

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 30 September 2014

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LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

BALANCE SHEET		30/09/2014	
		ACTUAL	
		\$	\$
CURRENT ASSETS			
Cash			
A01101	Municipal Fund Bank	1,310,647.20	
A01107	Petty Cash Advance	<u>550.00</u>	1,311,197.20
Reserve Fund Investments			
A01111	Information Technology Reserve	10,571.03	
A01112	Plant Reserve	150,333.54	
A01113	LSL Reserve	17,801.51	
A01115	Entitlements Reserve	6,165.39	
A01116	Aged Pensioner Units Reserve	25,502.08	
A01117	Building Reserve	366,517.83	
A01118	Community Development Reserve	<u>2,124.96</u>	579,016.34
Receivables			
A01119	Accrued Interest	6.78	
A01121	Sundry Debtors - Rates	144,360.97	
A01122	Sundry Debtors - Other	39,372.51	
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	159,493.26
TOTAL CURRENT ASSETS			2,049,706.80
CURRENT LIABILITIES			
Payables			
L01215	Sundry Creditors	117,807.06	
L01258	FESA ESL Liability	23,797.28	
L0131	PAYG Liability	25,038.21	
2200	Tax Clearing	(11,815.36)	
L0137	Reportable FBT	0.00	
L0136	Superannuation	4,317.96	
L0133	Prepaid Income	0.00	
L01101	Nab Visa Card	(258.58)	
L01222	Accrued Interest - Current	0.00	
L01235	Accrued Salaries & Wages	<u>0.00</u>	158,886.57
Interest Bearing Liabilities			
L01221	Loan Liability (Debentures)	<u>41,175.05</u>	41,175.05
Provisions			
L01225	Provision For Annual Leave	48,116.26	
L01226	Provision For LSL	<u>28,052.02</u>	76,168.28
TOTAL CURRENT LIABILITIES			276,229.90
NET CURRENT POSITION			1,773,476.90

BALANCE SHEET (continued)		30/09/2014	
		ACTUAL	
		\$	\$
NON CURRENT ASSETS			
Property, Plant & Equipment			
FV1000	Land	<u>475,000.44</u>	475,000.44
FV2000	Buildings	9,766,447.56	
A01521	Less Accumulated Depreciation	<u>(6,200.36)</u>	9,760,247.20
FV4000	Furniture & Equipment	255,235.14	
A01541	Less Accumulated Depreciation	<u>(41,607.75)</u>	213,627.39
FV5000	Plant & Equipment	1,591,259.93	
A01571	Less Accumulated Depreciation	<u>(233,956.59)</u>	1,357,303.34
Infrastructure			
A01533	Infrastructure - Roads	32,713,274.98	
A01531	Less Accumulated Depreciation	<u>(11,390,165.56)</u>	21,323,109.42
A0156	Infrastructure - Footpaths	579,231.01	
A01561	Less Accumulated Depreciation	<u>(43,925.00)</u>	535,306.01
FV3000	Other Infrastructure	1,536,800.47	
A01551	Less Accumulated Depreciation	<u>(97,353.59)</u>	1,439,446.88
TOTAL NON-CURRENT ASSETS			35,104,040.68
NON CURRENT LIABILITIES			
Interest Bearing Liabilities			
L01710	Loan Liability (Debentures)	<u>174,780.08</u>	174,780.08
Provisions			
L01230	Provision For LSL Non-Current	<u>29,838.56</u>	29,838.56
TOTAL NON CURRENT LIABILITIES			204,618.64
EQUITY			36,672,898.94
EQUITY			
3-8000	Retained Profits (Municipal Accumulation Account)	4,619,793.71	
3-8000	Plus nett operating balance	1,023,885.70	
L01900	Reserves - Cash Backed	579,016.34	
L01911	Reserves - Asset Revaluation	<u>30,449,982.97</u>	36,672,678.72
SUMMARY			
Current Assets			2,049,706.80
Non-Current Assets			<u>35,104,040.68</u>
Total Assets			37,153,747.48
Current Liabilities			276,229.90
Non-Current Liabilities			<u>204,618.64</u>
Total Liabilities			480,848.54
EQUITY			36,672,898.94
		Variance	220.22

BALANCE SHEET DETAIL		30/09/2014		30/09/2014	
		ACTUAL		BUDGET	
		Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$
A01512	Land				
	Total	0.00	0.00	0.00	0.00
A01522	Buildings				
	Office Building (Refuse Site)		5,752.27		7,000
	Duplex Construction		0.00		420,000
	Total	0.00	5,752.27	0.00	427,000.00
A01542	Furniture & Equipment				
	Chemical Toilet		0.00		1,500
	Rainwater Tank		0.00		1,200
	Sundry Items		0.00		10,000
	It Computer Program		0.00		30,000
	Total	0.00	0.00	0.00	42,700.00
A01572	Plant & Equipment				
	1TN Sedan		44,170.70		46,000
	Fire Fighting Unit		0.00		4,000
	Compactor/Dozer		0.00		10,000
	Truck		0.00		220,000
	Dual Cab		0.00		40,000
	Sundry Plant		0.00		5,000
	Total	0.00	44,170.70	0.00	325,000.00
A01533	Infrastructure - Roads				
	Infrastructure - Roads Purchases		0.00		586,993
	Total	0.00	0.00	0	586,993
A0156	Infrastructure - Footpaths				
A01552	Infrastructure - Other				
	Total	0.00	0.00	0.00	0.00
ROAD CONSTRUCTION					
0002	Tammin York Road		64,440.47		216,801
0004	Ralston Road		20,069.98		157,954
	Bungulla North Rd		0.00		149,039
	Underwood Road		0.00		63,199
	Unallocated		60,037.74		0
	E122100 Balance		<u>144,548.19</u>		<u>586,993</u>

