

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 29 February 2016

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

BALANCE SHEET		29/02/2016
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		326,057.58
301003 Municipal Short Term Investment		362,920.67
301002 Municipal Term Deposit		514,579.46
301001 Petty Cash Advance		500.00
		1,204,057.71
Restricted Cash		
301005 Reserve Investment Account		861,708.81
		861,708.81
Receivables		
302000 Sundry Debtors - Rates		65,979.31
302002 Sundry Debtors - Rubbish		2,335.76
302004 Sundry Debtors - ESL		3,762.51
303000 Sundry Debtors - Other		24,214.07
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		76,862.88
TOTAL CURRENT ASSETS		2,142,629.40
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(81,362.84)
401001 FESA ESL Liability		(424.08)
401003 Excess Rates Receipts		(10,289.74)
404001 Prepaid Rates		
405002 Tax Clearing		13,673.21
406001 PAYG Liability		(10,566.21)
406000 Payroll Liability		13,562.03
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(75,465.83)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		(17,498.66)
		(17,498.66)
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(172,770.58)
NET CURRENT POSITION		1,969,858.82

BALANCE SHEET (continued)		29/02/2016 ACTUAL \$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		517,951.83
521000 Buildings		10,677,580.82
522000 Less Accumulated Depreciation		(356,526.21)
523000 Furniture & Equipment		244,635.14
524000 Less Accumulated Depreciation		(118,811.40)
525000 Plant & Equipment		1,515,321.35
526000 Less Accumulated Depreciation		(513,019.70)
		11,967,131.83
Infrastructure		
541000 Infrastructure - Roads		60,331,849.22
542000 Less Accumulated Depreciation		(545,436.66)
543000 Infrastructure - Footpaths		211,707.14
544000 Less Accumulated Depreciation		(9,384.74)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(32,295.11)
		61,796,439.85
TOTAL NON-CURRENT ASSETS		73,763,571.68
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)		(5,067,913.80)
721000 Plant Reserve		(315,475.88)
722000 Long service Leave Reserve		(24,889.65)
723000 Information and Technology Reserve		(10,978.02)
724000 Tamma Village Upgrades and improvements Reserve		(26,483.93)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(483,881.33)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(75,431,553.66)
SUMMARY		
Current Assets		2,142,629.40
Non-Current Assets		73,763,571.68
Total Assets		
Current Liabilities		(172,770.58)
Non-Current Liabilities		(301,876.84)
Total Liabilities		
EQUITY		75,431,553.66
	Variance	0.00

BALANCE SHEET DETAIL		29/02/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	92,215.94	70,000
091401	7 Nottage Way	88,329.82	70,000
113400	Bowling Green	328,082.19	375,000
084400	Tamma Village Fencing		8,000.00
Total		508,627.95	523,000.00
Furniture & Equipment			
111400	Tammin Hall Chairs	5,000.00	0
Total		5,000.00	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	1,179.36	48,230
C0080	Tammin- Wyalkhatcehm	208,884.25	214,160
C0006	Yorkrakine Road	80,528.43	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		290,592.04	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps	251.65	55,350
Total		251.65	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		832,922.09	1,371,690

PROGRAMS / SCHEDULES SUMMARY	29/02/2016		29/02/2016		30/06/2016		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Revenue								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,273,281		1,680,490		1,948,890		(407,209)	32.0%
Law, Order, Public Safety	874		920		1,400			
Health	174		424		650			144.2%
Education & Welfare	41,408		40,064		60,100			
Housing	21,823		29,040		43,600		(7,217)	33.1%
Community Amenities	76,479		76,214		78,730			
Recreation & Culture	146,644		204,320		217,220		(57,676)	39.3%
Transport	491,070		513,798		517,870		(22,728)	
Economic Services	1,762		392		600			(77.8%)
Other Property & Services	51,271		20,546		26,560		30,725	(59.9%)
Expenditure								
Governance		144,546		182,186		242,580	37,640	26.0%
General Purpose Funding		39,982		41,608		67,450		
Law, Order, Public Safety		19,070		25,184		37,870	6,114	32.1%
Health		10,845		15,096		22,650		39.2%
Education & Welfare		56,944		80,856		121,340	23,912	42.0%
Housing		14,481		46,672		155,315	32,191	222.3%
Community Amenities		139,984		170,864		256,565	30,880	22.1%
Recreation & Culture		341,110		509,688		765,471	168,578	49.4%
Transport		980,802		1,230,133		1,848,715	249,331	25.4%
Economic Services		48,062		49,296		73,980		
Other Property & Services		198,238		20,916		17,915	(177,322)	(89.4%)
	2,154,785	1,994,063	2,566,208	2,372,499	2,895,620	3,609,851	(411,423)	19.0%

