



Shire of Pingelly

Attachments

Ordinary Council Meeting
16 September 2015

Attachment 1

**11.2.1 Financial Statements
1 July 2015 to 31 August 2015**



SHIRE OF PINGELLY

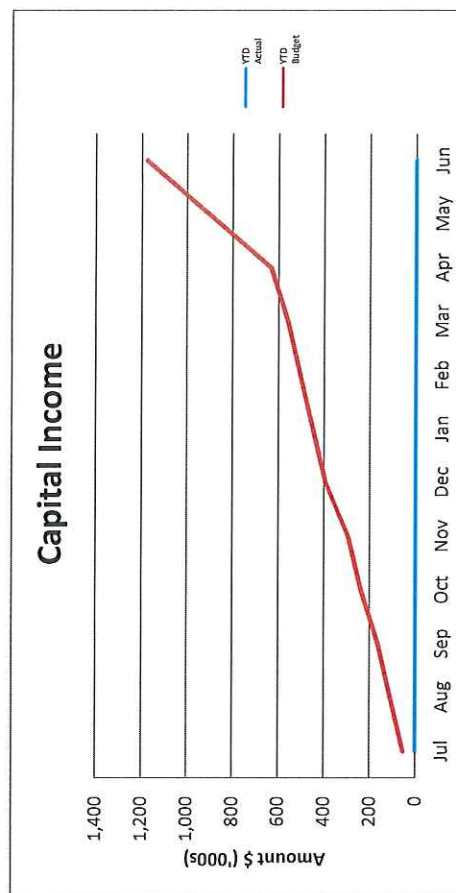
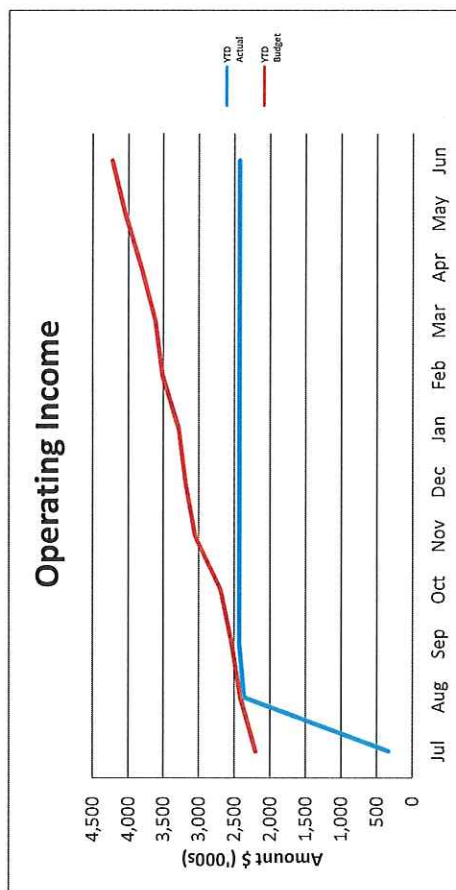
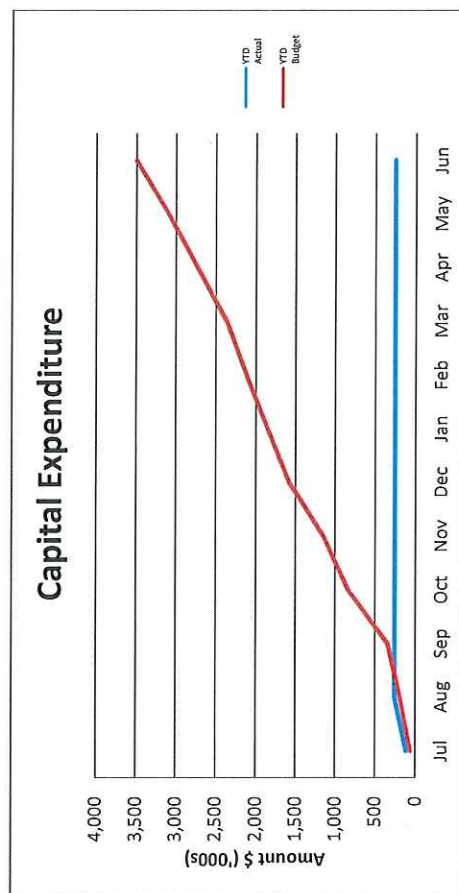
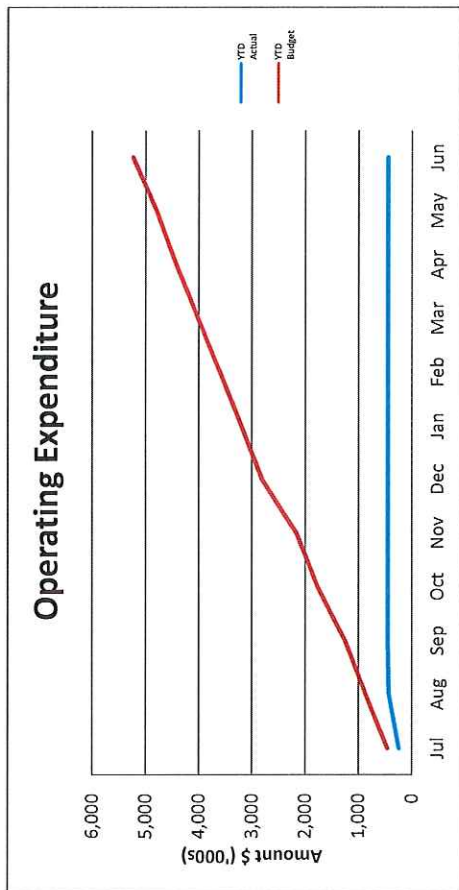
MONTHLY STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

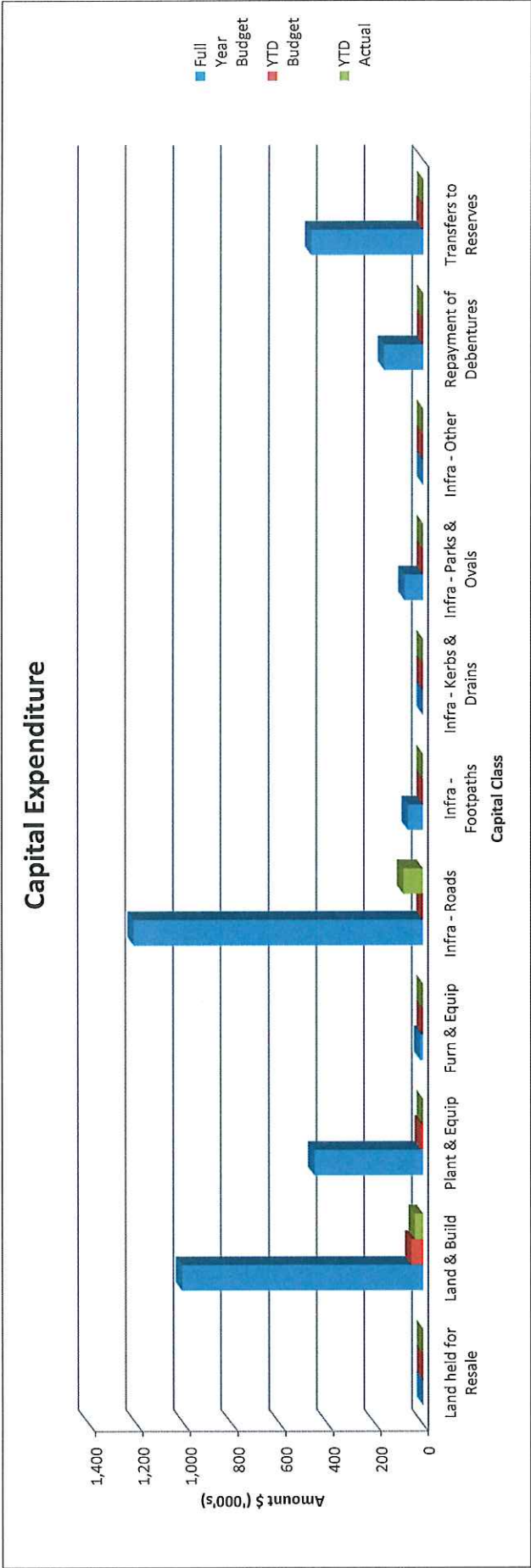
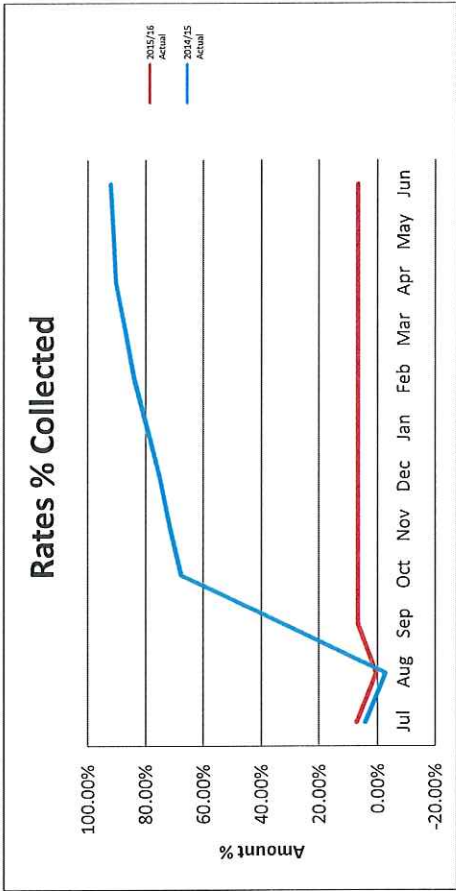
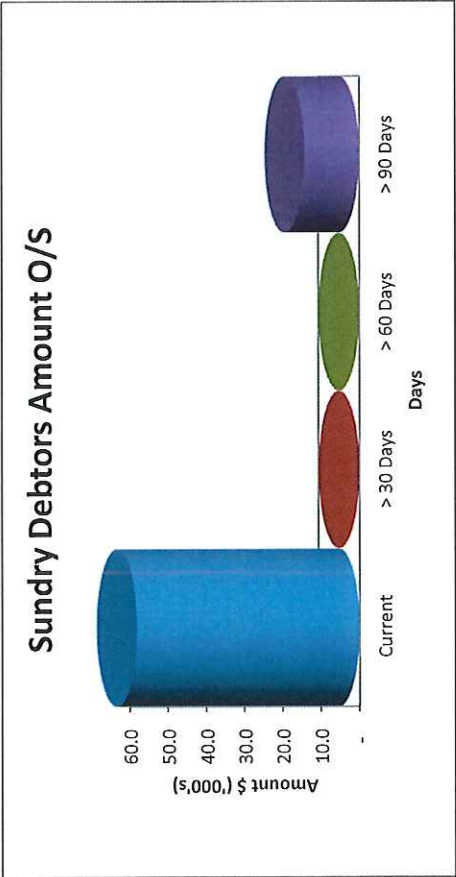
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Income and Expenditure Graphs to 31 July 2015