PROGRAMS / SCHEDULES SUMMARY	30/09/2014 ACTUAL		30/09/2014 YTD BUDGET		30/06/2015 BUDGET		(b)-(a)	(b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
Governance	40,784.98		2,380		9,521		38,405	(94.16%)
General Purpose Funding	1,403,485.51		1,452,001		2,231,125		-48,516	
Law, Order, Public Safety	112.50		363		1,450			
Health	410.00		163		650			(60.37%)
Education & Welfare	14,553.68		15,413		61,650			
Community Amenities	27,358.85		9,365		37,460		17,994	(65.77%)
Recreation & Culture	5,059.92		10,589		42,355		-5,529	
Transport	119,374.01		91,435		365,740		27,939	(23.40%)
Economic Services	0.00		175		700			
Other Property & Services	45,492.40		67,906		271,625		-22,414	
Governance		89,651.23		91,470		365,881		
General Purpose Funding		23,637.68		54,594		79,376	-30,956	
Law, Order, Public Safety		1,578.50		6,411		25,642		
Health		3,906.99		6,382		25,528		
Education & Welfare		14,996.26		26,628		106,511	-11,631	
Community Amenities		39,590.45		35,769		161,075		(9.65%)
Recreation & Culture		74,740.82		138,575		554,301	-63,834	
Transport		311,615.32		389,398		970,659	-77,783	
Economic Services		25,368.10		29,340		117,360		
Other Property & Services		47,660.80		67,103		268,411	-19,442	
	1,656,631.85	632,746.15	1,649,789	845,669	3,022,276	2,674,744	-206,080	
NETT OPERATING		1,023,885.70		804,120		347,532	219,766	

	PROGRAM / SCHEDULE 4	30/09/2014		30/09/2014		30/06/2015		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %			
		ACTUAL		YTD BUDGET		BUDGET						
		Revenue	Expend	Revenue	Expend	Revenue	Expend					
		\$	\$	\$	\$	\$	\$					
	GOVERNANCE											
	Members											
	Operating Revenue											
	Operating Expenditure											
E041005	Presidential Allowance		1,090.91		600.00		2,400.00		(45.00%)			
E041006	Deputy Presidential Allowance		272.73		150.00		600.00		(45.00%)			
E041020	Meeting Fees		2,600.00		2,700.00		10,800.00					
E041025	Expenses Reimbursements		0.00		75.00		300.00					
E041030	Travelling		578.95		625.00		2,500.00					
E041035	Refreshments & Entertainment		1,242.39		2,375.00		9,500.00					
E041040	Donations & Contributions		0.00		425.00		1,700.00					
E041045	Public Relations		0.00		250.00		1,000.00					
E041050	Other Stationery		0.00		50.00		200.00					
E041055	Insurance		8,084.54		2,269.25		9,077.00	5,815	(71.93%)			
E041060	Subscriptions		15,003.60		5,500.00		22,000.00	9,504	(63.34%)			
E041065	Other Minor Expenditure		545.40		1,500.00		6,000.00					
E041070	Conference Expenses		15,179.09		5,025.00		20,100.00	10,154	(66.90%)			
E041075	Training		0.00		1,250.00		5,000.00					
E041098	Administration		17,922.51		17,922.50		71,690.00					
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	Sub Total - Governance		0.00		62,520.12		0.00	40,716.75	0.00	162,867.00	21,803	(34.87%)
	Other Governance											
	Operating Revenue											
I045020	Reimbursements		1,368.73		500.00		2,000.00				(63.47%)	
I045025	Administration Services (ESL)		0.00		1,000.00		4,000.00					
I045097	Profit on Disposal of Assets		39,416.25		880.25		3,521.00		38,536		(97.77%)	
	Operating Expenditure											
E045401	Employee Costs		76,971.60		93,515.00		374,060.00		-16,543			
E045405	Long Service Leave		0.00		167.50		670.00					
E045406	Workers Compensation Insurance		4,624.67		2,315.00		9,260.00				(49.94%)	
E045408	Relocation Expenses		0.00		750.00		3,000.00					
E045409	Uniforms		591.38		675.00		2,700.00					
E045410	Administration Building Maintenance		3,536.95		9,595.25		38,381.00		-6,058			
E045411	Administration Building Garden Mtce		487.70		2,000.00		8,000.00					
E045412	Housing Mtce		1,411.10		3,750.00		15,000.00					
E045413	Fringe Benefit Tax		2,280.00		2,000.00		8,000.00				(12.28%)	
E045414	Training		900.00		2,000.00		8,000.00					
E045415	Printing & Stationery		775.63		1,250.00		5,000.00					
E045416	Office Equipment Mtce		0.00		125.00		500.00					
E045417	Computer Maintenance		5,140.47		6,750.00		27,000.00					
E045418	Telephone		2,184.57		2,250.00		9,000.00					
E045419	Advertising		1,700.13		2,750.00		11,000.00					
E045420	Insurance		3,469.20		1,115.00		4,460.00				(67.86%)	
E045421	Subscriptions & Memberships		2,000.00		675.00		2,700.00				(66.25%)	
E045422	Photocopier Supplies		516.35		1,000.00		4,000.00					
E045424	Postage & Freight		192.72		450.00		1,800.00					
E045425	Legal Expenses		0.00		500.00		2,000.00					
E045426	Travelling & Accommodation		180.91		1,250.00		5,000.00					
E045427	Office Expenses Other		302.68		450.00		1,800.00					
E045428	Conference Expenses		0.00		775.00		3,100.00					
E045429	Sundry Office Furniture & Equipment		260.00		187.50		750.00				(27.88%)	
E045430	Consultant Fees		1,840.00		4,500.00		18,000.00					
E045431	Records Management		0.00		187.50		750.00					
E045432	Accounting Support		17,100.00		5,000.00		20,000.00		12,100		(70.76%)	
E045434	Vehicle Running Expenses		1,418.83		2,125.00		8,500.00					
E045498	Administration Allocated to Other Programs		-103,473.21		-103,473.25		-413,893.00				0.00%	
E045499	Depreciation		2,719.43		6,119.00		24,476.00					
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	Sub Total of Other Governance		40,784.98		27,131.11		2,380.25	50,753.50	9,521.00	203,014.00	14,782	(21.77%)
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	Total Governance		40,784.98		89,651.23		2,380.25	91,470.25	9,521.00	365,881.00	36,586	(28.05%)

