section 195-1 of the GST Act.

**GST Act** means *A New Tax System (Goods and Services Tax) Act 1999 (Cth)* and any legislation substituted for or amending that Act.

**GST law** has the meaning given in section 195-1 of the GST Act.

**LAA** means the *Land Administration Act 1997*.

**Land** means the land the subject of the Contract as specified in the Particulars together with all buildings and improvements on the Land.

**Landgate** means the Western Australian Land Information Authority established under the *Land Information Authority Act 2006 (WA)* and being the agency or department responsible for the registration of dealings relating to land in the register kept pursuant to the TLA.

**Margin Scheme** has the meaning given in section 195-1 of the GST Act.

**Minister** means the Minister for Lands, being a body corporate continued under section 7(1) of the LAA and being the Minister to whom the administration of the LAA is from time to time committed by the Governor.

**Notification** means a notification endorsed on the certificate of Crown land title for the Land under section 70A of the TLA.

**Outgoings** means all rates, taxes, assessments, State land tax, Metropolitan Region Improvement Tax, charges (including but not limited to charges for water consumption and fixed charges), and outgoings (periodic or otherwise) chargeable or payable in respect of the Land.

**Particulars** means the particulars as set out in the Contract.

**Purchase Price** means the Purchase Price of the Land as specified in the Particulars.

**Purchaser** means the party named and described as the Purchaser in the Particulars and includes, in the case of a natural person, the personal representatives of the natural person and in the case of a corporation, includes the successors of the corporation and in either case, includes the permitted assigns of the Purchaser.

**Purchaser's Conveyancer** means the person nominated by the Purchaser in the Contract, if any, to represent the Purchaser in relation to the settlement of the purchase of the Land.

**Rate** means the rate of 12% per annum calculated on a daily basis.

**Register** has the same meaning as defined in the TLA.

**Registrar** means the Registrar of Titles appointed under section 7 of the TLA.

**Settlement** means the settlement of the sale and purchase of the Land in accordance with clause 5.

**Settlement Date** is the date being the later of:

- (a) 60 days after the Contract Date; and
- (b) the date as otherwise determined under these Conditions to be the Settlement Date; or
- (c) any other date as agreed in writing between the Vendor and the Purchaser from time to time.

**Taxable Supply** has the meaning given in section 195-1 of the GST Act.

**Tax Invoice** has the meaning given in section 195-1 of the GST Act.

**TLA** means the *Transfer of Land Act 1893*.

**Transfer** means a transfer of the Land in a form approved by the Registrar under the TLA from the Vendor to the Purchaser which in substance and form is acceptable to Landgate for the purposes of registration under the TLA.

**Vendor** means the State of Western Australia acting through the Minister or the Minister's duly authorised delegate.

**Vendor's Agent** means the Vendor's agent as specified in the Particulars who is validly authorised by the Vendor to offer the Land for sale.

## 1.2. INTERPRETATION

In these Conditions and the Contract, unless the context otherwise requires:

- (a) headings, underlining and numbering are for convenience only and do not affect the interpretation of these Conditions;
- (b) words importing the singular include the plural and vice versa;
- (c) words importing a gender include every gender;
- (d) an expression importing a natural person includes a company, partnership, joint venture, association, corporation or other body corporate;
- (e) a reference to a thing includes a part of that thing;
- (f) references to parts, clauses and parties are references to parts and clauses of, and parties to, these Conditions;
- (g) a reference to a party to the Contract includes that party's successors and permitted assigns and in the case of a natural person also includes that person's personal representatives and administrators;
- (h) where the day on or by which a thing is required to be done is not a Business Day that thing must be done on or by the succeeding Business Day;
- (i) a covenant or agreement by more than one person binds, and is enforceable against, those persons jointly and each of them severally;
- (j) no rules of construction apply to the disadvantage of a party because that part was responsible for the drafting of these Conditions or the Contract or of any part of these Conditions or of the Contract;
- (k) a reference to a statute, regulation, proclamation, order, ordinance or by-law includes every statute, regulation, proclamation, order, ordinance or by-law including every statute, regulation, proclamation, order, ordinance or by-law varying, consolidating or replacing it, and a reference to a statute includes every regulation, proclamation, ordinance and by-law issued under that statute;
- (l) a reference in these Conditions to a sub-clause, paragraph or sub-paragraph is a reference to a sub-clause, paragraph or sub-paragraph in the clause or definition in which the reference appears; and
- (m) words used in these Conditions which are not expressly defined in these Conditions but which are defined in the LAA or the TLA have the meaning given to them under the LAA or the TLA, as the case may be.

### **1.3. EXERCISE AND PERFORMANCE OF THE VENDOR'S POWERS AND DUTIES**

The Purchase acknowledges that under the provisions of the LAA:

- (a) any right, duty or power conferred or imposed on the Vendor under the Contract may be exercised or performed by the Minister; and
- (b) the Minister may, under an instrument of delegation, delegate to a person any right, duty or power which this condition or the Contract authorises or requires the Minister to exercise or perform.

### **1.4. CONDITIONS NOT TO AFFECT VENDOR'S OR MINISTER'S RIGHTS OR POWERS UNDER THE LAA**

The Purchaser agrees that these Conditions do not in any way affect, alter or derogate from the Vendor's or the Minister's rights or powers under the LAA.

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## **2. LAND AND ENCUMBRANCES**

The Land is offered for sale and will be sold in accordance with these Conditions free of all Encumbrances except:

- (a) as specified in the Contract; and
- (b) any easement, positive covenant, restrictive covenant, memorial (and any condition or statement contained in the memorial), reservation, condition, building condition or Notification recorded or registered or to be recorded or registered on the certificate of Crown land title for the land.

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**3. PURCHASE PRICE**

The Purchase Price is to be paid to the Vendor and satisfied as follows:

- (a) by payment of the Deposit by cheque made payable to the Department contemporaneously with the execution of this Contract by the Purchaser (receipt of which is acknowledged by the Vendor by the execution of the Contract for and on behalf of the Vendor; and
- (b) by payment of the balance of the Purchase Price (being the purchase price less the Deposit) by unendorsed bank cheque made payable to the Department (or as otherwise directed in writing by an authorised officer of the Department) on the Settlement Date.

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**4. DEPOSIT**

**4.1. PAYMENT OF DEPOSIT**

The Deposit is to be paid to the Department and held by the Department as agent for the Vendor.

**4.2. FAILURE TO PAY DEPOSIT**

If the Deposit is paid by cheque and the cheque is dishonoured on presentation to the drawer's bank, then:

- (a) the Purchaser is immediately in default under the Contract; and
- (b) the Vendor may, without prejudice to any other rights or remedies available to the Vendor, immediately terminate the Contract by notice in writing to the Purchaser.

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**5. SETTLEMENT**

**5.1. SETTLEMENT**

Settlement is to take place on the Settlement Date at the offices of the Department in Perth or at any other place in Perth as the Vendor appoints.

**5.2. PURCHASER TO TENDER TRANSFER**

A reasonable time before the Settlement Date, and in any event not less than ten (10) Business Days before the Settlement Date, the Purchaser must at the Purchaser's expense tender to the Department the Transfer which has been stamped and duly executed by the Purchaser as transferee.

**5.3. PROCEDURE ON SETTLEMENT**

At Settlement, the Purchaser will deliver to the Vendor in accordance with clause 3(b) an unendorsed bank cheque or bank cheques for the balance of the Purchase Price and against receipt of the balance of the Purchase Price, the Vendor will provide to the Purchaser, subject to the Purchaser's compliance with clause 5.2, the Transfer duly executed for and on behalf of the Vendor.

**5.4. PURCHASER TO REMAIN LIABLE**

If for any reason a bank cheque tendered as or towards the money payable by the Purchaser on Settlement is not honoured on first presentation, the Purchaser will

remain liable to pay the amount of that money, without prejudice to any other rights, remedies or powers of the Vendor under the Contract.

#### **5.5. ACKNOWLEDGEMENT BY PURCHASER**

The Purchaser acknowledges that:

- (a) a duplicate certificate of Crown land title for the Land does not exist and will not be delivered by the Vendor to the Purchaser at Settlement;
- (b) on the Completion Date, a Certificate of Title for the Land will not exist and the Vendor is not obliged to produce to the Purchaser a duplicate Certificate of Title for the Land at Settlement;
- (c) a Certificate of Title for the land will be created by the Registrar once the Transfer has been registered in accordance with the provisions of the TLA where the Registrar will endorse on the Certificate of Title the particulars of all dealings and matters affecting the Land as specified in, or effected by, the Contract and the Transfer; and
- (d) unless the Purchaser has on the Transfer requested the duplicate Certificate of Title for the Land not to be issued, a duplicate Certificate of Title for the Land will be issued by the Registrar and forwarded to the issuing party as requested on the Transfer.

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#### **6. DELAY IN SETTLEMENT**

- (a) If for any reason attributable to the Purchaser, Settlement is not effected on or within three (3) Business Days after the Settlement Date, the Purchaser is to pay to the Vendor on Settlement interest at the Rate on the balance of the Purchase Price and all other money which is payable on Settlement, calculated from and including the Settlement Date to but excluding the Completion Date.
- (b) The Vendor's right to a payment under sub-clause (a) is conditional on the Vendor being ready, willing and able to complete the sale on the Settlement Date and if the Vendor is not, the Vendor's right to the payment commences from the day on which the Vendor is ready, willing and able to complete the sale and has given notice to the Purchaser of that fact.
- (c) Except as provided in sub-clause (b), it is not necessary for the Vendor to give to the Purchaser a notice requiring the payment of interest under this clause.
- (d) The rights of the Vendor under this clause are without prejudice to the rights of the Vendor under these Conditions or the Contract.

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#### **7. POSSESSION AND RISK**

##### **7.1. POSSESSION**

Subject to:

- (a) payment in full of the Purchase Price as is due and payable on the Settlement Date; and
- (b) the Purchaser having performed all of the Purchaser's obligations under these Conditions,

the Purchaser will be entitled to, and the Vendor will deliver to the Purchaser, possession of the Land on the Completion Date.

**7.2. RISK**

Purchaser from the time at which Settlement occurs or from the date the Purchaser is entitled to or is given possession of the Land, whichever is the earliest.

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**8. OUTGOINGS**

**8.1. NO OUTGOINGS ASSESSED ON THE LAND**

The Land is not subject to any Outgoings, as the Land is owned by the Crown in right of the State of Western Australia.

**8.2. NO ADJUSTMENT OF OUTGOINGS**

As a result of what is state in clause 8.1, the Purchaser agrees with the Vendor that no Outgoings will be apportioned between the Vendor and the Purchaser. The Purchaser is responsible for the payment of all Outgoings chargeable or payable in respect of the Land from the Completion Date or the date the Purchaser is entitled to or is given possession of the Land, whichever is the earliest.

