

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

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

BALANCE SHEET		31/05/2016
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		306,640.00
301003 Municipal Short Term Investment		212,946.89
301002 Municipal Term Deposit		317,354.72
301001 Petty Cash Advance		500.00
		837,441.61
Restricted Cash		
301005 Reserve Investment Account		819,126.96
		819,126.96
Receivables		
302000 Sundry Debtors - Rates		62,182.41
302002 Sundry Debtors - Rubbish		1,880.32
302004 Sundry Debtors - ESL		3,231.46
303000 Sundry Debtors - Other		27,011.63
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		1,500.00
306001 Accrued Interest		
		76,377.05
TOTAL CURRENT ASSETS		1,732,945.62
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(159,378.86)
401001 FESA ESL Liability		1,875.43
401003 Excess Rates Receipts		(12,971.74)
404001 Prepaid Rates		
405002 Tax Clearing		28,083.06
406001 PAYG Liability		(8,036.21)
406000 Payroll Liability		13,623.53
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(136,862.99)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		(11,578.33)
		(11,578.33)
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(228,247.41)
NET CURRENT POSITION		1,504,698.21

BALANCE SHEET (continued)		31/05/2016
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		502,951.83
521000 Buildings		10,559,380.67
522000 Less Accumulated Depreciation		(405,324.52)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(131,150.20)
525000 Plant & Equipment		1,515,321.35
526000 Less Accumulated Depreciation		(567,430.34)
		11,719,177.26
Infrastructure		
541000 Infrastructure - Roads		60,624,587.92
542000 Less Accumulated Depreciation		(751,939.43)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(12,937.81)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(44,522.06)
		61,909,592.30
TOTAL NON-CURRENT ASSETS		73,628,769.56
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(270,154.08)
		(270,154.08)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
TOTAL NON CURRENT LIABILITIES		(301,876.84)
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(4,510,532.92)
721000 Plant Reserve		(317,459.49)
722000 Long service Leave Reserve		(25,046.15)
723000 Information and Technology Reserve		(11,047.05)
724000 Tamma Village Upgrades and improvements Reserve		(18,650.45)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(446,923.82)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(74,831,590.93)
SUMMARY		
	Current Assets	1,732,945.62
	Non-Current Assets	73,628,769.56
Total Assets		
	Current Liabilities	(228,247.41)
	Non-Current Liabilities	(301,876.84)
Total Liabilities		
EQUITY		74,831,590.93
	Variance	0.00

BALANCE SHEET DETAIL		31/05/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	95,284.83	70,000
091401	7 Nottage Way	92,023.70	70,000
113400	Bowling Green	331,719.27	375,000
084400	Tamma Village Fencing		8,000.00
113401	Donnan Park Ablution	37,400.00	40,000.00
Total		556,427.80	563,000.00
Furniture & Equipment			
111400	Tammin Hall Chairs	5,793.33	0
Total		5,793.33	0.00
Plant & Equipment			
145400	1TN Sedan	28,450.45	48,000
100400	Compactor/Dozer		30,000
143400	Sundry Plant		20,000
Total		28,450.45	98,000.00
Infrastructure - Roads			
C0003	Bungulla North Road		52,020
C0002	Tammin- York Road	12,322.27	48,230
C0080	Tammin- Wyalkhatcehm	269,820.07	214,160
C0006	Yorkrakine Road	278,900.70	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road	22,287.70	23,860
Total		583,330.74	695,340.00
Infrastructure - Footpaths			
AFCFP	Footpath Ramps	42,948.19	55,350
Total		42,948.19	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		1,216,950.51	1,411,690

PROGRAMS / SCHEDULES SUMMARY	31/05/2016 ACTUAL		31/05/2016 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
Revenue								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,418,638		1,946,670		1,948,890		(528,032)	37.2%
Law, Order, Public Safety	1,375		1,265		1,400			
Health	174		583		650			235.8%
Education & Welfare	55,753		55,088		60,100			
Housing	30,620		39,930		43,600		(9,310)	30.4%
Community Amenities	77,899		78,083		78,730			
Recreation & Culture	148,137		213,965		217,220		(65,828)	44.4%
Transport	624,053		516,846		517,870		107,207	(17.2%)
Economic Services	1,762		539		600			(69.4%)
Other Property & Services	52,170		25,022		26,560		27,148	(52.0%)
Expenditure								
Governance		165,042		228,947		242,580	63,905	38.7%
General Purpose Funding		51,909		62,211		67,450	10,302	19.8%
Law, Order, Public Safety		25,269		34,628		37,870	9,359	37.0%
Health		13,699		20,757		22,650	7,058	51.5%
Education & Welfare		80,327		111,177		121,340	30,850	38.4%
Housing		106,038		149,364		155,315	43,326	40.9%
Community Amenities		178,343		234,938		256,565	56,595	31.7%
Recreation & Culture		445,388		701,071		765,471	255,683	57.4%
Transport		1,527,407		1,695,436		1,848,715	168,029	11.0%
Economic Services		54,377		67,782		73,980	13,405	24.7%
Other Property & Services		252,020		21,492		17,915	(230,528)	(91.5%)
	2,460,579	2,899,820	2,877,991	3,327,803	2,895,620	3,609,851	(417,412)	15.8%

