

Shire of Tammin
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2013

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Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 7.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associated with the employment of persons such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details of expenses related to Councils six councillors, who normally meet the third Thursday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council utilises the Shire of York to monitor food quality and caters for health requirements for the broader community.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

FM Reg
 34 (2)(c) **Note 2: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal	1.35%	244,401				244,401	NAB	Call
Cash Maxi	2.35%	247,921				247,921	NAB	Call
Trust	0.01%			5,543		5,543	NAB	Call
DPI	0.01%		16,053			16,053	NAB	Call
(b) Term Deposits								
TD1 - 13-92-2366	3.70%	406,067				406,067	NAB	27/11/2013
TD3 - 39-368-1985	2.90%	250,000				250,000	NAB	24/12/2013
TDR - 17-698-5077	3.65%		193,436			193,436	NAB	28/01/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		1,148,389	209,489	5,543	0	1,363,421		

Comments/Notes - Investments

Have invested all Surplus monies.

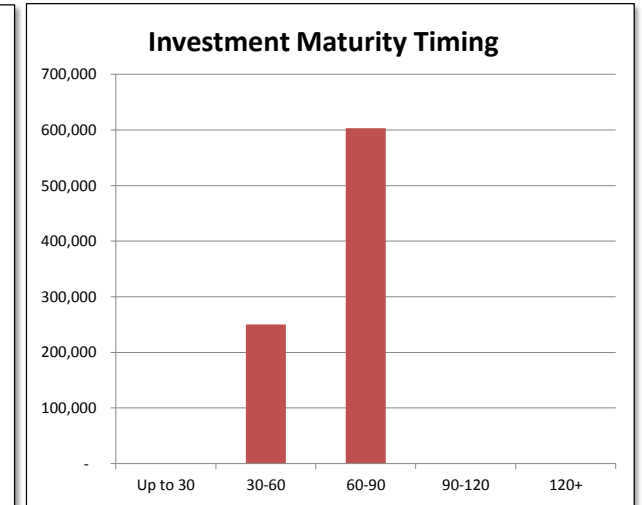
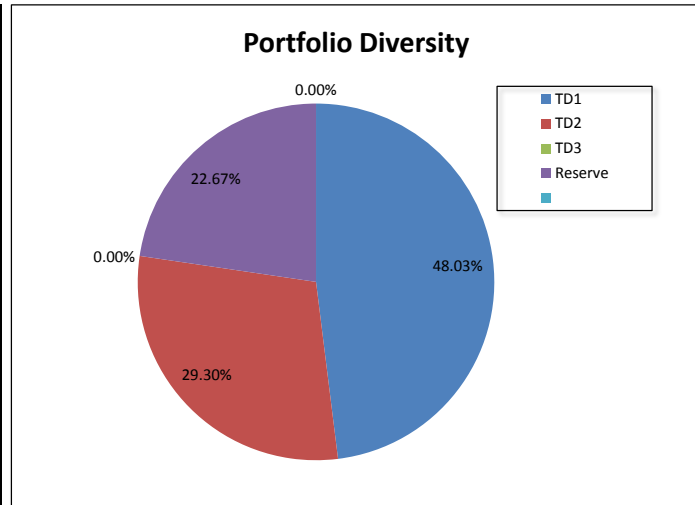
**Shire of Tammin
Monthly Investment Report
For the Period Ended 30 November 2013**

FM Reg
34 (2)(c)

Note 2A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest	Amount Invested (Days)					Comparative rate		Budget v Actual				
						Up to 30	30-60	60-90	90-120	120+	Total	Average Interest time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$	
General Municipal																	
TD1 13-92-2366		NAB	90	3.65%	3,692			409,771			409,771	3.65%	3.35%				
TD2 39-370-3822		NAB	60	3.30%	1,356		250,000				3.30%	2.80%					
					-						3.30%	2.80%					
				Subtotal	5,048		250,000	409,771			659,771						
Restricted																	
TD 17-698-5077		NAB	90	3.65%	1,741			193,436			3.30%	3.20%					
				Subtotal	1,741			193,436			193,436						
				Subtotal	-												
				Subtotal	-												
				Total Funds Invested	6,789		250,000	603,207			853,207			45,270	15,083	30,187	

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
National Australia Bank					
TD1 13-92-2366		90	3.65%	409,771	
				Subtotal	48.0%
National Australia Bank					
TD2 39-370-3822		60	3.30%	250,000	
				Subtotal	29.3%
				Subtotal	0.0%
National Australia Bank					
TD 17-698-5077		90	3.65%	193,436	
				Subtotal	22.7%
				Subtotal	0.0%
				Total Funds Invested	100.0%



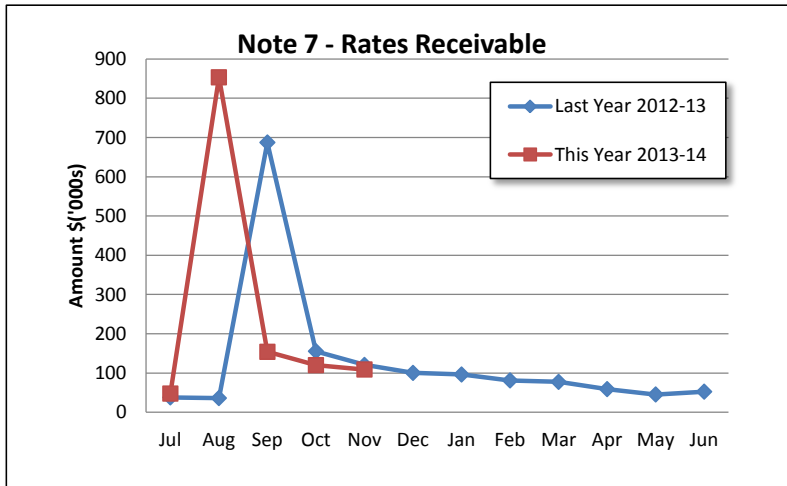
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

FM Reg 34
 (2)(c)

Note 4: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2013-14	Previous 2012-13
	\$	\$
Opening Arrears Previous Years	52,481	39,240
Rates Levied this year	841,886	785,542
Less Collections to date	(785,186)	(772,301)
Equals Current Outstanding	109,181	52,481
Net Rates Collectable	109,181	52,481
% Collected	87.79%	93.64%



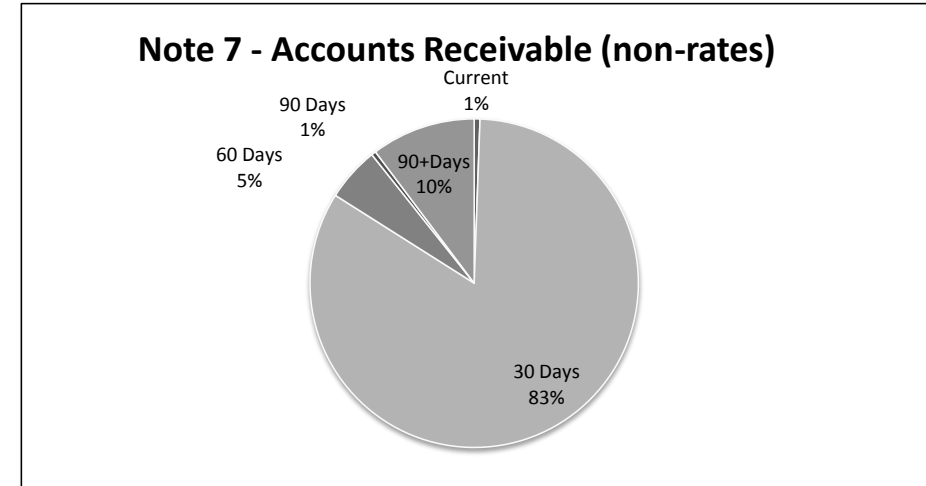
Comments/Notes - Receivables Rates and Rubbish

All second installments have been paid.

Receivables - General

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	918	134,846	8,599	712	16,600
Total Outstanding					161,675

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

The above figure includes all outstanding debt to the Shire of Tammin including funding and grants.

