

**Shire of Tammin**  
**MONTHLY FINANCIAL REPORT**  
**For The Period Ended 31 August 2016**

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

<b>BALANCE SHEET</b>		<b>31/08/2016</b>
		<b>ACTUAL</b>
		<b>\$</b>
<b>CURRENT ASSETS</b>		
<b>Cash</b>		
301000 Municipal Fund Bank		341,556.63
301003 Municipal Short Term Investment		212,946.89
301002 Municipal Term Deposit		318,935.43
301001 Petty Cash Advance		500.00
		<b>873,938.95</b>
<b>Restricted Cash</b>		
301005 Reserve Investment Account		836,692.17
		<b>836,692.17</b>
<b>Receivables</b>		
302000 Sundry Debtors - Rates		858,548.94
302002 Sundry Debtors - Rubbish		19,111.50
302004 Sundry Debtors - ESL		19,777.02
303000 Sundry Debtors - Other		199,948.65
303001 Provision for Doubtful Debts		(2,434.90)
306000 Prepaid Expenses		0.00
306001 Accured Interest		1,215.72
		<b>1,096,166.93</b>
<b>TOTAL CURRENT ASSETS</b>		
		<b>2,806,798.05</b>
<b>CURRENT LIABILITIES</b>		
<b>Payables</b>		
401000 Sundry Creditors		(110,317.25)
401001 FESA ESL Liability		(16,562.12)
401003 Excess Rates Receipts		(9,198.04)
404001 Prepaid Rates		0.00
405002 Tax Clearing		16,825.78
406001 PAYG Liability		(9,564.21)
406000 Payroll Liability		0.00
406005 MEU		(58.20)
406006 Superannuation		(905.70)
402000 Accured Interest on Loans		(40.11)
407001 Accrued Salaries & Wages		
		<b>(129,819.85)</b>
<b>Interest Bearing Liabilities</b>		
411000 Loan Liability (Debentures)		(47,638.00)
		<b>(47,638.00)</b>
<b>Provisions</b>		
421000 Provision For Annual Leave		(48,465.94)
422000 Provision For LSL		(43,673.96)
		<b>(92,139.90)</b>
<b>TOTAL CURRENT LIABILITIES</b>		
		<b>(269,597.75)</b>
<b>NET CURRENT POSITION</b>		
		<b>2,537,200.30</b>

<b>BALANCE SHEET (continued)</b>		<b>31/08/2016</b>
		<b>ACTUAL</b>
		<b>\$</b>
<b>NON CURRENT ASSETS</b>		
<b>Property, Plant &amp; Equipment</b>		
519000 Land		502,951.83
521000 Buildings		10,578,466.04
522000 Less Accumulated Depreciation		(423,040.40)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(135,205.80)
525000 Plant & Equipment		1,527,594.08
526000 Less Accumulated Depreciation		(585,172.96)
		<b>11,711,021.26</b>
<b>Infrastructure</b>		
541000 Infrastructure - Roads		60,669,475.53
542000 Less Accumulated Depreciation		(819,277.28)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(14,096.42)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(48,509.09)
		<b>61,881,996.42</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>73,593,017.68</b>
<b>NON CURRENT LIABILITIES</b>		
<b>Interest Bearing Liabilities</b>		
601000 Loan Liability (Debentures)		(352,515.91)
		<b>(352,515.91)</b>
<b>Provisions</b>		
611000 Provision For LSL Non-Current		(20,793.68)
		<b>(20,793.68)</b>
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>(373,309.59)</b>
<b>EQUITY</b>		
701000 Retained Profits (Municipal Accumulation Account)		(5,423,104.76)
721000 Plant Reserve		(317,748.45)
722000 Long service Leave Reserve		(25,068.95)
723000 Information and Technology Reserve		(11,057.11)
724000 Tamma Village Upgrades and improvements Reserve		(18,667.43)
725000 Tammin Sports, Recreation and Community Facilities Upgrade Reserve		(447,330.63)
726000 Bowling Greens Replacement Reserve		(12,000.00)
710000 Asset Revaluation Surplus		(69,501,931.05)
		<b>(75,756,908.38)</b>
<b>SUMMARY</b>		
	Current Assets	2,806,798.05
	Non-Current Assets	73,593,017.68
<b>Total Assets</b>		
	Current Liabilities	(269,597.75)
	Non-Current Liabilities	(373,309.59)
<b>Total Liabilities</b>		
<b>EQUITY</b>		<b>75,756,908.39</b>
	Variance	0.00