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		4,740		7,328		11,000		54.6%
041100	Travelling		899		1,664		2,500		85.1%
041104	Refreshments & Entertainment		3,645		6,328		9,500		73.6%
041115	Donations & Contributions		2,050		1,128		1,700		(45.0%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		3,870		4,328		6,500		11.8%
041101	Conference Expenses		6,379		20,000		20,000	13,621	213.5%
041111	Training		200		3,328		5,000		1564.0%
041120	DLG CEO Sharing Expense		22,793		-		-	(22,793)	
041150	Allocation from Governance		63,909		84,592		126,890	20,683	32.4%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
Total G		50,000	144,546	-	182,186	-	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	904,132		913,880		913,880		(9,748)	
031003	Non-Payment Penalty Interest	4,088		1,664		2,500			(59.3%)
031009	Interim Rating	-		128		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	557		328		500			(41.1%)
031010	Discount Allowed	39,466		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		549		328		500		(40.3%)
031104	Valuation Expenses		271		-		5,000		(100.0%)
031105	Legal Expenses		9,196		1,000		1,500	(8,196)	(89.1%)
031106	Title Searches		-		328		500		
031150	Allocation from Governance		27,615		36,632		54,950	9,017	32.7%
Sub-total		876,617	37,632	886,250	38,288	887,330	62,450	(9,633)	
General Purpose Revenue									
032001	Grants Commission - General Purpose	273,323		567,420		756,560		(294,097)	107.6%
032002	Grants Commission - Roads	104,029		211,500		282,000		(107,471)	103.3%
Other Revenue									
032004	Interest - Municipal Fund	9,950		6,664		10,000			(33.0%)
032005	Interest - Reserve Funds	8,915		8,328		12,500			
032006	EFT-POS Charges	447		328		500			(26.6%)
General Operating Expenditure									
032102	Bank Fees		2,351		1,664		2,500		(29.2%)
032103	EFT-POS Charges		-		1,496		2,250		
032104	Bank Overdraft Interest		-		160		250		
Sub-total		396,664	2,351	794,240	3,320	1,061,560	5,000	(397,576)	99.9%
Total G P F		1,273,281	39,982	1,680,490	41,608	1,948,890	67,450	(407,209)	31.1%

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	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 \$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		64		100			
Operating Expenditure								
051102 Building Maintenance		395		864		1,300		119.0%
051103 Fire Control Measures		1,226		2,968		4,480		142.2%
051104 Advertising		-		328		500		
051105 General Expenses		16		160		250		876.2%
051150 Allocation from Governance		3,437		4,584		6,880		33.4%
051130 Depreciation		6,634		6,640		9,960		
sub-total	-	11,707	64	15,544	100	23,370		33.3%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		64		100			
052003 Impounding Fees	-		128		200			
052002 Dog/Cat Registrations	874		664		1,000			(24.0%)
Operating Expenditure								
052101 Pound Maintenance		-		1,328		2,000		
052102 Animal Control		87		864		1,300		889.9%
052103 Control Officer Contract		4,598		3,464		5,200		(24.7%)
052150 Allocation from Governance		2,627		3,544		5,320		34.9%
052130 Depreciation		51		48		80		
sub-total	874	7,362	856	9,248	1,300	13,900		22.7%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		64		100		
053102 Impounding Vehicles		-		328		500		
sub-total	-	-	-	392	-	600		
Total L, O, PS	874	19,070	920	25,184	1,400	37,870	6,114	30.9%

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		96		150			(44.7%)
074003 Licenses Other	-		200		300			
074004 Septic Tank Application Fees	-		128		200			
Operating Expenditure								
074103 EHO Contractors		3,750		5,000		7,500		33.3%
074104 Legal Expenses		-		664		1,000		
074105 Other Minor Expenditure		850		1,000		1,500		17.6%
074150 Allocation from Governance		6,245		8,432		12,650		35.0%
total Health	174	10,845	424	15,096	650	22,650		40.9%
PROGRAM / SCHEDULE 8								
EDUCATION & WELFARE								
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		64		100			
084003 Reimbursements	224		800		1,200			257.6%
084004 Tamma Village Aged Units Rentals	41,184		39,200		58,800			
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		20,662		40,864		61,330	20,202	97.8%
084150 Allocation from Governance		8,428		11,200		16,800		32.9%
084130 Depreciation		27,503		27,136		40,710		
sub-total	41,408	56,593	40,064	79,200	60,100	118,840	22,607	21.7%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		328		500		
083103 Tammin Primary School		351		1,328		2,000		277.8%
sub-total	-	351	-	1,656	-	2,500		371.2%
total Education & Welfare	41,408	56,944	40,064	80,856	60,100	121,340	23,912	22.9%

