

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

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

BALANCE SHEET		30/09/2013		2013/14		2013/14		Report >10% <90%	Report > \$5,000
		ACTUAL		YTD BUDGET		BUDGET			
		\$	\$			\$	\$		
CURRENT ASSETS									
Cash									
A01101	Municipal Fund Bank	1,436,354.35		1,360,755		269,411			
A01105	Municipal Fund DPI Bank	2,641.25		2,641		305			
A01107	Petty Cash Advance	<u>550.00</u>	1,439,545.60	<u>550</u>	1,363,947	<u>550</u>	270,266		
Reserve Fund Investments									
A01111	Information Technology Reserve	5,336.61		5,337		10,641			
A01112	Plant Reserve	125,075.12		125,075		152,204			
A01113	LSL Reserve	14,202.63		14,203		17,513			
A01114	Housing Reserve	0.00		0		0			
A01115	Entitlements Reserve	5,918.84		5,919		8,756			
A01116	Aged Pensioner Units Reserve	19,670.60		19,671		25,762			
A01117	Building Reserve	17,807.45		17,807		158,319			
A01118	Community Development Reser	<u>2,040.00</u>	190,051.25	<u>2,040</u>	190,051	<u>2,972</u>	376,167		
Receivables									
A01121	Sundry Debtors - Rates	154,499.12		154,499		52,481			
A01122	Sundry Debtors - Other	68,070.30		68,070		183,308			
A01123	Provision for Doubtful Debts	<u>(9,519.00)</u>	213,050.42	<u>(9,519)</u>	213,050	<u>(9,519)</u>	226,270		
Inventories									
A01190	Materials & Stock	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0		
TOTAL CURRENT ASSETS			1,842,647.27		1,767,048		872,703		
CURRENT LIABILITIES									
Payables									
L01215	Sundry Creditors	83,145.77		83,146		107,774			
L01258	FESA ESL Liability	19,652.58		19,653		1,723			
L01259	DPI Liability	2,641.25		2,641		305			
L0131	PAYG Liability	12,282.00		0		0			
2200	Tax Clearing	(7,258.77)		0		0			
L0137	Reportable FBT	0.00		0		0			
L0134	Child Support Agency	0.00		0		0			
L0136	Superannuation	0.00		0		0			
L0133	Prepaid Income	0.00		0		0			
L0135	MEU	0.00		0		0			
L01222	Accrued Interest - Current	0.00		0		2,453			
L01235	Accrued Salaries & Wages	<u>0.00</u>	110,462.83	<u>0</u>	105,440	<u>54,351</u>	166,606		
Interest Bearing Liabilities									
L01221	Loan Liability (Debentures)	<u>79,836.36</u>	79,836.36	<u>79,836</u>	79,836	<u>54,536</u>	54,536		
Provisions									
L01225	Provision For Annual Leave	47,128.50		47,129		47,129			
L01226	Provision For LSL	<u>29,763.34</u>	76,891.84	<u>29,763</u>	76,892	<u>29,763</u>	76,892		
TOTAL CURRENT LIABILITIES			267,191.03		262,168		298,034		
NET CURRENT POSITION			1,575,456.24		1,504,880		574,669		