<b>BALANCE SHEET DETAIL</b>		<b>31/08/2016 YTD Actual</b>	<b>Budget</b>
<b>Land</b>			
<b>Total</b>		0.00	0.00
<b>Buildings</b>			
	<i>Donnan Park Playground Update</i>		15,000
091400	<i>5 Nottage Way Landscaping</i>	572.86	10,000
091401	<i>7 Nottage Way Landscaping</i>	786.76	10,000
	<i>14 Russell Improvements</i>		10,000
	<i>Tennis Court</i>		150,000
	<i>Dump Point</i>		5,000
084400	<i>Tamma Village Fencing and Retic</i>		8,000.00
113401	<i>Donnan Park Ablution</i>	4,422.83	0.00
	<i>Depot Hoist 6.5 Tonne</i>		14,500.00
<b>Total</b>		5,782.45	222,500.00
<b>Furniture &amp; Equipment</b>			
<b>Total</b>		0.00	0.00
<b>Plant &amp; Equipment</b>			
	<i>4 Tonne Tipper</i>		70,000
	<i>Mini Track Machine *Bobcat*</i>		110,000
	<i>TORO Reel Mower</i>		55,000
<b>Total</b>		0.00	235,000.00
<b>Infrastructure - Roads</b>			
RRG1	<i>RRG Tammin - Wyalkatchem</i>	6,471.94	214,455
RRG2	<i>Tammin - Wyalkatchem</i>		63,715
R2R	<i>R2R Ralston</i>	552.55	192,850
C0004	<i>Ralston Bends</i>	409.09	65,430
C0003	<i>Bungulla North</i>		98,190
C0040	<i>Walston</i>		32,630
C0048	<i>Uppill</i>		52,640
C0080	<i>Tammin - Wyalkatchem</i>		32,630
<b>Total</b>		7,433.58	752,540.00
<b>Infrastructure - Footpaths</b>			
<b>Total</b>		0.00	0
<b>Infrastructure - Other</b>			7,000
	<i>Carpark (Behind Hall)</i>		
<b>Total</b>		0.00	7,000.00
Balance		13,216.03	1,217,040

PROGRAMS / SCHEDULES SUMMARY	31/08/2016 ACTUAL		31/08/2016 YTD BUDGET		30/06/2017 BUDGET		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenue</b>								
Governance	-		-		-			
General Purpose Funding	1,232,147		1,162,017		2,009,902		70,130	
Law, Order, Public Safety	-		246		1,500			
Health	-		106		650			
Education & Welfare	7,543		9,460		56,770			25.4%
Housing	7,497		8,308		49,880			10.8%
Community Amenities	23,662		38,728		45,110		(15,066)	63.7%
Recreation & Culture	30,623		9,496		50,740		21,127	(69.0%)
Transport	136,270		170,636		694,336		(34,366)	25.2%
Economic Services	-		114		700			
Other Property & Services	3,277		2,160		13,000			(34.1%)
<b>Expenditure</b>								
Governance		64,803		78,337		354,140	13,534	20.9%
General Purpose Funding		6,826		12,164		73,040	5,338	78.2%
Law, Order, Public Safety		3,439		5,364		32,280		56.0%
Health		829		1,972		11,860		137.8%
Education & Welfare		10,081		19,218		115,370	9,137	90.6%
Housing		9,932		9,258		88,655		
Community Amenities		28,466		43,448		260,945	14,982	52.6%
Recreation & Culture		46,256		106,038		636,860	59,782	129.2%
Transport		111,313		292,922		1,757,770	181,609	163.2%
Economic Services		7,976		10,022		60,225		25.7%
Other Property & Services		3,570		6,544		19,215		83.3%
	1,441,018	293,492	1,401,271	585,287	2,922,588	3,410,360	39,747	14.5%

PROGRAM / SCHEDULE 4  <b>GOVERNANCE</b>	2016/17 Actual		2016/17 YTD Budget		2016/17 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Members of Council Operating Revenue</b>								
<b>Operating Expenditure</b>								
041103 Presidential Allowance		1,200	1,200		2,400			
041107 Deputy President Allowance		300	300		600			
041109 Meeting Fees		1,400	1,832		11,000			30.9%
041100 Travelling		250	416		2,500			66.1%
041104 Refreshments & Entertainment		422	1,332		8,000			215.8%
041115 Donations & Contributions		350	444		2,700			26.9%
041105 Insurance		7,569	4,255		8,510			(43.8%)
041106 Subscriptions		16,031	15,500		15,500			
041113 Other Minor Expenditure		694	6,500		6,500	5,806		837.2%
041101 Conference Expenses		12,308	3,328		20,000	(8,980)		(73.0%)
041111 Training		-	832		5,000			
041150 Allocation from Governance		8,889	13,390		80,350			50.6%
Sub-total	-	49,412	-	49,329	-	163,060		
<b>Other Governance Operating Expenditure</b>								
042101 Audit Expense		-	-		17,000			
042102 Consultant Fees		3,600	10,414		62,500	6,814		189.3%
042103 Accounting Support		-	832		5,000			
042150 Allocation from Administration		11,790	17,762		106,580	5,972		50.6%
Sub-total	-	15,390	-	29,008	-	191,080		
Total	-	64,803	-	78,337	-	354,140		

PROGRAM / SCHEDULE 3 <b>GENERAL PURPOSE FUNDING</b>	2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Actual		YTD Budget		BUDGET				
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
<b>Rate Revenue</b>									
031001	General Rates Levied	973,102		977,951		977,952			
031003	Non-Payment Penalty Interest	71		500		3,000		607.2%	
031009	Interim Rating	-		16		100			
031006	Instalment Interest	171		164		1,000			
031002	Ex Gratia Rates	6,642		6,000		6,000			
031007	Rate Account Enquiry Fees	-		124		750			
031010	Discount Allowed	8,633		-		42,500	(8,633)	(100.0%)	
031011	Reimbursement Legal Costs	-		332		2,000			
<b>Operating Expenditure</b>									
031103	Postage & Freight	-		166		1,000			
031104	Valuation Expenses	-		1,748		10,500			
031105	Legal Expenses	334		332		2,000			
031106	Title Searches	-		82		500			
031150	Allocation from Governance		6,033		9,090		54,540	50.7%	
	Sub-total	971,352	6,367	985,087	11,418	948,302	68,540	(13,735)	
<b>General Purpose Revenue</b>									
032001	Grants Commission - General Purpose	189,618		126,666		760,000	62,952	(33.2%)	
032002	Grants Commission - Roads	69,649		46,332		278,000	23,317	(33.5%)	
<b>Other Revenue</b>									
032004	Interest - Municipal Fund	1,413		1,666		10,000		17.9%	
032005	Interest - Reserve Funds	-		2,166		13,000			
032006	EFT-POS Charges	116		100		600		(13.4%)	
<b>General Operating Expenditure</b>									
032102	Bank Fees		459		374		2,250	(18.5%)	
032103	EFT-POS Charges		-		332		2,000		
032104	Bank Overdraft Interest		-		40		250		
	Sub-total	260,795	459	176,930	746	1,061,600	4,500	83,865	(32.0%)
	Total	1,232,147	6,826	1,162,017	12,164	2,009,902	73,040	70,130	