Other Graphs to 31 July 2015



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	July 2015 Y-T-D Budget \$	July 2015 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,675,739	1,675,739	1,675,587	0
Balance per Note 6 (Rating Information)	1,675,739	1,675,739	1,675,587	0
Variance	0	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	963	2,471,867	5,623,969	3,704,965
Closing Balance per General Fund Summary	963	2,471,867	5,623,969	3,704,963
Variance	0	0	0	2
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	4,224,770	4,224,770	2,202,476	336,683
Operating Income per General Fund Summary	4,224,770	4,224,770	2,202,476	336,683
Variance	0	0	0	0
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,230,773)	(5,230,773)	(454,630)	(247,544)
Operating Expense per General Fund Summary	(5,230,773)	(5,230,773)	(454,630)	(247,543)
Variance	0	0	0	(1)
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,260,247	1,260,247	54,666	0
Capital Income per General Fund Summary	1,260,247	1,260,247	54,666	0
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,497,488)	(3,497,488)	(64,337)	(119,218)
Capital Expense per General Fund Summary	(3,497,488)	(3,497,488)	(64,337)	(119,218)
Variance	0	0	0	(0)

SHIRE OF PINGELLY

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	July 2015 Y-T-D Budget \$	July 2015 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating								
Revenues/Sources								
Governance		102,100	102,100	8,478	10,192	1,714	20.22%	
General Purpose Funding		741,132	741,132	6,220	1,295	(4,925)	(79.18%)	
Law, Order, Public Safety		80,439	80,439	456	(3,512)	(3,968)	(870.18%)	
Health		12,900	12,900	1,074	0	(1,074)	(100.00%)	
Education and Welfare		46,196	46,196	151	(80)	(231)	(152.98%)	
Housing		0	0	0	0	0	0.00%	
Community Amenities		196,140	196,140	150,580	1,731	(148,849)	(98.85%)	▼
Recreation and Culture		99,050	99,050	6,198	2,323	(3,875)	(62.52%)	
Transport		1,119,454	1,119,454	341,100	316,051	(25,049)	(7.34%)	
Economic Services		74,020	74,020	6,168	3,542	(2,626)	(42.57%)	
Other Property and Services		77,600	77,600	6,464	5,141	(1,323)	(20.47%)	
		2,549,031	2,549,031	526,889	336,683	(190,206)	(36.10%)	
(Expenses)/(Applications)								
Governance		(655,193)	(655,193)	(76,519)	(54,427)	22,092	28.87%	▼
General Purpose Funding		(141,296)	(141,296)	(12,156)	(10,044)	2,112	17.37%	
Law, Order, Public Safety		(243,654)	(243,654)	(23,417)	(17,815)	5,602	23.92%	▼
Health		(133,856)	(133,856)	(6,264)	(4,480)	1,784	28.48%	
Education and Welfare		(77,548)	(77,548)	(3,710)	(2,333)	1,377	37.12%	
Housing		0	0	0	0	0	0.00%	
Community Amenities		(374,681)	(374,681)	(27,144)	(14,383)	12,761	47.01%	▼
Recreation & Culture		(1,081,451)	(1,081,451)	(79,432)	(45,257)	34,175	43.02%	▼
Transport		(2,079,217)	(2,079,217)	(182,486)	(71,767)	110,719	60.67%	▼
Economic Services		(409,552)	(409,552)	(19,965)	(18,423)	1,542	7.72%	
Other Property and Services		(34,325)	(34,325)	(23,537)	(8,615)	14,922	63.40%	▼
		(5,230,773)	(5,230,773)	(454,630)	(247,544)	207,086	(45.55%)	
Net Operating Result Excluding Rates		(2,681,742)	(2,681,742)	72,259	89,139	16,880	23.36%	
Adjustments for Non-Cash								
(Revenue) and Expenditure								
(Profit)/Loss on Asset Disposals	2	179,870	179,870	739	0	(739)	100.00%	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%	
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%	
Adjustments in Fixed Assets		0	0	0	0	0	0.00%	
Rounding		0	0	0	3	3	0.00%	
Depreciation on Assets		1,800,200	1,800,200	150,014	0	(150,014)	100.00%	▼
Capital Revenue and (Expenditure)								
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%	
Purchase of Land and Buildings	1	(1,011,160)	(1,011,160)	(51,213)	(35,291)	15,922	31.09%	▼
Purchase of Furniture & Equipment	1	(12,000)	(12,000)	0	0	0	0.00%	
Purchase of Plant & Equipment	1	(457,460)	(457,460)	(8,349)	(112)	8,237	98.66%	▼
Purchase of Infrastructure Assets - Roads	1	(1,212,898)	(1,212,898)	(1,700)	(83,815)	(82,115)	(4830.29%)	▲
Purchase of Infrastructure Assets - Footpaths	1	(64,250)	(64,250)	0	0	0	0.00%	
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%	
Purchase of Infrastructure Assets - Parks & Ovals	1	(79,500)	(79,500)	0	0	0	0.00%	
Purchase of Infrastructure Assets - Other	1	(23,500)	(23,500)	0	0	0	0.00%	
Proceeds from Disposal of Assets	2	585,500	585,500	43,333	0	(43,333)	(100.00%)	▼
Repayment of Debentures	3	(165,510)	(165,510)	0	0	0	0.00%	
Proceeds from New Debentures	3	0	0	0	0	0	0.00%	
Advances to Community Groups		0	0	0	0	0	0.00%	
Self-Supporting Loan Principal Income		83,747	83,747	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	4	(471,210)	(471,210)	(3,075)	0	3,075	100.00%	
Transfers from Restricted Asset (Reserves)	4	591,000	591,000	11,333	0	(11,333)	(100.00%)	▼
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%	
Transfers from Restricted Asset (Other)		0	0	0	0	0	0.00%	
ADD Net Current Assets July 1 B/Fwd	5	1,264,137	3,735,041	3,735,041	3,735,041	0	0.00%	
LESS Net Current Assets Year to Date	5	963	2,471,867	5,623,969	3,704,965	(1,919,004)	34.12%	
Amount Raised from Rates		(1,675,739)	(1,675,739)	(1,675,587)	0	1,675,587	(100.00%)	

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

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$5,000 ▲
Below Budget Expectations Less than 10% and \$5,000 ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015
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.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:

Don't Report

Use Management Discretion

Must Report

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding - Variance below budget expectations

Timing variances - Interest earnings yet to be recognised compared to budget.

Community Amenities - Variance below budget expectations

Timing variances - Rubbish charges not yet raised but have been budgeted.

Transport - Variation above budget expectations

Timing variances - MRWA RRG funding received before budgeted. Pingelly Creating Age Friendly

Communities Project funding received before budgeted.

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - Variance above budget expectations.

Subscriptions higher than expected - Timing to original budget

Health - Variance below budget expectations

Contract Health Services - timing variation

Transport - Variance below expectations.

Timing variances within works program - offset with road construction

Other Property and Services - Variance below budget expectations.

Adjustment required to overhead rates

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - Variance below budget expectations.

Timing of disposals variation - refer timing of plant purchases

Depreciation on Assets - Variance below budget expectations.

Depreciation not calculated until after audit for 2014/15 completed (timing variance)

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land & Buildings - Variance below budget expectations.

Timing Variation

Purchase of Plant & Equipment - Variance below budget expectations.

Timing of purchases variation

Purchase of Infrastructure Assets Roads - Variance below budget expectations.

Timing of capital expenditure to budget - offset with road maintenance

Transfers to Restricted Assets - Variance below budget expectations.

Timing variance with majority of transfers occurring at year end.

REPORTABLE CAPITAL INCOME VARIATIONS

Proceeds from Disposal of Assets - Variance below budget expectations

Timing of disposals variation - refer timing of plant purchases

Transfers from Restricted Assets - Variance below budget expectations.

Timing variance with majority of transfers occurring at year end.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	July 2015 Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
By Program				
Governance				
<i>Other Governance</i>				
Additional Female Toilet	2,000	2,000	0	0.00
Office Carpark And Line Marking	62,600	62,600	0	0.00
Phone System	12,000	12,000	0	0.00
Admin Plant Purchases	79,000	79,000	6,583	0.00
Law, Order & Public Safety				
<i>Fire Prevention</i>				
Plant Purchase - Schedule 5 Bfb	29,000	29,000	0	0.00
<i>Animal Control</i>				
Dog/Cat Pound Upgrade	15,000	15,000	0	0.00
Dog Transport Trailer	5,500	5,500	0	0.00
Community Amenities				
<i>Sanitation - household Refuse</i>				
Land Acquisition	80,000	80,000	0	0.00
Refuse Facility Monitoring Bores	18,500	18,500	0	0.00
Refuse Site Buildings	20,000	20,000	0	0.00
Recreation and Culture				
<i>Other Recreation & Sport</i>				
Outdoor Gym Equipment	19,500	19,500	0	0.00
Dam Cleaning	60,000	60,000	0	0.00
New Mower Trailer	10,230	10,230	0	0.00
Spray Tank & Equipment	21,200	21,200	1,766	0.00
Project Manager Vehicle	39,000	39,000	0	0.00
Recreation & Cultural Centre Development	100,000	100,000	8,333	31,966.14
Project Officer - Recreation & Cultural Centre	95,265	95,265	0	0.00
Tennis Court Construction	499,205	499,205	41,598	820.00
Transport				
<i>Construction - Roads, Bridges, Depots</i>				
<i>Rural Roads Construction</i>				
Wickepin Pingelly/Chopping Road Failure	31,890	31,890	0	0.00
Wickepin Pingelly Road 1 Km South Of Chopping	46,970	46,970	0	0.00
Bullaring Road Failure East Of South Kweda	44,950	44,950	0	0.00
Yearlering Road Construction 3.8-4.3 Slk	109,804	109,804	0	1,932.56
Yearlering Pingelly Road Construction 2.0-3.8 Slk	272,102	272,102	0	5,905.01
North Wandering Road 9.00-13.00 Slk	51,410	51,410	0	0.00
Wickepin Pingelly Slk 7.9-9.0	122,915	122,915	0	0.00
Survey North Wandering Road	10,200	10,200	1,700	140.00
Crstf Jingaring Road Gravel Resheeting	218,254	218,254	0	56,747.81
Crstf Moorumbine Road Gravel Sheetting	69,653	69,653	0	0.00
<i>Town Streets Construction</i>				
Johnson Street	0	0	0	7,401.50
Quadrant Street Improvements	65,000	65,000	0	0.00
Parking Bays Parade St	35,990	35,990	0	0.00
Shaddick Street Drainage	18,155	18,155	0	0.00
Johnston St	42,890	42,890	0	11,688.06
Paragon St Reseal	23,760	23,760	0	0.00
Johnston Street Upgrade	48,955	48,955	0	0.00
<i>Footpaths Construction</i>				
Footpath Upgrade - Pioneer Park	41,250	41,250	0	0.00
Footpath Access Ramps	23,000	23,000	0	0.00
<i>Building Purchase - Schedule 12</i>				
Depot Tank	9,000	9,000	0	629.46
Depot Wash Down Bay	2,000	2,000	0	1,875.13
Depot Fence	24,690	24,690	0	0.00
Depot Showers	4,900	4,900	407	0.00
Depot Bund Pipe And Fuel Tank	6,000	6,000	0	0.00
Communications Tower - Depot	10,500	10,500	875	0.00
<i>Road Plant Purchases</i>				
Traffic Counters And Tubing	0	0	0	112.00
Digital Two Way Radio Network	40,000	40,000	0	0.00
Light Truck	68,530	68,530	0	0.00
Backhoe	165,000	165,000	0	0.00
Economic Services				
<i>Tourism & Area Promotion</i>				
Caravan Park Drainage	5,000	5,000	0	0.00
<i>Other Economic Services</i>				
Purchase Of Land	80,000	80,000	0	0.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>61,262</u>	<u>119,217.67</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