BALANCE SHEET (continued)		30/09/2013		2013/14		2013/14		Report > \$5,000
		ACTUAL		YTD BUDGET		BUDGET		
		\$	\$	\$	\$	\$	\$	
NON CURRENT ASSETS								
Property, Plant & Equipment								
A01512	Land	<u>231,239.36</u>	231,239.36	<u>231,239</u>	231,239	<u>230,314</u>	230,314	
A01522	Buildings	3,588,431.75		3,582,061		4,662,857		
A01521	Less Accumulated Depreciation	<u>(791,397.08)</u>	2,797,034.67	<u>(791,397)</u>	2,790,664	<u>(847,200)</u>	3,815,657	
A01542	Furniture & Equipment	274,075.22		273,599		290,463		
A01541	Less Accumulated Depreciation	<u>(233,133.98)</u>	40,941.24	<u>(233,134)</u>	40,465	<u>(243,852)</u>	46,611	
A01572	Plant & Equipment	1,596,921.12		1,596,921		1,616,213		
A01571	Less Accumulated Depreciation	<u>(832,776.43)</u>	764,144.69	<u>(832,776)</u>	764,145	<u>(1,047,157)</u>	569,056	
A01582	Tools	2,795.93		2,796		2,796		
A01581	Less Accumulated Depreciation	<u>(2,795.93)</u>	0.00	<u>(2,796)</u>	0	<u>(2,796)</u>	0	
A0159	Landcare Centre Equipment	0.00		0		0		
A01591	Less Accumulated Depreciation	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0	
Infrastructure								
A01533	Infrastructure - Roads	31,651,190.70		31,651,191		32,787,721		
A01531	Less Accumulated Depreciation	<u>(10,215,977.68)</u>	21,435,213.02	<u>(10,215,978)</u>	21,435,213	<u>(10,933,778)</u>	21,853,943	
A0156	Infrastructure - Footpaths	579,231.01		579,231		579,231		
A01561	Less Accumulated Depreciation	<u>(448,009.16)</u>	131,221.85	<u>(448,009)</u>	131,222	<u>(478,419)</u>	100,812	
A01552	Other Infrastructure	1,125,130.32		1,125,130		1,242,001		
A01551	Less Accumulated Depreciation	<u>(401,235.55)</u>	723,894.77	<u>(401,236)</u>	723,895	<u>(450,618)</u>	791,383	
TOTAL NON-CURRENT ASSETS			26,123,689.60		26,116,842		27,407,775	
NON CURRENT LIABILITIES								
Interest Bearing Liabilities								
L01710	Loan Liability (Debentures)	<u>229,315.74</u>	229,315.74	<u>229,316</u>	229,316	<u>174,780</u>	174,780	
Provisions								
L01230	Provision For LSL Non-Current	<u>30,641.40</u>	30,641.40	<u>30,641</u>	30,641	<u>30,642</u>	30,642	
TOTAL NON CURRENT LIABILITIES			259,957.14		259,957		205,422	
EQUITY			27,439,188.70		27,361,766		27,777,022	
EQUITY								
3-8000	Retained Profits (Municipal Accum	6,748,724.67		6,755,794		6,672,582		
3-8000	Plus nett operating balance	460,597.32		376,104		688,427		
L01900	Reserves - Cash Backed	190,051.25		190,051		376,197		
L01911	Reserves - Asset Revaluation	<u>20,039,815.46</u>	27,439,188.70	<u>20,039,815</u>	27,361,766	<u>20,039,815</u>	27,777,021	
SUMMARY								
Current Assets			1,842,647.27		1,767,048		872,703	
Non-Current Assets			<u>26,123,689.60</u>		<u>26,116,842</u>		<u>27,407,775</u>	
Total Assets			27,966,336.87		27,883,890		28,280,477	
Current Liabilities			267,191.03		262,168		298,034	
Non-Current Liabilities			<u>259,957.14</u>		<u>259,957</u>		<u>205,422</u>	
Total Liabilities			527,148.17		522,125		503,456	
EQUITY			27,439,188.70		27,361,766		27,777,022	
Variance			0.00		0		0	

PROGRAMS / SCHEDULES SUMMARY	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Governance	1,089.15		0		6,009				
General Purpose Funding	912,457.02		924,321		2,543,504				
Law, Order, Public Safety	35.00		205		55,300				
Health	125.00		0		830				
Education & Welfare	21,681.59		14,475		74,018				
Housing									
Community Amenities	29,502.99		33,757		76,265				
Recreation & Culture	42,230.65		35,759		63,042				
Transport	2,685.97		2,925		368,050				
Economic Services	9,851.05		9,843		10,818				
Other Property & Services	164,063.45		62,157		246,628				
Governance		162,582.33		113,550		393,750			
General Purpose Funding		17,111.95		20,079		102,310			
Law, Order, Public Safety		2,326.50		3,988		64,210			
Health		8,343.20		9,545		39,770			
Education & Welfare		32,430.61		25,382		105,040			
Housing									
Community Amenities		44,941.82		32,890		135,052			
Recreation & Culture		132,482.16		163,973		609,730			
Transport		246,181.81		253,681		1,003,900			
Economic Services		23,953.34		32,167		133,292			
Other Property & Services		52,770.83		52,084		168,985			
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	1,183,721.87	723,124.55	1,083,443	707,339	3,444,464	2,756,038			
NETT OPERATING		460,597.32		376,104		688,426			