PROGRAM / SCHEDULE 5 <b>LAW, ORDER, PUBLIC SAFETY</b>	2016/17 Actual		2016/17 YTD Budget		2016/17 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Fire Prevention</b>								
<b>Operating Revenue</b>								
051002 Fines & Penalties	-		32		200			
<b>Operating Expenditure</b>								
051102 Building Maintenance		611		214		1,300		(65.0%)
051103 Fire Control Measures		1,391		536		3,230		(61.5%)
051104 Advertising		-		80		500		
051105 General Expenses		-		32		200		
051150 Allocation from Governance		479		726		4,360		51.5%
051130 Depreciation		-		1,660		9,965		
sub-total	-	2,482	32	3,248	200	19,555		32.2%
<b>Animal Control</b>								
<b>Operating Revenue</b>								
052004 Fines & Penalties	-		16		100			
052003 Impounding Fees	-		32		200			
052002 Dog/Cat Registrations	-		166		1,000			
<b>Operating Expenditure</b>								
052101 Pound Maintenance		-		174		1,050		
052102 Animal Control		115		166		1,000		44.3%
052103 Control Officer Contract		510		1,166		7,000		128.6%
052150 Allocation from Governance		332		500		3,000		50.5%
052130 Depreciation		-		12		75		
sub-total	-	957	214	2,018	1,300	12,125		133.2%
<b>Other Law, Order, Public Safety</b>								
<b>Operating Expenditure</b>								
053101 Advertising		-		16		100		
053102 Impounding Vehicles		-		82		500		
sub-total	-	-	-	98	-	600		
<b>Total</b>	-	3,439	246	5,364	1,500	32,280		63.1%



PROGRAM / SCHEDULE 7  <b>HEALTH</b>	2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
<b>Preventative Services - Administration &amp; Inspection</b>								
<b>Operating Revenue</b>								
074002 Fines & Penalties	-		24		150			
074003 Licenses Other	-		50		300			
074004 Septic Tank Application Fees	-		32		200			
<b>Operating Expenditure</b>								
074103 EHO Contractors		-		832		5,000		
074104 Legal Expenses		-		166		1,000		
074105 Other Minor Expenditure		350		248		1,500		(29.1%)
074150 Allocation from Governance		479		726		4,360		51.5%
Total	-	829	106	1,972	650	11,860		150.6%
PROGRAM / SCHEDULE 8  <b>EDUCATION &amp; WELFARE</b>	2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
	<b>Aged &amp; Disabled</b>							
<b>Operating Revenue</b>								
084002 Contributions & Donations	-		16		100			
084003 Reimbursements	56		82		500			47.0%
084004 Tamma Village Aged Units Rentals	7,487		9,362		56,170			25.0%
<b>Operating Expenditure</b>								
084102 Tamma Village Aged Units Mtce		8,228		9,124		54,780		10.9%
084150 Allocation from Governance		1,853		2,796		16,780		50.9%
084130 Depreciation		-		6,884		41,310	6,884	
sub-total	7,543	10,081	9,460	18,804	56,770	112,870	8,723	60.4%
<b>Care Of Families &amp; Children</b>								
<b>Operating Revenue</b>								
<b>Operating Expenditure</b>								
083102 Playgroup		-		82		500		
083103 Tammin Primary School		-		332		2,000		
sub-total	-	-	-	414	-	2,500		
Total	7,543	10,081	9,460	19,218	56,770	115,370	9,137	62.7%

PROGRAM / SCHEDULE 9  <b>Housing</b>	2016/17 Actual		2016/17 YTD Budget		2016/17 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Staff Housing</b>								
<b>Operating Revenue</b>								
091001 9 Nottage Way	-		782		4,700			
091003 20 Ridley St	1,465		1,596		9,580			
091004 12 Russell St	54		1,850		11,110			3339.3%
091005 14 Russell St	2,130		1,224		7,350			(42.5%)
091006 3 Nottage Way	-		850		5,100			
091007 5 Nottage Way	780		624		3,750			(20.0%)
<b>Operating Expenditure</b>								
091100 Maintenance Staff Housing		10,338		9,796		59,120		
091130 Depreciation		-		-		32,700		
091106 Staff Housing Allocated to Works	-	753	-	1,352	-	8,115		79.5%
sub-total	4,428	9,585	6,926	8,444	41,590	83,705		
<b>Other Housing</b>								
<b>Operating Revenue</b>								
092001 11 Nottage Way	1,292		1,382		8,290			
092002 12 Russell St	1,776		-		-			
<b>Operating Expenditure</b>								
092100 11 Nottage Way		52		814		4,950		1457.3%
092102 12 Russell St		295		-		-		
sub-total	3,069	347	1,382	814	8,290	4,950		(35.7%)
<b>Total</b>	<b>7,497</b>	<b>9,932</b>	<b>8,308</b>	<b>9,258</b>	<b>49,880</b>	<b>88,655</b>		