1. ACQUISITION OF ASSETS (Continued)	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	July 2015 Actual \$
<u>By Class</u>				
Land Held for Resale - Current	0	0	0	0.00
Land	160,000	160,000	0	0.00
Buildings	851,160	851,160	51,213	35,290.73
Furniture & Equipment	12,000	12,000	0	0.00
Plant & Equipment	457,460	457,460	8,349	112.00
Infrastructure - Roads	1,212,898	1,212,898	1,700	83,814.94
Infrastructure - Footpaths	64,250	64,250	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	79,500	79,500	0	0.00
Infrastructure - Other	23,500	23,500	0	0.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>61,262</u>	<u>119,217.67</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

2. DISPOSALS OF ASSETS

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

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	July 2015 Actual \$	2015/16 Budget \$	July 2015 Actual \$	2015/16 Budget \$	July 2015 Actual \$
Governance						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Transport						
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000	0.00	3,200	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Economic Services						
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	July 2015 Actual \$	2015/16 Budget \$	July 2015 Actual \$	2015/16 Budget \$	July 2015 Actual \$
Plant & Equipment						
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000.00	0.00	3,200.00	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Land & Buildings						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2015/16 Adopted Budget \$	July 2015 Actual \$
23,180	0.00
(203,050)	0.00
(179,870)	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

3. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Law, Order & Public Safety									
Loan 122 - SSL DFES	525,821	0	0	70,991	0	454,830	525,821	23,385	(4,208)
Education & Welfare									
Loan 120 - SSL Pingelly Cottage Homes	222,558	0	0	12,756	0	209,802	222,558	14,376	(2)
Recreation & Culture									
Loan 123 - Recreation and Cultural Centre	2,500,000	0	0	81,763	0	2,418,237	2,500,000	106,585	(293)
	3,248,379	0	0	165,510	0	3,082,869	3,248,379	144,346	(4,503)

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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

	2015/16 Adopted Budget \$	July 2015 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	160,807	160,807
Amount Set Aside / Transfer to Reserve	4,063	0
Amount Used / Transfer from Reserve	0	0
	<u>164,870</u>	<u>160,807</u>
(b) Plant Reserve		
Opening Balance	292,214	292,214
Amount Set Aside / Transfer to Reserve	7,384	0
Amount Used / Transfer from Reserve	(136,000)	0
	<u>163,598</u>	<u>292,214</u>
(c) Building and Recreation Reserve		
Opening Balance	735,067	735,066
Amount Set Aside / Transfer to Reserve	443,573	0
Amount Used / Transfer from Reserve	(455,000)	0
	<u>723,640</u>	<u>735,066</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,016	(28,984)
Amount Set Aside / Transfer to Reserve	5,026	0
Amount Used / Transfer from Reserve	0	0
	<u>6,042</u>	<u>(28,984)</u>
(e) Community Bus Reserve		
Opening Balance	5,786	5,786
Amount Set Aside / Transfer to Reserve	4,556	0
Amount Used / Transfer from Reserve	0	0
	<u>10,342</u>	<u>5,786</u>
(f) Swimming Pool Reserve		
Opening Balance	42,619	72,619
Amount Set Aside / Transfer to Reserve	1,077	0
Amount Used / Transfer from Reserve	0	0
	<u>43,696</u>	<u>72,619</u>
(g) Joint Venture Housing Reserve		
Opening Balance	48,720	48,719
Amount Set Aside / Transfer to Reserve	5,531	0
Amount Used / Transfer from Reserve	0	0
	<u>54,251</u>	<u>48,719</u>
Total Cash Backed Reserves	<u><u>1,166,439</u></u>	<u><u>1,286,227</u></u>

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 2015 TO 31 JULY 2015

	2015/16 Adopted Budget \$	July 2015 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	4,063	0
Plant Reserve	7,384	0
Building and Recreation Reserve	443,573	0
Electronic Equipment Reserve	5,026	0
Community Bus Reserve	4,556	0
Swimming Pool Reserve	1,077	0
Joint Venture Housing Reserve	5,531	0
	<u>471,210</u>	<u>0</u>
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(136,000)	0
Building Reserve	(455,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	0	0
	<u>(591,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(119,790)</u>	<u>0</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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	July 2015 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,100,789	2,940,550	892,486
Cash - Restricted Unspent Grants	0	660,239	2,658,002
Cash - Restricted Unspent Loans	2,500,000	0	0
Cash - Restricted Reserves	1,286,229	1,286,228	1,286,228
Receivables (Budget Purposes Only)	395,534	0	0
Rates Outstanding	0	143,505	133,902
Sundry Debtors	0	123,966	71,867
Provision for Doubtful Debts	0	0	0
Gst Receivable	0	40,029	25,432
Accrued Income/Payments In Advance	0	4,287	0
Investments	0	0	0
Inventories	3,966	3,966	4,247
	<u>5,286,518</u>	<u>5,202,770</u>	<u>5,072,164</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	(152,405)	0	0
Sundry Creditors	0	(74,323)	(17,199)
Accrued Interest On Loans	0	(4,580)	0
Accrued Salaries & Wages	0	(57,458)	0
Income In Advance	0	0	0
Gst Payable	0	(9,269)	(25,448)
Payroll Creditors	0	(497)	(497)
Accrued Expenses	0	(10,883)	0
PAYG Liability	0	(24,064)	(37,119)
Other Payables	0	(427)	(708)
Current Employee Benefits Provision	(165,510)	(125,798)	(125,798)
Current Loan Liability	(125,798)	(165,510)	(165,510)
	<u>(443,713)</u>	<u>(472,809)</u>	<u>(372,279)</u>
NET CURRENT ASSET POSITION	4,842,805	4,729,961	4,699,885
Less: Cash - Reserves - Restricted	(1,286,229)	(1,286,228)	(1,286,228)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	0	0
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Add Back : Component of Leave Liability not Required to be Funded	165,510	125,798	125,798
Add Back : Current Loan Liability	125,798	165,510	165,510
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,264,137</u>	<u>3,735,041</u>	<u>3,704,965</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - Residential	11.149600	0	0	0	0	0	0	339,216
GRV - Rural Residential	11.149600	0	0	0	0	0	0	75,814
GRV - Commercial/Industrial	11.149600	0	0	0	0	0	0	48,224
GRV - Townsites	11.149600	0	0	0	0	0	0	14,379
UV - Broadacre Rural	1.017900	0	0	0	0	0	0	1,073,501
Sub-Totals		0	0	0	0	0	0	1,551,134
Minimum Rates	Minimum \$							
GRV - Residential	835	0	0	0	0	0	0	54,275
GRV - Rural Residential	835	0	0	0	0	0	0	18,370
GRV - Commercial/Industrial	835	0	0	0	0	0	0	10,020
GRV - Townsites	835	0	0	0	0	0	0	5,010
UV - Broadacre Rural	835	0	0	0	0	0	0	36,740
Sub-Totals		0	0	0	0	0	0	124,415
Ex Gratia Rates								
Movement in Excess Rates								
Total Amount of General Rates Specified Area Rates								
Total Rates								
								1,675,549
								190
								0
								1,675,739
								0
								1,675,739

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 2015/16 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 2015 TO 31 JULY 2015

7. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	3,837	38,887	(41,142)	1,582
BCITF Levy	0	0	0	0
Rates	200	0	0	200
Funds Held on Behalf of Groups	80	0	0	80
Unclaimed Monies	0	0	0	0
Builders Registration Board	0	0	0	0
Nomination Deposits	0	0	0	0
Bond Monies (Including Key Deposits)	4,210	1,254	(270)	5,194
	<u>8,327</u>	<u>40,141</u>	<u>(41,412)</u>	<u>7,056</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

8. OPERATING STATEMENT

	July 2015 Actual \$	2015/16 Adopted Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	10,192	102,100	93,276
General Purpose Funding	1,295	2,416,871	3,415,613
Law, Order, Public Safety	(3,512)	80,439	111,177
Health	0	12,900	36,186
Education and Welfare	(80)	46,196	20,604
Housing	0	0	0
Community Amenities	1,731	196,140	215,818
Recreation and Culture	2,323	99,050	62,230
Transport	316,051	1,119,454	683,363
Economic Services	3,542	74,020	83,251
Other Property and Services	5,141	77,600	121,577
TOTAL OPERATING REVENUE	336,683	4,224,770	4,843,097
OPERATING EXPENSES			
Governance	54,427	655,193	879,959
General Purpose Funding	10,044	141,296	96,490
Law, Order, Public Safety	17,815	243,654	215,706
Health	4,480	133,856	158,176
Education and Welfare	2,333	77,548	49,999
Housing	0	0	0
Community Amenities	14,383	374,681	328,788
Recreation & Culture	45,257	1,081,451	814,428
Transport	71,767	2,079,217	1,033,813
Economic Services	18,423	409,552	235,080
Other Property and Services	8,615	34,325	184,990
TOTAL OPERATING EXPENSE	247,544	5,230,773	3,997,430
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>89,139</u>	<u>(1,006,003)</u>	<u>845,667</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