PROGRAM / SCHEDULE 3		30/09/2014		30/09/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
GENERAL PURPOSE FUNDING		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue	Expend	Revenue	Expend	Revenue	Expend	\$	%
		\$	\$	\$	\$	\$	\$	\$	%
Rate Revenue									
I031001	GRV Residential	73,245.99		72,470.00		72,470.00			
I031005	UV Rural	751,109.41		752,730.00		752,730.00			
I031010	GRV Residential Minimum Rates	23,715.00		23,715.00		23,715.00			
I031014	UV Rural Minimum Rates	8,835.00		8,835.00		8,835.00			
I031020	Non-Payment Penalty	0.00		1,675.00		2,500.00			
I031021	Interim Rating Current Year	0.00		125.00		500.00			
I031023	Ex Gratia Rates	5,801.00		5,500.00		5,500.00			
I031024	Instalment Interest	0.00		1,500.00		1,500.00			
I031025	Instalment Administration Fees	0.00		1,000.00		1,000.00			
I031027	Rate Account Enquiry Fees	125.40		125.00		500.00			
I031028	Discount Allowed - GRV		1,887.89		2,750.00		2,750.00		
I031029	Discount Allowed - UV		35,204.23		32,000.00		32,000.00		(9.10%)
I031030	Reimbursement Legal Costs	0.00		375.00		1,500.00			
Operating Expenditure									
E031015	Postage & Freight		166.73		62.50		250.00		(62.51%)
E031020	Valuation Expenses		137.85		1,250.00		5,000.00		
E031025	Legal Expenses		1,164.34		375.00		1,500.00		(67.79%)
E031030	Title Searches		0.00		62.50		250.00		
E031200	Allocation from Governance		14,369.01		14,369.00		57,476.00		
	Sub Total - Rate Revenue	825,739.68	15,837.93	868,050.00	50,869.00	870,750.00	64,476.00	-77,341	
General Purpose Revenue									
I032010	Grants Commission - General Purpose	190,903.25		189,140.00		756,560.00			
I032020	Grants Commission - Roads	70,500.00		70,500.00		282,000.00			
I032021	Grants - Royalties for Regions	313,556.00		313,560.00		313,560.00			
Other Revenue									
I032030	Interest - Municipal Fund	1,286.77		5,500.00		22,000.00			
I032040	Interest - Reserve Funds	1,400.53		5,126.25		20,505.00			
I032045	EFT-POS Charges	99.28		125.00		500.00			
General Operating Expenditure									
E032339	Bank Fees		692.30		625.00		2,500.00		(9.72%)
E032338	EFT-POS Charges		768.75		437.50		1,750.00		(43.09%)
E032340	Audit Fees		6,338.70		2,600.00		10,400.00		(58.98%)
E032359	Bank Overdraft Interest		0.00		62.50		250.00		
	Sub Total - General Purpose Revenue	577,745.83	7,799.75	583,951.25	3,725.00	1,395,125.00	14,900.00		
	Total General Purpose Revenue	1,403,485.51	23,637.68	1,452,001.25	54,594.00	2,265,875.00	79,376.00	-79,472	

PROGRAM / SCHEDULE 5		30/09/2014		30/09/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
LAW, ORDER, PUBLIC SAFETY		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue	Expend	Revenue	Expend	Revenue	Expend	\$	%
		\$	\$	\$	\$	\$	\$		
Fire Prevention									
Operating Revenue									
I051030	Fines & Penalties	0.00		25		100			
Operating Expenditure									
E051005	Building Maintenance		26.18		325		1,300		
E051010	Fire Control Measures		125.09		1,062		4,248		
E051020	Advertising		0.00		125		500		
E051025	Fire Insurance		43.38		23		90		(48.13%)
E051040	General Expenses		30.00		63		250		
E051098	Allocation from Governance		870.75		871		3,483		
E051099	Depreciation		10.03		1,230		4,920		
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	Sub Total - Fire Prevention	0.00	1,105.43	25.00	3,697.75	100.00	14,791.00		
Animal Control									
Operating Revenue									
I052130	Fines & Penalties	0.00		25		100			
I052155	Impounding Fees	0.00		50		200			
I052170	Dog Registrations	112.50		250		1,000			
I052175	Other Fees & Charges	0.00		13		50			
Operating Expenditure									
E052540	Pound Maintenance		0.00		500		2,000		
E052545	Animal Control		99.37		325		1,300		
E052570	Control Officer Contract		(62.04)		1,300		5,200		
E052598	Allocation from Governance		435.24		435		1,741		
E052599	Depreciation		0.50		2		10		
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	Sub Total - Animal Control	112.50	473.07	337.50	2,562.70	1,350.00	10,250.80		
Other Law, Order, Public Safety									
Operating Revenue									
Operating Expenditure									
E053010	Advertising		0.00		25		100		
E053020	Impounding Vehicles		0.00		125		500		
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	Sub Total - Other	0.00	0.00	0.00	150.08	0.00	600.30		
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		112.50	1,578.50	362.50	6,410.53	1,450.00	25,642.10	-5,082	