PROGRAM / SCHEDULE 10  <b>COMMUNITY AMENITIES</b>	2016/17 Actual		2016/17 YTD Budget		2016/17 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
<b>Sanitation - Household Refuse</b>									
<b>Operating Revenue</b>									
100001	Domestic Refuse Collections Fees	20,800		36,960		36,960	(16,160)	77.7%	
<b>Operating Expenditure</b>									
100101	Refuse Site Mtce		8,821	13,238		79,460		50.1%	
100102	Street Bin Refuse Collection		3,671	2,902		17,420		(20.9%)	
100103	Domestic Refuse Collections		2,787	5,416		32,500		94.4%	
100104	Effluent Dam Site		75	82		500			
100111	Waste Site Identification Report		-	8,332		50,000	8,332		
100150	Allocation from Governance		1,208	1,814		10,890		50.2%	
100130	Depreciation		-	1,374		8,250			
	sub-total	20,800	16,561	36,960	33,158	36,960	199,020	(16,160)	87.7%
<b>Town Planning &amp; Regional Development</b>									
<b>Operating Revenue</b>									
105001	Town Planning Fees	-		82		500			
<b>Operating Expenditure</b>									
105101	Control Expenses		-	40		250			
105102	Planning Services		-	916		5,500			
105150	Allocation from Governance		415	626		3,760		50.7%	
	sub-total	-	415	82	1,582	500	9,510		300.6%
<b>Other Community Amenities</b>									
<b>Operating Revenue</b>									
106003	Contributions & Donations	-		40		250			
106004	Photocopying Charges	161		114		700		(29.0%)	
106001	Cemetery Charges	1,364		250		1,500		(81.7%)	
106005	Hire of Community Bus	574		500		3,000		(12.8%)	
106006	Cooinda Centre Rental	264		282		1,700			
106007	Hunts Well Rental	500		500		500			
<b>Operating Expenditure</b>									
106104	Public Toilets		2,132	2,094		12,595			
106105	Community Bus		500	378		2,310		(24.4%)	
106103	Grave Digging		1,829	248		1,500		(86.4%)	
106102	Cemetery		1,285	1,594		9,570		24.1%	
106106	Cooinda Centre		5,501	2,478		14,930		(55.0%)	
106107	Tammin Tabloid Building Mtce		-	166		1,000			
106150	Allocation from Governance		243	362		2,180		49.1%	
106130	Depreciation		-	1,388		8,330			
	sub-total	2,862	11,490	1,686	8,708	7,650	52,415		(27.6%)
	Total	23,662	28,466	38,728	43,448	45,110	260,945	(15,066)	57.6%

PROGRAM / SCHEDULE 11 <b>RECREATION &amp; CULTURE</b>	2016/17 Actual		2016/17 YTD Budget		2016/17 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
<b>Public Halls, Civic Centres</b>									
<b>Operating Revenue</b>									
111002	Contributions & Donations	68		116		700		71.5%	
111001	Hall Hire Fees	617		166		1,000		(73.1%)	
<b>Operating Expenditure</b>									
111101	Tammin Hall Mtce		4,049		5,474		32,910	35.2%	
111102	Yorakine Hall Mtce		73		730		4,410	906.5%	
111150	Allocation from Governance		1,444		2,172		13,040	50.4%	
111130	Depreciation		-		7,294		43,770		
	sub-total	685	5,565	282	15,670	1,700	94,130	10,105	155.2%
<b>Other Recreation &amp; Sport</b>									
<b>Operating Revenue</b>									
113005	Government Grants (Bowling Green)	28,730		-		-		28,730	(100.0%)
113004	Contributions	108		2,082		12,500			1828.7%
113001	Donnan Park Ground Lease Rentals	-		1,280		1,380			
113002	Donnan Park Pavilion	-		50		300			
<b>Operating Expenditure</b>									
113100	Parks, Gardens & Reserves		7,404		16,908		101,550	9,504	128.4%
113101	Sports Facilities		1,140		6,332		38,060	5,192	455.2%
113102	Donnan Park Recreation Centre		13,065		19,710		118,410	6,645	50.9%
113150	Allocation from Governance		4,537		6,832		41,000		50.6%
113130	Depreciation		-		19,304		115,830	19,304	
	sub-total	28,838	26,146	3,412	69,086	14,180	414,850	25,426	31.9%
<b>Libraries</b>									
<b>Operating Revenue</b>									
115001	Lost Books	-		6		40			
<b>Operating Expenditure</b>									
115100	Other Expenses		80		246		1,500		209.4%
115101	Library Mtce		45		248		1,500		451.1%
115150	Allocation from Governance		2,352		3,542		21,260		50.6%
	sub-total	-	2,476	6	4,036	40	24,260		63.2%
<b>Other Culture</b>									
<b>Operating Revenue</b>									
116002	Tammin Tabloid Publication	279		158		950			(43.3%)
116003	History Book Sales	40		20		120			(50.0%)
116010	Functions & Events	782		5,618		33,750			618.6%
<b>Operating Expenditure</b>									
116103	Art Prize		-		248		1,500		
116104	Municipal Heritage Inventory		-		832		5,000		
116105	Tammin Tabloid Publication		95		830		5,000		770.8%
116106	WA Week		-		108		650		
116107	Australia Day		-		162		1,000		
116108	Community Christmas Tree		-		166		1,000		
116109	Tammin Awards Night		-		164		1,000		
116110	Functions & Events		11,972		14,736		88,470		23.1%
	sub-total	1,100	12,068	5,796	17,246	34,820	103,620	5,178	75.0%
	<b>Total</b>	<b>30,623</b>	<b>46,256</b>	<b>9,496</b>	<b>106,038</b>	<b>50,740</b>	<b>636,860</b>	<b>21,127</b>	<b>50.3%</b>