9. STATEMENT OF FINANCIAL POSITION

	July 2015 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	4,836,716	4,887,017
Investments	5,000	5,000
Trade and Other Receivables	314,947	395,534
Inventories	4,247	3,966
TOTAL CURRENT ASSETS	<u>5,160,910</u>	<u>5,291,517</u>
NON-CURRENT ASSETS		
Other Receivables	664,631	664,631
Inventories	0	0
Property, Plant and Equipment	9,607,419	9,572,017
Infrastructure	63,621,424	63,537,607
TOTAL NON-CURRENT ASSETS	<u>73,893,474</u>	<u>73,774,255</u>
TOTAL ASSETS	<u>79,054,384</u>	<u>79,065,772</u>
CURRENT LIABILITIES		
Trade and Other Payables	80,973	181,501
Long Term Borrowings	165,510	165,510
Provisions	125,798	125,798
TOTAL CURRENT LIABILITIES	<u>372,281</u>	<u>472,809</u>
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	3,082,868	3,082,868
Provisions	42,947	42,947
TOTAL NON-CURRENT LIABILITIES	<u>3,125,815</u>	<u>3,125,815</u>
TOTAL LIABILITIES	<u>3,498,096</u>	<u>3,598,624</u>
NET ASSETS	<u>75,556,288</u>	<u>75,467,148</u>
EQUITY		
Trust Imbalance	0	0
Retained Surplus	26,703,455	26,614,315
Reserves - Cash Backed	1,286,228	1,286,228
Revaluation Surplus	47,566,605	47,566,605
TOTAL EQUITY	<u>75,556,288</u>	<u>75,467,148</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 JULY 2015

10. FINANCIAL RATIOS

	2016 YTD	2015	2014	2013
Current Ratio	4.94	9.64	5.35	4.43
Operating Surplus Ratio	(12.51)	0.08	(0.91)	0.28

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 July 2015						
Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2015/16	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks	R4R01	60,000.00	0.00	0.00	60,000.00
	Netball/Basketball	CT01	91,530.00	91,530.00	0.00	0.00
	Footpaths	FP001/FP002	80,000.00	71,178.00	0.00	8,822.00
	Tennis Courts	R4R03	90,000.00	0.00	820.00	89,180.00
Unspent Loan 123	Recreation & Cultural Centre		2,500,000.00			2,500,000.00
Sub Total						2,658,002.00
Total Restricted Grant Funds						
Available Cash			Interest Rate	Term	Maturing	
Municipal Bank		0111	Variable	Ongoing	N.A.	549,723.27
Municipal Term Deposit 1		0108				0.00
Municipal Term Deposit 2		0109				0.00
Municipal Term Deposit CLGFR		0812				0.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	500,014.57
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.95%	1 year	30-Jun-16	2,000,000.00
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	2.85%	6 months	30-Dec-15	500,000.00
Total Cash						3,549,737.84
Less Restricted Cash						(2,658,002.00)
Total Unrestricted Cash						891,735.84

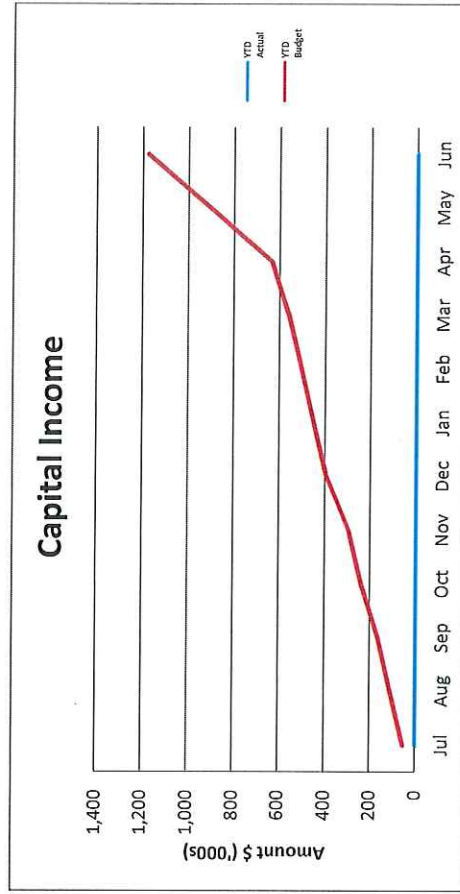
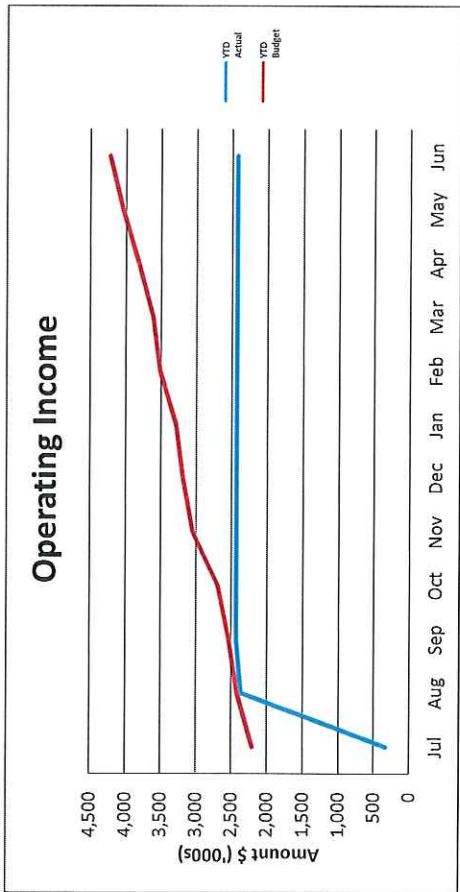
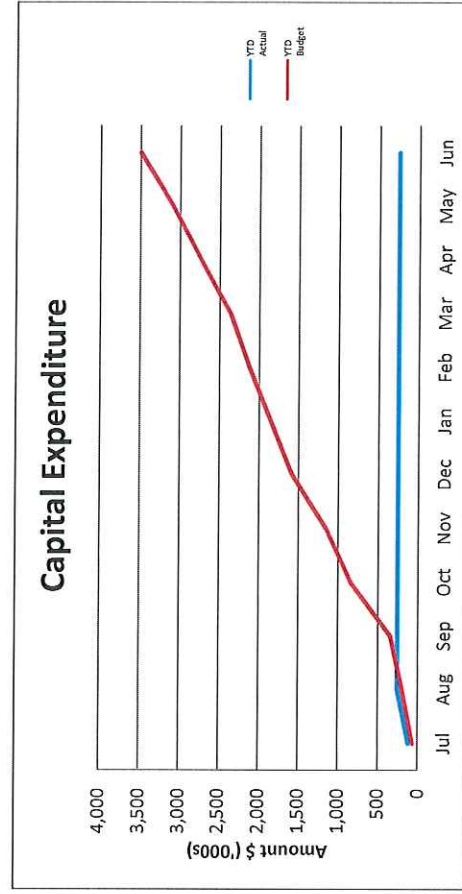
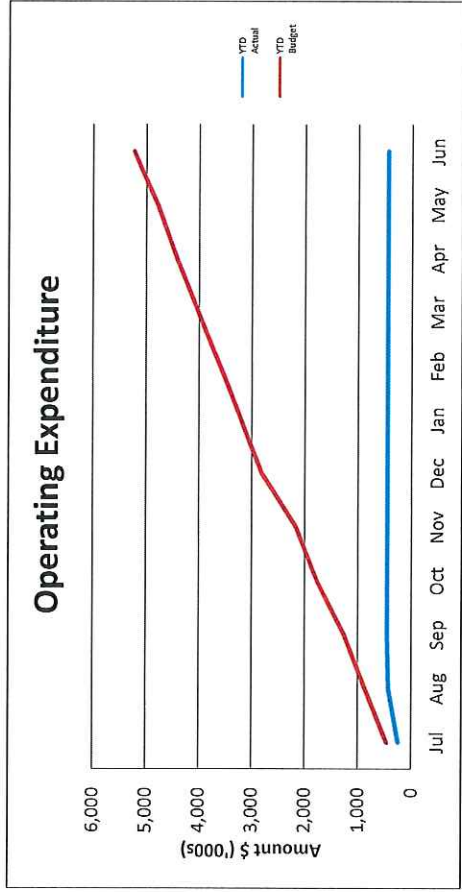