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**9. GENERAL PROVISIONS**

**9.1. PURCHASER'S ACKNOWLEDGEMENTS**

The Purchaser acknowledges and agrees that, except as disclosed in these Conditions:

- (a) no warranty or representation has been given or made to the Purchaser or anyone on the Purchaser's behalf by the Vendor, the Minister, the Vendor's Agent or any agent, employee or contractor of the Department or any other person on the Vendor's or Minister's behalf as to:
  - (i) the title to the Land;
  - (ii) any Encumbrance, restriction or right in favour of any third party affecting the Land;
  - (iii) the condition or state of repair of the Land or any part of the Land;
  - (iv) the condition or state of repair of the Improvements or any part of the Improvements;
  - (v) the Suitability of the Land for any use or purpose of any kind; or
  - (vi) whether or not the fences (if any) purporting to be on the boundaries of the Land are in fact on the proper boundaries of the Land;
- (b) any representation or warranty implied by virtue of any statute or otherwise will not apply to, or be implied in, these Conditions or the Contract and any such representation or warranty is excluded to the extent permitted by law;
- (c) the Land is sold as it stands with all existing faults, defects or characteristics whether they are apparent or ascertainable on inspection or not and without any obligation on the Vendor to disclose or particularise any faults, defects or characteristics known to the Vendor;
- (d) the Purchaser is purchasing and is deemed to purchase in reliance on the Purchaser's own inspection of, and enquiries in relation to, the Land;
- (e) the Vendor will not be liable under any circumstances to make any allowance or compensation to the Purchaser not will the Purchase Price be affected by the exclusion of warranties or representations in this clause 9.1 or for any fault, defect or characteristic in the Land; and



- (f) this clause will apply despite the contents of any brochure, document, letter or publication made, prepared or published by the Department or by any other person with the express or implied authority of the Department.

## **9.2. ERROR OR MISDESCRIPTION**

No error or misdescription of the Land will annul the sale or affect the Purchase Price.

## **9.3. REQUISITIONS ON TITLE**

The Purchaser is not entitled to make any objection to or requisition on the title to the Land, and the Vendor will not be obliged to furnish any answer to any objection or requisition on the title to the Land delivered by or on behalf of the Purchaser, it being acknowledged by the Purchaser that:

- (a) the Land is Crown land within the meaning of the LAA;
- (b) the State of Western Australia is, or is entitled to be recorded as the registered proprietor of the Land by virtue of section 29(5) of the LAA;
- (c) the Minister is authorised by section 74 of the LAA to sell Crown land;
- (d) the Minister through its authorised officer by delegated authority under section 9 of the LAA has executed the Contract on behalf of the State of Western Australia as authorised under section 10 of the LAA; and
- (e) the Land has been sold under section 74 of the LAA and the provisions of the LAA relating to the sale of Crown land apply to the Contract.

## **9.4. NO COMPENSATION**

The Purchaser is not entitled to make any objection, requisition or claim for compensation, or to rescind the Contract in respect of:

- (a) the provision of, or lack of, water, drainage, sewerage, gas, electricity, telephone or other services or connections to the Land, or in respect of the fact that any services or connections may be joint services to any other land, or because any facilities for service for another land pass through the Land;
- (b) any encroachment onto the Land by any improvement which does not form part of the Land, or the encroachment onto adjoining land of any improvement which forms part of the Land;
- (c) the location of any sewerage, water or drainage pipes or services affecting the Land, or that any sewer passes through, or penetrates the Land;
- (d) the fact that the current use of the Land may not be an authorised use under any applicable zoning or use law, scheme or regulation;
- (e) the fact that any fence on the Land is not on the proper boundaries of the Land; or
- (f) the fact that the area of the Land is different from the area indicated on any plan, brochure or document issued or published by or on behalf of the Department or Landgate or as indicated on the certificate of Crown land title to the Land.

## **9.5. PLANNING AND OTHER MATTERS**

The Purchaser acknowledges that the Land is sold subject to the following as at the Completion Date:

- (a) the provisions of any town planning scheme, zoning by-laws and other laws affecting the Land;
- (b) any order or requisition affecting the Land;

- (c) any proposal or scheme for the widening, realignment, closure, siting or alteration of the lever of any road or right of way adjacent to the Land by any competent authority or person;
- (d) any resumption or proposal to resume the Land or any part of the Land; and
- (e) any easement, memorial (and any condition or statement contained in the memorial), Notification, reservation, condition, building condition, positive covenant or restrictive covenant affecting the Land,

and the Purchaser will take title subject to the above, and will not be entitled to make any objection, requisition, or claim for compensation, nor to rescind the Contract in respect of any of the above.

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**10. DEFAULT**

**10.1. TIME OF THE ESSENCE**

Time is of the essence is respect of the Contract in all respects.

**10.2. TERMINATION OF CONTRACT**

- (a) Except as otherwise specifically provided in these Conditions:
  - (i) the Vendor is not entitled to forfeit any money paid by the Purchase or take or recover possession of the land on the ground of the Purchaser's default in performing or observing any obligation imposed on the Purchaser under the Contract; and
  - (ii) neither the Vendor nor the Purchaser is entitled to terminate the Contract on the ground of the other's default in performing or observing any obligation imposed on that other party under the Contract,

**UNLESS:**

- (iii) the party not in fault has first given to the party in default a written notice specifying the default complained of, which notice shall require that the default be remedied within the period stipulated in that notice; and
  - (iv) the party in default fails to remedy within the period stipulated in that notice.
- (b) The period stipulated in the written notice referred to in clause 10.2(a)(iii) will not be less than five (5) Business Days.
  - (c) The giving of a notice under this clause does not prejudice the right of either party to give a further notice under this clause.
  - (d) This clause does not apply where either party repudiates the Contract.

**10.3. PURCHASER DEFAULT**

- (a) If the Purchaser is in default in performing or observing any obligation imposed on the Purchaser under the Contract or if the Purchaser repudiates the Contract, then in addition to any other rights or remedies the Vendor has under the Contract, then in addition to any other rights or remedies the Vendor has under the Contract or otherwise, the Vendor may:

- (i) affirm the Contract and sue the Purchaser for damages for breach;
- (ii) affirm the Contract and sue the Purchaser for specific performance of the Contract and damages for breach in addition to or in lieu of specific performance of the Contract;
- (iii) proceed to take or recover possession of the Land; or
- (iv) terminate the Contract and:
  - (A) forfeit the Deposit paid, except so much as exceeds 10% of the Purchase Price (which excess, if any, is to be regarded for the purposes of this clause as an instalment of the Purchase Price);
  - (B) sue the Purchaser for damages for breach; and
  - (C) without further notice to the Purchaser re-sell the Land in such manner as the Vendor in good faith deems fit and deficiency arising from such re-sale and all expenses incurred by the Vendor (but after giving credit for the Deposit if it has been forfeited) arising from that re-sale is recoverable by the Vendor from the Purchaser as liquidated damages.
- (b) The Vendor is entitled to retain, pending re-sale of the Land, all instalments of Purchase Price paid to the Vendor.
- (c) If the Vendor re-sells the Land the Vendor may:
  - (i) apply any instalments of the Purchase Price paid to the Vendor in or towards satisfaction of any damages mentioned in clause 10.3(a)(iv); and
  - (ii) retain absolutely:
    - (A) any surplus arising from such re-sale in excess of the original Purchase Price and expenses arising from the re-sale and all losses and expenses incurred by the Vendor resulting from the Purchaser's default; and
    - (B) any interest paid by the Purchaser.
- (d) If the Vendor does not commence proceedings for the recovery of damages or fails to re-sell and settle the re-sale of the Land within twelve (12) months from the termination of the Contract, then after that period of twelve (12) months has expired, the Vendor shall account to the Purchaser for all instalments of Purchase Price received by the Vendor (other than the Deposit forfeited by the Vendor in accordance with the Contract) without interest.

#### **10.4. VENDOR DEFAULT**

If the Vendor defaults in performing or observing any obligation imposed on the Vendor under the Contract or if the Vendor repudiates the Contract then the Purchaser, in addition to any other rights and remedies the Purchaser has under the Contract or otherwise, is entitled to the repayment of all money paid by the Purchaser under the Contract.

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**11. DIVIDING FENCES****11.1. VENDOR NOT LIABLE**

The Purchaser and the Vendor agree that the Vendor will not be liable to the Purchaser or any other party claiming through the Purchaser to contribute to the cost of erecting or repairing any dividing fence whether under the *Dividing Fences Act 1961* or otherwise and that the Purchaser will assume any existing liability as from and including Settlement.

**11.2. PURCHASER TO INDEMNIFY THE VENDOR**

If the Vendor defaults in performing or observing any obligation imposed on the Vendor under the Contract or if the Vendor repudiates the Contract then the Purchaser, in addition to any other rights and remedies the Purchaser has under the Contract or otherwise, is entitled to the repayment of all money paid by the Purchaser under the Contract.

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**12. CAVEATS**

If a caveat is lodged against the certificate of Crown land title for the Land before the Settlement Date (other than a caveat registered by or in relation to the Purchaser or the Purchaser's interest in the Land) and the Vendor is unable to produce to the Purchaser at Settlement a withdrawal of the caveat:

- (a) despite any other clause in the Contract, the Vendor may by written notice to the Purchaser extend the Settlement Date by such period not exceeding 60 Business Days as the Vendor shall elect in its absolute discretion to attempt to cause the caveat to be withdrawn, removed or lapsed from the Register; and
- (b) if the Vendor for whatever reason cannot cause the caveat to be withdrawn, removed or lapsed from the Register on or before the extended Settlement Date under sub-clause (a), the Contract will be deemed to have come to an end upon which so much of the Purchase Price that has been paid by the Purchaser will be refunded to the Purchaser and there will be no further claim under the Contract by either the Vendor or the Purchaser against the other at law or in equity.

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**13. CERTIFICATE OF CROWN LAND TITLE NOT CREATED AND REGISTERED ON THE CONTRACT DATE****13.1. APPLICATION**

If a certificate of Crown land title for the Land has not been created and registered as at the Contract Date, this clause shall apply to the Contract.

**13.2. VENDOR TO APPLY FOR CERTIFICATE OF CROWN LAND TITLE**

The Vendor will at the Vendor's expense as soon as practicable after the Contract Date, apply to the Registrar for the creation and registration of a separate certificate of Crown land title for the Land.