PROGRAM / SCHEDULE 12  <b>TRANSPORT</b>	2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Actual		YTD Budget		BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
<b>Streets, Roads, Bridges, Depots</b>									
<b>Operating Revenue</b>									
122005	Direct Grant	66,551		66,500		66,500			
122004	Roads To Recovery Grant	-		73,962		443,777	(73,962)		
122006	MRWA Road Project Grant	69,383		28,908		173,459	40,475	(58.3%)	
122003	Contributions & Donations	75		-		3,000		(100.0%)	
<b>Operating Expenditure</b>									
122106	Depot Mtce		4,687		6,006	36,120		28.2%	
122110	Street Cleaning		2,422		11,884	71,320	9,462	390.7%	
122108	Traffic Signs		7,770		1,616	9,700	(6,154)	(79.2%)	
122104	Footpath Mtce		1,161		1,448	8,700		24.7%	
122111	Street Trees		278		2,124	12,760		664.2%	
122107	Road Maintenance		68,287		87,516	525,140	19,229	28.2%	
122113	ROMANS Capture		-		5,692	34,160	5,692		
122112	ROMANS License		5,415		916	5,500		(83.1%)	
122105	Street Lighting Utilities		3,381		3,998	24,000		18.2%	
122150	Allocation from Governance		13,835		20,836	125,020	7,001	50.6%	
122130	Depreciation		-		144,436	866,620	144,436		
	sub-total	135,860	107,236	169,370	286,472	686,736	1,719,040	(33,511)	87.5%
<b>Traffic Control</b>									
<b>Operating Revenue</b>									
125002	Reimbursements	-		166		1,000			
125003	Special Series No. Plates	-		100		600			
125004	DOT Licensing Commission	410		1,000		6,000		143.8%	
<b>Operating Expenditure</b>									
125101	DOT Telephone		96		164	1,000		71.6%	
125102	DOT Office Expenses		-		198	1,200			
125103	Special Series No. Plates		-		90	540			
125150	Allocation from Governance		3,981		5,998	35,990		50.7%	
	sub-total	410	4,077	1,266	6,450	7,600	38,730		72.0%
	<b>Total</b>	<b>136,270</b>	<b>111,313</b>	<b>170,636</b>	<b>292,922</b>	<b>694,336</b>	<b>1,757,770</b>	<b>(34,366)</b>	<b>87.2%</b>

PROGRAM / SCHEDULE 13		2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
<b>ECONOMIC SERVICES</b>		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
<b>Rural Services</b>									
<b>Operating Expenditure</b>									
131101	NRM Officer	-		832		5,000			
	sub-total	-	-	832		5,000			
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
131001	Contribution	-		16		100			
<b>Operating Expenditure</b>									
132101	Area Promotion		4,671	1,782		10,750			(61.9%)
132150	Allocation from Governance		1,745	2,628		15,770			50.6%
132130	Depreciation		-	944		5,665			
	sub-total	-	6,416	16	5,354	100	32,185		(16.3%)
<b>Building Control</b>									
<b>Operating Revenue</b>									
133001	Building Permits Application Fees	-		82		500			
<b>Operating Expenditure</b>									
133100	Building Surveyor Contractor		-	916		5,500			
133150	Allocation from Governance		722	1,090		6,540			50.9%
	sub-total	-	722	82	2,006	500	12,040		189.2%
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
136002	Standpipe Water Charges	-		16		100			
<b>Operating Expenditure</b>									
136101	Standpipe Water Utility		838	1,830		11,000			118.4%
	sub-total	-	838	16	1,830	100	11,000		120.3%
	<b>Total</b>	-	7,976	114	10,022	700	60,225		27.1%