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		2,688		4,040		92.8%	
091002	45 Draper St	23		6,352		9,530	(6,329)	27350.3%	
091003	20 Ridley St	6,473		5,752		8,630		(11.1%)	
091004	12 Russell St	1,198		3,432		5,160		186.5%	
091005	14 Russell St	3,810		-		-		(100.0%)	
091006	3 Nottage Way	-		2,328		3,500			
091007	5 Nottage Way	1,044		2,328		3,500		122.9%	
Operating Expenditure									
091100	Maintenance Staff Housing		19,215		39,904		59,920	20,689	107.7%
091111	Interest On Loans		4,904		5,880		8,820		19.9%
091130	Depreciation		22,141		23,120		34,690		
091125	Loss on sale of asset		-		-		85,190		
091106	Staff Housing Allocated to Works		33,216		26,680		40,025	6,536	(19.7%)
	sub-total	13,943	13,044	22,880	42,224	34,360	148,595	(8,937)	141.2%
Other Housing									
Operating Revenue									
092001	11 Nottage Way	5,500		6,160		9,240		12.0%	
092002	12 Russell St	2,380		-		-			
Operating Expenditure									
092100	11 Nottage Way		827		3,880		5,860		369.0%
092101	Nottage Way Vacant		83		568		860		582.3%
092102	12 Russell St		526		-		-		(100.0%)
	sub-total	7,880	1,437	6,160	4,448	9,240	6,720		13.9%
	total housing	21,823	14,481	29,040	46,672	43,600	155,315	(7,217)	108.6%

PROGRAM / SCHEDULE 10		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
COMMUNITY AMENITIES		Actual		YTD Budget		BUDGET			
		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		61,631		52,024		78,060	(9,607)	(15.6%)
100102	Street Bin Refuse Collection		10,321		5,896		8,870		(42.9%)
100103	Domestic Refuse Collections		11,965		10,776		16,170		
100104	Effluent Dam Site		76		328		500		331.7%
100111	Waste Site Identification Report		-		33,328		50,000	33,328	
100150	Allocation from Governance		5,768		7,656		11,490		32.7%
100130	Depreciation		5,492		4,648		6,980		(15.4%)
	sub-total	69,481	95,254	70,730	114,656	70,730	172,070	19,403	12.5%
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	147		328		500			123.1%
Operating Expenditure									
105101	Control Expenses		-		160		250		
105102	Planning Services		2,500		3,664		5,500		46.6%
105150	Allocation from Governance		2,429		3,248		4,880		33.7%
	sub-total	147	4,929	328	7,072	500	10,630		45.8%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		160		250			
106004	Photocopying Charges	144		496		750			243.6%
106001	Cemetery Charges	1,855		1,000		1,500			(46.1%)
106005	Hire of Community Bus	3,164		2,000		3,000			(36.8%)
106006	Cooinda Centre Rental	1,188		1,000		1,500			(15.8%)
106007	Hunts Well Rental	500		500		500			
Operating Expenditure									
106104	Public Toilets		8,725		7,224		10,865		(17.2%)
106105	Community Bus		8,044		2,624		3,960	(5,420)	(67.4%)
106103	Grave Digging		1,699		3,712		5,600		118.5%
106102	Cemetery		3,077		4,144		6,250		34.7%
106106	Cooinda Centre		10,282		16,440		24,690	6,158	59.9%
106107	Tammin Tabloid Building Mtce		-		664		1,000		
106150	Allocation from Governance		2,429		3,248		4,880		33.7%
106130	Depreciation		5,545		11,080		16,620	5,535	99.8%
	sub-total	6,851	39,801	5,156	49,136	7,500	73,865	9,335	16.4%
	total comm amenities	76,479	139,984	76,214	170,864	78,730	256,565	30,880	14.1%