SHIRE OF PINGELLY
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

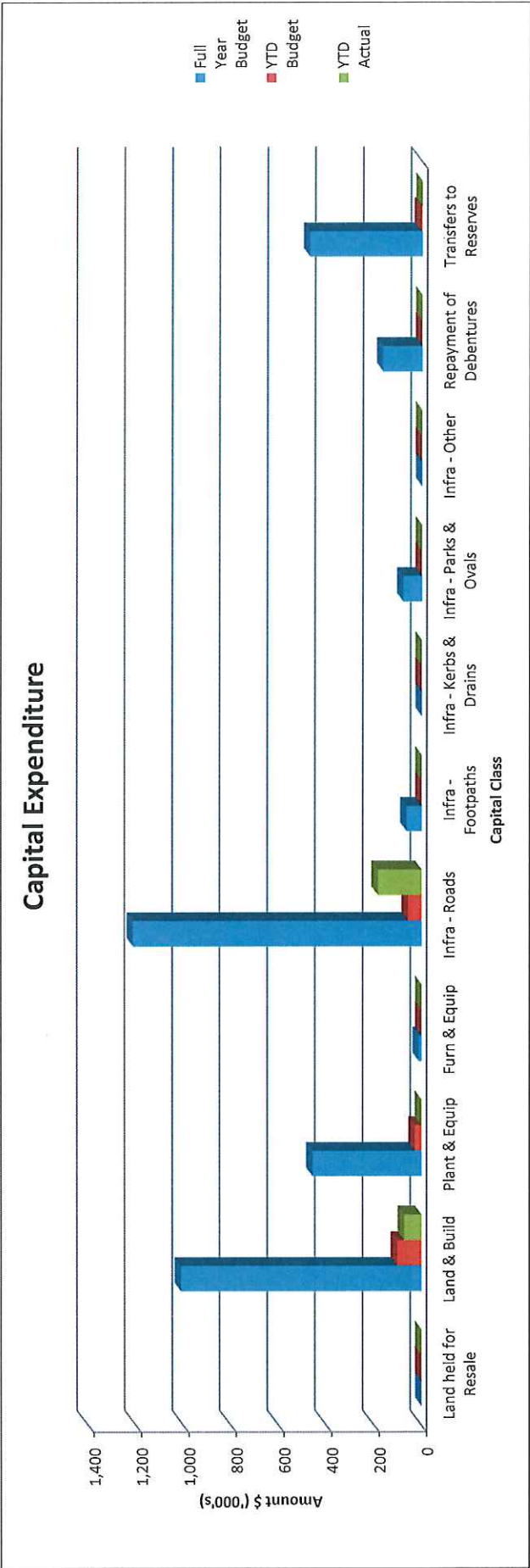
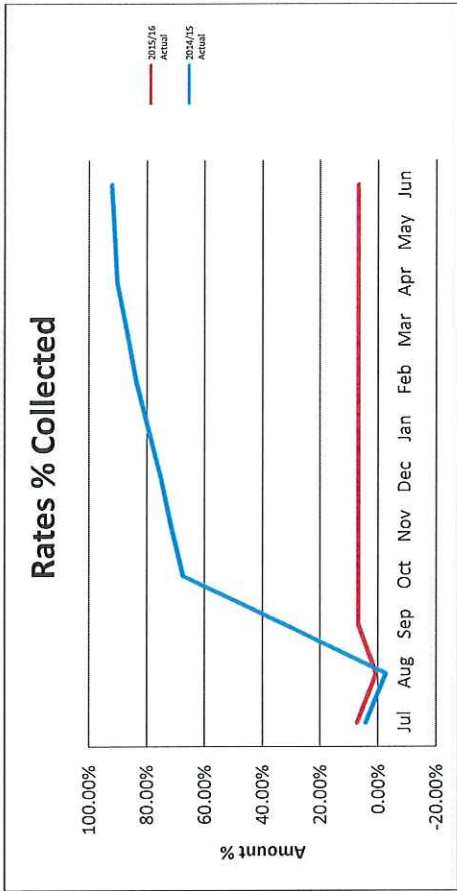
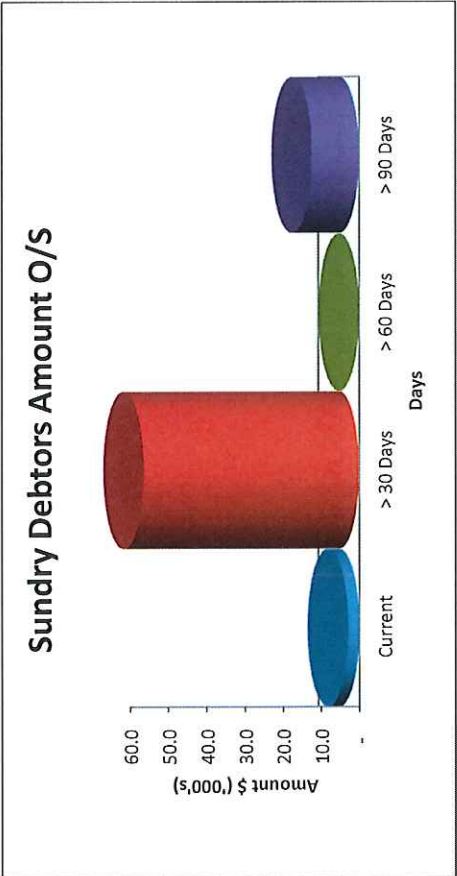
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Income and Expenditure Graphs to 31 August 2015



Other Graphs to 31 August 2015



SHIRE OF PINGELLY

Summary of Balancing Contained Within The Monthly Reports

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	August 2015 Y-T-D Budget \$	August 2015 Actual \$
Finance Statement				
<u>Balancing to Rating Note</u>				
Rates Balance per Finance Statement	1,675,739	1,675,739	1,675,682	1,678,255
Balance per Note 6 (Rating Information)	1,675,739	1,675,739	1,675,682	1,678,255
Variance	0	0	0	0
<u>Balancing of Closing Position</u>				
Closing Balance per Finance Statement	963	2,471,867	5,503,884	5,410,099
Closing Balance per General Fund Summary	963	2,471,867	5,503,884	5,410,098
Variance	0	0	0	1
<u>Balancing of Operating Income</u>				
Operating Income per Finance Statement	4,224,770	4,224,770	2,411,276	2,362,837
Operating Income per General Fund Summary	4,224,770	4,224,770	2,411,276	2,362,838
Variance	0	0	0	(1)
<u>Balancing of Operating Expenditure</u>				
Operating Expense per Finance Statement	(5,230,773)	(5,230,773)	(857,185)	(427,346)
Operating Expense per General Fund Summary	(5,230,773)	(5,230,773)	(857,185)	(427,346)
Variance	0	0	0	(0)
<u>Balancing of Capital Income</u>				
Capital Income per Finance Statement	1,260,247	1,260,247	109,332	0
Capital Income per General Fund Summary	1,260,247	1,260,247	109,332	0
Variance	0	0	0	0
<u>Balancing of Capital Expenditure</u>				
Capital Expense per Finance Statement	(3,497,488)	(3,497,488)	(196,086)	(260,434)
Capital Expense per General Fund Summary	(3,497,488)	(3,497,488)	(196,086)	(260,434)
Variance	0	0	0	(0)

SHIRE OF PINGELLY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	NOTE	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	August 2015 Y-T-D Budget \$	August 2015 Actual \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %
Operating							
Revenues/Sources							
Governance		102,100	102,100	16,956	15,107	(1,849)	(10.90%)
General Purpose Funding		741,132	741,132	158,518	146,873	(11,645)	(7.35%)
Law, Order, Public Safety		80,439	80,439	912	(3,152)	(4,064)	(445.61%)
Health		12,900	12,900	2,148	281	(1,867)	(86.92%)
Education and Welfare		46,196	46,196	302	(80)	(382)	(126.49%)
Housing		0	0	0	0	0	0.00%
Community Amenities		196,140	196,140	154,720	152,258	(2,462)	(1.59%)
Recreation and Culture		99,050	99,050	17,256	11,590	(5,666)	(32.83%) ▼
Transport		1,119,454	1,119,454	359,518	343,462	(16,056)	(4.47%)
Economic Services		74,020	74,020	12,336	8,673	(3,663)	(29.69%)
Other Property and Services		77,600	77,600	12,928	9,570	(3,358)	(25.97%)
		2,549,031	2,549,031	735,594	684,582	(51,012)	(6.93%)
(Expenses)/(Applications)							
Governance		(655,193)	(655,193)	(132,502)	(92,115)	40,387	30.48% ▼
General Purpose Funding		(141,296)	(141,296)	(23,562)	(19,732)	3,830	16.25%
Law, Order, Public Safety		(243,654)	(243,654)	(38,850)	(31,853)	6,997	18.01% ▼
Health		(133,856)	(133,856)	(38,891)	(34,760)	4,131	10.62%
Education and Welfare		(77,548)	(77,548)	(6,255)	(3,364)	2,891	46.22%
Housing		0	0	0	0	0	0.00%
Community Amenities		(374,681)	(374,681)	(53,157)	(37,300)	15,857	29.83% ▼
Recreation & Culture		(1,081,451)	(1,081,451)	(145,676)	(78,789)	66,887	45.91% ▼
Transport		(2,079,217)	(2,079,217)	(355,554)	(126,176)	229,378	64.51% ▼
Economic Services		(409,552)	(409,552)	(38,910)	(29,605)	9,305	23.91% ▼
Other Property and Services		(34,325)	(34,325)	(23,828)	26,348	50,176	210.58% ▼
		(5,230,773)	(5,230,773)	(857,185)	(427,346)	429,839	(50.15%)
Net Operating Result Excluding Rates		(2,681,742)	(2,681,742)	(121,591)	257,236	378,827	(311.56%)
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	2	179,870	179,870	1,478	0	(1,478)	100.00%
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0	0.00%
Movement in Employee Benefit Provisions		0	0	0	0	0	0.00%
Adjustments in Fixed Assets		0	0	0	0	0	0.00%
Rounding		0	0	0	1	1	0.00%
Depreciation on Assets		1,800,200	1,800,200	300,028	0	(300,028)	100.00% ▼
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	1	0	0	0	0	0	0.00%
Purchase of Land and Buildings	1	(1,011,160)	(1,011,160)	(102,426)	(74,003)	28,423	27.75% ▼
Purchase of Furniture & Equipment	1	(12,000)	(12,000)	0	0	0	0.00%
Purchase of Plant & Equipment	1	(457,460)	(457,460)	(29,005)	(1,812)	27,193	93.75% ▼
Purchase of Infrastructure Assets - Roads	1	(1,212,898)	(1,212,898)	(58,505)	(184,619)	(126,114)	(215.56%) ▲
Purchase of Infrastructure Assets - Footpaths	1	(64,250)	(64,250)	0	0	0	0.00%
Purchase of Infrastructure Assets - Kerbs & Drains	1	0	0	0	0	0	0.00%
Purchase of Infrastructure Assets - Parks & Ovals	1	(79,500)	(79,500)	0	0	0	0.00%
Purchase of Infrastructure Assets - Other	1	(23,500)	(23,500)	0	0	0	0.00%
Proceeds from Disposal of Assets	2	585,500	585,500	86,666	0	(86,666)	(100.00%) ▼
Repayment of Debentures	3	(165,510)	(165,510)	0	0	0	0.00%
Proceeds from New Debentures	3	0	0	0	0	0	0.00%
Advances to Community Groups		0	0	0	0	0	0.00%
Self-Supporting Loan Principal Income		83,747	83,747	0	0	0	0.00%
Transfers to Restricted Assets (Reserves)	4	(471,210)	(471,210)	(6,150)	0	6,150	100.00% ▼
Transfers from Restricted Asset (Reserves)	4	591,000	591,000	22,666	0	(22,666)	(100.00%) ▼
Transfers to Restricted Assets (Other)		0	0	0	0	0	0.00%
Transfers from Restricted Asset (Other)		0	0	0	0	0	0.00%
ADD Net Current Assets July 1 B/Fwd	5	1,264,137	3,735,041	3,735,041	3,735,041	0	0.00%
LESS Net Current Assets Year to Date	5	963	2,471,867	5,503,884	5,410,099	(93,785)	1.70%
Amount Raised from Rates		<u>(1,675,739)</u>	<u>(1,675,739)</u>	<u>(1,675,682)</u>	<u>(1,678,255)</u>	<u>(2,573)</u>	<u>0.15%</u>

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

Material Variances Symbol

Above Budget Expectations Greater than 10% and \$5,000 ▲
Below Budget Expectations Less than 10% and \$5,000 ▼

SHIRE OF PINGELLY
FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015
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.