**13.3. MINOR ALTERATIONS**

The Purchaser must not unreasonably object to minor alterations to the area or boundaries of the Land shown on the relevant plan or the certificate of Crown land title as required by any third party whose consent or approval is required for the creation and registration of a certificate of Crown land title for the Land.

**13.4. PURCHASER TO ACCEPT TITLE**

The Purchaser must not refuse to accept title to the Land or make any claim for compensation for minor alterations to the area or boundaries of the Land shown on the relevant plan or the certificate of Crown land title.

**13.5. VENDOR TO NOTIFY CREATION AND REGISTRATION OF CERTIFICATE OF CROWN LAND TITLE**

The Vendor must send a notice notifying the Purchaser or the Purchaser's Conveyancer in writing within 5 Business Days of the creation and registration of a certificate of Crown land title for the Land.

**13.6. SETTLEMENT**

Settlement in terms of clause 5 is to take place on the later of:

- (a) 14 Business Days after the service of a notice under clause 13.5; or
- (b) the Settlement Date.

**13.7. TERMINATION OF CONTRACT**

If, prior to the Settlement date:

- (a) a certificate of Crown land title for the Land in accordance with these Conditions has not been created and registered; or
- (b) the Vendor is unable for whatever reason to transfer title to the Land in accordance with these Conditions,

the Vendor shall repay to the Purchaser the Deposit and all other monies (if any) paid by the Purchaser to the Vendor under the Contract without deduction and on repayment, the Contract will cease to have effect and neither party will have any claim of any nature against the other.

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**14. CONNECTIONS TO SEWER**

If, at the Contract Date:

- (a) the Land is not connected to a sewer; and
- (b) the Vendor has not received a notice from a competent authority requiring the Land to be so connected,

and on or before the Settlement Date a competent authority issues to the Vendor a notice requiring the Land to be connected to a sewer, the Purchaser will be responsible for the payment of all costs and expenses payable to the competent authority or any other body in respect of that connection.

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**15. MISCELLANEOUS**

**15.1. NOTICES**

- (a) Any notice given or required to be given under this Contract or these Conditions:

- (i) must be in writing addressed as shown below:

- (A) if to the Vendor:

ADDRESS: Department of Planning, Lands  
and Heritage

PO Box 2506, Perth WA 6001

Marked for the attention of the party set out in the Contract and if by fax at the fax number set out in the Contract;

- (B) if to the Purchaser, to the Purchaser's address shown in the Contract (or to any other address specified by the Purchaser to the Department by notice).
  - (ii) served on the Purchaser's Conveyancer in accordance with this clause will be treated for all purposes as if the notice had been served on the Purchaser;
  - (iii) must be signed by the sender or an officer of, or under the common seal, of the sender or by the sender's authorised representative (as the case may be);
  - (iv) is to be regarded as being given by the sender and received by the addressee:
    - (A) if by delivery in person, when delivered to the addressee;
    - (B) if by post (which posting must be by pre-paid security post), 3 Business Days from and including the date of posting to the addressee; and
    - (C) if by facsimile transmission:
      - (1) on the date the notice or communication is transmitted in its entirety by a facsimile machine; and
      - (2) that facsimile machine produces a transmission report which indicates that the facsimile was sent in its entirety to the facsimile number of the addressee,but if the delivery or transmission by facsimile is on a day which is not a Business Day or is after 5.00 p.m. (addressee's time) it is to be regarded as being given at 9.00 a.m. (addressee's time) on the next succeeding Business Day and can be relied upon by the addressee, and the addressee is not liable to any other person for any consequences of that reliance if the addressee believes it to be genuine, correct and authorised by the sender.
- (b) Where the Purchaser comprises 2 or more persons or corporations, or any combination of the same, notice to either 1 person or to 1 corporation is deemed notice to all persons and corporations comprising the Purchaser.

## **15.2. GOVERNING LAW**

These Conditions and the Contract are to be governed by and construed according to the laws of Western Australia.

## **15.3. MORATORIUM**

Unless application is mandatory by law, a statute, proclamation, order, regulation or moratorium, present or future, is not to apply to the Contract or these Conditions so as to abrogate, extinguish, impair, diminish, fetter, delay or otherwise affect prejudicially rights, powers, privileges, remedies or discretions given or accruing to a party.

## **15.4. SEVERABILITY**

If a condition, covenant or stipulation of these Conditions or of the Contract or the application of them to a person or circumstances is, or becomes, invalid or unenforceable the remaining covenants, conditions and stipulations are not to be

affected by the invalidity or enforceability, and each covenant, condition and stipulation of these Conditions and the Contract will be valid and enforceable to the fullest extent permitted by law.

**15.5. ASSIGNMENT**

The Purchaser may not assign its rights under the Contract without the prior written consent of the Vendor, which consent may be withheld in the absolute discretion of the Vendor.

**15.6. WAIVER AND VARIATION**

A provision of, or a right created under, the Contract may not be:

- (a) waived except in writing signed by the party granting the waiver; or
- (b) varied except in writing signed by all parties.

**15.7. FURTHER ASSURANCES**

The Vendor and the Purchaser agree to sign, execute and complete all further assurances and documents and to do all things reasonably required to complete the matters set out in, or contemplated by, these Conditions and the Contract.

**15.8. OBLIGATIONS SURVIVE SETTLEMENT**

Without limitation, to the extent that any obligations under the Contract and these Conditions have not been complied with on or before Settlement, those obligations survive Settlement and continue until complied with.

**15.9. LEGAL COSTS**

Subject always to clause 15.11, each party is to pay its own solicitor's costs in respect of the Contract and the completion of the Contract.

**15.10. DUTY**

The Purchaser is to pay all duties (including fines or penalties incurred as a result of the Purchaser's action or inaction) payable in relation to the Contract and the Transfer.

**15.11. DEFAULT COSTS AND EXPENSES**

The Purchaser shall on demand pay to the Vendor all monies, costs, charges and expenses incurred or expended by the Vendor under or in connection with or by reason of the breach or failure by the Purchaser to observe and perform any of the covenants or conditions on the part of the Purchaser in the Contract or by reason of or in relation to the exercise or attempted exercise by the Vendor of the rights, powers and authorities of the Vendor under the Contract together with interest on those monies at the Rate computed from the time of payment to but excluding the date of repayment or discharge of the liability.

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**16. GOODS AND SERVICES TAX**

**16.1. PURCHASER TO PAY GST**

The Purchaser must pay additional to the Purchase Price any GST payable by the Vendor in respect of a Taxable Supply made under this Contract. Where GST is payable, the Vendor shall provide to the Purchaser, if required by the Purchaser, a Tax Invoice in the format and form required as set out in the GST law.

**16.2. TAX INVOICE**

Where GST is payable, the Vendor shall provide to the Purchaser, if required by the Purchaser, a Tax Invoice in the format and form required as set out in the GST law.

**16.3. NOTIFICATION IS CONCLUSIVE**

A written notification given to the Purchaser by the Vendor of the amount of GST that the Vendor is liable to pay on a Taxable Supply made or to be made under this Contract is conclusive between the parties except in the case of an obvious error.

**16.4. IF NO GST LIABILITY**

Where the Vendor does not have a liability under the GST Act for GST for a supply under this Contract, the parties agree that the Purchase Price shall be exclusive of any amount in respect of GST.

**16.5. MARGIN SCHEME**

Where the Vendor has a liability for GST for a Taxable Supply under this Contract and the Vendor is entitled to use the Margin Scheme under the GST Act, if the Vendor and the Purchaser have agreed in writing that the Margin Scheme is to apply to calculate the GST liability prior to the making of the Taxable Supply then the Purchaser shall pay to the Vendor any GST on the Taxable Supply determined in accordance with the Margin Scheme in addition to the Purchase Price.

**16.6. THE PURCHASER MUST PAY GST AT SAME TIME**

The Purchaser must pay to the Vendor the amount of the GST that the Purchaser is liable to pay under this Contract:

- (a) at the same time; and
- (b) in the same manner,

as the Purchaser is obliged to pay for the Taxable Supply.

**16.7. TAX RULING**

- (a) If, at any time, the Vendor wishes to obtain a tax ruling from the Australian Taxation Office as to whether or not there is a liability for GST on the Vendor on the Taxable Supply pursuant to this Contract or as to whether or not the Vendor may adopt the Margin Scheme to calculate such GST liability, then the Vendor may (but shall not be obliged to) apply to the Australian Taxation Office for a tax ruling.
- (b) The application for the tax ruling will be made by the Vendor at its sole cost.
- (c) The Purchaser shall provide such assistance as the Vendor may reasonably require to obtain the tax ruling on the matter.
- (d) The Vendor shall not be obliged to accept the tax ruling.
- (e) If a tax ruling has not been obtained prior to the date on which the Purchaser is obliged to pay for the Taxable Supply, then the Purchaser shall pay to the Vendor the amount of GST appearing in the notification mentioned in clause 16.3, subject to a refund or a partial refund being made to the Purchaser if it is finally established that there is no liability for GST or that the Purchaser and the Vendor can validly adopt the Margin Scheme, respectively.

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**17. CONTAMINATION AND RELATED MATTERS**

**17.1. NO WARRANTY**

The Vendor makes no warranty:

- (a) as to the nature or extent to which the Land may be affected by any Contamination; and



- (b) that remediation works will not be required to be carried out by the Purchaser for any use which the Purchaser may make of the Land.

**17.2. MEMORIAL**

- (a) The Vendor may at its sole discretion lodge with the Registrar of Titles a memorial pursuant to section 17 of the LAA over the Land with a statement warning of any Contamination of the Land or other relevant factor as a hazard or other factor affecting, or likely to affect, the use or enjoyment of the Land.
- (b) The Purchaser's execution of this Contract evidences the Purchaser's acknowledgment and consent to any action by the Vendor in accordance with sub-clause (a) and may be relied upon as its consent for the purpose of lodging any such memorial, under section 17(1) of the LAA.

**17.3. NO COMPENSATION**

Without limiting anything in clause 9, the Purchaser agrees and acknowledges and accepts the Land in its present condition including without limitation the presence of any Contamination and shall not make or take any objection, requisition or claim for compensation, or rescind or terminate the Contract in relation to the presence of any Contamination in or on the Land which is present at, or may become apparent after, Settlement.

**17.4. PURCHASER TO ASSUME ALL RESPONSIBILITY**

The Purchaser as owner of the Land must at its own cost and expense assume all responsibility for the presence of any Contamination found over, on or in the Land and must to the fullest extent permitted by the law assume all responsibility for:

- (a) compliance with all Environmental Laws;
- (b) the conduct and performance of any work required by any competent authority in respect of any Contamination or under any Environmental Laws; and
- (c) any legal, statutory or other liability under or in connection with or resulting from the presence of any Contamination over, on or in the Land.