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	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 \$		
Public Halls, Civic Centres								
Operating Revenue								
111002 Contributions & Donations	128		464		700			263.2%
111001 Hall Hire Fees	1,133		664		1,000			(41.4%)
Operating Expenditure								
111101 Tammin Hall Mtce		13,920		25,496		38,290	11,576	83.2%
111102 Yorkrakine Hall Mtce		3,593		2,632		3,990		(26.7%)
111150 Allocation from Governance		8,643		11,496		17,250		33.0%
111130 Depreciation		28,946		28,680		43,020		
sub-total	1,260	55,102	1,128	68,304	1,700	102,550	13,202	23.2%
Other Recreation & Sport								
Operating Revenue								
113005 Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004 Contributions	49,275		55,600		55,600		(6,325)	12.8%
113001 Donnan Park Ground Lease Rentals	110		800		1,210			627.3%
113003 Kadjininy Kep Hire Fees	-		64		100			
113002 Donnan Park Pavilion	565		200		300			(64.6%)
Operating Expenditure								
113100 Parks, Gardens & Reserves		29,892		58,560		87,880	28,668	95.9%
113101 Sports Facilities		13,280		20,400		30,640	7,120	53.6%
113102 Donnan Park Recreation Centre		44,989		80,744		121,170	35,755	79.5%
113150 Allocation from Governance		36,131		48,680		73,020	12,549	34.7%
113130 Depreciation		77,115		121,448		182,180	44,333	57.5%
sub-total	142,792	201,407	179,664	329,832	180,210	494,891	(36,872)	48.0%
Libraries								
Operating Revenue								
115001 Lost Books	38		24		40			(36.8%)
Operating Expenditure								
115100 Other Expenses		152		1,328		2,000		771.6%
115101 Library Mtce		1,348		1,000		1,500		(25.8%)
115150 Allocation from Governance		14,490		19,416		29,130		34.0%
sub-total	38	15,990	24	21,744	40	32,630	5,754	35.8%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	773		632		950			(18.2%)
116003 History Book Sales	40		80		120			100.0%
116010 Functions & Events	1,740		22,792		34,200		(21,052)	1209.8%
Operating Expenditure								
116103 Art Prize		-		1,000		1,500		
116104 Municipal Heritage Inventory		-		3,328		5,000		
116105 Tammin Tabloid Publication		828		1,000		1,500		20.8%
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		-		-		1,000		
116110 Functions & Events		18,653		32,000		48,000	13,347	71.6%
116111 Community Development		47,130		50,480		75,750		
sub-total	2,553	68,610	23,504	89,808	35,270	135,400	(20,951)	59.2%
total rec & culture	146,644	341,110	204,320	509,688	217,220	765,471	(57,676)	46.4%

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	256,083	268,800	268,800	268,800		(12,717)		
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	351	2,000	3,000	3,000			469.8%	
122012	Old Depot Rental Income	329	-	-	-			(100.0%)	
Operating Expenditure									
122106	Depot Mtce		20,097	16,072	24,150			(20.0%)	
122110	Street Cleaning		11,288	11,480	17,240				
122108	Traffic Signs		9,396	6,848	10,290			(27.1%)	
122104	Footpath Mtce		7,162	5,528	8,310			(22.8%)	
122111	Street Trees		4,405	9,168	13,780			108.1%	
122107	Road Maintenance		189,224	285,984	428,990		96,760	51.1%	
122113	ROMANS Capture		8,055	-	6,000		(8,055)	(100.0%)	
122112	ROMANS License		5,324	5,325	5,325				
122105	Street Lighting Utilities		13,251	15,992	24,000			20.7%	
122114	Interest on Loans		2,420	3,512	5,270			45.1%	
122126	Loss on sale of asset		4,909	-	-			(100.0%)	
122150	Allocation from Governance		111,462	149,376	224,070		37,914	34.0%	
122130	Depreciation		576,956	696,840	1,045,270		119,884	20.8%	
NDRRA1	Repair of Yorkrakine East Rd		336	-	-			(100.0%)	
	sub-total	486,949	964,284	507,670	1,206,125	508,670	1,812,695	(20,721)	18.1%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-	664	664	1,000				
125003	Special Series No. Plates	-	800	800	1,200				
125004	DOT Licensing Commission	4,122	4,664	4,664	7,000			13.2%	
Operating Expenditure									
125101	DOT Telephone		259	664	1,000			156.3%	
125102	DOT Office Expenses		-	800	1,200				
125103	Special Series No. Plates		-	800	1,200				
125150	Allocation from Governance		16,259	21,744	32,620		5,485	33.7%	
	sub-total	4,122	16,518	6,128	24,008	9,200	36,020	7,490	46.0%
	total Transport	491,070	980,802	513,798	1,230,133	517,870	1,848,715	(22,728)	18.5%