PROGRAM / SCHEDULE 14 <b>OTHER PROPERTY &amp; SERVICES</b>	2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
<b>Private Works</b>								
<b>Operating Revenue</b>								
141001 General Charges	1,030		482		2,900			(53.2%)
<b>Operating Expenditure</b>								
141100 General Works		4,452		370		2,230		(91.7%)
141150 Allocation from Governance		262		398		2,390		51.9%
sub-total	1,030	4,714	482	768	2,900	4,620		(78.2%)
<b>Public Works Overheads</b>								
<b>Operating Revenue</b>								
142002 Reimbursements	-		16		100			
<b>Operating Expenditure</b>								
142111 Administration		10,331		4,014		24,090	(6,317)	(61.1%)
142119 Engineering Consultant		-		832		5,000		
142118 Allowances		5,074		4,512		27,080		
142102 Superannuation		5,029		6,594		39,570		31.1%
142105 Staff Training		2,233		2,886		17,330		29.2%
142101 Sick Pay		-		2,082		12,500		
142103 Holiday Pay		1,733		9,204		55,230	7,471	431.1%
142109 Workers Compensation		4,457		4,455		8,910		
142104 Protective Clothing		194		498		3,000		156.1%
142106 Occupational Health & Safety		51		1,136		6,850		2115.3%
142108 Office Expenses		-		1,020		6,150		
142113 Relocation Expenses		-		500		3,000		
142110 Telephone		304		366		2,200		20.6%
142112 Insurance		3,278		2,815		5,630		(14.1%)
142115 Staff Housing - Works	-	1,052	-	108	-	655		(89.7%)
142116 Minor Plant		8,983		16,524		99,150	7,541	83.9%
142121 Fringe Benefits Tax		-		-		2,100		
142120 Sundry Plant Purchase		-		3,332		20,000		
142199 Less Allocated to Works	-	46,634	-	56,172	-	337,035	(9,538)	20.5%
sub-total	-	6,017	16	4,490	100	100	10,507	(174.9%)
<b>Plant Operating Costs</b>								
<b>Operating Revenue</b>								
143001 Reimbursements	-		82		500			
143002 Fuel Tax Credit	2,183		832		5,000			(61.9%)
<b>Operating Expenditure</b>								
143111 Expendable Tools		2,050		500		3,000		(75.6%)
143106 Depot Consumables		83		832		5,000		906.2%
143112 Blades & Points		-		416		2,500		
143101 Fuels & Oils		6,900		8,332		50,000		20.8%
143103 Parts & Repairs		11,367		11,666		70,000		
143102 Tyres & Tubes		-		1,666		10,000		
143105 Licenses		-		500		3,000		
143104 Repairs Wages		3,589		6,580		39,480		83.4%
143100 Insurance		13,990		1,760		10,560	(12,230)	(87.4%)
143125 Loss on sale of asset		-		375		4,500		
143130 Depreciation		-		21,496		128,985	21,496	
143199 Less Allocated to Works	-	25,473	-	52,838	-	317,030	(27,365)	107.4%
sub-total	2,183	12,505	914	1,285	5,500	9,995	(11,220)	(85.0%)
<b>Other Governance</b>								
<b>Operating Revenue</b>								
145002 Reimbursements	64		82		500			29.1%
145003 Administration Services (ESL)	-		666		4,000			

PROGRAM / SCHEDULE 14		2016/17		2016/17		2016/17		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
<b>OTHER PROPERTY &amp; SERVICES (continued)</b>		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
<b>Operating Expenditure</b>									
145113	Employee Costs		29,651	35,796		214,780		6,145	20.7%
145129	CEO Contract		-	21,664		130,000		21,664	
145102	Workers Compensation Insurance		-	2,235		4,470			
145115	Relocation Expenses		-	500		3,000			
145111	Uniforms		-	250		1,500			
145101	Administration Building Maintenance		4,606	5,866		35,250			27.3%
145116	Administration Building Garden Mtce		801	2,908		17,460			263.1%
145109	Fringe Benefit Tax		3,001	-		7,100			(100.0%)
145107	Training		381	-		6,000			(100.0%)
145108	Printing & Stationery		287	1,414		8,500			392.7%
145103	Office Equipment Mtce		130	1,332		8,000			924.6%
145117	Computer Maintenance		8,491	6,208		37,300			(26.9%)
145104	Telephone		1,946	1,242		7,500			(36.2%)
145118	Advertising		263	1,332		8,000			406.5%
145119	Insurance		1,701	440		2,640			(74.1%)
145120	Subscriptions		2,122	414		2,500			(80.5%)
145121	Postage & Freight		176	288		1,750			63.2%
145106	Legal Expenses		-	332		2,000			
145105	Travelling & Accommodation		-	1,246		7,500			
145122	Office Expenses Other		107	290		1,750			170.0%
145110	Conference Expenses		-	432		2,600			
145125	Records Management		-	498		3,000			
145127	Vehicle Running Expenses		805	1,398		8,400			73.8%
145128	Staff Housing - Administration		1,805	1,460		8,770			(19.1%)
145130	Depreciation		-	8,732		52,400		8,732	
145150	Administration Allocated to Other Programs		-	96,278		577,670		(32,374)	50.7%
	sub-total	64	- 7,632	748	- 1	4,500	4,500		
<b>Salaries and Wages</b>									
146100	Gross Salaries and Wages		86,738	109,688		658,130			
146101	Less Salaries and Wages		- 86,738	- 109,686		- 658,130			
	sub-total	-	-	- 2	-	-			
	Total	3,277	3,570	2,160	6,544	13,000	19,215		27.1%