**17.5. RELEASE AND INDEMNITY**

The Purchaser releases and indemnifies and will keep indemnified, the Minister and the Crown from and against all actions, claims, writs, proceedings, suits, demands, losses, damages, compensation, costs of remediation, legal costs, charges and expenses whatsoever which at any time may be brought, maintained or made against the Minister or the Crown arising from or relating to:

- (a) the state or condition of the Land;
- (b) any Contamination over, on or in the Land or emanating from the Land; or
- (c) both of the matters covered in sub-clauses (a) and (b).

**17.6. CLAUSE CONTINUANCE**

This clause and the matters binding it:

- (a) do not merge on Settlement; and
- (b) continue after Settlement.

# PINGELLY MENS SHED

Julie Burton  
Chief Executive Officer  
Shire of Pingelly  
17 Queen Street  
Pingelly 6308  
11<sup>th</sup> March 2020

SHIRE OF PINGELLY	
FILE	ADM0043
DATE	13 MAR 2020
Officer	EA
Copy to	ICP20330

Ref :- DEC Block Lot 2 Stone Street cnr of Review Street Pingelly

Julie, this letter is to confirm the conversation between the members of the Pingelly Mens Shed (listed below) and yourself at the meeting held on Wednesday 4<sup>th</sup> March 2020 regarding the above block of land.

We confirm our request for you to proceed with the purchase (on our behalf) subject to one question that was raised regarding if any EPA restrictions were held against that block.

Yours sincerely,

Jim Watts.....*J Watts*  
Terry Page.....*T Page*  
Kevin Wiles.....*K Wiles*  
Doug Goldsmith.....*D Goldsmith*  
John Timms.....*J Timms*

# **Attachment 14.2**

# Innovation Grant Scheme Guidelines (COVID-19)

## 1. PURPOSE

To provide financial assistance to community groups and local businesses to support social and economic initiatives in response to the Coronavirus (COVID-19) pandemic.

## 2. SCOPE

Funding is for projects and programs that provide benefit to residents of the Shire of Pingelly. Projects will be expected to address the social and/or economic impacts of the COVID-19 pandemic. The priority areas for funding include, but are not limited to, projects that:

- respond to an immediate need in our community as a result of the COVID-19 pandemic
- connect neighbours and community members to assist and support each other
- enhance people's access to critical information and resources
- enable transportation and delivery of services and supplies
- deliver technology to enable people to access information, resources and connect with other people and services
- assist the community to respond positively to the challenges of the COVID-19 situation and promote a strong regrowth phase
- support businesses who are redefining their business model and providing a community service in response to the pandemic

## 3. ELIGIBLE ORGANISATIONS

Incorporated associations (or auspiced through an incorporated association with written acknowledgement) and local businesses.

## 4. FUNDING GUIDELINES

Applications will be accepted on an ongoing basis until the funding pool is exhausted. Applications must be from an eligible organisation and be for no more than \$2,000. The funding will support up to 100% of total project costs. In-kind services and volunteer labour are eligible components of the total project costs. Successful projects will meet at least one priority area identified within the above scope, or have a clearly identified and evidenced need.

For applications to proceed to assessment they must:

- Be lodged on time;
- Be submitted on the appropriate form;
- Include the required information, including insurance and financial details;
- Include agreement from the applicant to acknowledge the Shire if funding is successful;
- Ensure the applicant demonstrates its ability to manage the project;
- Not be due to commence until after the notification date.

### Assessment

Applications will be assessed according to:

- The level of community benefit;
- The level to which it addresses an evidenced need that has arisen due to COVID-19;
- Appropriateness of the project financial statement;

- Partnerships, collaborations, community engagement and involvement or other funding sources that have been secured;
- Capacity to deliver the project.

Some projects, either in their entirety or elements of the project may not be eligible for funding. They are:

- Projects that have already commenced;
- Recurrent maintenance or operating costs;
- Projects that are considered to be private, commercial, individual or state government core responsibility/ activities;
- Elements that may be considered offensive;
- Fundraising, political or loan repayments.

# **Attachment 15.1**

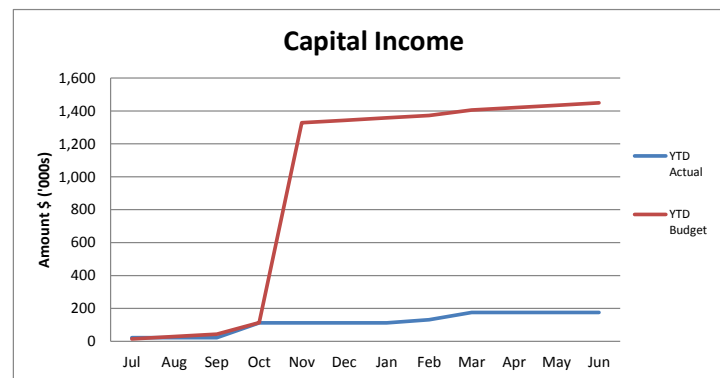
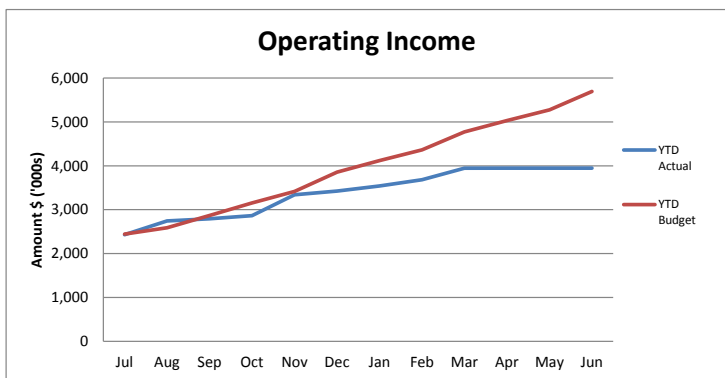
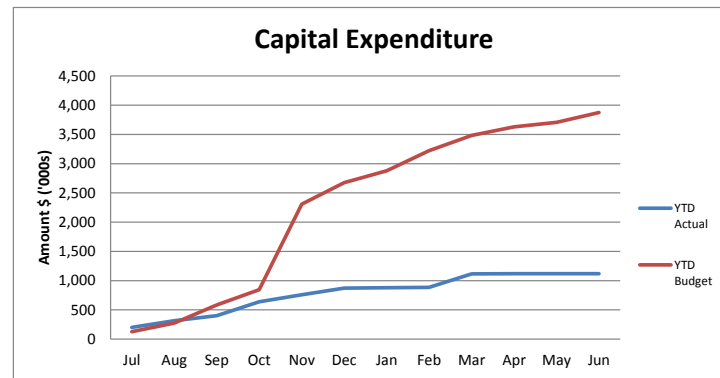
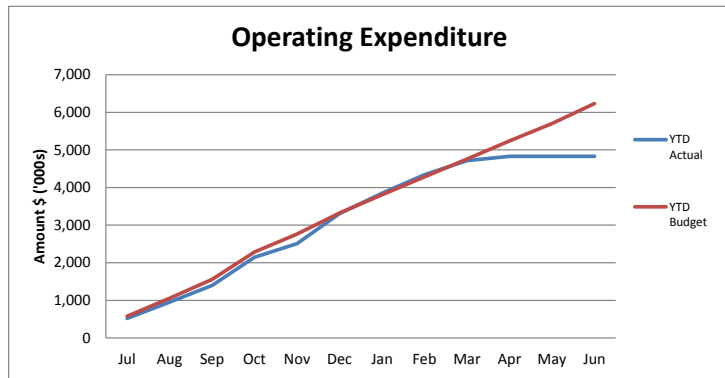


**SHIRE OF PINGELLY**  
**MONTHLY STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

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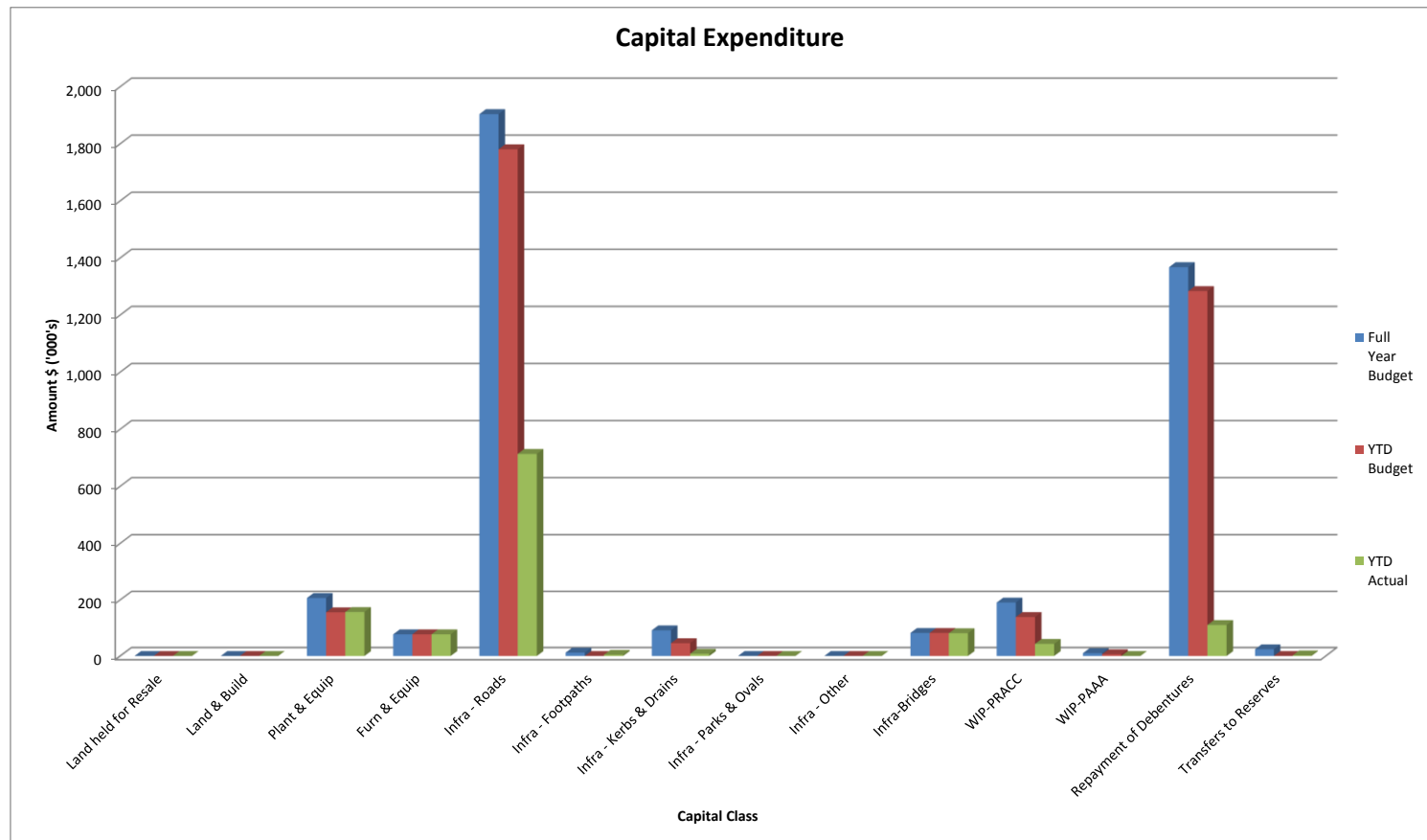
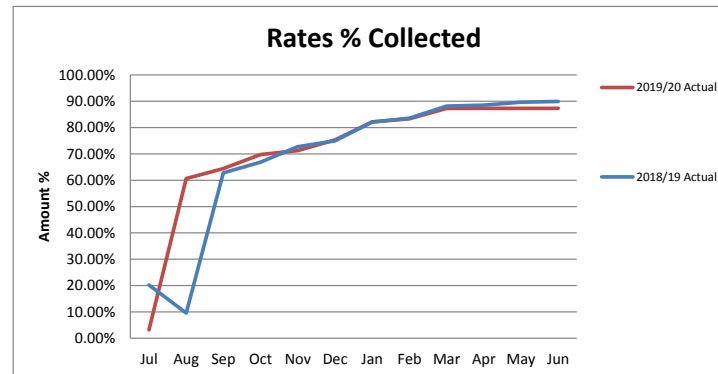
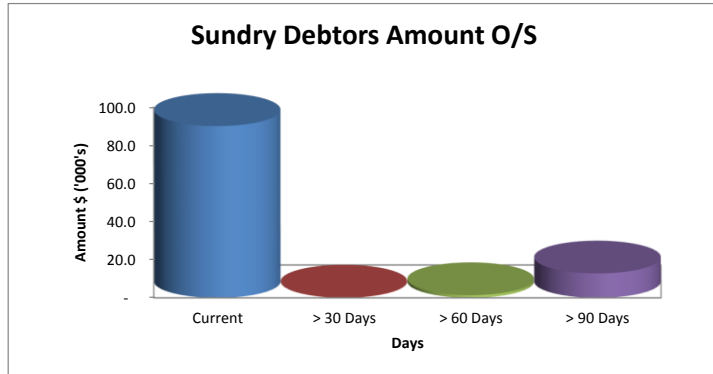
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## Income and Expenditure Graphs to 31 March 2020