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GOVERNANCE		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
Members of Council									
Operating Revenue									
041020	DLG CEO Sharing Grant	50,000		-		-		50,000	(100.0%)
Operating Expenditure									
041103	Presidential Allowance		2,400		2,400		2,400		
041107	Deputy President Allowance		600		600		600		
041102	Election Expenses		1,350		6,000		6,000		344.4%
041109	Meeting Fees		6,740		10,076		11,000		49.5%
041100	Travelling		1,244		2,288		2,500		83.9%
041104	Refreshments & Entertainment		4,145		8,701		9,500		109.9%
041115	Donations & Contributions		2,050		1,551		1,700		(24.3%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		4,770		5,951		6,500		24.8%
041101	Conference Expenses		6,379		20,000		20,000	13,621	213.5%
041111	Training		200		4,576		5,000		2188.0%
041120	DLG CEO Sharing Expense		22,793		-		-	(22,793)	
041150	Allocation from Governance		80,661		116,314		126,890	35,653	44.2%
041114	Audit Expense		8,010		20,000		20,000	11,990	149.7%
Total G		50,000	165,042	-	228,947	-	242,580	50,000	
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GENERAL PURPOSE FUNDING		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
Rate Revenue									
031001	General Rates Levied	912,022		913,880		913,880			
031003	Non-Payment Penalty Interest	5,904		2,288		2,500			(61.2%)
031009	Interim Rating	-		176		200			
031006	Instalment Interest	1,099		1,250		1,250			13.7%
031002	Ex Gratia Rates	6,207		5,500		5,500			(11.4%)
031007	Rate Account Enquiry Fees	942		451		500			(52.1%)
031010	Discount Allowed	39,588		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		572		451		500		(21.1%)
031104	Valuation Expenses		4,294		5,000		5,000		16.4%
031105	Legal Expenses		9,196		1,375		1,500	(7,821)	(85.0%)
031106	Title Searches		-		451		500		
031150	Allocation from Governance		34,841		50,369		54,950	15,528	44.6%
Sub-total		886,586	48,903	887,045	57,646	887,330	62,450	8,743	
General Purpose Revenue									
032001	Grants Commission - General Purpose	363,234		756,560		756,560		(393,326)	108.3%
032002	Grants Commission - Roads	139,902		282,000		282,000		(142,098)	101.6%
Other Revenue									
032004	Interest - Municipal Fund	13,940		9,163		10,000			(34.3%)
032005	Interest - Reserve Funds	14,333		11,451		12,500			(20.1%)
032006	EFT-POS Charges	642		451		500			(29.8%)
General Operating Expenditure									
032102	Bank Fees		3,007		2,288		2,500		(23.9%)
032103	EFT-POS Charges		-		2,057		2,250		
032104	Bank Overdraft Interest		-		220		250		
Sub-total		532,052	3,007	1,059,625	4,565	1,061,560	5,000	(527,573)	98.9%
Total G P F		1,418,638	51,909	1,946,670	62,211	1,948,890	67,450	(528,032)	36.6%

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		88		100			
Operating Expenditure								
051102 Building Maintenance		580		1,188		1,300		104.7%
051103 Fire Control Measures		1,226		4,081		4,480		233.0%
051104 Advertising		-		451		500		
051105 General Expenses		16		220		250		1242.3%
051150 Allocation from Governance		4,329		6,303		6,880		45.6%
051130 Depreciation		9,146		9,130		9,960		
sub-total	-	15,297	88	21,373	100	23,370	6,076	40.3%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		88		100			
052003 Impounding Fees	-		176		200			
052002 Dog/Cat Registrations	1,375		913		1,000			(33.6%)
Operating Expenditure								
052101 Pound Maintenance		-		1,826		2,000		
052102 Animal Control		87		1,188		1,300		1261.1%
052103 Control Officer Contract		6,510		4,763		5,200		(26.8%)
052150 Allocation from Governance		3,305		4,873		5,320		47.4%
052130 Depreciation		70		66		80		
sub-total	1,375	9,972	1,177	12,716	1,300	13,900		22.4%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		88		100		
053102 Impounding Vehicles		-		451		500		
sub-total	-	-	-	539	-	600		
Total L, O, PS	1,375	25,269	1,265	34,628	1,400	37,870	9,359	34.7%