	PROGRAM / SCHEDULE 4 GOVERNANCE	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Members									
	Operating Revenue									
I041020	Reimbursements	0.00		0		500			99.99%	0
	Operating Expenditure									
E041005	Presidential Allowance		109.09		109		2,509		0.00%	0
E041006	Deputy Presidential Allowance		29.73		30		630		0.00%	0
E041010	Election Expenses		0.00		0		21,000		99.99%	0
E041020	Meeting Fees		2,500.00		2,700		10,800		0.00%	0
E041025	Expenses Reimbursements		0.00		0		300		99.99%	0
E041030	Travelling		514.87		624		2,500		0.00%	0
E041035	Refreshments & Entertainment		2,643.34		1,800		9,500		0.00%	0
E041040	Donations & Contributions		530.91		0		1,700		99.99%	0
E041045	Public Relations		0.00		60		250		0.00%	0
E041050	Other Stationery		0.00		45		200		0.00%	0
E041055	Insurance		7,920.01		4,445		8,890		0.00%	0
E041060	Subscriptions		13,627.93		35,225		35,225	21,597	61.31%	21,597
E041065	Other Minor Expenditure		594.61		660		2,650		0.00%	0
E041070	Conference Expenses		7,335.93		10,000		15,830		0.00%	0
E041075	Training		0.00		0		3,500		99.99%	0
E041098	Allocation from Governance		13,260.00		18,533		74,130	5,273	28.45%	5,273
E041099	Depreciation		0.00		0		0		0.00%	0

	PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Other Governance									
	Operating Revenue									
I045010	Government Grants - Operating	0.00		0		0			0.00%	0
I045011	Government Grants - Non-Operati	0.00		0		0			0.00%	0
I045015	Contributions & Donations	0.00		0		0			0.00%	0
I045020	Reimbursements	0.44		0		1,509			99.99%	0
I045025	Administration Services (ESL)	0.00		0		4,000			99.99%	0
I045030	Rents & Leases	0.00		0		0			0.00%	0
I045040	Other Income	1,088.71		0		0			99.90%	0
I045097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
I045413	Fringe Benefits Tax Refund	0.00		0		0				
I045098	Governance Allocated to Other Pro	0.00		0		0			0.00%	0
	Operating Expenditure									
E045401	Salaries		66,926.00		71,367		285,460		0.00%	0
E045403	Sick Leave		2,710.53		1,503		6,020		0.00%	0
E045404	Annual Leave		12,316.26		5,000		31,030	(7,316)	146.33%	(7,316)
E045405	Long Service Leave		9,615.90		0		3,200	(9,616)	99.99%	(9,616)
E045406	Workers Compensation Insurance		0.00		0		9,410		99.99%	0
E045407	Superannuation		12,404.07		9,687		38,740		0.00%	0
E045408	Relocation Expenses		0.00		0		0		0.00%	0
E045409	Uniforms		291.19		0		2,700		99.99%	0
E045410	Administration Building Maintenance		15,813.70		10,500		42,000	(5,314)	50.61%	(5,314)
E045411	Administration Building Garden Mtce		607.85		1,688		6,750		0.00%	0
E045412	Housing Mtce		7,700.14		3,660		14,620		0.00%	0
E045413	Fringe Benefit Tax		1,958.00		2,175		8,700		0.00%	0
E045414	Training		3,558.00		1,350		8,000		0.00%	0
E045415	Printing & Stationery		709.48		1,500		6,000		0.00%	0
E045416	Office Equipment Mtce		375.58		135		500		0.00%	0
E045417	Computer Maintenance		7,532.82		4,440		17,740		0.00%	0
E045418	Telephone		1,176.70		1,650		6,770		0.00%	0
E045419	Advertising		5,341.41		2,500		7,500		0.00%	0
E045420	Insurance		8,162.60		1,360		4,080	(6,803)	500.19%	(6,803)
E045421	Subscriptions		2,140.27		875		3,500		0.00%	0
E045422	Photocopier Supplies		1,740.92		750		3,000		0.00%	0
E045424	Postage & Freight		632.57		435		1,760		0.00%	0
E045425	Legal Expenses		0.00		0		5,000		99.99%	0
E045426	Travelling & Accommodation		751.01		1,336		5,343		0.00%	0
E045427	Office Expenses Other		316.37		789		13,724		0.00%	0
E045428	Conference Expenses		1,208.11		4,000		6,106		0.00%	0
E045429	Sundry Office Furniture & Equipment		130.00		0		750		99.99%	0
E045430	Consultant Fees		3,150.00		0		36,000		99.99%	0
E045431	Records Management		0.00		250		750		0.00%	0
E045432	Accounting Support		8,295.00		0		9,500	(8,295)	99.99%	(8,295)
E045434	Vehicle Running Expenses		1,661.86		2,070		8,280		0.00%	0
E045444	Workforce Plan		14,618.80		15,000		20,000		0.00%	0
E045497	Loss On Disposal Of Asset		0.00		0		10,000		99.99%	0
E045498	Governance Allocated to Other Programs		(86,487.52)		(112,857)		(451,430)	(26,369)	0.00%	(26,369)
E045499	Depreciation		8,158.29		8,157		32,633		0.00%	0
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			1,089.15		162,582.33		0		113,550	
							6,009		393,750	
									42.22%	(47,943)