## Other Graphs to 31 March 2020



**SHIRE OF PINGELLY**

**Summary of Balancing Contained Within The Monthly Reports**

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	March 2020 Y-T-D Budget \$	March 2020 Actual \$
<b>Finance Statement</b>				
<b><u>Balancing to Rating Note</u></b>				
Rates Balance per Finance Statement	2,084,298	2,084,298	2,084,672	2,093,122
Balance per Note 6 (Rating Information)	2,084,298	2,084,298	2,084,672	2,093,122
Variance	0	0	0	0
<b><u>Balancing of Closing Position</u></b>				
Closing Balance per Finance Statement	0	120,677	291,608	904,658
Closing Balance per General Fund Summary	0	120,677	291,599	904,658
Variance	0	0	9	0
<b><u>Balancing of Operating Income</u></b>				
Operating Income per Finance Statement	5,584,572	5,694,024	4,770,675	3,943,045
Operating Income per General Fund Summary	5,584,572	5,694,024	4,770,675	3,943,044
Variance	0	0	0	0.85
<b><u>Balancing of Operating Expenditure</u></b>				
Operating Expense per Finance Statement	(6,325,500)	(6,233,965)	(4,757,608)	(4,715,978)
Operating Expense per General Fund Summary	(6,325,500)	(6,233,965)	(4,757,608)	(4,715,978)
Variance	0	0	0	0.43
<b><u>Balancing of Capital Income</u></b>				
Capital Income per Finance Statement	1,409,380	1,473,380	1,394,868	191,486
Capital Income per General Fund Summary	1,409,380	1,473,380	1,394,859	191,486
Variance	0	0	9	(0)
<b><u>Balancing of Capital Expenditure</u></b>				
Capital Expense per Finance Statement	(3,808,527)	(3,985,818)	(3,585,757)	(1,211,616)
Capital Expense per General Fund Summary	(3,808,527)	(3,985,818)	(3,585,757)	(1,211,615)
Variance	0	0	0	(1.09)

## STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

NOTE	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	March 2020 Y-T-D Budget \$	March 2020 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
<b>Operating</b>							
<b>Revenues/Sources</b>							
General Purpose Funding	657,947	675,504	512,928	490,152	(22,776)	(4.44%)	
Governance	0	68,683	59,109	69,370	10,261	17.36% ▲	
Law, Order, Public Safety		71,264	38,577	56,213	17,636	45.72% ▲	
Health		1,636	1,215	1,073	(142)	(11.69%)	
Education and Welfare		28,425	20,988	16,016	(4,972)	(23.69%)	
Community Amenities	20,667	211,850	190,340	188,588	(1,752)	(0.92%)	
Recreation and Culture	36618	57,285	70,487	32,993	(24,060)	(42.17%) ▼	
Transport	355834	2,396,800	1,733,055	921,125	(811,930)	(46.85%) ▼	
Economic Services	1,981,063	45,820	34,344	39,864	5,520	16.07% ▲	
Other Property and Services		51,227	38,394	34,529	(3,865)	(10.07%)	
	2,001,730	3,500,274	2,686,003	1,849,923	(836,080)	(31.13%)	
<b>(Expenses)/(Applications)</b>							
General Purpose Funding		(198,531)	(146,655)	(150,880)	(4,225)	(2.88%)	
Governance		(669,607)	(634,768)	(496,752)	(29,694)	(5.98%)	
Law, Order, Public Safety		(236,557)	(181,986)	(187,648)	(5,662)	(3.11%)	
Health		(140,955)	(109,763)	(104,947)	4,816	4.39%	
Education and Welfare		(119,363)	(95,389)	(115,044)	(19,655)	(20.61%) ▲	
Community Amenities		(417,533)	(313,859)	(288,256)	25,603	8.16%	
Recreation & Culture		(1,383,936)	(1,053,070)	(1,139,473)	(86,403)	(8.20%)	
Transport		(2,817,866)	(2,129,316)	(1,938,123)	191,193	8.98%	
Economic Services		(314,988)	(238,092)	(225,187)	12,905	5.42%	
Other Property and Services		(26,164)	7,274	(39,974)	(47,248)	650% ▼	
		(6,325,500)	(4,757,608)	(4,715,978)	41,630	(0.88%)	
<b>Net Operating Result Excluding Rates</b>		(2,825,226)	(2,071,605)	(2,866,055)	(794,450)	38.35%	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>							
(Profit)/Loss on Asset Disposals	2	385,719	397,219	297,909	376,612	78,703	(26.42%) ▲
Movement in Deferred Pensioner Rates/ESL		0	-	0	0	0	0.00%
Movement in Employee Benefit Provisions		0	-	0	0	0	0.00%
Changes in Accounting Policy - Lease Liability	57,503	0	77,269	0	77,269	0	0.00%
Adjustments in Fixed Assets		0	-	0	0	0	0.00%
Rounding		0	-	0	0	0	0.00%
Depreciation on Assets		2,472,000	2,472,000	1,853,973	1,926,292	72,319	(3.90%)
<b>Capital Revenue and (Expenditure)</b>							
Purchase Land Held for Resale	1	0	-	0	0	0	0.00%
Purchase of Land and Buildings	1	0	-	0	0	0	0.00%
Purchase of Furniture & Equipment	1	0	(77,269)	(77,269)	(77,269)	0	0.00%
Purchase of Plant & Equipment	1	(126,900)	(206,900)	(155,797)	(156,868)	(1,071)	(0.69%)
Purchase of WIP - PP & E	1	0	-	0	0	0	0.00%
Purchase of Infrastructure Assets - Roads	1	(1,903,851)	(1,903,851)	(1,780,662)	(713,445)	1,067,217	59.93% ▼
Purchase of Infrastructure Assets - Footpaths	1	(12,000)	(12,000)	0	(4,220)	(4,220)	0.00%
Purchase of Infrastructure Assets - Kerbs & Drains	1	(91,588)	(91,588)	(45,796)	(7,891)	37,905	82.77% ▼
Purchase of Infrastructure Assets - Parks & Ovals	1	0	-	0	0	0	0.00%
Purchase of Infrastructure Assets - Bridges	1	(101,888)	(82,186)	(82,186)	(81,280)	906	1.10%
Purchase of Infrastructure Assets - Other	1	0	-	0	0	0	0.00%
Purchase of WIP Recreation and Culture	1	(148,464)	(190,605)	(139,054)	(43,234)	95,820	68.91% ▼
Purchase of WIP Aged Accommodation	1	(10,000)	(10,000)	(6,322)	0	6,322	100.00% ▼
Proceeds from Disposal of Assets	2	120,430	166,430	102,571	122,082	19,511	19.02% ▲
Repayment of Debentures	3	(1,389,880)	(1,367,697)	(1,283,848)	(110,540)	1,173,308	91.39% ▼
Proceeds from New Debentures	3	1,200,000	1,200,000	1,200,000	0	(1,200,000)	(100.00%) ▼
Repayment of Leases	3	0	(19,766)	(14,823)	(14,769)	54	(0.36%)
Advances to Community Groups		0	-	0	0	0	0.00%
Self-Supporting Loan Principal Income		24,300	24,300	12,150	15,941	3,791	31.20%
Transfer from Restricted Asset - Unspent Loans		0	-	0	0	0	0.00%
Transfers to Restricted Assets (Reserves)	4	(23,956)	(23,956)	0	(2,100)	(2,100)	0.00%
Transfers from Restricted Asset (Reserves)	4	64,650	82,650	80,147	53,463	(26,684)	(33.29%) ▼
Transfers to Restricted Assets (Other)		0	-	0	0	0	0.00%
Transfers from Restricted Asset (Other)		0	-	0	0	0	0.00%
ADD Net Current Assets July 1 B/Fwd	5	282,356	226,568	317,548	317,548	35,192	0.00%
Net Current Assets - Unspent Grants		0	-	0	0	0	0.00%
LESS Net Current Assets Year to Date	5	0	120,677	291,608	904,658	613,050	(210.23%) ▼
<b>Amount Raised from Rates</b>		(2,084,298)	(2,084,538)	(2,084,672)	(2,093,122)	(8,450)	0.41%

This statement is to be read in conjunction with the accompanying notes.