PROGRAM / SCHEDULE 7		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
HEALTH		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Preventative Services - Administration & Inspection									
Operating Revenue									
I073030	Fines & Penalties	125.00		38		150			(70.00%)
I073035	Licenses Other	285.00		75		300			(73.68%)
I073040	Septic Tank Application Fees	0.00		50		200			
Operating Expenditure									
E073110	EHO Contractor		0.00		1,875		7,500		
E073130	Legal Expenses		0.00		250		1,000		
E073135	Other Minor Expenditure		0.00		350		1,400		
E073198	Allocation from Governance		3,906.99		3,907		15,628		
Sub Total - Administration & Inspection		410.00	3,906.99	162.50	6,382.00	650.00	25,528.00		
Preventative Services - Pest Control									
Operating Revenue									
Operating Expenditure									
Sub Total - Pest Control		0.00	0.00	0.00	0.00	0.00	0.00		
Total - Health		410.00	3,906.99	162.50	6,382.00	650.00	25,528.00		
PROGRAM / SCHEDULE 8		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
EDUCATION & WELFARE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Aged & Disabled									
Operating Revenue									
I081015	Contributions & Donations	0.00		25		100			
I081020	Reimbursements	182.68		425		1,700			
I081035	Tamma Village Aged Units Rental	14,371.00		14,700		58,800			
Operating Expenditure									
E081005	Tamma Village Aged Units Mtce		11,017.48		15,970		63,880		
E081098	Allocation from Governance		3,595.26		3,595		14,381		
E081099	Depreciation		383.52		5,938		23,750	-5,554	
Sub Total - Aged & Disabled		14,553.68	14,996.26	15,150.00	25,502.75	60,600.00	102,011.00	-11,103	
Care Of Families & Children									
Operating Revenue									
I083020	Contributions & Donations	0.00		13		50			
I083010	Government Grants	0.00		250		1,000			
Care Of Families & Children									
Operating Expenditure									
E083015	Playgroup		0.00		125		500		
E083016	Tammin Primary School		0.00		500		2,000		
E083020	Youth Program - Holiday		0.00		250		1,000		
E08302	Thank A Volunteer Day		0.00		250		1,000		
Sub - Total - Care of Families & Children		0.00	0.00	262.50	1,125.00	1,050.00	4,500.00		
Total - Education & Welfare		14,553.68	14,996.26	15,412.50	26,627.75	61,650.00	106,511.00	-12,490	

PROGRAM / SCHEDULE 10		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
COMMUNITY AMENITIES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Sanitation - Household Refuse									
Operating Revenue									
I101135	Domestic Refuse Collections Fees	22,792.00		4,928		19,710		17,865	(78.38%)
I101145	Tip Service Fees	3,130.92		2,500		10,000			(20.15%)
Operating Expenditure									
E101010	Refuse Site Mtce		23,493.53		13,950		55,800	9,544	(40.62%)
E101025	Street Bin Refuse Collection		2,858.30		1,385		5,541		(51.54%)
E101035	Domestic Refuse Collections		3,975.02		3,963		15,850		
E101040	Effluent Dam Site		66.80		125		500		
E101098	Allocation from Governance		2,671.50		2,672		10,686		
E101099	Depreciation		70.81		196		785		
	Sub Total - Household Refuse	25,922.92	33,135.96	7,427.50	22,290.50	29,710.00	89,162.00	29,341	(49.68%)
Town Planning & Regional Development									
Operating Revenue									
I102135	Town Planning Fees	292.00		125		500			(57.19%)
Operating Expenditure									
E102105	Control Expenses		0.00		63		250		
E102115	Planning Services Contractor		0.00		2,500		10,000		
E102198	Allocation from Governance		1,733.25		1,733		6,933		
	Sub Total - Town Planning & Regional D	292.00	1,733.25	125.00	4,295.75	500.00	17,183.00		
Other Community Amenities									
Operating Revenue									
I103115	Contributions & Donations	0.00		63		250			
I103140	Photocopying Charges	194.84		250		1,000			
I103150	Cemetery Charges	709.09		375		1,500			(47.12%)
I103155	Hire of Community Bus	0.00		750		3,000			
I103160	Cooinda Centre Rental	240.00		375		1,500			
Operating Expenditure									
E103120	Public Toilets		1,653.87		2,500		10,000		
E103125	Community Bus		0.00		825		3,300		
E103130	Grave Digging		810.15		1,006		4,023		
E103135	Cemetery		807.70		1,292		5,166		
E103140	Cooinda Centre		986.34		3,788		15,150		
E103160	Tammin Tabloid Building Mtce		68.98		225		900		
E103198	Allocation from Governance		216.24		216		865		
E103199	Depreciation		177.96		1,582		6,326		
	Sub Total - Other	1,143.93	4,721.24	1,812.50	11,432.50	7,250.00	45,730.00	-7,380	
Protection of the Environment									
Operating Expenditure									
E104005	NRM Officer - EO & EPO		0.00		2,250		9,000		
	Sub Total - Protection of the Environme	0.00	0.00	0.00	2,250.00	0.00	9,000.00		
	Total - Community Amenities	27,358.85	39,590.45	9,365.00	35,768.75	37,460.00	161,075.00	21,816	(32.59%)