30 days includes Main Roads Invoice of \$120,139.90

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

FM Reg
34 (2)(c) **Note 5: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS									
Grants Commission	Grants Comm.	Yes	536,720			536,720	536,720	131,384	405,337
Royalties for Regions - Individual	Department of Regional D	No	313,556		313,556		313,556	0	313,556
Royalties for Regions - Regional	Department of Regional D	No	862,000		862,000		862,000	0	862,000
GOVERNANCE			0	0	0	0	0	0	0
LAW, ORDER, PUBLIC SAFETY									
Aware Grant	FESA	Yes	8,500	0	0	8,500	8,500	0	8,500
EDUCATION & WELFARE SERVICES									
Local Government Energy Efficiency Program	Department of Resources,	Yes	13,160	0	13,160	0	13,160	7,348	5,812
Thank a Volunteer Grant	Department of Communit	No	1,000	0	0	1,000	1,000	0	1,000
COMMUNITY AMENITIES			0	0	0	0	0	0	0
RECREATION AND CULTURE			0	0	0	0	0	0	0
TRANSPORT									
MRWA ROAD FUNDING									
Project Grants	MRWA	Yes	149,070	0	149,070	0	149,070	59,949	89,121
Direct Grants	MRWA	Yes	52,282	0		52,282	52,282	52,282	0
BLACKSPOT FUNDING				0	0		0	0	0
OTHER ROAD/STREETS GRANTS									
Roads To Recovery	Dep't Trans & Reg Serv.	Yes	150,685	0	150,685		150,685	0	150,685
ECONOMIC SERVICES									
Business Case/Development Plan CLGF Regional	Shire of York	Yes	9,843	0	9,843		9,843	9,843	0
TOTALS			2,096,816	0	1,498,314	598,502	2,096,816	260,805	1,836,011

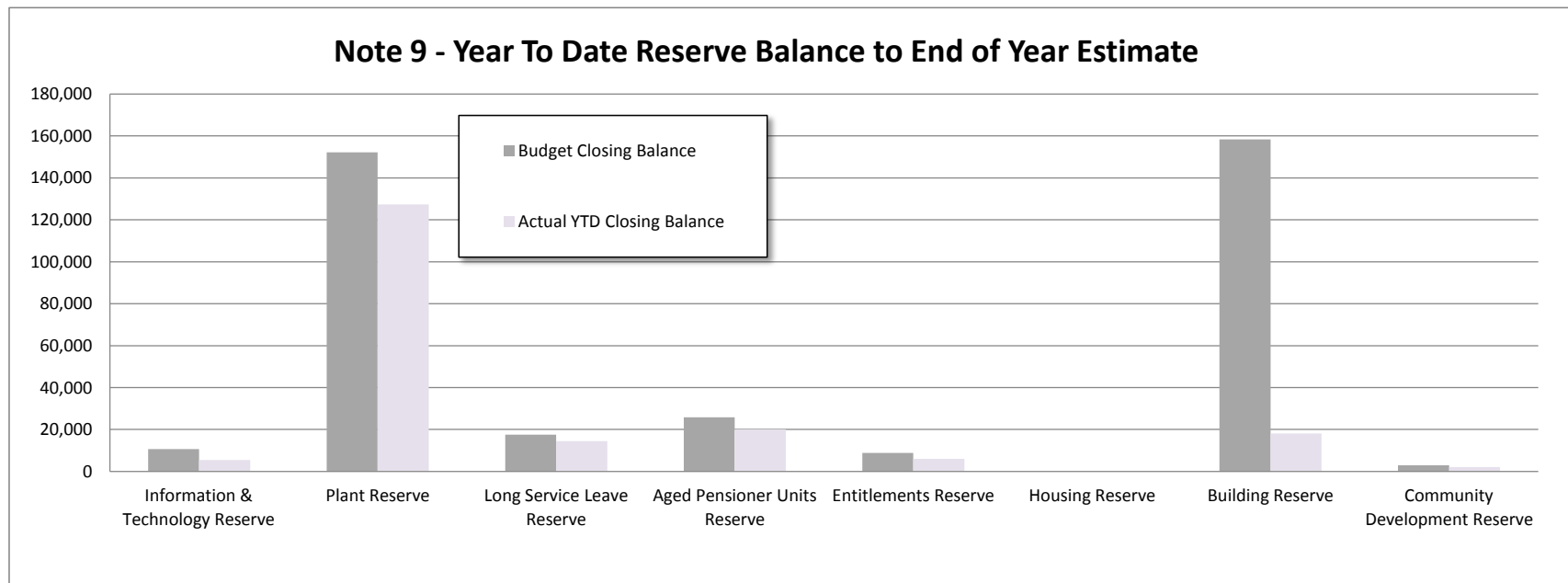
Comments - Grants and Contributions

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

FM Reg

34 (2)(c) **Note 6: Cash Backed Reserve**

2013-14										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Information & Technology Reserve	5,337	304	95	5,000	0	0	0		10,641	5,432
Plant Reserve	125,075	7,129	2,228	20,000	0	0	0		152,204	127,303
Long Service Leave Reserve	14,203	810	253	2,500	0	0	0		17,513	14,456
Aged Pensioner Units Reserve	19,671	1,121	350	5,000	0	0	0		25,792	20,021
Entitlements Reserve	5,919	337	105	2,500	0	0	0		8,756	6,024
Housing Reserve	0	0	0	0	0	0	0		0	0
Building Reserve	17,807	712	317	450,000	0	(310,200)	0		158,319	18,125
Community Development Reserve	2,040	82	36	850	0	0	0		2,972	2,076
	190,051	10,495	3,385	485,850	0	(310,200)	0		376,196	193,436



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2013

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(2)(c) **Note 7: TRUST FUND**

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
Nomination Deposits	0	240	(240)	0
Housing Bonds	4,700	0	0	4,700
Best Memorial Trust	843	0	0	843
Sale of Land (Non-payment of Rates)	0	0	0	0
Prepaid Rates	0	0	0	0
	5,543	240	(240)	5,543

BALANCE SHEET		30/11/2013		2013/14		2013/14		Report >10% <90%	Report > \$5,000
		ACTUAL		YTD BUDGET		BUDGET			
		\$	\$			\$	\$		
CURRENT ASSETS									
Cash									
A01101	Municipal Fund Bank	1,151,496.94		801,533		258,032			
A01105	Municipal Fund DPI Bank	7,554.10		2,641		305			
A01107	Petty Cash Advance	<u>550.00</u>	1,159,601.04	<u>550</u>	804,725	<u>550</u>	258,886		
Reserve Fund Investments									
A01111	Information Technology Reserve	5,431.66		5,440		10,641			
A01112	Plant Reserve	127,302.80		128,000		152,204			
A01113	LSL Reserve	14,455.59		14,500		17,513			
A01114	Housing Reserve	0.00		0		0			
A01115	Entitlements Reserve	6,024.26		6,050		8,756			
A01116	Aged Pensioner Units Reserve	20,020.95		20,500		25,762			
A01117	Building Reserve	18,124.61		18,500		158,319			
A01118	Community Development Reserve	<u>2,076.33</u>	193,436.20	<u>2,090</u>	195,080	<u>2,972</u>	376,167		
Receivables									
A01121	Sundry Debtors - Rates	109,180.32		154,499		52,481			
A01122	Sundry Debtors - Other	161,674.99		68,070		183,308			
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	246,608.31	<u>(9,519)</u>	213,050	<u>(9,519)</u>	226,270		
Inventories									
A01190	Materials & Stock	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0		
TOTAL CURRENT ASSETS			1,599,645.55		1,212,855		861,323		
CURRENT LIABILITIES									
Payables									
L01215	Sundry Creditors	28,103.38		83,146		107,774			
L01258	FESA ESL Liability	6,022.14		19,653		1,723			
L01259	DPI Liability	7,554.10		2,641		305			
L0131	PAYG Liability	11,394.00		12,282		0			
2200	Tax Clearing	(33,459.79)		0		0			
L0137	Reportable FBT	0.00		0		0			
L0134	Child Support Agency	0.00		0		0			
L0136	Superannuation	0.00		0		0			
L0133	Prepaid Income	0.00		0		0			
L0135	MEU	0.00		0		0			
L01222	Accrued Interest - Current	0.00		0		2,453			
L01235	Accrued Salaries & Wages	<u>0.00</u>	19,613.83	<u>0</u>	117,722	<u>54,351</u>	166,606		
Interest Bearing Liabilities									
L01221	Loan Liability (Debentures)	<u>68,332.57</u>	68,332.57	<u>79,836</u>	79,836	<u>54,536</u>	54,536		
Provisions									
L01225	Provision For Annual Leave	47,105.68		47,129		47,129			
L01226	Provision For LSL	<u>29,779.00</u>	76,884.68	<u>29,763</u>	76,892	<u>29,763</u>	76,892		
TOTAL CURRENT LIABILITIES			164,831.08		274,450		298,034		
NET CURRENT POSITION			1,434,814.47		938,405		563,290		