**Material Variances Symbol**

Above Budget Expectations

Below Budget Expectations

Greater than 10% and \$5,000

Less than 10% and \$5,000

▲

▼

**SHIRE OF PINGELLY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**  
**Report on Significant variances Greater than 10% and \$5,000**

**Purpose**

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

REPORTABLE OPERATING REVENUE VARIATIONS		
<b>Governance - variance below budget expectations</b>		
Members Reimbursements and rebates YTD Actual more than Budget YTD (Permanent Difference)	21,598	10,261
Lighthouse Project Grant not budgetd for YTD Actual higher than YTD Budget.(Permanent Difference)	9,000	
<b>Law Order and Public Safety - variance above budget expectations</b>		
ESL SES grants - YTD Higher than budgeted (Timing difference)	7,894	17,636
ESL BFB grants - YTD Higher than budgeted (Timing difference)	13,073	
<b>Recreation and Culture - variance below budget expectations</b>		
Community Event Program Income YTD Actuals less than YTD Budget - Fervor event postponed	(7,794)	(24,060)
Dept of Sport and Rec Cricket practice nets Grant YTD Actual less than YTD Budget (Timing Difference)	(11,907)	
<b>Transport - variance below budget expectations</b>		
Regional Road Group funding Actual YTD received less than budget YTD (Timing Difference)	(118,366)	(811,930)
Main Roads Grants funding Actual YTD less than YTD Budget (Timing Difference)	(417,390)	
Roads to Recovery funding Actual YTD less than budget YTD (Timing Difference)	30,920	
State Blackspot Funding Actual YTD less than YTD Budget (Timing Difference)	(52,337)	
Road Projects Other Grants Actual YTD less than Budget YTD (Timing Difference)	(56,711)	
WANDRAA Funding Storm Damage - Actual YTD less than YTD Budget (Timing Difference)	(195,947)	
<b>Economic Services - variance above budget expectations</b>		
Reimbursement for Community Car changeover YTD Actual more than YTD Budget (Timing Difference)	8,210	5,520
REPORTABLE OPERATING EXPENSE VARIATIONS		
<b>Education and Welfare - variances above budget expectations</b>		
Education - Depreciation YTD Actual more than Budget YTD (Timing difference)	(18,294)	(19,655)
<b>Other Property and Services - variance above budget expectations</b>		
Public Works O/heads - Allocated to Works & Svcs - YTD Actuals less than YTD Budget under allocated YTD (Timing Difference) Manual allocation required.	(48,335)	( 47,248)
REPORTABLE NON-CASH VARIATIONS		
<b>(Profit)/Loss on Asset Disposals - above budget expectations</b>		
Handover of CRC finalised (Timing Difference)	(237,029)	78,703
Handover Joint Venture Housing occurred October 2019 (Timing Difference)	120,957	
REPORTABLE CAPITAL EXPENDITURE VARIATIONS		
<b>Purchase of Road Infrastructure Assets - below budget expectations</b>		
Road Infrastructure YTD Actuals less than YTD Budget (Timing Difference)		1,067,217
SBS01 Capex - Sbs Bodey Street And Harper Street	72,723	
RRG05 Wickepin Pingelly Slk 7.9-9.0 YTD Actuals less than YTD Budget (Timing Difference)	186,702	
RRG09 Yenellin Road Upgrade Rrg (Timing Difference)	24,071	
RRG12 Capex - Rrg Bullaring Road (Timing Difference)	64,500	
CRSF5 Capex - Wickepin Pingelly Road - Crsf Funding (Timing Difference)	710,740	
CRSF6 Capex - 10 Shaddick Rd Realine & Re gravel Slk 14.0-17.5 - Crsf Funding Project YTD Actuals less than YTD Budget (Timing Difference)	8,481	
<b>Purchase of Works in Progress Assets - PRACC - below budget expectations</b>		
PRACC Project Expenditure YTD Actuals less than YTD Budget - (Timing Difference)	(95,820)	(95,820)
<b>Repayment of Debentures - Variance below budget expectations.</b>		
Repayment of Loans Actuals YTD less than YTD Budget (Timing Difference)	110,540	(1,173,308)
Conversion of Short Term Borrowings postponed 5 months by WATC (Timing Difference)	(1,200,000)	
REPORTABLE CAPITAL REVENUE VARIATIONS		
<b>Proceeds from Disposal of Assets - below budget expectations</b>		
Proceeds from Disposal of assets Actuals YTD more than YTD Budget - (Timing Difference)	122,082	19,511
<b>Proceeds from New Loans below budget expectations</b>		
S/T Loan conversion to Debenture for PRACC programmed to be raised in November 2019 with WATC postponed 5 months (Timing Difference)	(1,200,000)	(1,200,000)
<b>Transfers from Restricted Assets below budget expectations</b>		
Actuals YTD less than Budget YTD (Timing Difference) usually transfer funds in June 2020 period 12		(26,684)

**SHIRE OF PINGELLY**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	March 2020 YTD Actual \$
<b>1. ACQUISITION OF ASSETS</b>				
The following assets have been acquired during the period under review:				
<b><u>By Program</u></b>				
<b>Governance</b>				
<i>Other Governance</i>				
Capex-Right Of Use Asset Photocopier	0	77,269	77,269	77,269.09
Capex - Admin Plant Purchases	80,000	160,000	119,997	109,546.73
<b>Education &amp; Welfare</b>				
<i>Other Aged &amp; Disabled Services</i>				
Capex - Paaa Construction Community	9,000	9,000	5,622	0.00
Capex - Paaa Landscaping Sensory Garden	1,000	1,000	700	0.00
<b>Recreation and Culture</b>				
<i>Works in Progress - Recreation Centre</i>				
Capex - Pracc Architects & Consultants	4,000	15,600	11,700	600.00
Capex - Praac Building Construction	15,192	15,192	10,633	4,863.64
Capex - Pracc Utility Services	0	7,952	7,952	0.00
Capex - Pracc Earth Works	15,772	15,772	11,740	0.00
Capex - Pracc Carpark And Drainage	25,000	25,000	14,280	13,648.81
Capex - Pracc Landscaping Soft & Hard	30,000	30,000	18,936	2,745.50
Capex - Pracc Playground	0	12,000	12,000	0.00
Capex - Pracc Opening & Promotion	0	0	0	344.00
Capex - Pracc Bowling Green	23,500	29,500	22,122	5,804.67
Capex - Pracc Footpaths	35,000	39,589	29,691	15,227.27

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

	2019/20 Adopted Budget \$	2019/20 Revised Budget \$	2019/20 YTD Budget \$	March 2020 Actual \$
<b>1. ACQUISITION OF ASSETS (Continued)</b>				
<b>Transport</b>				
<i>Construction - Roads, Bridges, Depots</i>				
<b>Bridges Purchase - Schedule 12</b>				
Capex - Bridge - Replace Box Culverts	101,888	82,186	82,186	81,279.60
<b>Roads Construction</b>				
Capex - Sbs Bodey Street And Harper Street	167,000	167,000	111,332	38,609.11
Capex - Rrg Yenellin Road Upgrade	126,235	126,235	126,235	102,163.74
Capex - Rrg Bullaring Road	64,500	64,500	64,500	0.00
Capex - Aldersyde Pingelly Road - Roads	96,016	96,016	96,016	96,016.00
Capex - Milton Road	198,000	198,000	198,000	198,000.00
Capex - Rrg Wickepin Pingelly Slk 7.9-9.0	270,000	270,000	202,482	15,780.00
Crsf Jingaring Road Gravel Resheeting	0	0	0	0.00
Capex - Wickepin Pingelly Road - Crsf	738,100	738,100	738,098	27,358.28
Capex - Zig Zag Road - Crsf Funding	244,000	244,000	243,999	235,517.93
Footpaths - Construction	12,000	12,000	0	4,220.00
Rennet Street Drainage Flume	91,588	91,588	45,796	7,890.57
<i>Road Plant Purchases</i>				
Capex - Fuel Pods	2,500	2,500	2,500	2,495.44
<b>Economic Services</b>				
<i>Other Economic Services</i>				
Plant Purchase - Schedule 13	44,400	44,400	33,300	44,826.05
	<u>2,394,691</u>	<u>2,574,399</u>	<u>2,287,086</u>	<u>1,084,206.43</u>
<b>By Class</b>				
Land Held for Resale - Current	0	0	0	0.00
Land Held for Resale - Non Current	0	0	0	0.00
Lease Repayments	0	0	0	0.00
Land	0	0	0	0.00
Buildings	0	0	0	0.00
Furniture & Equipment	0	77,269	77,269	77,269.09
Plant & Equipment	126,900	206,900	155,797	156,868.22
Work in Progress - PPE	0	0	0	0.00
Infrastructure - Roads	1,903,851	1,903,851	1,780,662	713,445.06
Infrastructure - Footpaths	12,000	12,000	0	4,220.00
Infrastructure - Kerbs & Drains	91,588	91,588	45,796	7,890.57
Infrastructure - Parks & Ovals	0	0	0	0.00
Infrastructure - Bridges	101,888	82,186	82,186	81,279.60
Infrastructure - Other	0	0	0	0.00
Works in Progress - Recreation Centre	148,464	190,605	139,054	43,233.89
Works in Progress - Aged Care Accommodation	10,000	10,000	6,322	0.00
	<u>2,394,691</u>	<u>2,574,399</u>	<u>2,287,086</u>	<u>1,084,206.43</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

Asset No	By Program	Written Down Value			Sale Proceeds			Profit(Loss)		
		2019/20		March 2020 Actual \$	2019/20		March 2020 Actual \$	2019/20		March 2020 Actual \$
		Budget \$	Revised Budget		Budget \$	Revised Budget		Budget \$	Revised Budget	
	<b>Governance</b>									
1037	5 Webb St (Land)	23,000	23,000	23,000.00	20,000	20,000	20,000.00	(3,000)	(3,000)	(3,000.00)
PCEO18	PCEO18 - CEO Vehicle	40,000	40,000	34,895.42	39,000	39,000	35,958.82	(1,000)	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	40,000	32,585.19	39,000	39,000	35,588.82	(1,000)	(1,000)	3,003.63
PCEO20	PCEO20 - CEO Vehicle	0	40,000	0.00	0	39,000	0.00	0	(1,000)	0.00
DCCS01	DCCS01 - DCCS Vehicle	0	17,500	17,486.82	0	7,000	8,181.82	0	(10,500)	(9,305.00)
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600.00	230,600	221,028.69	0	0	0.00	(230,600)	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000.00	16,000	16,000.00	0	0	0.00	(16,000)	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,753	4,752.80	0	0	0.00	(4,753)	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,753	4,752.80	0	0	0.00	(4,753)	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	115,043	111,451.72	0	0	0.00	(115,043)	(115,043)	(111,451.72)
	<b>Economic Services</b>									
PCOM1	Community Car	32,000	32,000	32,740.77	22,430	22,430	22,352.73	(9,570)	(9,570)	(10,388.04)
		506,149	563,649	498,694.21	120,430	166,430	122,082.19	(385,719)	(397,218)	(376,612.02)