PROGRAM / SCHEDULE 7 HEALTH	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Preventative Services - Administration & Inspection								
Operating Revenue								
074002 Fines & Penalties	174		132		150			(24.0%)
074003 Licenses Other	-		275		300			
074004 Septic Tank Application Fees	-		176		200			
Operating Expenditure								
074103 EHO Contractors		5,000		6,875		7,500		37.5%
074104 Legal Expenses		-		913		1,000		
074105 Other Minor Expenditure		850		1,375		1,500		61.8%
074150 Allocation from Governance		7,849		11,594		12,650		47.7%
total Health	174	13,699	583	20,757	650	22,650	7,058	53.8%
PROGRAM / SCHEDULE 8								
EDUCATION & WELFARE								
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		88		100			
084003 Reimbursements	315		1,100		1,200			249.7%
084004 Tamma Village Aged Units Rentals	55,438		53,900		58,800			
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		31,413		56,188		61,330	24,775	78.9%
084150 Allocation from Governance		10,625		15,400		16,800		44.9%
084130 Depreciation		37,916		37,312		40,710		
sub-total	55,753	79,954	55,088	108,900	60,100	118,840	28,946	20.8%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		451		500		
083103 Tammin Primary School		373		1,826		2,000		389.1%
sub-total	-	373	-	2,277	-	2,500		509.9%
total Education & Welfare	55,753	80,327	55,088	111,177	60,100	121,340	30,850	22.2%

PROGRAM / SCHEDULE 9 Housing	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Staff Housing									
Operating Revenue									
091001	9 Nottage Way	1,395	3,696	4,040				165.0%	
091002	45 Draper St	23	8,734	9,530			(8,711)	37644.2%	
091003	20 Ridley St	8,636	7,909	8,630					
091004	12 Russell St	1,255	4,719	5,160				275.9%	
091005	14 Russell St	5,639	-	-			5,639	(100.0%)	
091006	3 Nottage Way	-	3,201	3,500					
091007	5 Nottage Way	1,777	3,201	3,500				80.2%	
Operating Expenditure									
091100	Maintenance Staff Housing		26,780	54,868		59,920	28,088	104.9%	
091111	Interest On Loans		4,904	8,085		8,820		64.9%	
091130	Depreciation		30,242	31,790		34,690			
091125	Loss on sale of asset		86,602	85,190		85,190			
091106	Staff Housing Allocated to Works		-	36,685		-	40,025	8,148	(18.2%)
	sub-total	18,724	103,694	31,460	143,248	34,360	148,595	(12,736)	42.7%
Other Housing									
Operating Revenue									
092001	11 Nottage Way	7,354	8,470	9,240				15.2%	
092002	12 Russell St	4,541	-	-					
Operating Expenditure									
092100	11 Nottage Way		1,380	5,335		5,860		286.5%	
092101	Nottage Way Vacant		83	781		860		838.1%	
092102	12 Russell St		880	-		-		(100.0%)	
	sub-total	11,895	2,344	8,470	6,116	9,240	6,720		
	total housing	30,620	106,038	39,930	149,364	43,600	155,315	(9,310)	38.5%

PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Sanitation - Household Refuse								
Operating Revenue								
100001	Domestic Refuse Collections Fees	19,481		20,730		20,730		
100011	Waste Site Identification Grant	50,000		50,000		50,000		
Operating Expenditure								
100101	Refuse Site Mtce		78,816		71,533		78,060	(7,283)
100102	Street Bin Refuse Collection		14,063		8,107		8,870	(5,956) (42.4%)
100103	Domestic Refuse Collections		15,960		14,817		16,170	
100104	Effluent Dam Site		76		451		500	493.7%
100111	Waste Site Identification Report		-		45,826		50,000	45,826
100150	Allocation from Governance		7,278		10,527		11,490	44.6%
100130	Depreciation		7,571		6,391		6,980	(15.6%)
	sub-total	69,481	123,765	70,730	157,652	70,730	172,070	33,887 18.2%
Town Planning & Regional Development								
Operating Revenue								
105001	Town Planning Fees	147		451		500		206.8%
Operating Expenditure								
105101	Control Expenses		-		220		250	
105102	Planning Services		3,750		5,038		5,500	34.3%
105150	Allocation from Governance		3,055		4,466		4,880	46.2%
	sub-total	147	6,805	451	9,724	500	10,630	46.4%
Other Community Amenities								
Operating Revenue								
106003	Contributions & Donations	-		220		250		
106004	Photocopying Charges	172		682		750		296.5%
106001	Cemetery Charges	2,239		1,375		1,500		(38.6%)
106005	Hire of Community Bus	3,776		2,750		3,000		(27.2%)
106006	Cooinda Centre Rental	1,584		1,375		1,500		(13.2%)
106007	Hunts Well Rental	500		500		500		
Operating Expenditure								
106104	Public Toilets		10,890		9,933		10,865	
106105	Community Bus		10,134		3,608		3,960	(6,526) (64.4%)
106103	Grave Digging		1,699		5,104		5,600	200.4%
106102	Cemetery		3,478		5,698		6,250	63.8%
106106	Cooinda Centre		10,872		22,605		24,690	11,733 107.9%
106107	Tammin Tabloid Building Mtce		-		913		1,000	
106150	Allocation from Governance		3,055		4,466		4,880	46.2%
106130	Depreciation		7,645		15,235		16,620	7,590 99.3%
	sub-total	8,271	47,773	6,902	67,562	7,500	73,865	19,789 32.9%
	total comm amenities	77,899	178,343	78,083	234,938	78,730	256,565	56,595 22.2%