PROGRAM / SCHEDULE 11		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
RECREATION & CULTURE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Public Halls, Civic Centres									
Operating Revenue									
I111015	Contributions & Donations	70.68		225		900			
I111035	Hall Hire Fees	220.00		250		1,000			
I111040	Hall Hire Deposits	600.00		225		900			(62.50%)
Operating Expenditure									
E111005	Tammin Hall Mtce		5,518.83		8,500		34,000		
E111010	Yorkrakine Hall Mtce		909.98		1,250		5,000		
E111015	Tammin Hall Bonds Refunds		300.00		225		900		(25.00%)
E111098	Allocation from Governance		4,644.51		4,645		18,578		
E111099	Depreciation		1,072.10		5,993		23,970		
	Sub Total - Public Halls	890.68	12,445.42	700.00	20,612.00	2,800.00	82,448.00	-7,976	
Other Recreation & Sport									
Operating Revenue									
I113015	Contributions	11.79		500		2,000			
I113040	Donnan Park Ground Lease Rentals	418.18		354		1,415			(15.41%)
I113045	Functions & Events	2,914.54		8,550		34,200		-5,635	
I113050	Kadjiny Kep Hire Fees	0.00		25		100			
I113055	Bonds	0.00		75		300			
I113065	Donnan Park Pavilion	200.00		75		300			(62.50%)
I113075	Other Sundry	0.00		25		100			
Operating Expenditure									
E113005	Donnan Park Pavilion Mtce		5,128.51		9,500		38,000		
E113010	Donnan Park Changerooms Mtce		1,234.13		2,875		11,500		
E113015	Donnan Park Oval Mtce		3,254.27		14,125		56,500	-10,871	
E113030	Donnan Park Oval Surrounds Mtce		1,179.65		2,750		11,000		
E113020	Heritage Park Mtce		276.65		875		3,500		
E113025	Parks, Gardens & Reserves Mtce		13,240.92		9,875		39,500		(25.42%)
E113035	Kadjiny Kep Mtce		1,331.35		9,000		36,000	-7,669	
E113036	Functions & Events		14,502.65		12,000		48,000		(17.26%)
E113040	Town Dam Mtce		0.00		525		2,100		
E113045	Memorial Park Mtce		247.36		3,500		14,000		
E113050	Reserves Mtce		0.00		63		250		
E113055	Bowling Club Mtce		744.08		5,000		20,000		
E113060	Golf Club Mtce		2,432.68		1,600		6,400		(34.23%)
E113065	Tennis Club Mtce		211.01		125		500		(40.76%)
E113075	Donnan Park Bonds		0.00		50		200		
E113098	Allocation from Governance		4,923.99		4,924		19,696		
E113099	Depreciation		6,851.76		31,453		125,810	-24,601	
	Sub Total - Other Sport & Rec	3,544.51	55,559.01	9,603.75	108,239.00	38,415.00	432,956.00	-58,739	
Libraries									
Operating Revenue									
I114140	Lost Books	0.00		10		40			
Operating Expenditure									
E114020	Other Expenses		109.00		250		1,000		
E114025	Postage & Freight		0.00		188		750		
E114030	Library Mtce		100.00		375		1,500		
E114035	Library Book Purchases		0.00		38		150		
E114098	Allocation from Governance		5,961.75		5,962		23,847		
	Sub Total Libraries	0.00	6,170.75	10.00	6,811.75	40.00	27,247.00		
Other Culture									
Operating Revenue									
I115035	Tammin Tabloid Publication	584.73		238		950			(59.38%)
I115045	History Book Sales	40.00		38		150			
Operating Expenditure									
E116005	Art Prize		0.00		375		1,500		
E116010	Municipal Heritage Inventory		0.00		1,250		5,000		
E116015	Tammin Tabloid Publication		565.64		375		1,500		(33.70%)
E116020	WA Week		0.00		163		650		
E116025	Australia Day		0.00		250		1,000		
E116045	Carols By Candlelight		0.00		250		1,000		
E116050	Tammin Awards Night		0.00		250		1,000		
	Sub Total - Other Culture	624.73	565.64	275.00	2,912.50	1,100.00	11,650.00		
	Total - Recreation & Culture	5,059.92	74,740.82	10,588.75	138,575.25	42,355.00	554,301.00	-69,363	

PROGRAM / SCHEDULE 12	30/09/2014		30/09/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$	>\$5000	>10%
TRANSPORT								
Streets, Roads, Bridges, Depots								
Operating Revenue								
I121011	Direct Grant	56,800.00		12,500		50,000	44,300	(77.99%)
I121012	Roads To Recovery Grant	0.00		37,500		150,000	-37,500	
I121013	MRWA Road Project Grant	60,498.00		37,810		151,240	22,688	(37.50%)
I121015	Contributions & Donations	0.00		750		3,000		
Operating Expenditure								
E122020	Depot Mtce		7,033.40		5,000		20,000	(28.91%)
E122030	Street Cleaning		3,342.51		4,350		17,400	
E122035	Traffic Signs		3,025.64		2,300		9,200	(23.98%)
E122040	Footpath Mtce		1,207.48		1,300		5,200	
E122060	Street Lighting Utilities		1,891.91		6,000		24,000	
E122045	Street Tree Mtce		51.19		3,050		12,200	
E122050	Storm Damage		359.59		500		2,000	
E122055	Road Maintenance		82,789.07		98,543		394,170	-15,753
E122056	ROMANS Capture		0.00		1,500		6,000	
E122057	ROMANS II License		5,207.06		1,303		5,210	(74.99%)
E122075	Interest on Loans		1,572.87		1,610		6,440	
E122097	Loss on Disposal of Asset		0.00		26,746		106,983	-26,746
E122098	Allocation from Governance		18,869.49		18,870		75,478	
E122099	Depreciation		33,718.67		65,597		262,389	-31,879
Capital Expenditure								
E122100	Road Construction		146,788.19		146,748		586,993	
E122100	Less transferred to Infrastructure		0.00		0		(586,933)	
	Sub Total - Streets, Roads, Bridges	117,298.00	305,857.07	88,560.00	383,415.75	354,240.00	946,730.00	-48,821
Traffic Control								
Operating Revenue								
I124020	Reimbursements	0.00		250		1,000		
I124025	Shire of Tammin Special Series Plates	0.00		625		2,500		
I124040	DPI Licensing Commission	2,076.01		2,000		8,000		
Operating Expenditure								
E124005	DPI Telephone		128.58		250		1,000	
E124015	DPI Office Expenses		822.41		300		1,200	(63.52%)
E124020	Shire of Tammin Special Series Plates		0.00		625		2,500	
E124098	Allocation from Governance		4,807.26		4,807		19,229	
	Sub Total - Traffic Control	2,076.01	5,758.25	2,875.00	5,982.25	11,500.00	23,929.00	
	Total - Transport	119,374.01	311,615.32	91,435.00	389,398.00	365,740.00	970,659.00	-49,844