BALANCE SHEET (continued)		30/11/2013		2013/14		2013/14		Report > \$5,000
		ACTUAL		YTD BUDGET		BUDGET		
		\$	\$	\$	\$	\$	\$	
NON CURRENT ASSETS								
Property, Plant & Equipment								
A01512	Land	<u>527,444.89</u>	527,444.89	<u>230,314</u>	230,314	<u>230,314</u>	230,314	
A01522	Buildings	6,633,801.79		3,677,397		4,662,857		
A01521	Less Accumulated Depreciation	<u>(31,001.80)</u>	6,602,799.99	<u>(791,397)</u>	2,886,000	<u>(847,200)</u>	3,815,657	
A01542	Furniture & Equipment	204,112.13		276,599		290,463		
A01541	Less Accumulated Depreciation	<u>(5,954.70)</u>	198,157.43	<u>(233,134)</u>	43,465	<u>(243,852)</u>	46,611	
A01572	Plant & Equipment	1,505,617.58		1,643,913		1,626,213		
A01571	Less Accumulated Depreciation	<u>(71,878.20)</u>	1,433,739.38	<u>(832,776)</u>	811,137	<u>(1,047,157)</u>	579,056	
A01582	Tools	0.00		2,796		2,796		
A01581	Less Accumulated Depreciation	<u>0.00</u>	0.00	<u>(2,796)</u>	0	<u>(2,796)</u>	0	
A0159	Landcare Centre Equipment	0.00		0		0		
A01591	Less Accumulated Depreciation	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0	
Infrastructure								
A01533	Infrastructure - Roads	31,651,190.70		31,651,191		32,787,721		
A01531	Less Accumulated Depreciation	<u>(10,250,194.34)</u>	21,400,996.36	<u>(10,215,978)</u>	21,435,213	<u>(10,933,778)</u>	21,853,943	
A0156	Infrastructure - Footpaths	579,231.01		579,231		579,231		
A01561	Less Accumulated Depreciation	<u>(16,894.15)</u>	562,336.86	<u>(448,009)</u>	131,222	<u>(478,419)</u>	100,812	
A01552	Other Infrastructure	1,494,807.24		1,127,001		1,242,001		
A01551	Less Accumulated Depreciation	<u>(27,434.85)</u>	1,467,372.39	<u>(401,236)</u>	725,766	<u>(450,618)</u>	791,383	
TOTAL NON-CURRENT ASSETS			32,192,847.30		26,263,115		27,417,775	
NON CURRENT LIABILITIES								
Interest Bearing Liabilities								
L01710	Loan Liability (Debentures)	<u>229,315.74</u>	229,315.74	<u>229,316</u>	229,316	<u>174,780</u>	174,780	
Provisions								
L01230	Provision For LSL Non-Current	<u>30,834.00</u>	30,834.00	<u>30,641</u>	30,641	<u>30,642</u>	30,642	
TOTAL NON CURRENT LIABILITIES			260,149.74		259,957		205,422	
EQUITY			33,367,512.03		26,941,563		27,775,643	
EQUITY								
3-8000	Retained Profits (Municipal Accumu	6,762,426.61		6,776,043		6,776,043		
3-8000	Plus nett operating balance	22,817.81		(69,377)		583,587		
L01900	Reserves - Cash Backed	193,436.20		195,080		376,197		
L01911	Reserves - Asset Revaluation	<u>26,388,831.41</u>	33,367,512.03	<u>20,039,815.46</u>	26,941,563	<u>20,039,815.00</u>	27,775,642	
SUMMARY								
Current Assets			1,599,645.55		1,212,855		861,323	
Non-Current Assets			32,192,847.30		26,263,115		27,417,775	
Total Assets			33,792,492.85		27,475,970		28,279,098	
Current Liabilities			164,831.08		274,450		298,034	
Non-Current Liabilities			260,149.74		259,957		205,422	
Total Liabilities			424,980.82		534,407		503,456	
EQUITY			33,367,512.03		26,941,563		27,775,643	
Variance			0.00		0		0	

PROGRAMS / SCHEDULES SUMMARY	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Governance	7,172.94		5,509		6,009				
General Purpose Funding	1,053,596.14		931,400		2,543,504				
Law, Order, Public Safety	9,410.64		865		55,300				
Health	225.00		0		830				
Education & Welfare	35,542.91		37,285		74,018				
Housing									
Community Amenities	39,640.38		42,517		76,265				
Recreation & Culture	43,645.83		40,769		63,042				
Transport	231,050.33		104,360		368,050				
Economic Services	9,851.05		9,843		10,818				
Other Property & Services	69,320.12		101,929		246,628				
Governance		192,261.62		174,045		393,750			
General Purpose Funding		29,314.96		33,305		102,310			
Law, Order, Public Safety		12,724.02		15,101		72,710			
Health		12,687.20		16,025		39,770			
Education & Welfare		49,906.96		42,270		105,040			
Housing									
Community Amenities		58,474.35		56,074		135,052			
Recreation & Culture		216,443.68		263,149		609,730			
Transport		757,483.05		583,872		1,003,900			
Economic Services		44,333.56		53,843		133,292			
Other Property & Services		103,008.13		106,170		265,325			
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	1,499,455.34	1,476,637.53	1,274,477	1,343,853	3,444,464	2,860,878			
NETT OPERATING		22,817.81		(69,377)		583,586			

	PROGRAM / SCHEDULE 4 GOVERNANCE	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Members									
	Operating Revenue									
I041020	Reimbursements	0.00		0		500			99.99%	0
	Operating Expenditure									
E041005	Presidential Allowance		109.09		109		2,509		0.00%	0
E041006	Deputy Presidential Allowance		29.73		30		630		0.00%	0
E041010	Election Expenses		0.00		10,500		21,000	10,500	100.00%	10,500
E041020	Meeting Fees		4,300.00		4,500		10,800		0.00%	0
E041025	Expenses Reimbursements		0.00		0		300		99.99%	0
E041030	Travelling		1,294.57		1,040		2,500		0.00%	0
E041035	Refreshments & Entertainment		2,961.17		3,000		9,500		0.00%	0
E041040	Donations & Contributions		530.91		700		1,700		0.00%	0
E041045	Public Relations		207.93		100		250		0.00%	0
E041050	Other Stationery		0.00		75		200		0.00%	0
E041055	Insurance		12,898.79		4,445		8,890	(8,454)	190.19%	(8,454)
E041060	Subscriptions		13,627.93		35,225		35,225	21,597	61.31%	21,597
E041065	Other Minor Expenditure		594.61		1,100		2,650		0.00%	0
E041070	Conference Expenses		15,392.29		10,000		15,830	(5,392)	53.92%	(5,392)
E041075	Training		0.00		0		3,500		99.99%	0
E041080	Ipad Expenses		858.97		0		0		99.90%	0
E041098	Allocation from Governance		22,100.00		30,888		74,130	8,788	28.45%	8,788
E041099	Depreciation		0.00		0		0		0.00%	0

	PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Other Governance									
	Operating Revenue									
I045010	Government Grants - Operating	0.00		0		0			0.00%	0
I045011	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I045015	Contributions & Donations	0.00		0		0			0.00%	0
I045020	Reimbursements	2,084.23		1,509		1,509			0.00%	0
I045025	Administration Services (ESL)	4,000.00		4,000		4,000			0.00%	0
I045030	Rents & Leases	0.00		0		0			0.00%	0
I045040	Other Income	1,088.71		0		0			99.90%	0
I045097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
I045413	Fringe Benefits Tax Refund	0.00		0		0			0.00%	0
I045098	Governance Allocated to Other Pro	0.00		0		0			0.00%	0
	Operating Expenditure									
E045401	Salaries		109,717.67		118,945		285,460	9,227	7.76%	9,227
E045403	Sick Leave		4,327.36		2,505		6,020		0.00%	0
E045404	Annual Leave		15,942.60		10,000		31,030	(5,943)	59.43%	(5,943)
E045405	Long Service Leave		9,615.90		0		3,200	(9,616)	99.99%	(9,616)
E045406	Workers Compensation Insurance		4,304.55		0		9,410		99.99%	0
E045407	Superannuation		19,680.71		16,145		38,740		0.00%	0
E045408	Relocation Expenses		0.00		0		0		0.00%	0
E045409	Uniforms		207.76		0		2,700		99.99%	0
E045410	Administration Building Maintenance		16,920.79		17,500		42,000		0.00%	0
E045411	Administration Building Garden Mtce		973.51		2,813		6,750		0.00%	0
E045412	Housing Mtce		10,754.33		6,100		14,620		0.00%	0
E045413	Fringe Benefit Tax		1,958.00		2,175		8,700		0.00%	0
E045414	Training		4,786.90		2,700		8,000		0.00%	0
E045415	Printing & Stationery		1,088.90		2,500		6,000		0.00%	0
E045416	Office Equipment Mtce		375.58		225		500		0.00%	0
E045417	Computer Maintenance		9,501.36		7,400		17,740		0.00%	0
E045418	Telephone		2,682.13		2,750		6,770		0.00%	0
E045419	Advertising		8,775.04		2,500		7,500	(6,275)	251.00%	(6,275)
E045420	Insurance		8,162.60		1,360		4,080	(6,803)	500.19%	(6,803)
E045421	Subscriptions		2,140.27		1,750		3,500		0.00%	0
E045422	Photocopier Supplies		1,740.92		1,250		3,000		0.00%	0
E045424	Postage & Freight		817.34		725		1,760		0.00%	0
E045425	Legal Expenses		275.95		1,250		5,000		0.00%	0
E045426	Travelling & Accommodation		1,321.01		2,226		5,343		0.00%	0
E045427	Office Expenses Other		361.82		1,315		13,724		0.00%	0
E045428	Conference Expenses		2,571.74		4,000		6,106		0.00%	0
E045429	Sundry Office Furniture & Equipment		260.00		0		750		99.99%	0
E045430	Consultant Fees		19,628.50		15,000		36,000		0.00%	0
E045431	Records Management		52.38		250		750		0.00%	0
E045432	Accounting Support		8,295.00		0		9,500	(8,295)	99.99%	(8,295)
E045438	Community Service Leave		311.31		0		0		99.90%	0
E045434	Vehicle Running Expenses		3,472.65		3,450		8,280		0.00%	0
E045444	Workforce Plan		14,618.80		15,000		20,000		0.00%	0
E045497	Loss On Disposal Of Asset		(37,728.06)		5,000		10,000	42,728	854.56%	42,728
E045498	Governance Allocated to Other Programs		(144,156.84)		(188,095)		(451,430)	(43,938)	0.00%	(43,938)
E045499	Depreciation		13,597.15		13,595		32,633		0.00%	0
		7,172.94	192,261.62	5,509	174,045	6,009	393,750		9.22%	(16,552)