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:

Actual Variance exceeding 10% of YTD Budget

Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:

Don't Report

Use Management Discretion

Must Report

REPORTABLE OPERATING REVENUE VARIATIONS

Recreation and Culture - Variance below budget expectations

Community Bus - timing variance

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - Variance above budget expectations.

Some allocations have not generated - EMCCS to investigate.

Community Amenities

Depreciation not raised

Recreation and Culture - Variance below budget expectations.

Depreciation not raised

Transport - Variance below/above expectations.

Timing variances within works program - offset with road construction

Economic Services - Variance below budget expectations

Depreciation not raised

Other Property and Services - Variance in allocations.

Plant Operation Costs over allocated - A/EMCCS to investigate

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - Variance below budget expectations.

Timing of disposals variation - refer timing of plant purchases

Depreciation on Assets - Variance below budget expectations.

Depreciation not calculated until after audit for 2014/15 completed (timing variance)

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land & Buildings - Variance below budget expectations.

Timing of purchases variation

Purchase of Plant & Equipment - Variance below budget expectations.

Timing of purchases variation

Purchase of Infrastructure Assets Roads - Variance below budget expectations.

Timing of capital expenditure to budget - offset with road maintenance

Transfers to Restricted Assets - Variance below budget expectations.

Timing variance with majority of transfers occurring at year end.

REPORTABLE CAPITAL INCOME VARIATIONS

Proceeds from Disposal of Assets - Variance below budget expectations

Timing of disposals variation - refer timing of plant purchases

Transfers from Restricted Assets - Variance below budget expectations.

Timing variance with majority of transfers occurring at year end.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	August 2015 Actual \$
1. ACQUISITION OF ASSETS				
The following assets have been acquired during the period under review:				
By Program				
Governance				
<u>Other Governance</u>				
Additional Female Toilet	2,000	2,000	0	0.00
Office Carpark And Line Marking	62,600	62,600	0	0.00
Phone System	12,000	12,000	0	0.00
Admin Plant Purchases	79,000	79,000	13,166	0.00
Law, Order & Public Safety				
<u>Fire Prevention</u>				
Plant Purchase - Schedule 5 Bfb	29,000	29,000	0	0.00
<u>Animal Control</u>				
Dog/Cat Pound Upgrade	15,000	15,000	0	0.00
Dog Transport Trailer	5,500	5,500	0	0.00
Community Amenities				
<u>Sanitation - household Refuse</u>				
Land Acquisition	80,000	80,000	0	0.00
Refuse Facility Monitoring Bores	18,500	18,500	0	0.00
Refuse Site Buildings	20,000	20,000	0	0.00
Recreation and Culture				
<u>Other Recreation & Sport</u>				
Outdoor Gym Equipment	19,500	19,500	0	0.00
Dam Cleaning	60,000	60,000	0	0.00
New Mower Trailer	10,230	10,230	2,557	0.00
Spray Tank & Equipment	21,200	21,200	3,532	1,700.08
Project Manager Vehicle	39,000	39,000	9,750	0.00
Recreation & Cultural Centre Development	100,000	100,000	16,666	44,470.69
Project Officer - Recreation & Cultural Centre	95,265	95,265	0	4,295.77
Tennis Court Construction	499,205	499,205	83,196	22,593.71
Transport				
<u>Construction - Roads, Bridges, Depots</u>				
<u>Rural Roads Construction</u>				
Wickepin Pingelly/Chopping Road Failure	31,890	31,890	0	0.00
Wickepin Pingelly Road 1 Km South Of Chopping	46,970	46,970	0	0.00
Bullaring Road Failure East Of South Kweda	44,950	44,950	0	0.00
Yearlering Road Construction 3.8-4.3 Slk	109,804	109,804	12,198	1,932.56
Yearlering Pingelly Road Construction 2.0-3.8 Slk	272,102	272,102	30,232	6,605.01
North Wandering Road 9.00-13.00 Slk	51,410	51,410	5,711	0.00
Wickepin Pingelly Slk 7.9-9.0	122,915	122,915	0	0.00
Survey North Wandering Road	10,200	10,200	3,400	1,572.00
Crsl Jingaring Road Gravel Resheeting	218,254	218,254	0	144,676.31
Crsl Moorumbine Road Gravel Sheetting	69,653	69,653	6,964	0.00
<u>Town Streets Construction</u>				
Johnson Street	0	0	0	8,665.50
Quadrant Street Improvements	65,000	65,000	0	0.00
Parking Bays Parade St	35,990	35,990	0	0.00
Shaddick Street Drainage	18,155	18,155	0	0.00
Johnston St	42,890	42,890	0	21,167.90
Paragon St Reseal	23,760	23,760	0	0.00
Johnston Street Upgrade	48,955	48,955	0	0.00
<u>Footpaths Construction</u>				
Footpath Upgrade - Pioneer Park	41,250	41,250	0	0.00
Footpath Access Ramps	23,000	23,000	0	0.00
<u>Building Purchase - Schedule 12</u>				
Depot Tank	9,000	9,000	0	629.46
Depot Wash Down Bay	2,000	2,000	0	2,012.92
Depot Fence	24,690	24,690	0	0.00
Depot Showers	4,900	4,900	814	0.00
Depot Bund Pipe And Fuel Tank	6,000	6,000	0	0.00
Communications Tower - Depot	10,500	10,500	1,750	0.00
<u>Road Plant Purchases</u>				
Traffic Counters And Tubing	0	0	0	112.00
Digital Two Way Radio Network	40,000	40,000	0	0.00
Light Truck	68,530	68,530	0	0.00
Backhoe	165,000	165,000	0	0.00
Economic Services				
<u>Tourism & Area Promotion</u>				
Caravan Park Drainage	5,000	5,000	0	0.00
<u>Other Economic Services</u>				
Purchase Of Land	80,000	80,000	0	0.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>189,936</u>	<u>260,433.91</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

1. ACQUISITION OF ASSETS (Continued)	2015/16 Adopted Budget \$	2015/16 Revised Budget \$	2015/16 YTD Budget \$	August 2015 Actual \$
<u>By Class</u>				
Land Held for Resale - Current	0	0	0	0.00
Land	160,000	160,000	0	0.00
Buildings	851,160	851,160	102,426	74,002.55
Furniture & Equipment	12,000	12,000	0	0.00
Plant & Equipment	457,460	457,460	29,005	1,812.08
Infrastructure - Roads	1,212,898	1,212,898	58,505	184,619.28
Infrastructure - Footpaths	64,250	64,250	0	0.00
Infrastructure - Kerbs & Drains	0	0	0	0.00
Infrastructure - Parks & Ovals	79,500	79,500	0	0.00
Infrastructure - Other	23,500	23,500	0	0.00
	<u>2,860,768</u>	<u>2,860,768</u>	<u>189,936</u>	<u>260,433.91</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

2. DISPOSALS OF ASSETS

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

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	August 2015 Actual \$	2015/16 Budget \$	August 2015 Actual \$	2015/16 Budget \$	August 2015 Actual \$
Governance						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Transport						
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000	0.00	3,200	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Economic Services						
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	August 2015 Actual \$	2015/16 Budget \$	August 2015 Actual \$	2015/16 Budget \$	August 2015 Actual \$
Plant & Equipment						
PCEO14 - CEO Car	28,820	0.00	40,000	0.00	11,180	0.00
PT8 Dyna II 4500 Single Cab	3,800	0.00	7,000.00	0.00	3,200.00	0.00
PT18 Fuso 918 Crew Cab Tip Truck	29,200	0.00	38,000	0.00	8,800	0.00
PBH2 John Deere Backhoe	24,000	0.00	20,000	0.00	(4,000)	0.00
PMR3 Pacific Roller	15,000	0.00	500	0.00	(14,500)	0.00
Land & Buildings						
1015 - 16 Eliot St	143,550	0.00	140,000	0.00	(3,550)	0.00
10182 - 16 Eliot St (land)	38,000	0.00	35,000	0.00	(3,000)	0.00
5 Webb St	32,000	0.00	25,000	0.00	(7,000)	0.00
Industrial Shed	396,000	0.00	225,000	0.00	(171,000)	0.00
Land - Industrial Shed	55,000	0.00	55,000	0.00	0	0.00
	765,370	0.00	585,500	0.00	(179,870)	0.00

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2015/16 Adopted Budget \$	August 2015 Actual \$
23,180	0.00
(203,050)	0.00
(179,870)	0.00

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

3. INFORMATION ON BORROWINGS

(a) Debiture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Law, Order & Public Safety Loan 122 - SSL DFES	525,821	0	0	70,991	0	454,830	525,821	23,385	(4,208)
Education & Welfare Loan 120 - SSL Pingelly Cottage Homes	222,558	0	0	12,756	0	209,802	222,558	14,376	(2)
Recreation & Culture Loan 123 - Recreation and Cultural Centre	2,500,000	0	0	81,763	0	2,418,237	2,500,000	106,585	(293)
	3,248,379	0	0	165,510	0	3,082,869	3,248,379	144,346	(4,503)