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
ECONOMIC SERVICES		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
Rural Services									
Operating Expenditure									
131101	NRM Officer		4,759		8,664		13,000		82.1%
	sub-total	-	4,759	-	8,664	-	13,000		82.1%
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		1,377		2,992		4,500		117.3%
132150	Allocation from Governance		4,262		5,760		8,640		35.1%
132130	Depreciation		3,773		3,224		4,840		(14.5%)
	sub-total	-	9,412	-	11,976	-	17,980		27.2%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		328		500			(63.9%)
Operating Expenditure									
133100	Building Surveyor Contractor		3,750		3,664		5,500		
133150	Allocation from Governance		3,751		5,000		7,500		33.3%
	sub-total	908	7,501	328	8,664	500	13,000		
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		64		100			(92.5%)
Operating Expenditure									
136101	Standpipe Water Utility		26,390		19,992		30,000	(6,398)	(24.2%)
	sub-total	854	26,390	64	19,992	100	30,000	(6,398)	(26.4%)
	total economic services	1,762	48,062	392	49,296	600	73,980		

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	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		
	\$	\$	\$	\$	\$	\$		
Private Works								
Operating Revenue								
141001 General Charges	10,077		2,360		3,550		7,717	(76.6%)
Operating Expenditure								
141100 General Works		5,974		1,808		2,730		(69.7%)
141150 Allocation from Governance		113		312		470		175.7%
sub-total	10,077	6,087	2,360	2,120	3,550	3,200	7,717	(72.3%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	14,642		64		100		14,578	(99.6%)
Operating Expenditure								
142111 Salaries		55,475		26,000		39,000	(29,475)	(53.1%)
142102 Superannuation		30,949		28,632		42,950		
142105 Staff Training		3,804		6,560		9,840		72.4%
142101 Sick Pay		7,217		5,760		8,650		(20.2%)
142103 Holiday Pay		19,275		28,272		42,410	8,997	46.7%
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		2,000		3,000		747.0%
142106 Occupational Health & Safety		3,194		2,328		3,500		(27.1%)
142108 Office Expenses		593		432		650		(27.2%)
142113 Relocation Expenses		2,800		2,000		3,000		(28.6%)
142110 Telephone		956		4,800		7,200		402.0%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		6,178		10,320		15,480		67.0%
142116 Minor Plant and IT Expense		54,323		13,336		20,000	(40,987)	(75.5%)
142199 Less Allocated to Works	-	127,777	-	143,464	-	215,200	(15,687)	12.3%
sub-total	14,642	76,843	64	6,596	100	100	14,578	(92.7%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	-		328		500			
143002 Fuel Tax Credit	5,717		3,328		5,000			(41.8%)
143011 Sale of Electrical Inventory	8,300		5,528		8,300			(33.4%)
Operating Expenditure								
143111 Expendable Tools		3,129		10,000		15,000	6,871	219.6%
143106 Depot Consumables		1,105		2,000		3,000		81.1%
143112 Blades & Points		-		1,664		2,500		
143101 Fuels & Oils		25,557		33,328		50,000	7,771	30.4%
143103 Parts & Repairs		41,819		33,328		50,000	(8,491)	(20.3%)
143102 Tyres & Tubes		778		3,328		5,000		327.7%
143105 Licenses		279		2,000		3,000		618.1%
143104 Repairs Wages		7,294		8,904		13,370		22.1%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		13,328		20,000	13,328	
143130 Depreciation		120,578		4,056		6,090	(116,522)	(96.6%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	119,091	-	121,144	-	181,720		
sub-total	14,017	102,612	9,184	10,052	13,800	5,500	(92,560)	(83.5%)
Other Governance								
Operating Revenue								
145002 Reimbursements	7,585		328		500		7,257	(95.7%)
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 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Operating Expenditure								
145113 Employee Costs		193,798		249,200		373,800	55,402	28.6%
145102 Workers Compensation Insurance		7,249		4,880		7,320		(32.7%)
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		439		1,664		2,500		279.0%
145101 Administration Building Maintenance		9,708		22,672		34,050	12,964	133.5%
145116 Administration Building Garden Mtce		3,889		4,688		7,060		20.5%
145109 Fringe Benefit Tax		12,922		-		12,000	(12,922)	(100.0%)
145107 Training		1,999		5,000		7,500		150.2%
145108 Printing & Stationery		3,234		5,664		8,500		75.1%
145103 Office Equipment Mtce		453		328		500		(27.6%)
145117 Computer Maintenance		24,166		23,328		35,000		
145104 Telephone		5,507		5,664		8,500		
145118 Advertising		141		5,328		8,000	5,187	3675.0%
145119 Insurance		4,202		2,720		4,080		(35.3%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		725		832		1,250		14.8%
145106 Legal Expenses		-		1,328		2,000		
145105 Travelling & Accommodation		654		3,328		5,000		409.1%
145122 Office Expenses Other		483		1,000		1,500		106.9%
145110 Conference Expenses		-		3,664		5,500		
145123 Sundry Office Furniture & Equipment		390		664		1,000		70.3%
145124 Consultant Fees		5,200		26,664		40,000	21,464	412.8%
145125 Records Management		275		496		750		80.1%
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		3,082		5,664		8,500		83.8%
145128 Staff Housing - Administration		162		16,360		24,545	16,198	10023.1%
145130 Depreciation		35,385		40,232		60,350		13.7%
145150 Administration Allocated to Other Programs	-	303,427	-	441,720	-	662,590	(138,293)	45.6%
sub-total	12,535	12,696	8,938	2,148	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		387,458		-		-		
146101 Less Salaries and Wages		-	387,458		-	-		
sub-total	-	-	-	-	-	-		
total O P & S	51,271	198,238	20,546	20,916	26,560	17,915	30,725	(83.4%)