	PROGRAM / SCHEDULE 3 GENERAL PURPOSE	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Rate Revenue									
I031001	GRV Residential	67,265.30		67,960		67,960		0.00%		0
I031005	UV Rural	703,011.10		703,210		703,210		0.00%		0
I031010	GRV Residential Minimum Rates	22,620.00		23,055		23,055		0.00%		0
I031014	UV Rural Minimum Rates	8,729.10		7,830		7,830		0.00%		0
I031020	Non-Payment Penalty Interest	0.00		438		3,500		0.00%		0
I031021	Interim Rating Current Year	457.65		210		500		0.00%		0
I031022	Interim Rating Previous Years	27.46		0		0		99.90%		0
I031024	Instalment Interest	1,263.30		2,000		2,000		0.00%		0
I031025	Instalment Administration Fees	810.00		2,500		2,500		0.00%		0
I031023	Ex Gratia Rates	5,451.05		5,430		5,430		0.00%		0
I031027	Rate Account Enquiry Fees	301.08		250		500		0.00%		0
I031028	Discount Allowed - GRV	(2,304.20)		(2,278)		(2,278)		0.00%		0
I031029	Discount Allowed - UV	(32,235.60)		(28,848)		(28,848)		0.00%		0
I031030	Reimbursement Legal Costs	0.00		0		0		0.00%		0
	Operating Expenditure									
E031005	Rates Written Off		0.00		0		0	0.00%		0
E031010	Stationery		0.00		0		0	0.00%		0
E031015	Postage & Freight		0.00		320		400	0.00%		0
E031020	Valuation Expenses		576.45		0		4,700	99.99%		0
E031025	Legal Expenses		314.72		0		7,720	99.99%		0
E031030	Title Searches		24.00		50		250	0.00%		0
E031200	Allocation from Governance		26,125.00		26,390		75,340	0.00%		0
	General Purpose Revenue									
I032010	Grants Commission - General Purp	197,539.00		101,388		405,550		96,152	94.84%	96,152
I032020	Grants Commission - Roads	65,228.00		32,793		131,170		32,436	98.91%	32,436
I032021	Grants - Royalties for Regions	0.00		0		1,175,560			99.99%	0
I032023	Grants - Workforce Planning	0.00		0		0				0
	Other Revenue									
I032025	Pensioner Deferred Rates Grant	0.00		0		220			99.99%	0
I032030	Interest - Municipal Fund	11,698.49		12,740		35,000			0.00%	0
I032040	Interest - Reserve Funds	3,384.95		2,568		10,270			0.00%	0
I032045	EFT-POS Charges	349.46		156		375			0.00%	0
	General Operating Expenditure									
E032339	Bank Fees		1,102.60		1,030		2,500	0.00%		0
E032338	EFT-POS Charges		1,008.55		515		1,250	0.00%		0
E032340	Audit Fees		163.64		5,000		10,000	0.00%		0
E032359	Bank Overdraft Interest		0.00		0		150	99.99%		0
E032360	Unders/Overs		0.00		0		0	0.00%		0
		1,053,596.14	29,314.96	931,400	33,305	2,543,504	102,310		13.08%	126,186

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Fire Prevention									
	Operating Revenue									
I051010	Government Grants - Operating	8,613.64		0		8,500		8,614	99.99%	8,614
I051011	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I051015	Contributions & Donations	0.00		0		250			99.99%	0
I051030	Fines & Penalties	0.00		0		0			0.00%	0
I051097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E051005	Building Maintenance		147.36		530		1,280		0.00%	0
E051010	Fire Control Measures		78.47		0		150		99.99%	0
E051015	Brigade Vehicle Maintenance		0.00		0		0		0.00%	0
E051020	Advertising		0.00		0		410		99.99%	0
E051025	Fire Insurance		97.72		45		90		0.00%	0
E051030	Postage & Freight		0.00		0		50		99.99%	0
E051035	District Maps		0.00		0		0		0.00%	0
E051040	General Expenses		60.00		100		250		0.00%	0
E051065	Aware Grant Expenditure		8,172.73		8,500		8,500		0.00%	0
E051097	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E051098	Allocation from Governance		1,260.00		1,975		4,740		0.00%	0
E051099	Depreciation		50.15		50		120		0.00%	0
	Animal Control									
	Operating Revenue									
I052120	Government Grants - Operating	0.00								
I052130	Fines & Penalties	0.00		0		0			0.00%	0
I052155	Impounding Fees	0.00		90		300			0.00%	0
I052165	Impounded Sustenance	0.00		0		0			0.00%	0
I052170	Dog Registrations	797.00		750		1,200			0.00%	0
I052175	Other Fees & Charges	0.00		25		50			0.00%	0
	Operating Expenditure									
E052540	Pound Maintenance		49.93		500		2,500		0.00%	0
E052545	Animal Control		37.37		300		1,300		0.00%	0
E052550	Advertising		0.00		0		200		99.99%	0
E052555	Postage & Freight		0.00		0		50		99.99%	0
E052565	Registration Disks		73.25		0		100		99.99%	0
E052570	Control Officer Contract		1,764.54		2,075		5,000		0.00%	0
E052598	Allocation from Governance		630.00		980		2,360		0.00%	0
E052599	Depreciation		2.50		4		10		0.00%	0
	Other Law, Order, Public Safety									
	Operating Revenue									
I053010	Government Grants - Operating	0.00		0		0			0.00%	0
I053011	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I053035	Emergency Services	0.00		0		0			0.00%	0
I053040	Crime Prevention Plan	0.00		0		45,000			99.99%	0
	Operating Expenditure									
E053005	Emergency Services		0.00		0		0		0.00%	0
E053010	Advertising		0.00		42		100		0.00%	0
E053020	Impounding Vehicles		300.00		0		500		99.99%	0
E050515	Crime Prevention Plan		0.00		0		45,000		99.99%	0
E053098	Allocation from Governance		0.00		0		0		0.00%	0
		9,410.64	12,724.02	865	15,101	55,300	72,710		68.41%	10,922

	PROGRAM / SCHEDULE 7 HEALTH	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Preventative Services - Meat Inspection									
	Operating Revenue									
	Operating Expenditure									
	Preventative Services - Administration & Inspection									
	Operating Revenue									
I073030	Fines & Penalties	225.00		0		250			99.99%	0
I073035	Licenses Other	0.00		0		280			99.99%	0
I073040	Septic Tank Application Fees	0.00		0		300			99.99%	0
I073097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
I073098	Allocation from Governance	0.00		0		0			0.00%	0
	Operating Expenditure									
E073105	Salaries		0.00		3,125		7,500		0.00%	0
E073110	EHO Contractor		1,401.85		0		0		99.90%	0
E073115	Telephone		0.00		0		0		0.00%	0
E073120	Advertising		0.00		0		0		0.00%	0
E073125	Housing		0.00		0		0		0.00%	0
E073130	Legal Expenses		0.00		0		1,000		99.99%	0
E073135	Other Minor Expenditure		425.35		450		1,390		0.00%	0
E073197	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E073198	Allocation from Governance		10,860.00		12,450		29,880		0.00%	0
E073199	Depreciation		0.00		0		0		0.00%	0
	Preventative Services - Pest Control									
	Operating Revenue									
I074020	Reimbursements	0.00		0		0			0.00%	0
I074035	Sale of Insecticide/Pesticide	0.00		0		0			0.00%	0
I074098	Administration	0.00		0		0			0.00%	0
	Operating Expenditure									
E074010	Mosquito Control		0.00		0		0		0.00%	0
E074098	Allocation from Governance		0.00		0		0		0.00%	0
E074099	Depreciation		0.00		0		0		0.00%	0
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		225.00	12,687.20	0	16,025	830	39,770		0.00%	0

	PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Aged & Disabled									
	Operating Revenue									
I081010	Government Grants - Operating	0.00		0		0		0.00%		0
I081011	Government Grants - Non-Operatin	12,748.00		13,160		13,160		0.00%		0
I081015	Contributions & Donations	0.00		0		2,000		99.99%		0
I101020	Reimbursements	392.86		725		1,700		0.00%		0
I081035	Tamma Village Aged Units Rental	22,341.00		23,400		56,158		0.00%		0
	Operating Expenditure									
E081005	Tamma Village Aged Units Mtce		41,598.15		31,250		75,000	(10,348)	33.11%	(10,348)
E081***	Contract Residence Inspections		0.00		1,250		5,000		0.00%	0
E081020	Seniors Activities		0.00		0		0		0.00%	0
E081098	Allocation from Governance		5,240.00		6,063		14,550		0.00%	0
E081099	Depreciation		1,917.60		1,915		4,600		0.00%	0
	Care Of Families & Children									
	Operating Revenue									
I083020	Contributions & Donations	61.05		0		1,000			99.99%	0
	Care Of Families & Children									
	Operating Expenditure									
E083015	Playgroup		0.00		205		500		0.00%	0
E083016	Tammin Primary School		865.14		788		1,890		0.00%	0
E083020	Youth Program - Holiday		286.07		800		2,500		0.00%	0
E08302	Thank A Volunteer Day		0.00		0		1,000		99.99%	0
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		35,542.91	49,906.96	37,285	42,270	74,018	105,040		11.79%	(9,379)

	PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000	Report Variance > \$5,000	
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Sanitation - Household Refuse									
	Operating Revenue									
I101110	Government Grants - Operating	0.00		0		0		0.00%	0	
I101111	Government Grants - Non-Operatin	0.00		0		0		0.00%	0	
I101115	Contributions	0.00		0		20		99.99%	0	
I101135	Domestic Refuse Collections Fees	17,581.25		20,155		20,155		0.00%	0	
I101140	Bulk Service Fees	0.00		0		0		0.00%	0	
I101145	Tip Service Fees	17,596.13		19,710		47,300		0.00%	0	
	Operating Expenditure									
E101005	Litter Control		0.00		40		100	0.00%	0	
E101010	Refuse Site Mtce		24,752.07		16,975		40,750	(7.777)	45.81%	(7,777)
E101020	Commercial Refuse Collection		0.00		0		0	0.00%	0	
E101025	Street Bin Refuse Collection		2,668.71		3,540		8,500	0.00%	0	
E101030	Bulk Service Collection		0.00		1,250		3,000	0.00%	0	
E101035	Domestic Refuse Collections		5,844.33		6,845		16,430	0.00%	0	
E101040	Effluent Dam Site		97.45		250		750	0.00%	0	
E101098	Allocation from Governance		4,515.00		3,950		9,500	0.00%	0	
E101099	Depreciation		354.05		350		850	0.00%	0	
	Town Planning & Regional Development									
	Operating Revenue									
I102135	Town Planning Fees	1,280.00		0		1,000		99.99%	0	
	Operating Expenditure									
E102105	Control Expenses		0.00		0		500	99.99%	0	
E102110	Title Fees		0.00		0		0	0.00%	0	
E102115	Planning Services Contractor		4,545.45		2,075		5,000	0.00%	0	
E102198	Allocation from Governance		630.00		1,338		3,210	0.00%	0	
	Other Community Amenities									
	Operating Revenue									
I103110	Government Grants - Operating	0.00		0		0		0.00%	0	
I103111	Government Grants - Non-Operatin	0.00		0		0		0.00%	0	
I103115	Contributions & Donations	352.00		0		0		99.90%	0	
I103135	Tabloid Office Rents	0.00		0		0		0.00%	0	
I103140	Photocopying Charges	224.18		175		1,000		0.00%	0	
I103145	Facsimile Charges	52.45		20		50		0.00%	0	
I103150	Cemetery Charges	1,162.73		500		2,000		0.00%	0	
I103155	Hire of Community Bus	911.64		1,537		3,700		0.00%	0	
I103160	Cooinda Centre Rental	480.00		420		1,040		0.00%	0	
I103165	Tidy Towns	0.00		0		0		0.00%	0	
I103197	Profit on Disposal of Assts	0.00		0		0		0.00%	0	
	Operating Expenditure									
E103120	Public Toilets		2,392.00		2,415		5,800	0.00%	0	
E103125	Community Bus		155.27		1,171		2,811	0.00%	0	
E103130	Grave Digging		732.81		1,900		5,200	0.00%	0	
E103135	Cemetery		2,661.28		2,250		6,100	0.00%	0	
E103140	Cooinda Centre		6,782.32		6,300		15,120	0.00%	0	
E103145	Tidy Towns		389.19		1,100		1,100	0.00%	0	
E103155	Insurance		0.00		115		215	0.00%	0	
E103160	Tammin Tabloid Building Mtce		137.96		270		650	0.00%	0	
E103197	Loss on Disposal of Assets		0.00		0		0	0.00%	0	
E103198	Allocation from Governance		0.00		345		830	0.00%	0	
E103199	Depreciation		889.80		890		2,136	0.00%	0	
	Other Community Amenities									
	Operating Expenditure									
E104005	NRM Officer - EO & EPO		926.66		2,705		6,500	0.00%	0	
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		39,640.38	58,474.35	42,517	56,074	76,265	135,052	0.00%	0	

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000	Report Variance > \$5,000	
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Public Halls, Civic Centres									
	Operating Revenue									
I111010	Government Grants - Operating	0.00		0		0		0.00%	0	
I111011	Government Grants - Non-Operatin	0.00		0		0		0.00%	0	
I111015	Contributions & Donations	(3.17)		275		650		0.00%	0	
I111020	Reimbursements	0.00		0		0		0.00%	0	
I111035	Hall Hire Fees	563.64		450		1,800		0.00%	0	
I111040	Hall Hire Deposits	300.00		0		900		99.99%	0	
	Operating Expenditure									
E111005	Tammin Hall Mtce		9,395.48		20,615		49,480	11,220	54.42%	11,220
E111010	Yorkrakine Hall Mtce		2,021.11		2,500		6,010		0.00%	0
E111015	Tammin Hall Bonds Refunds		0.00		300		900		0.00%	0
E111098	Allocation from Governance		9,230.00		9,800		23,520		0.00%	0
E111099	Depreciation		5,360.50		8,275		19,870		0.00%	0
	Other Recreation & Sport									
	Operating Revenue									
I113010	Government Grants - Operating	0.00		0		0		0.00%	0	
I113011	Government Grants - Non-Operatin	0.00		0		0		0.00%	0	
I113015	Contributions	5,041.77		10,449		25,077	(5,407)	51.75%	(5,407)	
I113040	Donnan Park Ground Lease Rental	427.27		470		1,595		0.00%	0	
I113045	Functions & Events	36,492.42		28,500		30,200	7,992	28.04%	7,992	
I113050	Kadjininy Kep Hire Fees	0.00		0		300		99.99%	0	
I113055	Bonds	0.00		0		300		99.99%	0	
I113065	Donnan Park Pavilion	245.46		0		300		99.99%	0	
I113070	Donnan Park Changerooms	0.00		0		0		0.00%	0	
I113075	Other Sundry	0.00		0		250		99.99%	0	
I113098	Profit On Disposal Of Assets	0.00		0		0		0.00%	0	
	Operating Expenditure									
E1113005	Donnan Park Pavilion Mtce		14,943.76		15,790		37,900		0.00%	0
E1113010	Donnan Park Changerooms Mtce		1,266.34		3,125		7,500		0.00%	0
E1113015	Donnan Park Oval Mtce		22,708.68		24,980		59,960		0.00%	0
E1113030	Donnan Park Oval Surrounds Mtce		7,786.84		4,375		10,500		0.00%	0
E1113020	Heritage Park Mtce		19.37		850		2,050		0.00%	0
E1113025	Parks, Gardens & Reserves Mtce		25,074.64		21,150		50,760		0.00%	0
E1113035	Kadjininy Kep Mtce		7,786.46		21,730		52,160	13,944	64.17%	13,944
E1113036	Functions & Events		16,325.94		16,960		52,960		0.00%	0
E1113040	Town Dam Mtce		1,802.79		1,250		3,000		0.00%	0
E1113043	Work for the Dole Projects		5,786.84		11,513		27,630	5,726	49.73%	5,726
E1113045	Memorial Park Mtce		1,974.24		3,955		9,500		0.00%	0
E1113050	Reserves Mtce		0.00		438		1,050		0.00%	0
E1113055	Bowling Club Mtce		20,000.00		20,000		20,000		0.00%	0
E1113060	Golf Club Mtce		6,605.64		3,100		7,450		0.00%	0
E1113065	Tennis Club Mtce		562.07		300		730		0.00%	0
E1113070	Sports & Recreation Council		7,181.82		7,900		7,900		0.00%	0
E1113075	Donnan Park Bonds		0.00		0		300		99.99%	0
E113***	Feasibility Studies - Public Toilets		0.00		5,000		10,000		0.00%	0
E1113090	Interest On Loans		848.83		729		1,790		0.00%	0
E1113095	Other Club Insurance		0.00		0		0		0.00%	0
E1113097	Loss on disposal of assets		0.00		0		0		0.00%	0
E1113098	Allocation from Governance		5,330.00		8,050		19,330		0.00%	0
E1113099	Depreciation		34,258.80		34,263		82,220		0.00%	0

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE (continued)	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Libraries									
	Operating Revenue									
I114115	Contributions & Donations	0.00		0		0		0.00%		0
I114135	Fines & Penalties	0.00		0		0		0.00%		0
I114140	Lost Books	0.00		0		50		99.99%		0
	Operating Expenditure									
E114020	Other Expenses		218.00		415		1,000	0.00%		0
E114025	Postage & Freight		391.49		313		750	0.00%		0
E114030	Library Mtce		0.00		725		1,750	0.00%		0
E114035	Library Book Purchases		0.00		25		150	0.00%		0
E114098	Allocation from Governance		6,625.00		9,500		22,810	0.00%		0
E114099	Depreciation		0.00		0		0	0.00%		0
	Other Culture									
	Operating Revenue									
I115010	Government Grants - Operating	0.00		0		0		0.00%		0
I115011	Government Grants - Non-Operatin	0.00		0		0		0.00%		0
I115035	Tammin Tabloid Publication	538.44		625		1,500		0.00%		0
I115040	Tammin Art Prize	0.00		0		0		0.00%		0
I115015	Contributions & Donations	0.00		0		0		0.00%		0
I115045	History Book Sales	40.00		0		120		99.99%		0
	Operating Expenditure									
E116005	Art Prize		1,000.00		0		1,500	99.99%		0
E116010	Municipal Heritage Inventory		0.00		0		5,000	99.99%		0
E116015	Tammin Tabloid Publication		380.00		3,225		7,750	0.00%		0
E116020	WA Week		0.00		0		650	99.99%		0
E116025	Australia Day		0.00		0		1,200	99.99%		0
E116030	Anzac Day		0.00		0		200	99.99%		0
E116040	Banners In The Terrace		0.00		0		500	99.99%		0
E116045	Carols By Candlelight		1,000.00		1,000		1,000			
E116050	Tammin Awards Night		559.04		1,000		1,000	0.00%		0
E116098	Allocation from Governance		0.00		0		0	0.00%		0
E116099	Depreciation		0.00		0		0	0.00%		0
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		43,645.83	216,443.68	40,769	263,149	63,042	609,730	16.31%		49,583