PROGRAM / SCHEDULE 11		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
RECREATION & CULTURE		Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
Public Halls, Civic Centres									
Operating Revenue									
111002	Contributions & Donations	158		638		700			302.8%
111001	Hall Hire Fees	1,373		913		1,000			(33.5%)
Operating Expenditure									
111101	Tammin Hall Mtce		15,133		35,057		38,290	19,924	131.7%
111102	Yorkrakine Hall Mtce		9,714		3,619		3,990	(6,095)	(62.7%)
111150	Allocation from Governance		10,900		15,807		17,250		45.0%
111130	Depreciation		40,099		39,435		43,020		
	sub-total	1,531	75,846	1,551	93,918	1,700	102,550	18,072	23.4%
Other Recreation & Sport									
Operating Revenue									
113005	Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004	Contributions	49,311		55,600		55,600		(6,289)	12.8%
113001	Donnan Park Ground Lease Rentals	901		1,100		1,210			22.1%
113003	Kadjininy Kep Hire Fees	-		88		100			
113002	Donnan Park Pavilion	565		275		300			(51.3%)
Operating Expenditure									
113100	Parks, Gardens & Reserves		36,431		80,520		87,880	44,089	121.0%
113101	Sports Facilities		14,371		28,050		30,640	13,679	95.2%
113102	Donnan Park Recreation Centre		66,771		111,023		121,170	44,252	66.3%
113150	Allocation from Governance		45,442		66,935		73,020	21,493	47.3%
113130	Depreciation		106,310		166,991		182,180	60,681	57.1%
	sub-total	143,620	269,326	180,063	453,519	180,210	494,891	(36,443)	53.4%
Libraries									
Operating Revenue									
115001	Lost Books	-		33		40			
Operating Expenditure									
115100	Other Expenses		468		1,826		2,000		290.3%
115101	Library Mtce		1,348		1,375		1,500		
115150	Allocation from Governance		18,240		26,697		29,130	8,457	46.4%
	sub-total	-	20,056	33	29,898	40	32,630	9,842	49.2%
Other Culture									
Operating Revenue									
116002	Tammin Tabloid Publication	1,113		869		950			(21.9%)
116003	History Book Sales	133		110		120			(17.1%)
116010	Functions & Events	1,740		31,339		34,200		(29,599)	1701.0%
Operating Expenditure									
116103	Art Prize		1,014		1,375		1,500		35.6%
116104	Municipal Heritage Inventory		-		4,576		5,000		
116105	Tammin Tabloid Publication		1,323		1,375		1,500		
116106	WA Week		-		-		650		
116107	Australia Day		1,000		1,000		1,000		
116108	Community Christmas Tree		1,000		1,000		1,000		
116109	Tammin Awards Night		67		1,000		1,000		1398.1%
116110	Functions & Events		18,872		44,000		48,000	25,128	133.1%
116111	Community Development		56,883		69,410		75,750	12,527	22.0%
	sub-total	2,986	80,160	32,318	123,736	35,270	135,400	(29,332)	87.7%
	total rec & culture	148,137	445,388	213,965	701,071	217,220	765,471	(65,828)	54.2%

PROGRAM / SCHEDULE 12 TRANSPORT	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Streets, Roads, Bridges, Depots								
Operating Revenue								
122005	Direct Grant	61,700	50,000	50,000	50,000	11,700	(19.0%)	
122004	Roads To Recovery Grant	384,125	268,800	268,800	268,800	115,325	(30.0%)	
122006	MRWA Road Project Grant	131,486	149,870	149,870	149,870	(18,384)	14.0%	
122011	R4R Footpath Crossing Construction	37,000	37,000	37,000	37,000			
122003	Contributions & Donations	3,506	2,750	3,000	3,000		(21.6%)	
122012	Old Depot Rental Income	657	-	-	-		(100.0%)	
Operating Expenditure								
122106	Depot Mtce		25,560	22,099	24,150		(13.5%)	
122110	Street Cleaning		16,068	15,785	17,240			
122108	Traffic Signs		12,047	9,416	10,290		(21.8%)	
122104	Footpath Mtce		10,390	7,601	8,310		(26.8%)	
122111	Street Trees		23,166	12,606	13,780	(10,560)	(45.6%)	
122107	Road Maintenance		402,246	393,228	428,990	(9,018)		
122113	ROMANS Capture		8,055	6,000	6,000		(25.5%)	
122112	ROMANS License		5,324	5,325	5,325			
122105	Street Lighting Utilities		18,127	21,989	24,000		21.3%	
122114	Interest on Loans		4,345	4,829	5,270		11.1%	
122126	Loss on sale of asset		4,909	-	-		(100.0%)	
122150	Allocation from Governance		140,331	205,392	224,070	65,061	46.4%	
122130	Depreciation		795,391	958,155	1,045,270	162,764	20.5%	
NDRRA1	Repair of Yorkrakine East Rd		40,579	-	-	(40,579)	(100.0%)	
	sub-total	618,474	1,506,538	508,420	1,662,425	508,670	1,812,695	110,054
Traffic Control								
Operating Revenue								
125002	Reimbursements	-	913	1,000	1,000			
125003	Special Series No. Plates	-	1,100	1,200	1,200			
125004	DOT Licensing Commission	5,580	6,413	7,000	7,000		14.9%	
Operating Expenditure								
125101	DOT Telephone		387	913	1,000		135.8%	
125102	DOT Office Expenses		-	1,100	1,200			
125103	Special Series No. Plates		-	1,100	1,200			
125150	Allocation from Governance		20,481	29,898	32,620	9,417	46.0%	
	sub-total	5,580	20,869	8,426	33,011	9,200	36,020	12,142
	total Transport	624,053	1,527,407	516,846	1,695,436	517,870	1,848,715	107,207