PROGRAM / SCHEDULE 13		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
ECONOMIC SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Revenue									
Operating Expenditure									
E131030	CDO Employee Costs		13,499.08		11,060		44,240		(18.07%)
E131045	CDO Workers Compensation Insurance		674.50		338		1,350		(49.96%)
E131020	CDO Training		0.00		500		2,000		
E131050	CDO Uniforms		0.00		125		500		
E131075	CDO Subscriptions		0.00		125		500		
E131085	CDO Travel & Accommodation		0.00		375		1,500		
E131090	CDO Conference		0.00		325		1,300		
E131095	CDO Insurance		497.88		253		1,010		(49.28%)
E131098	Allocation from Governance		6,645.24		6,645		26,581		
E131099	Depreciation		0.00		165		658		
			-----		-----		-----		
	Sub Total - Rural Services	0.00	21,316.70	0.00	19,909.75	0.00	79,639.00		
Tourism & Area Promotion									
Operating Revenue									
I132015	Contributions & Donations	0.00		25		100			
Operating Expenditure									
E132005	Caravan Park Mtce		0.00		125		500		
E132020	Area Promotion		177.27		1,875		7,500		
E132098	Allocation from Governance		1,738.50		1,739		6,954		
E132099	Depreciation		373.73		1,007		4,026		
			-----		-----		-----		
	Sub Total - Tourism & Area Promotion	0.00	2,289.50	25.00	4,745.00	100.00	18,980.00		
Building Control									
Operating Revenue									
I133035	Building Permits Application Fees	0.00		125		500			
Operating Expenditure									
E133005	Building Surveyor Contractor		608.17		1,750		7,000		
E133098	Allocation from Governance		435.24		435		1,741		
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	Sub Total - Building Control	0.00	1,043.41	125.00	2,185.25	500.00	8,741.00		
Other Economic Services									
Operating Revenue									
I135035	Standpipe Water Charges	0.00		25		100			
Operating Expenditure									
E135005	Standpipe Water Utility		718.49		2,500		10,000		
			-----		-----		-----		
	Sub Total - Other	0.00	718.49	25.00	2,500.00	100.00	10,000.00		
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	Total - Economic Services	0.00	25,368.10	175.00	29,340.00	700.00	117,360.00		

PROGRAM / SCHEDULE 14		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Private Works									
Operating Revenue									
I141035	General Charges	3,896.37		975		3,900			(74.98%)
I141037	Electrician Private Works	30,988.54		46,660		186,640		-15,671	
Operating Expenditure									
E141035	General Works		1,808.60		781		3,123		(56.83%)
E141037	Electrician Private Works		22,401.62		43,405		173,620	-21,003	
E141098	Allocation from Governance		3,210.24		3,210		12,841		
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	Sub Total - Private Works	34,884.91	27,420.46	47,635.00	47,396.00	190,540.00	189,584.00	-32,726	
Public Works Overheads									
Operating Revenue									
Operating Expenditure									
E143005	Salaries		8,669.84		10,388		41,550		
E143006	Contract - Works Management		0.00		2,500		10,000		
E143010	Superannuation		7,409.90		6,715		26,860		(9.38%)
E143025	Staff Training		11.52		1,698		6,790		
E143030	Sick Pay		2,412.68		1,635		6,540		(32.23%)
E143035	Holiday Pay		6,694.61		4,770		19,080		(28.75%)
E143040	Long Service Leave		0.00		3,188		12,750		
E143045	Workers Compensation		4,342.16		2,170		8,680		(50.02%)
E143055	Protective Clothing		850.81		750		3,000		(11.85%)
E143060	Occupational Health & Safety		400.00		1,125		4,500		
E143075	Supervisor Training		0.00		375		1,500		
E143085	Office Expenses		0.00		163		650		
E143105	Telephone		1,056.17		1,800		7,200		
E143110	Insurance		2,739.38		1,328		5,310		(51.54%)
E143198	Allocation from Governance		6,516.24		6,516		26,065		
E143299	Less Allocated to Works		(46,827.61)		(45,118)		(180,470)		(3.65%)
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	Sub Total - PWOH	0.00	(5,724.30)	0.00	1.25	0.00	5.00	-5,726	
Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		125		500		
E143301	Electrician - Fuels and Repairs		1,820.31		2,375		9,500		
E143302	Electrician - Minor P&E		799.95		1,000		4,000		
E143303	Electrician - Telephone		57.68		300		1,200		
E143304	Electrician - Material Purchase		13,618.23		5,625		22,500	7,993	(58.70%)
E143305	Electrician - Advertising		0.00		375		1,500		
E143306	Electrician - Uniforms		381.72		500		2,000		
E143307	Electrician - Training		3,825.89		3,000		12,000		(21.59%)
E143308	Electrician - Consumables		298.30		500		2,000		
E143309	Electrician - Office Expenses		254.82		3,000		12,000		
E143310	Electrician - Workers Compensation		1,848.00		925		3,700		(49.95%)
E143316	Electrician - Long Service Leave		0.00		488		1,950		
E143318	Electrician - Wages and Salaries		33,486.38		34,193		136,771		
E143319	Electrician - Allocated to Works and Services		(42,918.06)		(52,405)		(209,621)	9,487	22.11%
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	Sub Total - Electrician	0.00	13,473.22	0.00	0.00	0.00	0.00	13,473	(100.00%)