	PROGRAM / SCHEDULE 12 TRANSPORT	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Streets, Roads, Bridges, Depots									
	Operating Revenue									
I121011	Direct Grant	52,282.00		0		52,280		52,282	99.99%	52,282
I121012	Roads To Recovery Grant	110,545.00		50,690		150,690		59,855	118.08%	59,855
I121013	MRWA Road Project Grant	59,949.00		49,070		149,070		10,879	22.17%	10,879
I121014	Black Spot Grant (State)	0.00		0		0			0.00%	0
I121015	Contributions & Donations	0.00		0		3,510			99.99%	0
I122016	Townsite Entry Statements	0.00		0		0			0.00%	0
I121097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E122020	Depot Mtce		4,515.24		5,000		12,000		0.00%	0
E122025	Depot Vandalism Mtce		0.00		0		200		99.99%	0
E122030	Street Cleaning		4,691.74		8,250		19,800		0.00%	0
E122035	Traffic Signs		3,656.88		5,205		12,500		0.00%	0
E122040	Footpath Mtce		2,176.31		2,290		5,500		0.00%	0
E122060	Street Lighting Utilities		6,862.76		9,165		22,000		0.00%	0
E122045	Street Tree Mtce		1,389.87		6,875		16,500	5,485	79.78%	5,485
E122050	Storm Damage		2.90		830		2,000		0.00%	0
E122055	Road Maintenance		129,291.06		174,350		418,450	45,059	25.84%	45,059
E122056	ROMANS Capture		0.00		0		2,500		99.99%	0
E122057	ROMANS II License		4,675.00		5,000		5,000		0.00%	0
E122070	Advertising		0.00		0		200		99.99%	0
E122075	Interest on Loans		4,220.75		4,970		10,550		0.00%	0
E122097	Loss on Disposal of Asset		0.00		0		0		0.00%	0
E122098	Allocation from Governance		17,765.00		18,338		44,010		0.00%	0
E122099	Depreciation		168,593.35		168,590		404,620		0.00%	0
	Capital Expenditure									
E122100	Road Construction		400,735.23		163,564		572,480	(237,171)	145.00%	(237,171)
E122100	Less transferred to Infrastructure		0.00		0		(572,480)		0.00%	0
	Traffic Control									
	Operating Revenue									
I124020	Reimbursements	1,813.78		0		1,000			99.99%	0
I124025	Shire of Tammin Special Series Pla	2,500.00		850		2,500			0.00%	0
I124040	DPI Licensing Commission	3,960.55		3,750		9,000			0.00%	0
	Operating Expenditure									
E124005	DPI Telephone		255.12		415		1,000		0.00%	0
E124010	DPI Postage		0.00		0		10		99.99%	0
E124015	DPI Office Expenses		848.64		625		1,500		0.00%	0
E124020	Shire of Tammin Special Series Plates		1,178.20		800		2,500		0.00%	0
E124098	Allocation from Governance		6,625.00		9,605		23,060		0.00%	0
		231,050.33	757,483.05	104,360	583,872	368,050	1,003,900		6.82%	(46,921)

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Rural Services									
	Operating Revenue									
I131110	Government Grants - Operating	0.00		0		0			0.00%	0
I131111	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I131135	CDO Contributions & Reimburseme	0.00		0		0			0.00%	0
I131136	CDO Rent	0.00		0		0				
I131140	Sale of Poisons	0.00		0		0			0.00%	0
	Operating Expenditure									
E131030	CDO Salary		13,786.89		18,605		44,660		0.00%	0
E131025	CDO Superannuation		344.23		2,363		5,670		0.00%	0
E131035	CDO Sick Leave		0.00		270		650		0.00%	0
E131040	CDO Annual Leave		4,300.34		1,525		3,668		0.00%	0
E131043	CDL Long Service Leave		0.00		0		550			
E131045	CDO Workers Compensation Insurance		290.00		675		1,350		0.00%	0
E131020	CDO Training		227.63		500		2,000		0.00%	0
E131050	CDO Uniforms		256.70		40		540		0.00%	0
E131065	CDO Printing & Stationery		0.00		100		500		0.00%	0
E131070	CDO Promotions		0.00		0		0		0.00%	0
E131075	CDO Subscriptions		220.00		0		650		99.99%	0
E131080	CDO Postage & Freight		22.73		0		50		99.99%	0
E131085	CDO Travel & Accommodation		564.01		625		1,500		0.00%	0
E131090	CDO Conference		72.73		0		1,700		99.99%	0
E131095	CDO Insurance		497.89		500		1,000		0.00%	0
E131055	Noxious Weed Control		0.00		0		0		0.00%	0
E131060	Vermin Control		0.00		0		0		0.00%	0
E131098	Allocation from Governance		10,280.00		13,950		33,490		0.00%	0
E131099	Depreciation		0.00		270		658		0.00%	0
	Tourism & Area Promotion									
	Operating Revenue									
I132010	Government Grants - Operating	9,842.50		9,843		9,843			0.00%	0
I132011	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I132015	Contributions & Donations	0.00		0		0			0.00%	0
I132016	Sale of Postcards	0.00		0		0				
I132020	Entry Statements	0.00		0		0			0.00%	0
I132030	Promotional Material	0.00		0		0				
	Operating Expenditure									
E132005	Caravan Park Mtce		0.00		625		1,500		0.00%	0
E132010	Entry Statements		0.00		920		2,210		0.00%	0
E132020	Area Promotion		864.16		1,730		4,160		0.00%	0
E132025	Radio Marketing		1,735.00		625		1,500		0.00%	0
E132098	Allocation from Governance		1,735.00		2,955		7,100		0.00%	0
E132099	Depreciation		1,868.65		1,590		3,826		0.00%	0
	Building Control									
	Operating Revenue									
I133035	Building Permits Application Fees	0.00		0		500			99.99%	0
I133040	Other Licenses	0.00		0		200			99.99%	0
I133045	Commissions	0.00		0		0			0.00%	0
I133050	Legal Expenses Recovered	0.00		0		0			0.00%	0
	Operating Expenditure									
E133005	Building Surveyor Contractor		3,738.96		2,705		6,500		0.00%	0
E133010	Advertising		0.00		0		0		0.00%	0
E133015	Legal Expenses		0.00		0		0		0.00%	0
E133098	Allocation from Governance		630.00		980		2,360		0.00%	0

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Saleyards Operating Revenue									
	Operating Expenditure									
	Other Economic Services Operating Revenue									
1135035	Standpipe Water Charges	8.55		0		275			99.99%	0
	Operating Expenditure									
E135005	Standpipe Water Utility		2,898.64		2,290		5,500		0.00%	0
E135098	Allocation from Governance		0.00		0		0		0.00%	0
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		9,851.05	44,333.56	9,843	53,843	10,818	133,292		14.94%	9,517