**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)
<b>Operating Income</b>	\$	\$	\$	\$	%
Governance	0	0	0	0	
General Purpose Funding	2,009,902	1,162,017	1,232,147	70,130	6.04%
Law, Order and Public Safety	1,500	246	0	(246)	(100.00%)
Health	650	106	0	(106)	(100.00%)
Education and Welfare	56,770	9,460	7,543	(1,917)	(20.26%)
Housing	49,880	8,308	7,497	(811)	(9.77%)
Community Amenities	45,110	38,728	23,662	(15,066)	(38.90%)
Recreation and Culture	50,740	9,496	1,893	(7,603)	(80.06%)
Transport	77,100	67,766	66,887	(879)	(1.30%)
Economic Services	700	114	0	(114)	(100.00%)
Other Property and Services	13,000	2,160	3,277	1,117	51.70%
<b>Total Operating Revenue</b>	<b>2,305,352</b>	<b>1,298,401</b>	<b>1,342,905</b>	<b>44,504</b>	<b>3.43%</b>
<b>Operating Expense</b>					
Governance	354,140	78,337	64,803	(13,534)	(17.28%)
General Purpose Funding	73,040	12,164	6,826	(5,338)	(43.89%)
Law, Order and Public Safety	32,280	5,364	3,439	(1,925)	(35.89%)
Health	11,860	1,972	829	(1,143)	(57.95%)
Education and Welfare	115,370	19,218	10,081	(9,137)	(47.54%)
Housing	80,755	8,600	9,279	679	7.90%
Community Amenities	260,945	43,448	28,466	(14,982)	(34.48%)
Recreation and Culture	633,240	105,736	46,254	(59,483)	(56.26%)
Transport	1,753,180	292,540	110,985	(181,554)	(62.06%)
Economic Services	60,225	10,022	7,976	(2,046)	(20.41%)
Other Property and Services	14,715	6,169	3,570	(2,599)	(42.12%)
<b>Total Operating Expenditure</b>	<b>3,389,750</b>	<b>583,570</b>	<b>292,509</b>	<b>(291,061)</b>	<b>(49.88%)</b>
<b>Finance Costs</b>					
Housing	7,900	658	653	(5)	(0.81%)
Recreation & Culture	3,620	302	2	(300)	
Transport	4,590	383	328	(55)	(14.25%)
	<b>16,110</b>	<b>1,343</b>	<b>983</b>	<b>(360)</b>	<b>(26.78%)</b>
<b>Non-Operating Grants,Subsidies and Contributions</b>					
Recreation & Culture	0	0	28,730	28,730	
Transport	617,236	102,870	69,383	(33,487)	(32.55%)
	<b>617,236</b>	<b>102,870</b>	<b>98,113</b>	<b>(4,757)</b>	<b>(4.62%)</b>
<b>Loss on Disposal of Asset</b>					
Other Property and Services	4,500	375	0	(375)	100.00%
	<b>4,500</b>	<b>375</b>	<b>0</b>	<b>(375)</b>	<b>100.00%</b>
<b>NET RESULT</b>	<b>(487,771)</b>	<b>815,984</b>	<b>1,147,527</b>	<b>331,543</b>	<b>40.63%</b>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-Current Asset					
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(487,771)</b>	<b>815,984</b>	<b>1,147,527</b>	<b>331,543</b>	<b>40.63%</b>

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
<b>Operating Income</b>		\$		\$
Rates	10	941,552	983,967	971,110
Operating Grants & Subsidies	11	1,178,620	251,326	330,186
Fees and Charges	15	158,680	58,694	38,607
Interest Earnings	16	26,500	4,414	1,655
Other Revenue	17	0	0	566
Total Operating Revenue		2,305,352	1,298,401	1,342,123
<b>Operating Expense</b>				
Employee Costs	50	658,130	109,688	93,330
Materials and Contracts	52	1,292,785	229,704	129,132
Utility Charges	54	111,890	18,600	13,996
Depreciation on Non-Current Assets	55	1,366,030	222,212	0
Interest Expenses	56	16,110	2,680	983
Insurance Expenses	57	71,240	21,026	40,588
Other Expenditure	58	38,490	5,854	22,532
Total Operating Expenditure		3,554,675	609,764	300,561
		(1,249,322)	688,637	1,041,562
Non-Operating Grants, Subsidies and Contributions	18	617,236	102,870	98,113
Loss on Asset Disposal	59	4,500	375	0
Reallocation to Capital	90	(148,815)	(24,852)	(7,851)
Net Profit from Operations		(487,771)	815,984	1,147,527

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 1: Net Current Assets**

	ACTUAL \$
Composition of Net Current Asset Position	
<b>CURRENT ASSETS</b>	
Cash - Unrestricted	873,939
Cash - Restricted	836,692
Receivables	1,096,167
<b>Total Current Assets</b>	2,806,798
<b>CURRENT LIABILITIES</b>	
Payables	-129,820
Provisions	-92,140
Loans	-47,638
<b>Total Current Liabilities</b>	-269,598
Less: Committed and Restricted Assets	-836,692
<b>NET CURRENT ASSET POSITION</b>	1,700,508

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 2: Cash and Investments**

	<b>Interest Rate</b>	<b>Unrestricted \$</b>	<b>Restricted \$</b>	<b>Trust \$</b>	<b>Investments \$</b>	<b>Total Amount \$</b>	<b>Institution</b>	<b>Maturity</b>
(a) <b>Cash Deposits</b>								
Municipal	0.01%	513,070				513,070	NAB	Call
Cash Maxi	0.90%	212,947				212,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) <b>Term Deposits</b>								
TDR - 17-698-5077	2.75%		824,692			824,692	NAB	17/09/2016
(c) <b>Investments</b>								
TD Muni	2.75%				318,935	318,935	NAB	1/11/2016
<b>Total</b>		726,017	824,692	13,416	318,935	1,883,061		