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 Revenue	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,680,490	1,273,281	(407,209)	(24.23%)
Law, Order and Public Safety	1,400	920	874	(46)	(5.00%)
Health	650	424	174	(250)	(59.05%)
Education and Welfare	60,100	40,064	41,408	1,344	3.35%
Housing	43,600	29,040	21,823	(7,217)	(24.85%)
Community Amenities	78,730	76,214	76,479	265	0.35%
Recreation and Culture	94,220	81,320	53,801	(27,519)	(33.84%)
Transport	62,200	58,128	66,501	8,373	14.40%
Economic Services	600	392	1,762	1,370	349.49%
Other Property and Services	26,560	20,546	51,271	30,725	149.54%
Total Operating Revenue	2,316,950	1,987,538	1,637,373	(350,165)	(17.62%)
Operating Expense					
Governance	242,580	182,186	144,546	(37,640)	(20.66%)
General Purpose Funding	67,450	41,608	39,982	(1,626)	(3.91%)
Law, Order and Public Safety	37,870	25,184	19,070	(6,114)	(24.28%)
Health	22,650	15,096	10,845	(4,251)	(28.16%)
Education and Welfare	121,340	80,856	56,944	(23,912)	(29.57%)
Housing	61,305	40,792	9,577	(31,215)	(76.52%)
Community Amenities	256,565	170,864	139,984	(30,880)	(18.07%)
Recreation and Culture	745,471	509,688	341,110	(168,578)	(33.07%)
Transport	1,843,445	1,226,621	973,473	(253,148)	(20.64%)
Economic Services	73,980	49,296	48,062	(1,234)	(2.50%)
Other Property and Services	16,735	19,736	191,562	171,826	870.62%
Total Operating Expenditure	3,489,391	2,361,927	1,975,154	(386,773)	(16.38%)
Finance Costs					
Housing	8,820	5,880	4,904	(976)	(16.61%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	3,512	2,420	(1,092)	(31.09%)
	34,090	9,392	7,324	(2,068)	(22.02%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	455,670	424,569	(31,101)	(6.83%)
	578,670	578,670	517,412	(61,258)	(10.59%)
Loss on Disposal of Asset					
Housing	85,190	0	0	0	
Transport	0	0	4,909	4,909	
Other Property and Services	1,180	1,180	6,677	5,497	(465.81%)
	86,370	1,180	11,586	10,406	(881.83%)
NET RESULT	(714,231)	193,709	160,722	(32,987)	-17.03%
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)	193,709	160,722	(32,987)	(17.03%)