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Private Works									
	Operating Revenue									
I141035	General Charges	6,569.86		13,025		31,250		(6,455)	49.56%	(6,455)
I141037	Electrician Private Works	19,595.99		50,525		121,250		(30,929)	61.22%	(30,929)
	Operating Expenditure									
E141035	General Works		2,103.88		8,415		25,000	6,311	75.00%	6,311
E141037	Electrician Private Works		20,773.05		32,415		97,000	11,642	35.92%	11,642
E141098	Allocation from Governance		3,185.00		8,125		19,500		0.00%	0
	Public Works Overheads									
	Operating Revenue									
I143035	Rentals	0.00		0		0			0.00%	0
I143015	Contributions & Donations	0.00		0		0			0.00%	0
I143020	Reimbursements	660.00		2,500		7,500			0.00%	0
	Operating Expenditure									
E143005	Salaries		8,928.43		10,495		29,999		0.00%	0
E143006	Contract - Works Management		0.00		4,165		10,000		0.00%	0
E143010	Superannuation		13,414.28		13,925		33,420		0.00%	0
E143020	Salary Sacrifice		0.00		0		0		0.00%	0
E143025	Staff Training		4,883.31		4,580		11,000		0.00%	0
E143030	Sick Pay		4,828.52		3,225		7,750		0.00%	0
E143035	Holiday Pay		10,982.16		14,525		34,860		0.00%	0
E143040	Long Service Leave		0.00		0		4,082		99.99%	0
E143045	Workers Compensation		5,271.97		5,800		11,600		0.00%	0
E143050	Bonus Pay Scheme		0.00		0		0		0.00%	0
E143055	Protective Clothing		3,338.08		1,225		2,940		0.00%	0
E143060	Occupational Health & Safety		3,406.31		1,938		4,650		0.00%	0
E143070	Subscriptions/Seminars		0.00		0		0		0.00%	0
E143075	Supervisor Training		0.00		0		250		99.99%	0
E143085	Office Expenses		179.85		50		650		0.00%	0
E143095	Two Way Mtce		0.00		0		0		0.00%	0
E143105	Telephone		569.26		1,255		3,014		0.00%	0
E143110	Insurance		2,759.36		2,620		5,240		0.00%	0
E143115	Fringe Benefits Tax		0.00		0		0		0.00%	0
E143198	Allocation from Governance		11,250.00		17,380		41,720	6,130	35.27%	6,130
E143299	Less Allocated to Works		(126,495.50)		(92,180)		(202,040)	34,316	0.00%	34,316
	Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		250		500		0.00%	0
E143301	Electrician - Fuels and Repairs		4,078.99		3,330		8,000		0.00%	0
E143302	Electrician - Minor P&E		2,545.18		1,665		4,000		0.00%	0
E143303	Electrician - Telephone		461.53		415		1,000		0.00%	0
E143304	Electrician - Material Purchase		7,397.43		9,375		22,500		0.00%	0
E143305	Electrician - Advertising		0.00		500		1,500		0.00%	0
E143306	Electrician - Uniforms		1,132.60		830		2,000		0.00%	0
E143307	Electrician - Training		7,091.07		3,125		7,500		0.00%	0
E143308	Electrician - Consumables		0.00		830		2,000		0.00%	0
E143309	Electrician - Office Expenses		4,687.21		6,270		15,050		0.00%	0
E143310	Electrician - Workers Compensation		3,477.65		2,000		2,500		0.00%	0
E143311	Electrician - Superannuation		5,264.94		4,995		11,990		0.00%	0
E143312	Electrician - Relocation Expenses		0.00		0		0		0.00%	0
E143313	Electrician - Annual Leave		0.00		3,950		9,480		0.00%	0
E143314	Electrician - Public Holidays		(101.97)		1,669		4,000		0.00%	0
E143315	Electrician - Personal Leave		630.36		988		2,370		0.00%	0
E143316	Electrician - Long Service Leave		0.00		0		1,950		99.99%	0
E143317	Electrician - Allowances		0.00		0		0		0.00%	0
E1433**	Electrician - Allocated to Works and Services		0.00		0		0		0.00%	0

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	30/11/2013 ACTUAL		30/11/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Plant Operating Costs									
	Operating Revenue									
I144020	Reimbursements	0.00		0		500			99.99%	0
I144036	Fuel Tax Credit	3,556.00		4,575		11,000			0.00%	0
	Operating Expenditure									
E144005	Expendable Tools		316.11		1,040		2,500		0.00%	0
E144010	Depot Consumables		2,580.74		1,040		2,500		0.00%	0
E144015	Blades & Points		311.13		830		2,000		0.00%	0
E144020	Fuels & Oils		25,993.61		25,540		68,500		0.00%	0
E144025	Parts & Repairs		36,845.30		24,838		50,000	(12,007)	48.34%	(12,007)
E144030	Tyres & Tubes		2,163.63		2,080		5,000		0.00%	0
E144035	Licenses		0.00		500		2,600		0.00%	0
E144040	Repairs Wages		1,463.96		4,375		10,500		0.00%	0
E144045	Insurance		20,480.04		6,580		15,800	(13,900)	211.25%	(13,900)
E144099	Less Allocated to Depreciation		3,023.90		(21,165)		(50,800)	(24,189)	0.00%	(24,189)
E144299	Less Allocated to Works		(69,129.88)		(75,870)		(182,098)	(6,740)	0.00%	(6,740)
	Salaries & Wages									
	Operating Revenue									
I146020	Reimbursement - Workers Comper	0.00		0		0			0.00%	0
	Operating Expenditure									
E146010	Gross Salaries & Wages Paid		358,300.07		376,188		902,850	17,887	4.75%	17,887
E146020	Workers Compensation		0.00		0		0		0.00%	0
E146200	Salaries & Wages - Allocated		(356,685.02)		(376,188)		(902,850)	(19,502)	0.00%	(19,502)
	Unclassified									
	Operating Revenue									
I148010	Government Grants - Operating	0.00		0		0			0.00%	0
I148011	Government Grants - Non-Operatin	0.00		0		0			0.00%	0
I148015	Contributions & Donations	0.00		0		0			0.00%	0
I148020	Reimbursements	18,243.27		12,235		29,363		6,008	49.11%	6,008
I148030	Rental Income	20,695.00		19,069		45,765			0.00%	0
I148050	Sale of Land	0.00	0.00	0		0			0.00%	0
I148097	Profit On Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E148100	Other Housing									
E148101	6 Russell St		4,370.38		2,080		5,000		0.00%	0
E148102	9 Nottage Way		1,263.72		2,050		4,920		0.00%	0
E148103	11 Nottage Way		7,016.53		2,050		4,920		0.00%	0
E148104	45 Draper St		1,260.05		2,130		5,120		0.00%	0
E148105	22 Ridley St		2,194.93		1,760		1,760		0.00%	0
E148107	20 Ridley St		2,772.39		3,038		7,290		0.00%	0
E148108	12 Russell St		7,470.17		5,360		12,850		0.00%	0
E148109	81 Barrack Rd		34,367.53		23,790		23,790		44.46%	(10,578)
E148110	Miscellaneous Land Mtce		178.51		0		750		99.99%	0
E148111	5 Nottage Way		25.14		0		809		99.99%	0
E148112	7 Nottage Way		668.14		0		809		99.99%	0
E148114	3 Nottage Way		246.90		0		0		99.90%	0
E148120	Interest On Loans		803.30		2,063		4,040		0.00%	0
E148***	Consultancy Fees - Business Plan Disposal of Barracks		0.00		4,000		4,000		0.00%	0
E148***	Contract Residence Inspections		0.00		1,250		5,000		0.00%	0
E148197	Loss On Disposal Of Assets		0.00		8,663		20,790	8,663	100.00%	8,663
E148198	Allocation from Governance		0.00		0		0		0.00%	0
E148199	Depreciation		8,663.90		0		0	(8,664)	99.90%	(8,664)
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		69,320.12	103,008.13	101,929	106,170	246,628	265,325		14.15%	(29,447)
<p>That in accordance with section 34(5) of the Local Government (Financial Management) Regulations 1996 a variance percentage of 10% or \$5,000 be adopted for reporting material variances. (5 - 15 August 2013)</p>										

TRUST FUND		30/11/2013			
		1/07/2009	Receipts	Payments	Balance
		\$	\$	\$	\$
L01270	Nomination Deposits	0.00	240.00	(240.00)	0.00
L01271	Housing Bonds	4,700.00	0.00	0.00	4,700.00
L01273	Tamma Village Bonds	0.00	0.00	0.00	0.00
L01276	Tammin Tourist Promotion	0.00	0.00	0.00	0.00
L01276	Best Memorial Trust	842.81	0.00	0.00	842.81
L01280	Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
L01282	Alcoa Area Promotion	0.00	0.00	0.00	0.00
L01284	Prepaid Rates	0.00	0.00	0.00	0.00
	Trust Balance	5,542.81	240.00	(240.00)	5,542.81
	Trust Fund Cash Management	14,980.64			5,542.81
	Trust Balance	14,980.64			5,542.81

	BALANCE SHEET DETAIL	30/11/2013 ACTUAL		2013/14 BUDGET		Variance To Budget \$		
		Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$			
A01512	Land							
E168035	Lots 3 Nottage Way - Purchase		16,058.16		0	(16,058)		
E168034	Lots 5- 6 Nottage Way - Purchase		30,925.73		30,000	(926)		
A01522	Buildings							
E168066	Depot Construction - New		368,843.28		495,004	126,161		
E168070	Shed - 12 Russell St		9,230.81		0	(9,231)		
E1680*1A	Residence (Nottage Way) - R4R		0.00		313,556	313,556		
E168072	12 Russell St - Improvements		3,335.97		9,040	5,704		
E1680*3B	Donnan Park Storage Cages		0.00		5,000	5,000		
E1680*4C	RV Dump Site		0.00		3,500	3,500		
E1680*5D	Construction of Sullage Pit		0.00		9,000	9,000		
E1680*6E	Fencing of Sullage Pit		0.00		18,000	18,000		
E1680*7F	Town Hall Additions		0.00		7,000	7,000		
E1680*8	Donnan Park Toilets		0.00		0			
E1680*9	Caravan Park - R4R		0.00		0			
E1680*10	14 Russell St - Aircons		0.00		0			
E168060	Tamma Village Aged Units Refurbishments		14,509.63		37,160	22,650		
E168082	Admin Building Aircons		5,645.45		0	(5,645)		
A01542	Furniture & Equipment							
E168238	It Supplies - Governance		6,201.35		12,000	5,799		
E1682*2	It Supplies - Other Governance		0.00		1,500	1,500		
E1682*3	Hall Heaters		0.00		900	900		
E1682*4	Hall - Pots, crockery		0.00		1,500	1,500		
E168235	Recycling Station		476.40		0	(476)		
E1682*5A	Other		0.00		2,000	2,000		
E1682*6	Depot		0.00		5,000	5,000		
A01572	Plant & Equipment							
E168516	1TN Caprice Sedan Purchase		44,092.79		95,000	50,907		
E1685*1	Mower		508.18		2,500	1,992		
E1685*2	6x4 Trailer		0.00		5,000	5,000		
E1685*3	Whipper Snipper x2		0.00		2,000	2,000		
E1685*4	Electrician Equipment		1,695.45		7,800	6,105		
E1685*5	Slasher Mower		0.00		7,500	7,500		
E168525	1TN Caprice Sedan - Disposal	0.00		90,000				
A01582	Tools							
A01533	Infrastructure - Roads							
A0156	Infrastructure - Footpaths							
A01552	Infrastructure - Other							
E168418	Townscaping		2,028.08		10,000	7,972		
E168417	Kep Biofilters		13.38		9,000	8,987		
E168419	Tip Fence		13,795.00		13,000	(795)		
E1684*4	Public Toilets		0.00		100,000	100,000		
	ROAD CONSTRUCTION							
FAG	CFWD - 12-13		(218.95)					
R²R	0047 - Strang St		0.00		80,000	80,000		
FAG	0039 - Ridley St		34,242.48		32,500	(1,742)		
FAG	0004 - Ralston Road		0.00		10,000	10,000		
R²R	0003 - Bungulla North Rd		134,844.93		147,522	12,677		
FAG	0005 - Tammin South Rd		25,157.73		78,256	53,098		
RRG/Own	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73 &		63,934.61		67,138	3,203		
RRG/Own	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10)		142,774.43		157,061	14,287		
	E122100 Balance		<u>400,735.23</u>	TRUE	<u>572,477</u>	<u>171,742</u>		