Asset No	By Class of Asset	Written Down Value			Sale Proceeds			Profit(Loss)		
		2019/20		March 2020 Actual \$	2019/20		March 2020 Actual \$	2019/20		March 2020 Actual \$
		Budget \$	Revised Budget		Budget \$	Revised Budget		Budget \$	Revised Budget	
	<b>Plant &amp; Equipment</b>									
PCEO18	PCEO18 - CEO Vehicle	40,000	40,000	34,895.42	39,000	39,000	35,959	(1,000)	(1,000)	1,063.40
PCEO19	PCEO19 - CEO Vehicle	40,000	40,000	32,585.19	39,000	39,000	35,589	(1,000)	(1,000)	3,003.63
PCEO20	PCEO20 - CEO Vehicle	0	40,000	0.00	0	39,000	0	0	(1,000)	0.00
DCCS01	DCCS01 - DCCS Vehicle	0	17,500	17,486.82	0	7,000	8,182	0	(10,500)	(9,305.00)
PCOM1	Community Car	32,000	32,000	32,740.77	22,430	22,430	22,353	(9,570)	(9,570)	(10,388.04)
	<b>Land &amp; Buildings</b>									
10180	CRC Lot 2 (18) Parade Street-Spec Building	230,600	230,600	221,028.69	0	0	0	(230,600)	(230,600)	(221,028.69)
10191	CRC Lot 2 (18) Parade Street-Land	16,000	16,000	16,000.00	0	0	0	(16,000)	(16,000)	(16,000.00)
10173	Lot 602 (38) Sharow St Land	4,753	4,753	4,752.80	0	0	0	(4,753)	(4,753)	(4,752.80)
10174	Lot 603(36) Sharow St Land	4,753	4,753	4,752.80	0	0	0	(4,753)	(4,753)	(4,752.80)
10289A	Lot 602 (38) and Lot 603 (4 Units only)	115,043	115,043	111,451.72	0	0	0	(115,043)	(115,043)	(111,451.72)
1037	5 Webb St (Land)	23,000	23,000	23,000.00	20,000	20,000	20,000.00	(3,000)	(3,000)	(3,000.00)
		506,149	563,649	498,694.21	120,430	166,430	122,082.19	(385,719)	(397,218)	(376,612.02)

Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2019/20		March 2020 Actual \$
Adopted Budget \$	Revised Budget \$	
0	0	4,067.03
(385,719)	(397,219)	(380,679.05)
(385,719)	(397,219)	(376,612.02)

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

## 3. INFORMATION ON BORROWINGS

## (a) Debenture Repayments

Particulars	Principal 1-Jul-19	New Loans		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$
<b>Education &amp; Welfare</b>												
Loan 120 - SSL Pingelly Cottage Homes *	174,120	0	0	24,300	24,300	15,941	149,820	149,820	158,179	16,129	16,129	5,320
<b>Recreation &amp; Culture</b>												
Loan 123 - Recreation and Cultural Centre	2,198,286			143,397	143,397	94,599	2,054,889	2,054,889	2,103,687	135,845	135,845	47,862
Loan 124 - Recreation and Cultural Centre		1,200,000	0	22,183	0	0	1,177,817	1,200,000	0	17,820	0	0
WATC Short Term Facility	1,200,000		0	1,200,000	1,200,000	0	0	0	1,200,000	29,440	29,440	10,746
	3,572,406	1,200,000	0	1,389,880	1,367,697	110,540	3,382,526	3,404,709	3,461,866	199,234	181,414	63,928

(\*) Self supporting loan financed by payments from third parties.  
All other loan repayments were financed by general purpose revenue.

## 3. INFORMATION ON LEASES

## (b) Lease Repayments

Particulars	Principal 1-Jul-19	New Lease		Principal Repayments			Principal Outstanding			Interest Repayments		
		2019/20 Budget \$	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$	2019/20 Budget \$	2019/20 Revised Budget	2019/20 Actual \$
<b>Administration</b>												
Photocopier Lease	77,269	0	0	0	19,766	14,769	0	57,503	62,500	0	2,041	1,635
	77,269	0	0	0	19,766	14,769	0	57,503	62,500	0	2,041	1,635



## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

	2019/20 Adopted Budget \$	March 2020 Actual \$
<b>4. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	35,203	35,203
Amount Set Aside / Transfer to Reserve	515	590
Amount Used / Transfer from Reserve	(10,000)	0
	25,718	35,793
<b>(b) Plant Reserve</b>		
Opening Balance	65,722	65,722
Amount Set Aside / Transfer to Reserve	961	756
Amount Used / Transfer from Reserve	0	0
	66,683	66,478
<b>(c) Building and Recreation Reserve</b>		
Opening Balance	3,747	3,747
Amount Set Aside / Transfer to Reserve	20,006	33
Amount Used / Transfer from Reserve	0	0
	23,753	3,780
<b>(d) Electronic Equipment Reserve</b>		
Opening Balance	3,190	3,190
Amount Set Aside / Transfer to Reserve	4	28
Amount Used / Transfer from Reserve	0	0
	3,194	3,218
<b>(e) Community Bus Reserve</b>		
Opening Balance	11,618	11,618
Amount Set Aside / Transfer to Reserve	56	101
Amount Used / Transfer from Reserve	0	0
	11,674	11,719
<b>(f) Swimming Pool Reserve</b>		
Opening Balance	51,988	51,988
Amount Set Aside / Transfer to Reserve	1,123	453
Amount Used / Transfer from Reserve	0	0
	53,111	52,441
<b>(g) Joint Venture Housing Reserve</b>		
Opening Balance	53,463	53,463
Amount Set Aside / Transfer to Reserve	1,187	0
Amount Used / Transfer from Reserve	(54,650)	(53,463)
	0	0
<b>(h) Refuse Site Rehab/Closure Reserve</b>		
Opening Balance	15,829	15,829
Amount Set Aside / Transfer to Reserve	104	138
Amount Used / Transfer from Reserve	0	0
	15,933	15,967
<b>Total Cash Backed Reserves</b>	<b>200,066</b>	<b>189,396</b>

All of the above reserve accounts are to be supported by money held in financial institutions.

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

	2019/20 Adopted Budget \$	March 2020 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Leave Reserve	515	590
Plant Reserve	961	756
Building and Recreation Reserve	20,006	33
Electronic Equipment Reserve	4	28
Community Bus Reserve	56	101
Swimming Pool Reserve	1,123	453
Joint Venture Housing Reserve	1,187	0
Refuse Site Rehab/Closure Reserve	104	138
	<u>23,956</u>	<u>2,099</u>
<b>Transfers from Reserves</b>		
Leave Reserve	(10,000)	0
Plant Reserve	0	0
Building Reserve	0	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	(54,650)	(53,463)
Refuse Site Rehab/Closure Reserve	0	0
	<u>(64,650)</u>	<u>(53,463)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(40,694)</u>	<u>(51,364)</u>

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Leave Reserve**

- to be used to fund annual and long service leave requirements.

**Plant Reserve**

- to be used for the purchase of major plant.

**Building and Recreation Reserve**

- to be used to fund the renovation/purchase of Shire of Pingelly buildings and Recreation Infrastructure.

**Electronic Equipment Reserve**

- to be used to fund the purchase of administration computer system equipment.

**Community Bus Reserve**

- to be used to fund the change-over of the community bus.

**Swimming Pool Reserve**

- to be used to fund the upgrading of the swimming pool complex

**Joint Venture Housing Reserve**

- to be used for the future maintenance of the Joint Venture units

**Refuse Site Rehab/Closure Reserve**

- to be used to facilitate the rehabilitation/closure of the town refuse site.

**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

	<b>2018/19 B/Fwd Per 2019/20 Budget \$</b>	<b>2018/19 B/Fwd Per Financial Report \$</b>	<b>March 2020 Actual \$</b>
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	191,736	191,736	412,659
Cash - Restricted Unspent Grants	99,356	99,356	487,712
Cash - Restricted Unspent Loans	0	0	(0)
Cash - Restricted Reserves	240,760	240,760	189,396
Receivables (Budget Purposes Only)	0	0	0
Rates Outstanding	180,395	180,395	253,980
Sundry Debtors	24,386	24,386	106,959
Provision for Doubtful Debts	0	0	0
Gst Receivable	21,955	21,955	19,546
Contract Asset	0	0	0
Loans - clubs/institutions	24,300	24,300	8,359
Accrued Income/Payments In Advance	0	0	0
Investments	0	0	0
Inventories	8,744	8,744	2,700
	<u>791,631</u>	<u>791,631</u>	<u>1,481,312</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions (Budget Purposes Only)	0	0	-
Sundry Creditors	127	127	127
Accrued Interest On Loans	(74,614)	(74,614)	-
Accrued Salaries & Wages	(23,698)	(23,698)	-
Income In Advance	(90,981)	0	(75,519)
Gst Payable	(9,832)	(9,832)	(18,985)
Payroll Creditors	0	0	-
Contract Liabilities	0	0	-
Performance Obligation Liability	0	0	(380,153)
Prepaid Rates Liability	0	0	(20,086)
Current Lease Liability	0	0	(4,997)
Accrued Expenses	(12,406)	(68,195)	55,789
PAYG Liability	(27,512)	(27,512)	(27,438)
Other Payables	(5,299)	(5,299)	(3,615)
Current Employee Benefits Provision	(282,570)	(329,149)	(329,149)
Current Loan Liability	(1,367,697)	(1,367,697)	(1,257,157)
	<u>(1,894,482)</u>	<u>(1,905,869)</u>	<u>(2,061,182)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>(1,102,851)</b>	<b>(1,114,238)</b>	<b>(579,870)</b>
Less: Cash - Reserves - Restricted	(240,760)	(240,760)	(189,396)
Less: Cash - Unspent Grants/Loans - Fully Restricted	0	0	0
Less: Current Loans - Clubs / Institutions	(24,300)	(24,300)	(8,359)
Less: Investments	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	282,570	329,149	329,149
Add Back : Current Loan Liability	1,367,697	1,367,697	1,257,157
Add Back : Current Lease Liability	0	0	4,997
Adjustment in Accounting policies	0	0	90,981
Adjustment for Trust Transactions Within Muni	0	0	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<b><u>282,356</u></b>	<b><u>317,548</u></b>	<b><u>904,658</u></b>