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
ECONOMIC SERVICES		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Expenditure									
131101	NRM Officer		4,759		11,913		13,000	7,154	150.3%
	sub-total	-	4,759	-	11,913	-	13,000	7,154	150.3%
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		2,165		4,114		4,500		90.0%
132150	Allocation from Governance		5,361		7,920		8,640		47.7%
132130	Depreciation		5,201		4,433		4,840		(14.8%)
	sub-total	-	12,727	-	16,467	-	17,980		29.4%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		451		500			(50.3%)
Operating Expenditure									
133100	Building Surveyor Contractor		5,000		5,038		5,500		
133150	Allocation from Governance		4,730		6,875		7,500		45.4%
	sub-total	908	9,730	451	11,913	500	13,000		16.2%
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		88		100			(89.7%)
Operating Expenditure									
136101	Standpipe Water Utility		27,161		27,489		30,000		
	sub-total	854	27,161	88	27,489	100	30,000		
	total economic services	1,762	54,377	539	67,782	600	73,980	13,405	21.7%

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Private Works								
Operating Revenue								
141001 General Charges	10,402		3,245		3,550		7,157	(68.8%)
Operating Expenditure								
141100 General Works		6,073		2,486		2,730		(59.1%)
141150 Allocation from Governance		113		429		470		279.1%
sub-total	10,402	6,186	3,245	2,915	3,550	3,200	7,157	(62.9%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	14,642		88		100		14,554	(99.4%)
Operating Expenditure								
142111 Salaries		60,304		35,750		39,000	(24,554)	(40.7%)
142102 Superannuation		38,087		39,369		42,950		
142105 Staff Training		5,159		9,020		9,840		74.8%
142101 Sick Pay		10,901		7,920		8,650		(27.3%)
142103 Holiday Pay		36,094		38,874		42,410		
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		2,750		3,000		1064.7%
142106 Occupational Health & Safety		6,327		3,201		3,500		(49.4%)
142108 Office Expenses		980		594		650		(39.4%)
142113 Relocation Expenses		2,800		2,750		3,000		
142110 Telephone		1,420		6,600		7,200	5,180	364.7%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		8,233		14,190		15,480	5,957	72.4%
142116 Minor Plant and IT Expense		75,231		18,337		20,000	(56,894)	(75.6%)
142199 Less Allocated to Works	-	173,932	-	197,263	-	215,200	(23,331)	13.4%
sub-total	14,642	91,459	88	1,712	100	100	14,554	(98.3%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	-		451		500			
143002 Fuel Tax Credit	6,292		4,576		5,000			(27.3%)
143011 Sale of Electrical Inventory	8,300		7,601		8,300			
Operating Expenditure								
143111 Expendable Tools		9,951		13,750		15,000		38.2%
143106 Depot Consumables		2,939		2,750		3,000		
143112 Blades & Points		-		2,288		2,500		
143101 Fuels & Oils		33,865		45,826		50,000	11,961	35.3%
143103 Parts & Repairs		58,250		45,826		50,000	(12,424)	(21.3%)
143102 Tyres & Tubes		778		4,576		5,000		488.0%
143105 Licenses		383		2,750		3,000		617.6%
143104 Repairs Wages		9,559		12,243		13,370		28.1%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		18,326		20,000	18,326	
143130 Depreciation		166,229		5,577		6,090	(160,652)	(96.6%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	162,904	-	166,573	-	181,720		
sub-total	14,592	140,218	12,628	6,599	13,800	5,500	(133,619)	(87.6%)
Other Governance								
Operating Revenue								
145002 Reimbursements	7,585		451		500		7,134	(94.1%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	949		4,610		4,610			385.7%