	PROGRAM / SCHEDULE 3 GENERAL PURPOSE	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Rate Revenue									
I031001	GRV Residential	67,265.30		67,960		67,960			0.00%	0
I031005	UV Rural	703,011.10		703,210		703,210			0.00%	0
I031010	GRV Residential Minimum Rates	22,620.00		23,055		23,055			0.00%	0
I031014	UV Rural Minimum Rates	8,729.10		7,830		7,830			0.00%	0
I031020	Non-Payment Penalty Interest	0.00		0		3,500			99.99%	0
I031021	Interim Rating Current Year	457.65		126		500			0.00%	0
I031022	Interim Rating Previous Years	27.46		0		0			99.90%	0
I031024	Instalment Interest	1,263.30		2,000		2,000			0.00%	0
I031025	Instalment Administration Fees	810.00		2,500		2,500			0.00%	0
I031023	Ex Gratia Rates	5,451.05		5,430		5,430			0.00%	0
I031027	Rate Account Enquiry Fees	270.63		125		500			0.00%	0
I031028	Discount Allowed - GRV	(2,304.20)		(2,278)		(2,278)			0.00%	0
I031029	Discount Allowed - UV	(32,235.60)		(28,848)		(28,848)			0.00%	0
I031030	Reimbursement Legal Costs	0.00		0		0			0.00%	0
	Operating Expenditure									
E031005	Rates Written Off		0.00		0		0		0.00%	0
E031010	Stationery		0.00		0		0		0.00%	0
E031015	Postage & Freight		0.00		300		400		0.00%	0
E031020	Valuation Expenses		327.85		0		4,700		99.99%	0
E031025	Legal Expenses		0.00		0		7,720		99.99%	0
E031030	Title Searches		48.00		25		250		0.00%	0
E031200	Allocation from Governance		15,675.00		18,834		75,340		0.00%	0
	General Purpose Revenue									
I032010	Grants Commission - General Pur	98,769.50		101,388		405,550			0.00%	0
I032020	Grants Commission - Roads	32,614.00		32,793		131,170			0.00%	0
I032021	Grants - Royalties for Regions	0.00		0		1,175,560			99.99%	0
I032023	Grants - Workforce Planning	0.00		0		0				
	Other Revenue									
I032025	Pensioner Deferred Rates Grant	0.00		0		220			99.99%	0
I032030	Interest - Municipal Fund	5,478.69		6,370		35,000			0.00%	0
I032040	Interest - Reserve Funds	0.00		2,568		10,270			0.00%	0
I032045	EFT-POS Charges	229.04		94		375			0.00%	0
	General Operating Expenditure									
E032339	Bank Fees		674.04		615		2,500		0.00%	0
E032338	EFT-POS Charges		314.33		305		1,250		0.00%	0
E032340	Audit Fees		72.73		0		10,000		99.99%	0
E032359	Bank Overdraft Interest		0.00		0		150		99.99%	0
E032360	Unders/Overs		0.00		0		0		0.00%	0
		912,457.02	17,111.95	924,321	20,079	2,543,504	102,310		0.94%	(8,897)