STATEMENT OF FINANCIAL ACTIVITY	30/11/2013 ACTUAL \$	30/11/2013 YTD BUDGET \$	2013/14 BUDGET \$	Variance YTD >10% >\$5,000
Operating				
Revenues (Sources)				
Governance	7,172.94	5,509	6,009	0
General Purpose Funding	1,053,596.14	931,400	2,543,504	122,196
Law, Order, Public Safety	9,410.64	865	55,300	8,546
Health	225.00	0	830	0
Education and Welfare	35,542.91	37,285	74,018	0
Housing	0.00	0	0	0
Community Amenities	39,640.38	42,517	76,265	0
Recreation and Culture	43,645.83	40,769	63,042	0
Transport	231,050.33	104,360	368,050	126,690
Economic Services	9,851.05	9,843	10,818	0
Other Property and Services	<u>69,320.12</u>	<u>101,929</u>	<u>246,628</u>	<u>(32,609)</u>
	1,499,455.34	1,274,477	3,444,464	224,979
Expenses (Applications)				
Governance	(192,261.62)	(174,045)	(393,750)	(18,216)
General Purpose Funding	(29,314.96)	(33,305)	(102,310)	0
Law, Order, Public Safety	(12,724.02)	(15,101)	(72,710)	0
Health	(12,687.20)	(16,025)	(39,770)	0
Education and Welfare	(49,906.96)	(42,270)	(105,040)	(7,637)
Housing	0.00	0	0	0
Community Amenities	(58,474.35)	(56,074)	(135,052)	0
Recreation & Culture	(216,443.68)	(263,149)	(609,730)	46,706
Transport	(757,483.05)	(583,872)	(1,003,900)	(173,611)
Economic Services	(44,333.56)	(53,843)	(133,292)	9,509
Other Property and Services	<u>(103,008.13)</u>	<u>(106,170)</u>	<u>(265,325)</u>	<u>0</u>
	(1,476,637.53)	(1,343,853)	(2,860,878)	(132,784)
Net Operating	22,817.81	(69,377)	583,587	92,194
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	0.00	13,663	30,790	(13,663)
Depreciation on Assets	238,580.35	0	435,367	238,580
Increase/(Decrease) in Staff Entitlements	0.00	0	7,326	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	0.00	0	0	0
Purchase Land & Buildings	(432,490.87)	(428,500.00)	(1,863,960.00)	0
Purchase Plant & Equipment	(44,600.97)	(46,000.00)	(104,500.00)	0
Purchase Furniture & Equipment	0.00	0.00	(5,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	(400,735.23)	(163,564)	(572,480)	(237,171)
Purchase Infrastructure Assets - Footpaths	0.00	0.00	0.00	0
Purchase Infrastructure Assets - Other	(15,836.46)	(32,836.46)	(164,836.46)	17,000
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	(11,075.75)	(11,076)	(64,264)	0
Transfers to Reserves (Restricted Assets)	0.00	0	(14,153)	0
Transfers from Reserves (Restricted Assets)	0.00	0	0.00	0
Surplus/(Deficit) 1 July Brought Forward	1,280,662.00	1,280,662	1,484,342	0
Estimated Surplus/(Deficit) at Carried Forward	<u><u>637,320.88</u></u>	<u><u>542,972</u></u>	<u><u>(197,332)</u></u>	<u><u>94,349</u></u>

STATEMENT OF FINANCIAL ACTIVITY	30/11/2013 ACTUAL \$	2013/14 BUDGET \$	
<p>Note 1. NET CURRENT ASSETS Composition of Net Current Asset Position</p> <p>CURRENT ASSETS Cash - Unrestricted 1,159,601.04 Cash - Restricted 193,436.20 Receivables 246,608.31 Inventories <u>0.00</u> Total Current Assets 1,599,645.55</p> <p>LESS: CURRENT LIABILITIES Payables and Provisions <u>(164,831.08)</u> Sub-Total 1,434,814.47</p> <p>Less: Cash - Reserves - Restricted <u>(193,436.20)</u> NET CURRENT ASSET POSITION <u><u>1,241,378.27</u></u></p>		<p>258,886.42 376,167.00 226,270.00 <u>0.00</u> 861,323.42</p> <p><u>(298,033.80)</u> 563,289.62</p> <p><u>(376,167.00)</u> <u><u>187,122.62</u></u></p>	
<p>Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement</p> <p>Revenue</p> <p>General Purpose Funding</p> <ul style="list-style-type: none"> - Received FAGs monies in November budgeted to receive in December <p>Education and Welfare</p> <ul style="list-style-type: none"> - Half payment of Solar Hot Water System Grant received early than expected. <p>Transport</p> <ul style="list-style-type: none"> - Received Direct Grant and Project Grant from Main Roads early than anticipated <p>Other Property & Services</p> <ul style="list-style-type: none"> - Private Works and Electrical Works received less revenue than anticipated. <p>Expenditure</p> <p>Governance</p> <ul style="list-style-type: none"> - Long service leave payout to Mick Oliver - Annual Leave taken and paid out to staff. - Insurance payments incorrectly allocated to be fixed in October. - Admin Allocations need to be adjusted. <p>Education and Welfare</p> <ul style="list-style-type: none"> - Various plumbing and maintenance issues of Tamma Village. <p>Recreation & Culture</p> <ul style="list-style-type: none"> - Various Accounts under expended such as Kep mtce. - Under expended in Working for the Dole project due to having no Supervisor. <p>Transport</p> <ul style="list-style-type: none"> - Under expended in Road Maintenance and various small accounts. - Finished most road construction projects before schedule. <p>Economic Service</p> <ul style="list-style-type: none"> - Various small accounts over expended <p>Capital Expenditure & Revenue</p> <ul style="list-style-type: none"> - Finished most road construction projects before schedule. 			

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	30/11/2013 ACTUAL \$	2013/14 YTD BUDGET \$	Variance YTD >10% >\$5,000
Explanation of variance in Cash on Hand			
Cash - Unrestricted	1,159,601.04	804,724.62	354,876
Cash - Restricted	<u>193,436.20</u>	<u>195,080.00</u>	(1,644)
	<u>1,353,037.24</u>	<u>999,804.62</u>	
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	<u>0.00</u>		
	0.00		

STATEMENT OF FINANCIAL ACTIVITY By Nature & Type		Year To Date 30/11/2013	2013/14 Budget
Revenue			
Rates		772,666.41	771,427
Grant & Subsidies		0.00	
	Operating	448,574.64	608,343
	Non-Operating	69,472.50	1,488,480
Contr., Reimb. & Donation		28,188.82	0
Fees & Charges		161,286.92	376,983
Profit on Asset Disposal		0.00	450,000
Interest Earnings		15,083.44	45,270
Other Revenue		4,182.61	25,425
Total Revenue		1,499,455.34	3,765,928
Expenditure			
Employee Costs		(416,247.21)	(1,117,635)
Materials & Contracts		(832,568.59)	(689,425)
Insurance Expense		(92,042.76)	(96,783)
Utilities		(41,104.13)	(110,596)
Depreciation		0.00	(572,593)
Interest Expense		(5,872.88)	(17,744)
Loss on Disposal of Assets		(37,728.06)	(10,000)
Other Expenses		(3,357.83)	(106,564)
Alloc		0.00	
	depn	0.00	
	Admin	0.00	
	Pdepn	0.00	
	POC	0.00	
	PWOH	0.00	
	Wages	0.00	
Total Expenditure		(1,428,921.46)	(2,721,340)
Unclassified		0.00	
TOTAL		70,533.88	1,044,588