PROGRAM / SCHEDULE 14		30/09/2014		30/09/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES (continued)		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Plant Operating Costs									
Operating Revenue									
I144020	Reimbursements	0.00		125		500			
I144036	Fuel Tax Credit	1,406.13		1,750		7,000			
Operating Expenditure									
E144005	Expendable Tools		677.04		625		2,500		
E144010	Depot Consumables		461.51		750		3,000		
E144015	Blades & Points		0.00		500		2,000		
E144020	Fuels & Oils		9,379.22		15,000		60,000	-5,621	
E144025	Parts & Repairs		10,269.71		16,250		65,000	-5,980	
E144030	Tyres & Tubes		109.09		1,250		5,000		
E144035	Licenses		0.00		750		3,000		
E144040	Repairs Wages		1,085.93		4,246		16,984		
E144045	Insurance		11,706.67		2,928		11,710	8,779	(74.99%)
E144099	Less Allocated to Depreciation		604.78		1,813		7,250		
E144299	Less Allocated to Works		(38,345.54)		(44,111)		(176,442)	5,765	15.03%
	Sub Total - POC	1,406.13	(4,051.59)	1,875.00	0.50	7,500.00	2.00		
Salaries & Wages									
Operating Revenue									
Operating Expenditure									
E146010	Gross Salaries & Wages Paid		178,126.63		206,250		825,000	-28,123	
E146200	Salaries & Wages - Allocated		(178,126.63)		(206,250)		(825,000)	28,123	15.79%
	Sub Total - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00		
Unclassified									
Operating Revenue									
I148020	Reimbursements	1,286.36		3,250		13,000			
I148030	Rental Income	7,915.00		7,646		30,585			
I148097	Profit On Disposal of Assets	0.00		7,500		30,000		-7,500	
Operating Expenditure									
E148102	9 Nottage Way		6,132.86		1,388		5,550		(77.38%)
E148103	11 Nottage Way		218.10		1,388		5,550		
E148104	45 Draper St		1,411.94		1,558		6,230		
E148107	20 Ridley St		811.29		1,568		6,270		
E148108	12 Russell St		5,016.94		1,918		7,670		(61.78%)
E148110	Miscellaneous Land Mtce		0.00		188		750		
E148112	Nottage Way - Vacant		274.58		1,608		6,430		
E148120	Interest On Loans		944.52		908		3,630		
E148199	Depreciation		1,732.78		9,185		36,740	-7,452	
	Sub Total - Unclassified	9,201.36	16,543.01	18,396.25	19,705.00	73,585.00	78,820.00	-12,357	
	Total- Other Property & Services	45,492.40	47,660.80	67,906.25	67,102.75	271,625.00	268,411.00	-41,856	

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)

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues	\$	\$	\$	\$	%
Governance	6,000	1,500	1,369	(131)	(8.75%)
General Purpose Funding	1,917,565	1,138,441	1,089,930	(48,512)	(4.26%)
Law, Order and Public Safety	1,450	363	113	(250)	(68.97%)
Health	650	163	410	248	152.31%
Education and Welfare	61,650	15,413	14,554	(859)	(5.57%)
Community Amenities	37,460	9,365	27,359	17,994	192.14%
Recreation and Culture	42,355	10,589	5,060	(5,529)	(52.21%)
Transport	64,500	16,125	58,876	42,751	265.12%
Economic Services	700	175	0	(175)	(100.00%)
Other Property and Services	241,625	60,406	45,492	(14,914)	(24.69%)
Total Operating Revenue	2,373,955	1,252,539	1,243,162	(9,377)	(0.75%)
Operating Expense					
Governance	(365,881)	(91,470)	(89,651)	1,819	1.99%
General Purpose Funding	(79,376)	(54,594)	(23,638)	30,956	56.70%
Law, Order and Public Safety	(25,642)	(6,411)	(1,579)	4,832	75.38%
Health	(25,528)	(6,382)	(3,907)	2,475	38.78%
Education and Welfare	(106,511)	(26,628)	(14,996)	11,631	43.68%
Community Amenities	(161,075)	(35,769)	(39,590)	(3,822)	(10.68%)
Recreation and Culture	(554,301)	(138,575)	(74,741)	63,834	46.06%
Transport	(857,236)	(361,042)	(310,042)	51,000	14.13%
Economic Services	(117,360)	(29,340)	(25,368)	3,972	13.54%
Other Property and Services	(264,781)	(66,195)	(46,716)	19,479	29.43%
Total Operating Expenditure	(2,557,691)	(816,406)	(630,229)	186,177	22.80%
Finance Costs					
Transport	(6,440)	(1,610)	(1,573)	37	(2.31%)
Other Property and Services	(3,630)	(908)	(945)	(37)	4.08%
	(10,070)	(2,518)	(2,517)	0	1.77%
Non-Operating Grants,Subsidies and Contributions					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	75,310	60,498	(14,812)	(19.67%)
	614,800	388,870	374,054	(14,816)	(19.67%)
Profit and (loss) on Disposal of Asset					
Governance	3,521	880	39,416	38,536	(4377.85%)
Transport	(106,983)	(26,746)	0	26,746	100.00%
Other Property and Services	30,000	7,500	0	(7,500)	100.00%
	(73,462)	(18,366)	39,416	57,782	(4177.85%)
NET RESULT	347,532	804,120	1,023,886	219,766	-4174%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	347,532	804,120	1,023,886	219,766	(4173.69%)

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)