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES (continued)	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Operating Expenditure								
145113 Employee Costs		239,524		342,650		373,800	103,126	43.1%
145102 Workers Compensation Insurance		7,249		6,710		7,320		
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		439		2,288		2,500		421.2%
145101 Administration Building Maintenance		12,751		31,174		34,050	18,423	144.5%
145116 Administration Building Garden Mtce		4,115		6,446		7,060		56.6%
145109 Fringe Benefit Tax		15,450		12,000		12,000		(22.3%)
145107 Training		4,046		6,875		7,500		69.9%
145108 Printing & Stationery		4,029		7,788		8,500		93.3%
145103 Office Equipment Mtce		453		451		500		
145117 Computer Maintenance		29,795		32,076		35,000		
145104 Telephone		8,473		7,788		8,500		
145118 Advertising		318		7,326		8,000	7,008	2207.1%
145119 Insurance		4,202		3,740		4,080		(11.0%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		1,108		1,144		1,250		
145106 Legal Expenses		-		1,826		2,000		
145105 Travelling & Accommodation		654		4,576		5,000		600.0%
145122 Office Expenses Other		1,114		1,375		1,500		23.5%
145110 Conference Expenses		-		5,038		5,500	5,038	
145123 Sundry Office Furniture & Equipment		520		913		1,000		75.6%
145124 Consultant Fees		5,200		36,663		40,000	31,463	605.1%
145125 Records Management		275		682		750		147.6%
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		3,690		7,788		8,500		111.1%
145128 Staff Housing - Administration		1,623		22,495		24,545	20,872	1286.2%
145130 Depreciation		48,214		55,319		60,350	7,105	14.7%
145150 Administration Allocated to Other Programs	-	381,143	-	607,365	-	662,590	(226,222)	59.4%
sub-total	12,535	14,157	9,061	10,266	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		511,092		-		-		
146101 Less Salaries and Wages		-	511,092		-	-		
sub-total	-	-	-	-	-	-		
total O P & S	52,170	252,020	25,022	21,492	26,560	17,915	27,148	(84.7%)

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)
	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,946,670	1,418,638	(528,032)	(27.12%)
Law, Order and Public Safety	1,400	1,265	1,375	110	8.66%
Health	650	583	174	(409)	(70.22%)
Education and Welfare	60,100	55,088	55,753	665	1.21%
Housing	43,600	39,930	30,620	(9,310)	(23.32%)
Community Amenities	78,730	78,083	77,899	(184)	(0.24%)
Recreation and Culture	94,220	90,965	55,294	(35,671)	(39.21%)
Transport	62,200	61,176	71,442	10,266	16.78%
Economic Services	600	539	1,762	1,223	226.90%
Other Property and Services	26,560	25,022	52,170	27,148	108.50%
Total Operating Revenue	2,316,950	2,299,321	1,815,125	(484,196)	(21.06%)
Operating Expense					
Governance	242,580	228,947	165,042	(63,905)	(27.91%)
General Purpose Funding	67,450	62,211	51,909	(10,302)	(16.56%)
Law, Order and Public Safety	37,870	34,628	25,269	(9,359)	(27.03%)
Health	22,650	20,757	13,699	(7,058)	(34.00%)
Education and Welfare	121,340	111,177	80,327	(30,850)	(27.75%)
Housing	61,305	56,089	14,532	(41,557)	(74.09%)
Community Amenities	256,565	234,938	178,343	(56,595)	(24.09%)
Recreation and Culture	745,471	701,071	445,388	(255,683)	(36.47%)
Transport	1,843,445	1,690,607	1,518,153	(172,454)	(10.20%)
Economic Services	73,980	67,782	54,377	(13,405)	(19.78%)
Other Property and Services	16,735	20,312	245,344	225,032	1107.87%
Total Operating Expenditure	3,489,391	3,228,519	2,792,383	(436,136)	(13.51%)
Finance Costs					
Housing	8,820	8,085	4,904	(3,181)	(39.35%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	4,829	4,345	(484)	(10.01%)
	34,090	12,914	9,249	(3,665)	(28.38%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	455,670	552,611	96,941	21.27%
	578,670	578,670	645,454	66,784	11.54%
Loss on Disposal of Asset					
Housing	85,190	85,190	86,602	1,412	(1.66%)
Transport	0	0	4,909	4,909	
Other Property and Services	1,180	1,180	6,677	5,497	(465.81%)
	86,370	86,370	98,188	11,818	(13.68%)
NET RESULT	(714,231)	(449,812)	(439,241)	10,571	-2.35%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	(714,231)	(449,812)	(439,241)	10,571	(2.35%)

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
		\$		\$
Rates	10	881,580	881,556	878,641
Operating Grants & Subsidies	11	1,256,010	1,250,788	755,259
Fees and Charges	15	148,650	138,426	126,550
Interest Earnings	16	25,500	23,402	35,276
Other Revenue	17	600	539	15,135
Total Operating Revenue		2,312,340	2,294,711	1,810,861
Operating Expense				
Employee Costs	50	863,560	793,900	700,778
Materials and Contracts	52	1,005,051	928,670	801,873
Utility Charges	54	112,725	103,180	84,865
Depreciation on Non-Current Assets	55	1,450,790	1,329,834	1,254,034
Interest Expenses	56	34,090	31,240	9,249
Insurance Expenses	57	57,380	54,790	56,638
Other Expenditure	58	35,635	32,488	52,214
Total Operating Expenditure		3,559,231	3,274,102	2,959,650
		(1,246,891)	(979,391)	(1,148,789)
Non-Operating Grants, Subsidies and Contributions	18	578,670	578,670	645,454
Profit on Asset Disposal	13	4,610	4,610	949
Loss on Asset Disposal	59	90,980	90,980	99,137
Reallocation	90	(40,360)	(37,279)	(162,282)
Net Profit from Operations		(714,231)	(449,812)	(439,241)