(*) Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	2015/16 Adopted Budget \$	August 2015 Actual \$
4. RESERVES		
Cash Backed Reserves		
(a) Leave Reserve		
Opening Balance	160,807	160,807
Amount Set Aside / Transfer to Reserve	4,063	0
Amount Used / Transfer from Reserve	0	0
	<u>164,870</u>	<u>160,807</u>
(b) Plant Reserve		
Opening Balance	292,214	292,214
Amount Set Aside / Transfer to Reserve	7,384	0
Amount Used / Transfer from Reserve	(136,000)	0
	<u>163,598</u>	<u>292,214</u>
(c) Building and Recreation Reserve		
Opening Balance	735,067	735,066
Amount Set Aside / Transfer to Reserve	443,573	0
Amount Used / Transfer from Reserve	(455,000)	0
	<u>723,640</u>	<u>735,066</u>
(d) Electronic Equipment Reserve		
Opening Balance	1,016	(28,984)
Amount Set Aside / Transfer to Reserve	5,026	0
Amount Used / Transfer from Reserve	0	0
	<u>6,042</u>	<u>(28,984)</u>
(e) Community Bus Reserve		
Opening Balance	5,786	5,786
Amount Set Aside / Transfer to Reserve	4,556	0
Amount Used / Transfer from Reserve	0	0
	<u>10,342</u>	<u>5,786</u>
(f) Swimming Pool Reserve		
Opening Balance	42,619	72,619
Amount Set Aside / Transfer to Reserve	1,077	0
Amount Used / Transfer from Reserve	0	0
	<u>43,696</u>	<u>72,619</u>
(g) Joint Venture Housing Reserve		
Opening Balance	48,720	48,719
Amount Set Aside / Transfer to Reserve	5,531	0
Amount Used / Transfer from Reserve	0	0
	<u>54,251</u>	<u>48,719</u>
Total Cash Backed Reserves	<u><u>1,166,439</u></u>	<u><u>1,286,227</u></u>

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 2015 TO 31 AUGUST 2015

	2015/16 Adopted Budget \$	August 2015 Actual \$
4. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	4,063	0
Plant Reserve	7,384	0
Building and Recreation Reserve	443,573	0
Electronic Equipment Reserve	5,026	0
Community Bus Reserve	4,556	0
Swimming Pool Reserve	1,077	0
Joint Venture Housing Reserve	5,531	0
	<u>471,210</u>	<u>0</u>
Transfers from Reserves		
Leave Reserve	0	0
Plant Reserve	(136,000)	0
Building Reserve	(455,000)	0
Electronic Equipment Reserve	0	0
Community Bus Reserve	0	0
Swimming Pool Reserve	0	0
Joint Venture Housing Reserve	0	0
	<u>(591,000)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(119,790)</u>	<u>0</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

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	August 2015 Actual \$
5. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,100,789	2,940,550	826,493
Cash - Restricted Unspent Grants	0	660,239	2,636,228
Cash - Restricted Unspent Loans	2,500,000	0	0
Cash - Restricted Reserves	1,286,229	1,286,228	1,286,228
Receivables (Budget Purposes Only)	395,534	0	0
Rates Outstanding	0	143,505	1,961,360
Sundry Debtors	0	123,966	78,856
Provision for Doubtful Debts	0	0	0
Gst Receivable	0	40,029	13,923
Accrued Income/Payments In Advance	0	4,287	0
Investments	0	0	0
Inventories	3,966	3,966	5,831
	<u>5,286,518</u>	<u>5,202,770</u>	<u>6,808,919</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions (Budget Purposes Only)	(152,405)	0	0
Sundry Creditors	0	(74,323)	(83,075)
Accrued Interest On Loans	0	(4,580)	0
Accrued Salaries & Wages	0	(57,458)	0
Income In Advance	0	0	0
Gst Payable	0	(9,269)	(1,909)
Payroll Creditors	0	(497)	(497)
Accrued Expenses	0	(10,883)	0
PAYG Liability	0	(24,064)	(26,645)
Other Payables	0	(427)	(466)
Current Employee Benefits Provision	(165,510)	(125,798)	(125,798)
Current Loan Liability	(125,798)	(165,510)	(165,510)
	<u>(443,713)</u>	<u>(472,809)</u>	<u>(403,900)</u>
NET CURRENT ASSET POSITION	4,842,805	4,729,961	6,405,019
Less: Cash - Reserves - Restricted	(1,286,229)	(1,286,228)	(1,286,228)
Less: Cash - Unspent Grants/Loans - Fully Restricted	(2,500,000)	0	0
Less: Current Loans - Clubs / Institutions	(83,747)	0	0
Add Back : Component of Leave Liability not Required to be Funded	165,510	125,798	125,798
Add Back : Current Loan Liability	125,798	165,510	165,510
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,264,137</u>	<u>3,735,041</u>	<u>5,410,099</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - Residential	11.149600	310	3,042,404	339,216	0	0	339,216	339,216
GRV - Rural Residential	11.149600	65	679,968	75,814	0	0	75,814	75,814
GRV - Commercial/Industrial	11.149600	30	432,514	48,224	0	0	48,224	48,224
GRV - Townsites	11.149600	12	128,960	14,379	0	0	14,379	14,379
UV - Broadacre Rural	1.017900	254	105,462,510	1,073,502	0	0	1,073,502	1,073,501
Sub-Totals		671	109,746,356	1,551,135	0	0	1,551,135	1,551,134
Minimum Rates								
GRV - Residential	835	66	0	55,110	0	0	55,110	54,275
GRV - Rural Residential	835	24	0	20,040	0	0	20,040	18,370
GRV - Commercial/Industrial	835	12	0	10,020	0	0	10,020	10,020
GRV - Townsites	835	6	0	5,010	0	0	5,010	5,010
UV - Broadacre Rural	835	44	0	36,740	0	0	36,740	36,740
Sub-Totals		152	0	126,920	0	0	126,920	124,415
Ex Gratia Rates								
Movement in Excess Rates								
Total Amount of General Rates Specified Area Rates								
							1,678,055	1,675,549
							200	190
							0	0
							1,678,255	1,675,739
							0	0
Total Rates							1,678,255	1,675,739

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 2015/16 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 2015 TO 31 AUGUST 2015

7. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Transport Licensing	3,837	54,639	(55,428)	3,048
BCITF Levy	0	0	0	0
Rates	200	0	0	200
Funds Held on Behalf of Groups	80	0	(80)	0
Unclaimed Monies	0	0	0	0
Builders Registration Board	0	0	0	0
Nomination Deposits	0	0	0	0
Bond Monies (Including Key Deposits)	4,210	2,721	(1,990)	4,941
	<u>8,327</u>	<u>57,360</u>	<u>(57,498)</u>	<u>8,189</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

8. OPERATING STATEMENT

	August 2015 Actual \$	2015/16 Adopted Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	15,107	102,100	93,276
General Purpose Funding	1,825,128	2,416,871	3,415,613
Law, Order, Public Safety	(3,152)	80,439	111,177
Health	281	12,900	36,186
Education and Welfare	(80)	46,196	20,604
Housing	0	0	0
Community Amenities	152,258	196,140	215,818
Recreation and Culture	11,590	99,050	62,230
Transport	343,462	1,119,454	683,363
Economic Services	8,673	74,020	83,251
Other Property and Services	9,570	77,600	121,577
TOTAL OPERATING REVENUE	2,362,837	4,224,770	4,843,097
OPERATING EXPENSES			
Governance	92,115	655,193	879,959
General Purpose Funding	19,732	141,296	96,490
Law, Order, Public Safety	31,853	243,654	215,706
Health	34,760	133,856	158,176
Education and Welfare	3,364	77,548	49,999
Housing	0	0	0
Community Amenities	37,300	374,681	328,788
Recreation & Culture	78,789	1,081,451	814,428
Transport	126,176	2,079,217	1,033,813
Economic Services	29,605	409,552	235,080
Other Property and Services	(26,348)	34,325	184,990
TOTAL OPERATING EXPENSE	427,346	5,230,773	3,997,430
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>1,935,491</u>	<u>(1,006,003)</u>	<u>845,667</u>

SHIRE OF PINGELLY

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015

9. STATEMENT OF FINANCIAL POSITION

	August 2015 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	4,748,949	4,887,017
Investments	5,000	5,000
Trade and Other Receivables	2,137,886	395,534
Inventories	5,831	3,966
TOTAL CURRENT ASSETS	6,897,666	5,291,517
NON-CURRENT ASSETS		
Other Receivables	664,631	664,631
Inventories	0	0
Property, Plant and Equipment	9,647,831	9,572,017
Infrastructure	63,722,228	63,537,607
TOTAL NON-CURRENT ASSETS	74,034,690	73,774,255
TOTAL ASSETS	80,932,356	79,065,772
CURRENT LIABILITIES		
Trade and Other Payables	112,593	181,501
Long Term Borrowings	165,510	165,510
Provisions	125,798	125,798
TOTAL CURRENT LIABILITIES	403,901	472,809
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	3,082,868	3,082,868
Provisions	42,947	42,947
TOTAL NON-CURRENT LIABILITIES	3,125,815	3,125,815
TOTAL LIABILITIES	3,529,716	3,598,624
NET ASSETS	77,402,640	75,467,148
EQUITY		
Trust Imbalance	0	0
Retained Surplus	28,549,807	26,614,315
Reserves - Cash Backed	1,286,228	1,286,228
Revaluation Surplus	47,566,605	47,566,605
TOTAL EQUITY	77,402,640	75,467,148

SHIRE OF PINGELLY

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 31 AUGUST 2015**

10. FINANCIAL RATIOS

	2016 YTD	2015	2014	2013
Current Ratio	10.70	9.64	5.35	4.43
Operating Surplus Ratio	0.85	0.08	(0.91)	0.28

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$

SHIRE OF PINGELLY RESTRICTED CASH RECONCILIATION 31 August 2015						
Restricted Grants/Funds Received	Projects	GL/Job Account	Total Restricted Funds	Actual Expenditure Previous Years	Actual Expenditure 2015/16	Restricted Funds Remaining
Royalties for Regions 2012/13 (Individual)	Dam Clean/Tanks Netball/Basketball Footpaths Tennis Courts Recreation & Cultural Centre	R4R01 CT01 FP001/FP002 R4R03	60,000.00 91,530.00 80,000.00 90,000.00 2,500,000.00	0.00 91,530.00 71,178.00 0.00	0.00 0.00 0.00 22,593.71	60,000.00 0.00 8,822.00 67,406.29 2,500,000.00
Unspent Loan 123						
Sub Total						2,636,228.29
Total Restricted Grant Funds						
Available Cash						
Municipal Bank		0111	Variable	Ongoing	N.A.	461,256.18
Municipal Term Deposit 1		0108				0.00
Municipal Term Deposit 2		0109				0.00
Municipal Term Deposit CLGFR		0812				0.00
Municipal On Call Account		0811	Variable	Ongoing	N.A.	500,715.28
Municipal Term Deposit 155081136	Unspent Loan 123	TD01	2.95%	1 year	30-Jun-16	2,000,000.00
Municipal Term Deposit 155081144	Unspent Loan 123	TD02	2.85%	6 months	30-Dec-15	500,000.00
Total Cash						3,461,971.46
Less Restricted Cash						(2,636,228.29)
Total Unrestricted Cash						825,743.17

Attachment 2

11.3.3 Increased Fence Height

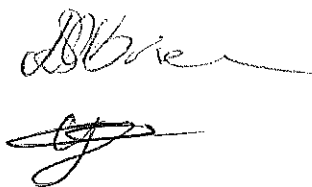
Callum & Lauren O'Brien
22 Pitt Street
Pingelly W.A
6308
0427835901
98871979

Wednesday 2nd September 2015

To Whom It May Concern,

Please find attached the application form and plans to gain permission to build a fence surrounding part of our property. This area is used as our back yard and as we have a young child would like to put up a secure fence to keep him safe from surrounding roads. We have chosen to build our fence out of colour bond to a height of 1.8 meters. The reason we would like to build the fence to this height is we have two large dogs and feel with a fence at this height (as opposed to 1.2 meters high) we will be able to keep them safely enclosed. I have also marked on the plans where we plan to install gates.
We look forward to hearing from you soon, as we are eager to order materials and commence instalment as soon as possible.