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
Operating Revenue		\$		\$
Rates	10	881,580	881,508	870,874
Operating Grants & Subsidies	11	1,256,010	975,704	624,591
Fees and Charges	15	148,650	108,168	100,588
Interest Earnings	16	25,500	17,156	24,052
Other Revenue	17	600	392	13,004
Total Operating Revenue		2,312,340	1,982,928	1,633,109
Operating Expense				
Employee Costs	50	863,560	573,460	575,621
Materials and Contracts	52	1,005,051	683,985	470,034
Utility Charges	54	112,725	75,040	57,619
Depreciation on Non-Current Assets	55	1,450,790	967,152	910,118
Interest Expenses	56	34,090	22,720	7,324
Insurance Expenses	57	57,380	47,200	56,638
Other Expenditure	58	35,635	24,264	46,327
Total Operating Expenditure		3,559,231	2,393,821	2,123,681
		(1,246,891)	(410,893)	(490,571)
Non-Operating Grants, Subsidies and Contributions	18	578,670	578,670	517,412
Profit on Asset Disposal	13	4,610	4,610	949
Loss on Asset Disposal	59	90,980	5,790	12,535
Reallocation	90	(40,360)	(27,112)	(145,467)
Net Profit from Operations		(714,231)	193,709	160,722

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	1,204,058
Cash - Restricted	861,709
Receivables	76,863
Total Current Assets	2,142,629
CURRENT LIABILITIES	
Payables	-75,466
Provisions	-79,806
Loans	-17,499
Total Current Liabilities	-172,771
Less: Committed and Restricted Assets	-861,709
NET CURRENT ASSET POSITION	1,108,150

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%	368,674				368,674	NAB	Call
Cash Maxi	1.85%	362,947				362,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.55%		861,709			861,709	NAB	21/03/2016
(c) Investments								
TD Muni	2.15%				514,579	514,579	NAB	6/03/2016
Total		731,621	861,709	13,416	514,579	2,121,326		

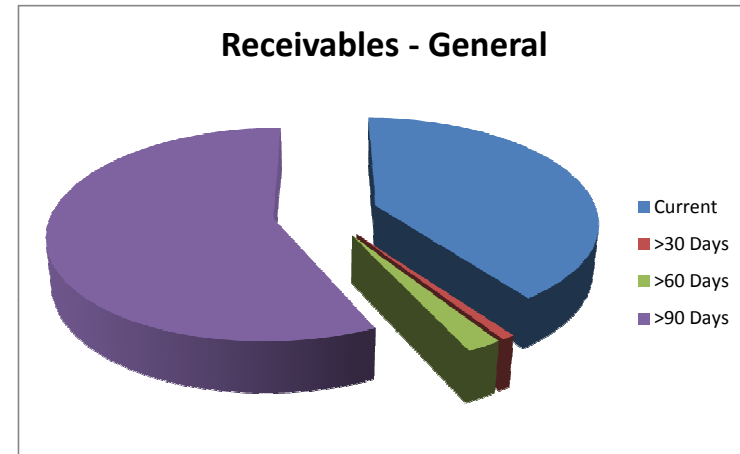
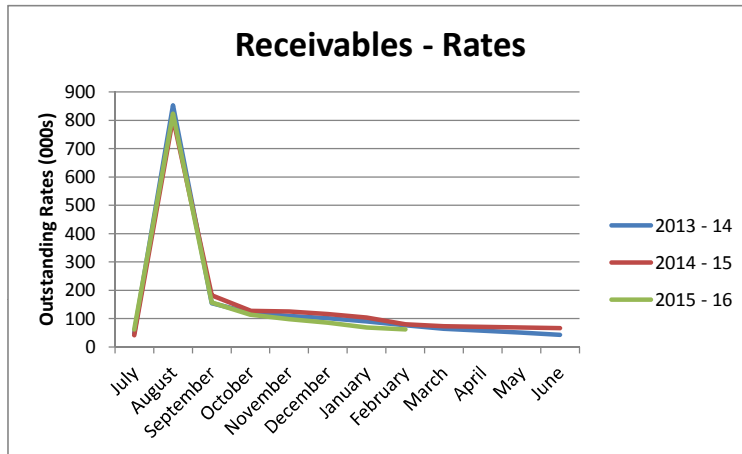
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(960,747)	(878,129)
Equals Current Outstanding	61,788	66,493
Net Rates Collectable	61,788	66,493
% Collected	93.96%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	9,697	198	521	13,798
Total Outstanding				24,214



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
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$
Closing Funding Surplus (Deficit)				0	0	0	0