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 1: Net Current Assets

	ACTUAL \$
Composition of Net Current Asset Position	
CURRENT ASSETS	
Cash - Unrestricted	837,442
Cash - Restricted	819,127
Receivables	76,377
Total Current Assets	1,732,946
CURRENT LIABILITIES	
Payables	-136,863
Provisions	-79,806
Loans	-11,578
Total Current Liabilities	-228,247
Less: Committed and Restricted Assets	-819,127
NET CURRENT ASSET POSITION	685,571

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity
(a) Cash Deposits								
Municipal	0.01%	348,333				348,333	NAB	Call
Cash Maxi	1.85%	212,947				212,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.00%		819,127			819,127	NAB	19/06/2016
(c) Investments								
TD Muni	2.00%				317,355	317,355	NAB	4/06/2016
Total		561,280	819,127	13,416	317,355	1,711,178		

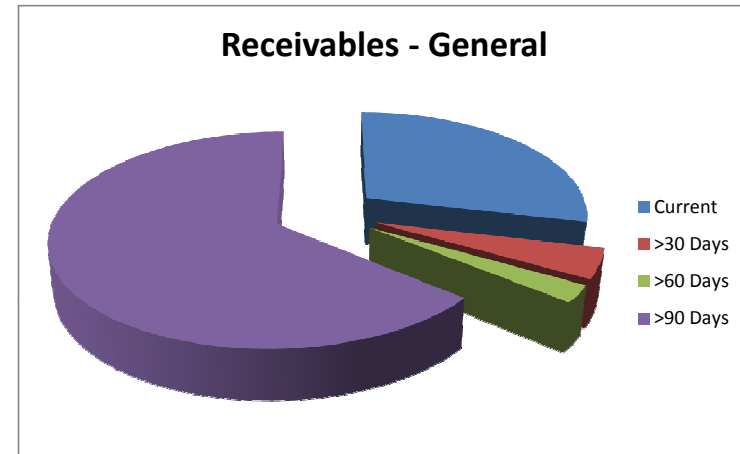
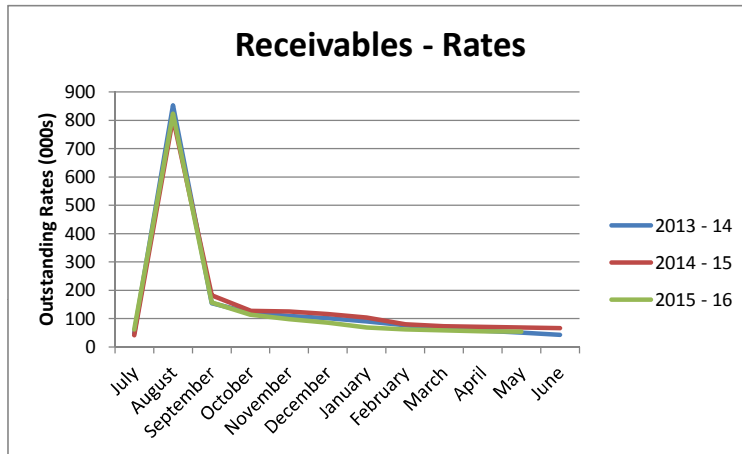
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 3: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2015-16	Previous 2014-15
	\$	\$
Opening Arrears Previous Years	66,493	43,469
Rates Levied this year	956,041	901,153
<u>Less</u> Collections to date	(968,212)	(878,129)
Equals Current Outstanding	54,322	66,493
Net Rates Collectable	54,322	66,493
% Collected	94.69%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	7,758	1,240	700	17,312
Total Outstanding				27,011



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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
113401	Budget Adoption Donnan Park Ablution	MIN 18/16	Opening Surplus(Deficit) Capital Expenditure	\$	\$	\$	\$
						(40,000)	(40,000)
Closing Funding Surplus (Deficit)				0	0	(40,000)	(40,000)