Regards

The image shows two handwritten signatures. The top signature is in dark ink and appears to be 'Callum O'Brien'. The bottom signature is in a lighter, possibly blue or grey, ink and is more stylized, appearing to be 'Lauren O'Brien'.

Callum and Lauren O'Brien

5 Design elements of the R-Codes – Streetscape

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5 Design elements of the R-Codes – Streetscape

General

Specific design elements

5.1 Street surveillance

5.2 Street walls and fences

5.3 Sight lines

5.4 Setback of garages and carports

5.5 Garage width

5.6 Appearance of retained dwelling

5.7 Building appearance

5.8 Building appearance

5.9 Building appearance

General guidelines

5.2 Street walls and fences

(Clauses 5.2.4 and 6.2.2 of R-Codes)

Height of street walls and fences

In recent times and with the trend for larger houses and smaller lots, there is a tendency for some owners to construct high walls or fences at or near the street. This is often justified by the proponent for reasons of privacy, security or protection from traffic noise or headlights.

High walls and solid fences on the front boundary are undesirable because they visually affect the streetscape and generally separate residents from their street and what occurs in it (refer to figure 35).

Provide a clear distinction between private and public areas

Buildings that facilitate a visual connection between the street and private spaces can provide opportunities for high levels of casual surveillance of the street. Appropriate treatment of street walls and fences can clearly define the boundary between private and public areas and contribute to an enhanced streetscape. This reinforces a visual connection between street users and private spaces.

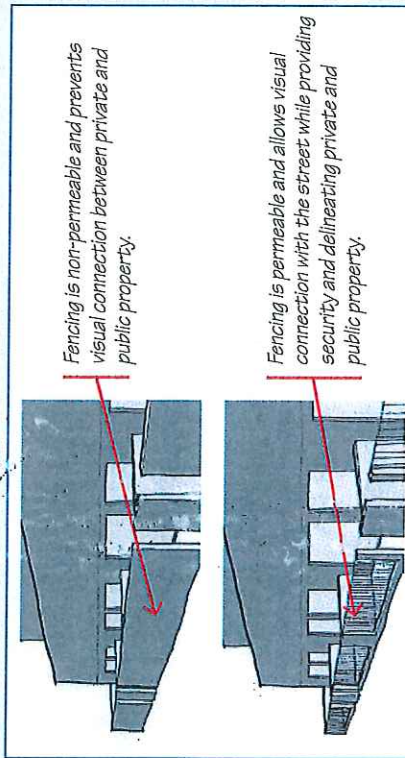


Figure 35: Fencing should not impede visual surveillance of the street by either being too high and/or non-permeable.

Part 5 only

5.2.1 Street walls and fences – Part 5 of R-Codes

(Clause 5.2.4 of R-Codes)

Fences higher than 1.2m should be visually permeable along all street types, including communal streets. Where a dwelling fronts onto an arterial road carrying high traffic volumes, or where protection is needed from headlight glare from such a road, there may be a case to justify a high wall especially to provide privacy to an outdoor living area. In these circumstances a solid wall of up to 1.8m high would be acceptable for a minimal proportion of the frontage, on approval by the decision-maker and provided the remainder of the frontage provides for views to the street. Design principles are provided in the R-Codes to guide circumstances where a decision-maker could grant such approval.

Ideally, outdoor living areas should be located behind the setback line (R-Code clause 5.3.1), however, in some circumstances the only possible location for an outdoor living area will be in the street setback area. Where a narrow lot faces north to the street, the street setback area may be the only possible area open to winter sun. In these cases, part of the area should be permitted to be screened from view for privacy. Where a private courtyard is unavoidable in the front setback area, screening with dense planting and/or a permeable fence that will provide reasonable privacy is appropriate (refer to figures 36 – 38).



Figure 36: Traditional and low fences are acceptable.



Figure 37: High walls are not acceptable unless in exceptional circumstances.

5 Design elements of the R-Codes – Streetscape

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5 Design elements of the R-Codes – Streetscape

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- Specific design elements
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 - Part 5 of R-Codes
- 5.5 Garage width
 - Part 5 of R-Codes
- 5.6 Appearance of retained dwelling
 - Part 5 of R-Codes
- 5.7 Building appearance
 - Part 6 of R-Codes

Part 5 only



Figure 38: High street walls should be limited to the minimum necessary and be visually permeable.

5.2.2 Street walls and fences – Part 6 of R-Codes (Clause 6.2.2 of R-Codes)

Design fencing to ensure that it effectively defines the property boundary and controls access, while still enhancing the streetscape character

Front walls and fences need to promote the sense of safety of pedestrians travelling along the street (Clause 6.2.1 of the R-Codes). While the upper levels of a multiple dwelling may facilitate surveillance of the street, a high solid front wall is inappropriate as it creates an unsatisfactory pedestrian environment on the street side, reducing the perception of safety and providing opportunity for graffiti (refer to figures 39 and 40).

Front fences and walls should be designed to complement the design of other fencing in the street as well as the design of the building to create a unified development appearance and streetscape.

Front fences must be located on or near the front property boundary to maintain a consistency along the street and define the property boundary.



Buildings are provided with low and open fencing, with a strong connection to the ground level and the street.

Figure 39: Low walls with plantings create a clear distinction between public space and private space, while still allowing for a visual connection.



When a significant level difference with the street is necessary, setting back the retaining wall from the boundary and using landscaping to soften and minimise the impact of walls to maintain a sound relationship between the building and the street is preferred.

Figure 40: Landscaping used to assist in the change in level associated with the ground level of the development and the street.

Part 6 only

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5 Design elements of the R-Codes – Streetscape

General

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– Part 5 of R-Codes

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– Part 5 of R-Codes

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– Part 5 of R-Codes

5.7 Building appearance

– Part 6 of R-Codes

5.3 Sight lines

(Clauses 5.2.5 and 6.2.3 of R-Codes)

Driveways need to maintain adequate sightlines where they intersect streets, rights-of-way, and footpaths to ensure visibility and safety. Also, the corner of lots located at intersecting streets should maintain adequate sight lines. Walls are to be reduced in height to 0.75m within a 1.5m truncation to meet the deemed-to-comply provision. This is illustrated in figure 9a of the R-Codes (refer to figure 41).

General guidelines

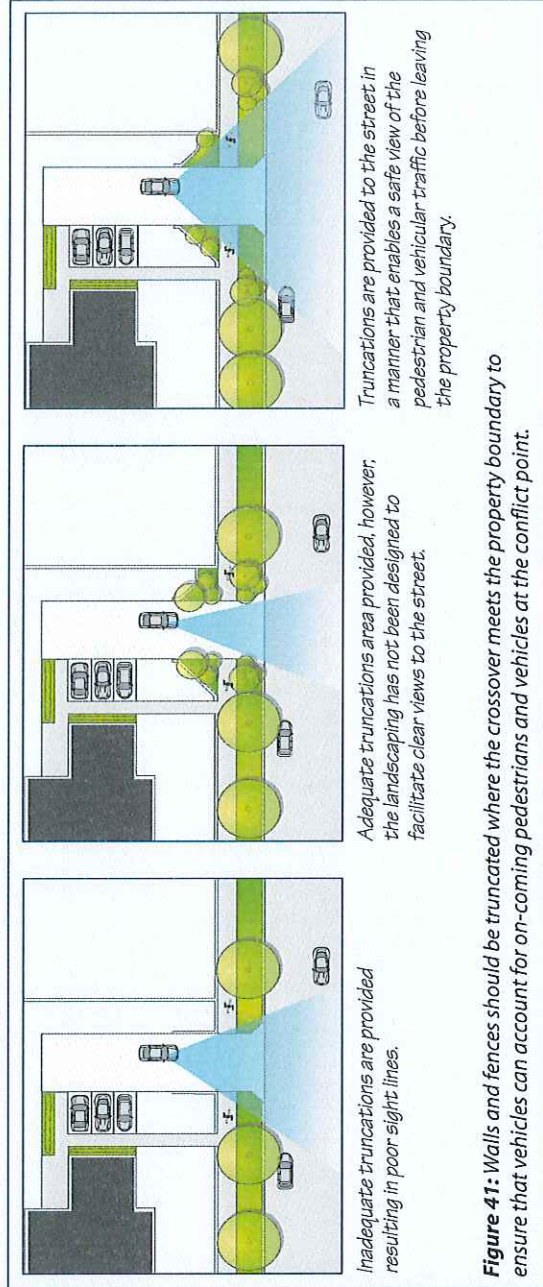


Figure 41: Walls and fences should be truncated where the crossover meets the property boundary to ensure that vehicles can account for on-coming pedestrians and vehicles at the conflict point.

5.3.1 Sight lines – Part 6 of R-Codes

(Clause 6.2.3 of R-Codes)

Design structures and planting in the vicinity of the crossover into the site in a manner that preserves the sightlines for vehicles.

Truncate walls and fences where the crossover meets the property boundary to ensure that vehicles can see on-coming pedestrians, cyclists and vehicles at the conflict point.

Signage, pavement markings and/or different paving materials can be effective in assisting the management of conflict at the crossing point.

Development on a corner lot should ensure that visual sightlines for the intersection are not adversely affected.

Part 6 only