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Fire Prevention									
	Operating Revenue									
I051010	Government Grants - Operating	0.00		0		8,500		99.99%		0
I051011	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I051015	Contributions & Donations	0.00		0		250		99.99%		0
I051030	Fines & Penalties	0.00		0		0		0.00%		0
I051097	Profit on Disposal of Assets	0.00		0		0		0.00%		0
	Operating Expenditure									
E051005	Building Maintenance		0.00		318		1,280	0.00%		0
E051010	Fire Control Measures		0.00		0		150	99.99%		0
E051015	Brigade Vehicle Maintenance		0.00		0		0	0.00%		0
E051020	Advertising		0.00		0		410	99.99%		0
E051025	Fire Insurance		43.38		45		90	0.00%		0
E051030	Postage & Freight		0.00		0		50	99.99%		0
E051035	District Maps		0.00		0		0	0.00%		0
E051040	General Expenses		30.00		50		250	0.00%		0
E051097	Loss on Disposal of Assets		0.00		0		0	0.00%		0
E051098	Allocation from Governance		756.00		1,185		4,740	0.00%		0
E051099	Depreciation		30.09		30		120	0.00%		0
	Animal Control									
	Operating Revenue									
I052120	Government Grants - Operating	0.00								
I052130	Fines & Penalties	0.00		0		0		0.00%		0
I052155	Impounding Fees	0.00		90		300		0.00%		0
I052165	Impounded Sustenance	0.00		0		0		0.00%		0
I052170	Dog Registrations	35.00		100		1,200		0.00%		0
I052175	Other Fees & Charges	0.00		15		50		0.00%		0
	Operating Expenditure									
E052540	Pound Maintenance		0.00		500		2,500	0.00%		0
E052545	Animal Control		0.00		0		1,300	99.99%		0
E052550	Advertising		0.00		0		200	99.99%		0
E052555	Postage & Freight		0.00		0		50	99.99%		0
E052565	Registration Disks		73.25		0		100	99.99%		0
E052570	Control Officer Contract		714.28		1,245		5,000	0.00%		0
E052598	Allocation from Governance		378.00		588		2,360	0.00%		0
E052599	Depreciation		1.50		2		10	0.00%		0
	Other Law, Order, Public Safety									
	Operating Revenue									
I053010	Government Grants - Operating	0.00		0		0		0.00%		0
I053011	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I053035	Emergency Services	0.00		0		0		0.00%		0
I053040	Crime Prevention Plan	0.00		0		45,000		99.99%		0
	Operating Expenditure									
E053005	Emergency Services		0.00		0		0	0.00%		0
E053010	Advertising		0.00		25		100	0.00%		0
E053020	Impounding Vehicles		300.00		0		500	99.99%		0
E050515	Crime Prevention Plan		0.00		0		45,000	99.99%		0
E053098	Allocation from Governance		0.00		0		0	0.00%		0
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		35.00	2,326.50	205	3,988	55,300	64,210	0.00%		0