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	20,682.52	32%	Lower administration cost allocated
041114	Audit Expense	5,990.00	75%	Timing
031105	Legal Expenses	8,196.11	-89%	Cost of sale and settlement of unpaid rate property
031150	Allocation from Governance	9,016.57	33%	Lower administration cost allocated
032001	Grants Commission - General Purpose	294,096.70	108%	Received in 2014/15 instead of 2015/16
032002	Grants Commission - Roads	107,471.30	103%	Received in 2014/15 instead of 2015/16
084102	Tamma Village Aged Units Mtce	20,202.15	98%	Costs lower than budgeted
091002	45 Draper St	6,328.86	27350%	Not occupied as was budgeted
091100	Maintenance Staff Housing	20,688.54	108%	Costs lower than budgeted
091106	Staff Housing Allocated to Works	6,536.33	-20%	Change of accounting method from budget
100101	Refuse Site Mtce	9,607.44	-16%	Higher maintenance needed than budgeted
100111	Waste Site Identification Report	33,328.00	-	Not originally budgeted
106105	Community Bus	5,420.24	-67%	Change of accounting method (Add depreciation from 106130)
106106	Cooinda Centre	6,157.82	60%	Lower maintenance needed than budgeted
106130	Depreciation	5,534.70	100%	Change of accounting method (Move depreciation to 106105)
111101	Tammin Hall Mtce	11,576.36	83%	Costs of new chairs moved to capital account
113005	Government Grants (Capital)	30,157.00	32%	Timing (Bowling Club project not fully completed)
113004	Contributions	6,325.40	13%	Timing (Bowling club contribution not yet recieved)
113100	Parks, Gardens & Reserves	28,668.21	96%	Costs lower than budgeted
113101	Sports Facilities	7,119.70	54%	Timing (No bowling green loan interest paid this year)
113102	Donnan Park Recreation Centre	35,754.59	79%	Costs lower than budgeted
113150	Allocation from Governance	12,548.76	35%	Lower administration cost allocated
113130	Depreciation	44,333.42	57%	Change of accounting method (Depreciation to 143130)
116010	Functions & Events	21,051.91	1210%	Lotterywest grant not to be recieved
116110	Functions & Events	13,347.43	72%	Events expenditure lower than budgeted
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	96,759.67	51%	Timing
122113	ROMANS Capture	8,055.01	-100%	Timing/ Costs \$2,055 than budgeted
122150	Allocation from Governance	37,914.15	34%	Lower administration cost allocated
122130	Depreciation	119,884.48	21%	Change of accounting method (Depreciation to 143130)
125150	Allocation from Governance	5,484.80	34%	Lower administration cost allocated
136101	Standpipe Water Utility	6,398.22	-24%	Timing
141001	General Charges	7,717.35	-77%	Works carried out not budgeted
142002	Reimbursements	14,577.80	-100%	Workers compensation reimbursements not budgeted
142111	Salaries	29,475.39	-53%	Includes unbudgeted workers compensation/ change of accounting method for allowances
142103	Holiday Pay	8,996.64	47%	Costs lower than budgeted
142116	Minor Plant and IT Expense	40,987.29	-75%	Change of accounting method for small plant and vehicles
142199	Less Allocated to Works	15,687.24	12%	Hours allocated lower than budgeted
143111	Expendable Tools	6,871.26	220%	Timing
143101	Fuels & Oils	7,771.16	30%	Lower fuel prices
143103	Parts & Repairs	8,490.87	-20%	More repairs needed than budgeted
143130	Depreciation	116,521.89	-97%	Change of accounting method from budget (Depreciation from 113130,122130)
145002	Reimbursements	7,257.47	-96%	LGIS dividend/ Workcare reimbursement
145113	Employee Costs	55,402.19	29%	No CEO costs for January or February applied/ Lower wages paid than budgeted
145101	Administration Building Maintenance	12,963.53	134%	Timing
145109	Fringe Benefit Tax	12,922.42	-100%	Timing / Costs may be higher than budgeted
145118	Advertising	5,186.86	3675%	Reduced cost due to no advertising for new CEO needed
145124	Consultant Fees	21,464.00	413%	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	16,198.39	10023%	Lower administration housing costs then budgeted
145150	Administration Allocated to Other Programs	138,292.71	46%	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	3,750.00	2,950.00	1,780.00
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	73,193.65	71,279.65	2,252.90
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	87,063.21	92,469.65	25,668.06