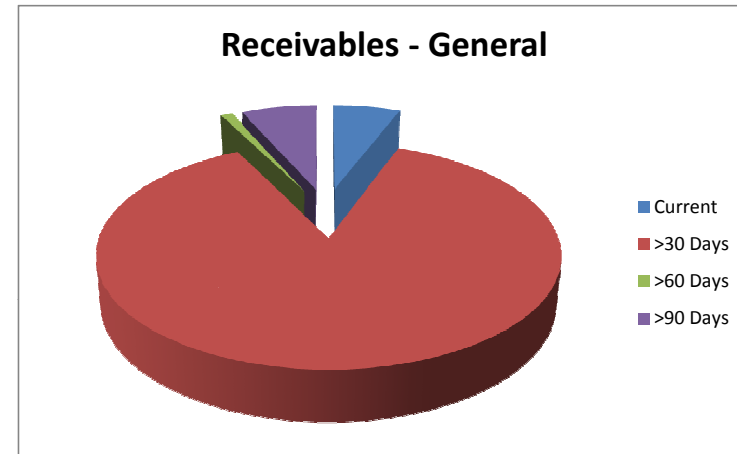
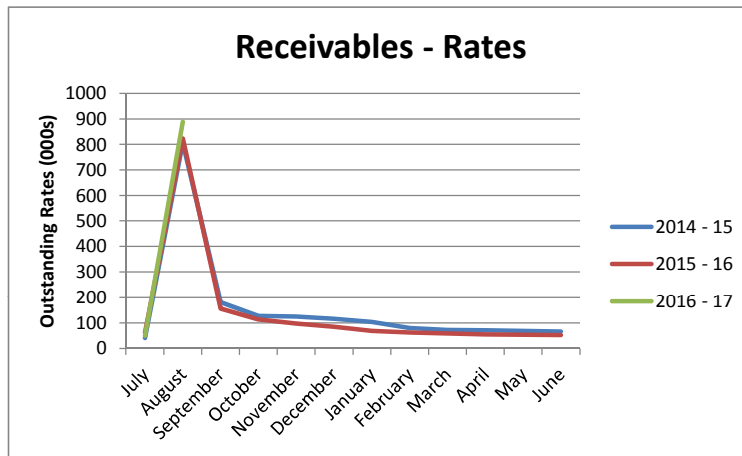
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 3: Receivables**

**Receivables - Rates and Rubbish**

	<b>Current 2016-17</b>	<b>Previous 2015-16</b>
	\$	\$
Opening Arrears Previous Years	51,540	66,493
Rates Levied this year	973,102	956,041
<u>Less</u> Collections to date	(136,403)	(970,995)
Equals Current Outstanding	<b>888,239</b>	<b>51,540</b>
 <b>Net Rates Collectable</b>	 <b>888,239</b>	 <b>51,540</b>
% Collected	13.31%	94.96%

<b>Receivables - General</b>	<b>Current</b>	<b>&gt;30 Days</b>	<b>&gt;60 Days</b>	<b>&gt;90 Days</b>
	\$	\$	\$	\$
	11,324	173,878	1,920	12,826
<b>Total Outstanding</b>				<b>199,949</b>



**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 4: Budget Amendments**

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

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

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 5: Explanation of material variances by account**

Account Code	Account Name	Var \$	Var %	Comment
041101	Conference Expenses	- 8,980.10	-73%	Costs lower than budgeted for Local Government Week Conference
042102	Consultant Fees	6,814.00	189%	Timing
042150	Allocation from Administration	5,971.67	51%	Timing
031010	Discount Allowed	- 8,633.47	-100%	Discount on rates given in August, Budgeted in September
032002	Grants Commission - Roads	23,317.00	-33%	Timing
100001	Domestic Refuse Collections Fees	- 16,160.00	78%	Recycling service did not proceed
113005	Government Grants (Bowling Green)	28,730.00	-100%	2015/16 grant recieved in 2016/17
113100	Parks, Gardens & Reserves	9,504.18	128%	Timing
113101	Sports Facilities	5,191.60	455%	Timing
113102	Donnan Park Recreation Centre	6,644.99	51%	Timing
122006	MRWA Road Project Grant	40,475.00	-58%	Timing
122110	Street Cleaning	9,462.14	391%	Timing
122108	Traffic Signs	- 6,154.00	-79%	Timing
122107	Road Maintenance	19,228.75	28%	Timing
122150	Allocation from Governance	7,000.72	51%	Timing
142103	Holiday Pay	7,470.86	431%	Timing
142116	Minor Plant	7,540.88	84%	Timing
142199	Less Allocated to Works	- 9,538.48	20%	Timing
143100	Insurance	- 12,230.10	-87%	Timing
143199	Less Allocated to Works	- 27,365.28	107%	Timing
145113	Employee Costs	6,144.96	21%	Timing
145150	Administration Allocated to Other Programs	- 32,373.75	51%	Timing

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 6: Trust Account**

<b>TRUST FUND</b>	<b>1/07/2016</b>	<b>Receipts</b>	<b>Payments</b>	<b>Balance</b>
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	1,380.00	1,450.00	450.00	2,380.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Prepaid Rates	18,000.00	0.00	18,000.00	0.00
Licensing	686.26	13,983.15	13,695.70	973.71
BCITF Liability	0.00	0.00	0.00	0.00
Nomination Deposit	0.00	0.00	0.00	0.00
Kidsport	3,000.00	0.00	0.00	3,000.00
Unclaimed Monies	6,846.56	0.00	366.36	6,480.20
<b>Trust Balance</b>	<b>41,668.42</b>	<b>15,433.15</b>	<b>32,512.06</b>	<b>24,589.51</b>