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
041020	DLG CEO Sharing Grant	50,000.00	-100%	Not originally budgeted
041106	Subscriptions	6,784.81	45%	No EARTG needed
041101	Conference Expenses	13,620.90	214%	Reduced local government cost due to reduced attendance
041120	DLG CEO Sharing Expense	22,793.26		Costs not budgeted
041150	Allocation from Governance	35,653.12	44%	Lower administration cost allocated
041114	Audit Expense	11,990.00	150%	Timing
031105	Legal Expenses	7,821.11	-85%	Cost of sale and settlement of unpaid rate property
031150	Allocation from Governance	15,527.77	45%	Lower administration cost allocated
032001	Grants Commission - General Purpose	393,326.30	108%	Received in 2014/15 instead of 2015/16
032002	Grants Commission - Roads	142,097.70	102%	Received in 2014/15 instead of 2015/16
084102	Tamma Village Aged Units Mtce	24,774.55	79%	Costs lower than budgeted
091002	45 Draper St	8,710.86	37644%	Not occupied as was budgeted
091005	14 Russell St	5,638.78	-100%	Income was higher than budgeted
091100	Maintenance Staff Housing	28,088.19	105%	Costs lower than budgeted
091106	Staff Housing Allocated to Works	8,147.90	-18%	Costs higher than budgeted
100102	Street Bin Refuse Collection	5,956.33	-42%	Costs higher than budgeted
100111	Waste Site Identification Report	45,826.00		Not originally budgeted
106105	Community Bus	6,525.65	-64%	Change of accounting method (Add depreciation from 106130)
106106	Cooinda Centre	11,732.77	108%	Lower maintenance needed than budgeted
106130	Depreciation	7,590.25	99%	Change of accounting method (Move depreciation to 106105)
111101	Tammin Hall Mtce	19,923.73	132%	Costs of new chairs moved to capital account/ Costs lower than budgeted
111102	Yorkrakine Hall Mtce	6,094.58	-63%	New floors added to hall
113005	Government Grants (Capital)	30,157.00	32%	Timing
113004	Contributions	6,288.70	13%	Timing (Bowling club contribution not yet recieved)
113100	Parks, Gardens & Reserves	44,088.67	121%	Costs lower than budgeted
113101	Sports Facilities	13,679.48	95%	Timing (No bowling green loan interest paid this year)
113102	Donnan Park Recreation Centre	44,251.67	66%	Costs lower than budgeted
113150	Allocation from Governance	21,492.64	47%	Lower administration cost allocated
113130	Depreciation	60,680.78	57%	Change of accounting method (Depreciation to 143130)
115150	Allocation from Governance	8,456.68	46%	Lower administration cost allocated
116010	Functions & Events	29,598.91	1701%	Lotterywest grant not to be recieved
116110	Functions & Events	25,127.63	133%	Events expenditure lower than budgeted
116111	Community Development	12,526.81	22%	Lower than budgeted ABC costs allocated
122005	Direct Grant	11,700.00	-19%	Grant higher than budgeted
122006	MRWA Road Project Grant	18,384.00	14%	Final portion of grant not yet acquitted
122107	Road Maintenance	9,018.03		Timing
122111	Street Trees	10,559.94	-46%	Costs lower than budgeted
122150	Allocation from Governance	65,061.41	46%	Lower administration cost allocated
122130	Depreciation	162,763.64	20%	Change of accounting method (Depreciation to 143130)
NDRRA1	Repair of Yorkrakine East Rd	40,579.04	-100%	Unbudgeted repair of damaged road
125150	Allocation from Governance	9,416.58	46%	Lower administration cost allocated
131101	NRM Officer	7,154.40	150%	Timing
141001	General Charges	7,156.60	-69%	Works carried out not budgeted
142002	Reimbursements	14,553.80	-99%	Workers compensation reimbursements not budgeted
142110	Telephone	5,179.87	365%	Costs lower than budgeted
142111	Salaries	24,554.39	-41%	Includes unbudgeted workers compensation/ change of accounting method for allowances
142115	Staff Housing - Works	5,957.14	72%	Lower staff housing expense for works staff
142116	Minor Plant and IT Expense	56,893.90	-76%	Change of accounting method for small plant and vehicles
142199	Less Allocated to Works	23,331.04	13%	Hours allocated lower than budgeted
143110	Light Vehicles	18,326.00		Accounting method change (Moved to 124116)
143101	Fuels & Oils	11,960.62	35%	Lower fuel prices
143103	Parts & Repairs	12,424.43	-21%	More repairs needed than budgeted
143130	Depreciation	160,651.78	-97%	Change of accounting method from budget (Depreciation from 113130,122130)
145002	Reimbursements	7,134.47	-94%	LGIS dividend/ Workcare reimbursement
145113	Employee Costs	103,126.47	43%	No CEO costs for January to March applied/ Lower wages paid than budgeted
145101	Administration Building Maintenance	18,422.99	144%	Timing
145110	Conference Expenses	5,038.00		No conferences attended by administration staff
145118	Advertising	7,008.46	2207%	Reduced cost due to no advertising for new CEO needed
145124	Consultant Fees	31,463.00	605%	Timing/ Reduced by \$5000 with workforce plan to be moved to 041120
145126	Accounting Support	7,000.00		No support needed for budget and annual financial report
145128	Staff Housing - Administration	20,872.25	1286%	Lower administration housing costs then budgeted
145130	Depreciation	7,104.68	15%	Lower plant depreciation than budgeted
145150	Administration Allocated to Other Programs	226,221.59	59%	Lower administration cost allocated

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 6: Trust Account

TRUST FUND	1/07/2015	Receipts	Payments	Balance
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	4,400.00	4,000.00	1,380.00
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	338.90	105,148.75	104,688.00	799.65
BCITF Liability	0.00	0.00	0.00	0.00
Nomination Deposit	0.00	240.00	240.00	0.00
Kidsport	0.00	3,000.00	0.00	3,000.00
Unclaimed Monies	0.00	6,879.56	0.00	6,879.56
Trust Balance	31,074.50	119,668.31	126,928.00	23,814.81