**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

**6. RATING INFORMATION**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2019/20 Rate Revenue \$</b>	<b>2019/20 Interim Rates \$</b>	<b>2019/20 Back Rates \$</b>	<b>2019/20 Total Revenue \$</b>	<b>2019/20 Budget \$</b>
<b>General Rate</b>								
GRV - Residential	0.120060	322	3,678,844	441,682	409	(117)	441,974	439,884
GRV - Rural Residential	0.120060	66	816,816	98,067	94	14	98,175	98,067
GRV - Commercial/Industrial	0.120060	29	412,252	49,495	0	0	49,495	39,744
GRV - Townsites	0.120060	12	144,560	17,356	0	0	17,356	17,356
UV - Broadacre Rural	0.010340	247	130,804,500	1,352,519	(497)	0	1,352,022	1,352,447
<b>Sub-Totals</b>		676	135,856,972	1,959,119	6	(103)	1,959,022	1,947,498
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Residential	900	62	96,900	55,800	0	0	55,800	55,800
GRV - Rural Residential	900	23	52,909	20,700	0	0	20,700	20,700
GRV - Commercial/Industrial	900	11	36,200	9,900	0	0	9,900	12,600
GRV - Townsites	900	8	44,160	7,200	0	0	7,200	7,200
UV - Broadacre Rural	900	45	2,753,000	40,500	0	0	40,500	40,500
<b>Sub-Totals</b>		149	2,983,169	134,100	0	0	134,100	136,800
Ex Gratia Rates							2,093,122	2,084,298
Movement in Excess Rates							214	240
							(26,037)	0
<b>Total Amount of General Rates</b>							2,067,299	2,084,538
Specified Area Rates							0	0
<b>Total Rates</b>							2,067,299	2,084,538

All land except exempt land in the Shire of Pingelly is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

**Municipal Funds Restricted Cash - Bonds and Deposits**

<b>Detail</b>	<b>Balance 01-Jul-19 \$</b>	<b>Amounts Received \$</b>	<b>Amounts Paid (\$)</b>	<b>Balance \$</b>
Transport Licensing	0	302,338	(302,338)	0
BCITF Levy	0	0	0	0
Rates	0	0	0	0
Funds Held on Behalf of Groups	40	0	0	40
Unclaimed Monies	1,052	0	0	1,052
Builders Registration Board	0	0	0	0
Social Club	0	0	0	0
Nomination Deposits	0	160	(160)	0
Bond Monies (Including Key Deposits)	7,150	1,100	(2,650)	5,600
	<u>8,242</u>	<u>303,598</u>	<u>(305,148)</u>	<u>6,692</u>

## SHIRE OF PINGELLY

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020

## 8. OPERATING STATEMENT

	March 2020 Actual \$	2019/20 Revised Budget \$	2019/20 Adopted Budget \$	2018/19 Actual \$
<b>OPERATING REVENUES</b>				
Governance	69,370	68,683	38,385	80,098
General Purpose Funding	2,583,274	2,760,042	2,742,245	3,307,592
Law, Order, Public Safety	56,213	71,264	70,802	94,360
Health	1,073	1,636	1,636	1,526
Education and Welfare	16,016	28,425	28,425	12,737
Housing	0	0	0	0
Community Amenities	188,588	199,640	211,850	210,008
Recreation and Culture	32,993	70,487	57,285	735,338
Transport	921,125	2,396,800	2,336,897	938,651
Economic Services	39,864	45,820	45,820	25,394
Other Property and Services	34,529	51,227	51,227	48,273
<b>TOTAL OPERATING REVENUE</b>	<b>3,943,045</b>	<b>5,694,024</b>	<b>5,584,572</b>	<b>5,453,978</b>
<b>OPERATING EXPENSES</b>				
Governance	526,446	634,768	669,607	544,118
General Purpose Funding	150,880	198,531	198,531	174,790
Law, Order, Public Safety	187,648	236,557	236,557	232,566
Health	104,947	145,955	140,955	112,673
Education and Welfare	115,044	128,363	119,363	67,615
Housing	0	0	0	0
Community Amenities	288,256	416,833	417,533	380,608
Recreation & Culture	1,139,473	1,366,116	1,383,936	1,310,318
Transport	1,938,123	2,829,541	2,817,866	2,916,697
Economic Services	225,187	314,988	314,988	237,135
Other Property and Services	39,974	(37,687)	26,164	114,281
<b>TOTAL OPERATING EXPENSE</b>	<b>4,715,978</b>	<b>6,233,965</b>	<b>6,325,500</b>	<b>6,090,801</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b>(772,933)</b>	<b>(539,941)</b>	<b>(740,928)</b>	<b>(636,823)</b>

**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

**9. STATEMENT OF FINANCIAL POSITION**

	<b>March 2020 Actual \$</b>	<b>2018/19 Actual \$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	1,089,767	531,852
Investments Current	5,000	5,000
Trade and Other Receivables	388,845	251,036
Inventories	2,700	8,744
Trust at Bank	6,692	8,242
<b>TOTAL CURRENT ASSETS</b>	<b>1,493,004</b>	<b>804,874</b>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	219,278	219,278
Inventories	0	0
Property, Plant and Equipment	19,471,013	20,141,783
Infrastructure	66,781,701	67,451,711
Investments Non Current	52,551	52,551
<b>TOTAL NON-CURRENT ASSETS</b>	<b>86,524,543</b>	<b>87,865,323</b>
<b>TOTAL ASSETS</b>	<b>88,017,547</b>	<b>88,670,197</b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	474,876	209,023
Long Term Borrowings	1,257,157	1,367,697
Provisions	329,149	329,149
Trust Liability	6,692	8,242
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,067,874</b>	<b>1,914,111</b>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	57,503	0
Long Term Borrowings	2,204,709	2,204,709
Provisions	96,091	96,091
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>2,358,303</b>	<b>2,300,800</b>
<b>TOTAL LIABILITIES</b>	<b>4,426,177</b>	<b>4,214,911</b>
<b>NET ASSETS</b>	<b>83,591,370</b>	<b>84,455,286</b>
<b>EQUITY</b>		
Retained Surplus	31,778,168	32,590,720
Reserves - Cash Backed	189,396	240,760
Revaluation Surplus	51,623,806	51,623,806
<b>TOTAL EQUITY</b>	<b>83,591,370</b>	<b>84,455,286</b>

**SHIRE OF PINGELLY**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD 1 JULY 2019 TO 31 MARCH 2020**

**10. FINANCIAL RATIOS**

	2019 YTD	2018	2017	2016
Current Ratio	0.47	0.51	2.03	1.05
Operating Surplus Ratio	(0.65)	(0.74)	(0.60)	(0.72)

The above ratios are calculated as follows:

**Current Ratio** 
$$\frac{\text{(Current Assets MINUS Restricted Assets)}}{\text{(Current Liabilities MINUS Liabilities Associated with Restricted Assets)}}$$

Purpose:

This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.

Standards:

The standard is not met if the ratio is lower than 1:1 (less than 100%)

Below Std
Std met

The standard is met if the ratio is greater than 1:1 (100% or greater)

A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments.

This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.

NB: Ratio is currently affected by \$1.2M Short Term Borrowing recorded as a current liability.

Adjusted Current Ratio adjusting for this figure is: \*\* 1.69

**Operating Surplus Ratio** 
$$\frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{(Own Source Operating Revenue)}}$$

Purpose:

This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Standards:

Basic Standard is not met less than < 1% (< 0.01)

Basic Standard between 1% and 15% (0.01 and 0.15)

Advanced Standard greater than > 15% (>0.15).

Below Std
Basic Std
Adv Std



**SHIRE OF PINGELLY  
RESTRICTED CASH RECONCILIATION  
31 March 2020**

Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure previous year 2016/17	Actual Expenditure current year 2017/18	Actual Expenditure current year 2018/19	Actual Expenditure current year 2019/20	Restricted Funds Remaining
Harper St Bodey St State Blackspot SBS01	Transport	1235	43,119.72	0.00	0.00	38,609.11	4,510.61	0.00
Wickepin Pingelly Road 0156 - RRG05 and R2R	Transport	1230	162,000.00	0.00	0.00	0.00	15,780.00	146,220.00
Yenellin Road Upgrade RRG09	Transport	1230	73,076.00	0.00	0.00	14,400.00	58,676.00	0.00
Bullaring Road 0157 - RRG12	Transport	1230	79,350.40	0.00	0.00	45,000.00	0.00	34,350.40
Milton Road RRG14 and R2R	Transport	1230	198,000.00	0.00	0.00	0.00	198,000.00	0.00
Aldersyde Pingelly Road R2R	Transport	1230	15,791.00	0.00	0.00	0.00	15,791.00	0.00
Wickepin Pingelly Road CRSF5	Transport	1231	295,240.00	0.00	0.00	0.00	27,358.28	267,881.72
Zig Zag Road CRSF6 and R2R	Transport	1231	211,466.60	0.00	0.00	0.00	211,466.60	0.00
Rennet Street Drainage Flume-Water Corporation	Transport	1250	40,000.00	0.00	0.00	0.00	7,890.57	32,109.43
Lighthouse Project Grant	Administration	0469	9,000.00	0.00	0.00	0.00	1,849.86	7,150.14
WA Bicycle Network Grant	Transport	1262	2,400.00	0.00	0.00	0.00	2,400.00	0.00
Main Roads Bullaring rd Bridge Funding 18/19 c/fwd	Transport	1250	252,000.00	0.00	0.00	170,720.40	81,279.60	0.00
<b>Sub Total</b>								<b>487,711.68</b>
<b>Total Restricted Grant Funds</b>								<b>487,711.68</b>
<b>Available Cash</b>		<b>GL/Job Account</b>	<b>Interest Rate</b>	<b>Maturing</b>				<b>Balance</b>
Municipal Bank	Muni Fund Bank	0111	Variable	N.A.				899,620.33
Municipal Bank	Till Float SES	0112						50.00
Municipal Bank	Till Float	0113						200.00
Municipal Bank	Petty Cash on hand	0114						500.00
Total Cash								900,370.33
Less Restricted Cash								(487,711.68)
<b>Total Unrestricted Cash</b>								<b>412,658.65</b>