	Amended Annual Budget	YTD Actual
Operating Revenues	\$	\$
Rates	823,500	825,614
Operating Grants, Subsidies	1,091,560	261,403
Fees and Charges	411,060	91,929
Interest Earnings	33,000	2,687
Other Revenue	14,835	43,949
Total Operating Revenue	2,373,955	1,225,583
Operating Expense		
Employee Costs	(900,257)	(206,529)
Materials and Contracts	(894,143)	(318,037)
Utility Charges	(107,775)	(8,446)
Depreciation on Non-Current Assets	(535,556)	(47,716)
Interest Expenses	(10,105)	(2,517)
Insurance Expenses	(63,450)	(43,629)
Other Expenditure	(56,410)	(5,677)
Total Operating Expenditure	(2,567,696)	(632,551)
	(193,741)	593,032
Non-Operating Grants, Subsidies and Contributions	614,800	430,854
Profit on Asset Disposal	33,521	0
Loss on Asset Disposal	(106,983)	0
Net Cash from Operations	347,597	1,023,886

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2014

	ACTUAL
	\$
Note 1. NET CURRENT ASSETS	
Composition of Net Current Asset Position	
CURRENT ASSETS	
Cash - Unrestricted	1,311,197
Cash - Restricted	579,016
Receivables	159,493
Total Current Assets	2,049,707
LESS: CURRENT LIABILITIES	
Payables	158,887
Provisions	76,168
Loans	<u>41,175</u>
Total Current Liabilities	276,230
Less: Cash - Reserves - Restricted	<u>732,181</u>
NET CURRENT ASSET POSITION	1,041,296

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2014

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(2)(c) **Note 2: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity
(a) Cash Deposits								
Municipal	1.35%	1,221,040				1,221,040	NAB	Call
Cash Maxi	2.35%	92,921				92,921	NAB	Call
Trust	0.01%			15,466		15,466	NAB	Call
DPI	0.01%			47		47	NAB	Call
(b) Term Deposits								
		0				0		
TDR - 17-698-5077	3.45%		579,016			579,016	NAB	31/10/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		1,313,961	579,016	15,512	0	1,908,489		

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2014

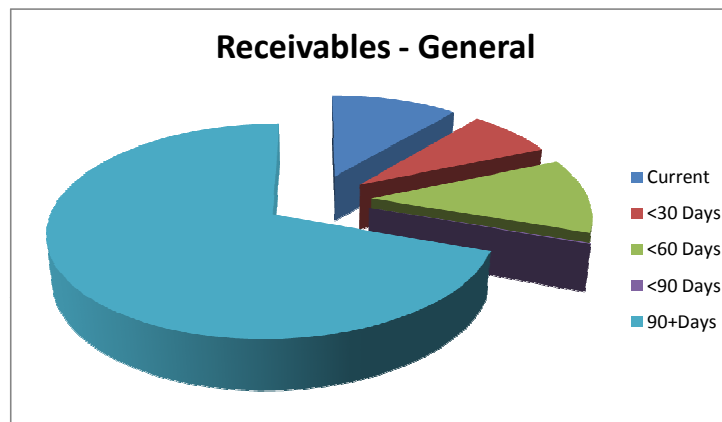
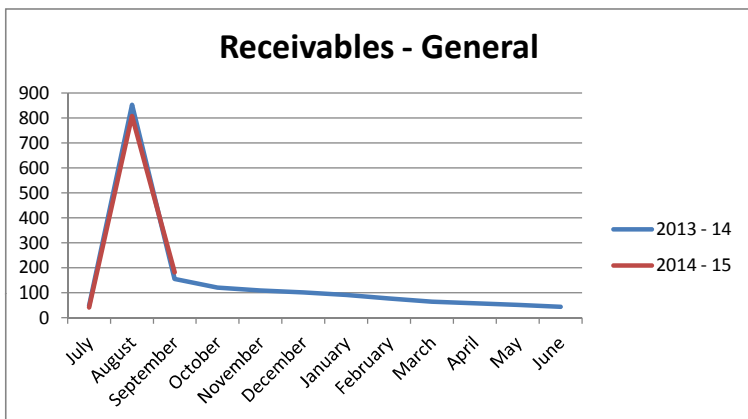
FM Reg 34

(2)(c) **Note 3: RECEIVABLES**

Receivables - Rates and Rubbish

	Current 2014-15	Previous 2013-14
	\$	\$
Opening Arrears Previous Years	43,469	52,481
Rates Levied this year	901,153	843,382
<u>Less Collections to date</u>	<u>(762,663)</u>	<u>(852,394)</u>
Equals Current Outstanding	181,959	43,469
Net Rates Collectable	181,959	43,469
% Collected	80.74%	95.15%

Receivables - General	Current	<30 Days	<60 Days	<90 Days	90+Days
	\$	\$	\$	\$	\$
	4,369	2,989	4,596	(59)	27,478
Total Outstanding					39,373
Amounts shown above include GST (where applicable)					



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2014

FM Reg 34

(2)(c) **Note 4: BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change -(Non Cash Items)	Increase in Available Cash	Decrease in Available Cash	Amended Budget
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 0
Closing Funding Surplus (Deficit)				0	0	0	0

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2014

TRUST FUND	1/07/2014	Receipts	Payments	Balance
	\$	\$	\$	\$
Nomination Deposits	0.00	0.00	0.00	0.00
BRB Levy	551.00	0.00	551.00	0.00
Housing Bonds	1,500.00	0.00	0.00	1,500.00
Tamma Village Bonds	0.00	0.00	0.00	0.00
Tammin Tourist Promotion	0.00	0.00	0.00	0.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
Alcoa Area Promotion	0.00	0.00	0.00	0.00
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Visitor Centre Receipts	1,295.10	1,010.00	0.00	2,305.10
Prepaid Rates	17,000.00	0.00	17,000.00	0.00
Licensing	775.55	41,005.81	39,554.50	2,226.86
Trust Balance	32,877.25	42,015.81	57,105.50	17,787.56