	PROGRAM / SCHEDULE 7 HEALTH	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Preventative Services - Meat Inspection									
	Operating Revenue									
	Operating Expenditure									
	Preventative Services - Administration & Inspection									
	Operating Revenue									
I073030	Fines & Penalties	125.00		0		250		99.99%		0
I073035	Licenses Other	0.00		0		280		99.99%		0
I073040	Septic Tank Application Fees	0.00		0		300		99.99%		0
I073097	Profit on Disposal of Assets	0.00		0		0		0.00%		0
I073098	Allocation from Governance	0.00		0		0		0.00%		0
	Operating Expenditure									
E073105	Salaries		0.00		1,875		7,500	0.00%		0
E073110	EHO Contractor		1,401.85		0		0	99.90%		0
E073115	Telephone		0.00		0		0	0.00%		0
E073120	Advertising		0.00		0		0	0.00%		0
E073125	Housing		0.00		0		0	0.00%		0
E073130	Legal Expenses		0.00		0		1,000	99.99%		0
E073135	Other Minor Expenditure		425.35		200		1,390	0.00%		0
E073197	Loss on Disposal of Assets		0.00		0		0	0.00%		0
E073198	Allocation from Governance		6,516.00		7,470		29,880	0.00%		0
E073199	Depreciation		0.00		0		0	0.00%		0
	Preventative Services - Pest Control									
	Operating Revenue									
I074020	Reimbursements	0.00		0		0		0.00%		0
I074035	Sale of Insecticide/Pesticide	0.00		0		0		0.00%		0
I074098	Administration	0.00		0		0		0.00%		0
	Operating Expenditure									
E074010	Mosquito Control		0.00		0		0	0.00%		0
E074098	Allocation from Governance		0.00		0		0	0.00%		0
E074099	Depreciation		0.00		0		0	0.00%		0
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		125.00	8,343.20	0	9,545	830	39,770	0.00%		0

	PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Aged & Disabled									
	Operating Revenue									
I081010	Government Grants - Operating	0.00		0		0			0.00%	0
I081011	Government Grants - Non-Operati	7,348.00		0		13,160		7,348	99.99%	7,348
I081015	Contributions & Donations	0.00		0		2,000			99.99%	0
I101020	Reimbursements	377.59		435		1,700			0.00%	0
I081035	Tamma Village Aged Units Rental	13,956.00		14,040		56,158			0.00%	0
	Operating Expenditure									
E081005	Tamma Village Aged Units Mtce		27,698.10		18,750		75,000	(8,948)	47.72%	(8,948)
E081***	Contract Residence Inspections		0.00		1,250		5,000		0.00%	0
E081020	Seniors Activities		0.00		0		0		0.00%	0
E081098	Allocation from Governance		3,144.00		3,638		14,550		0.00%	0
E081099	Depreciation		1,150.56		1,149		4,600		0.00%	0
	Care Of Families & Children									
	Operating Revenue									
I083020	Contributions & Donations	0.00		0		1,000			99.99%	0
	Care Of Families & Children									
	Operating Expenditure									
E083015	Playgroup		0.00		123		500		0.00%	0
E083016	Tammin Primary School		425.00		473		1,890		0.00%	0
E083020	Youth Program - Holiday		12.95		0		2,500		99.99%	0
E08302	Thank A Volunteer Day		0.00		0		1,000		99.99%	0
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		21,681.59	32,430.61	14,475	25,382	74,018	105,040		0.40%	158

	PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Sanitation - Household Refuse Operating Revenue									
I101110	Government Grants - Operating	0.00		0		0		0.00%		0
I101111	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I101115	Contributions	0.00		0		20		99.99%		0
I101135	Domestic Refuse Collections Fees	17,581.25		20,155		20,155		0.00%		0
I101140	Bulk Service Fees	0.00		0		0		0.00%		0
I101145	Tip Service Fees	8,961.09		11,826		47,300		0.00%		0
	Operating Expenditure									
E101005	Litter Control		0.00		24		100		0.00%	0
E101010	Refuse Site Mtce		30,749.01		10,185		40,750	(20,564)	201.90%	(20,564)
E101020	Commercial Refuse Collection		0.00		0		0		0.00%	0
E101025	Street Bin Refuse Collection		1,501.67		2,124		8,500		0.00%	0
E101030	Bulk Service Collection		0.00		750		3,000		0.00%	0
E101035	Domestic Refuse Collections		3,496.77		4,107		16,430		0.00%	0
E101040	Effluent Dam Site		31.76		250		750		0.00%	0
E101098	Allocation from Governance		2,709.00		2,370		9,500		0.00%	0
E101099	Depreciation		212.43		210		850		0.00%	0
	Town Planning & Regional Development Operating Revenue									
I102135	Town Planning Fees	1,280.00		0		1,000			99.99%	0
	Operating Expenditure									
E102105	Control Expenses		0.00		0		500		99.99%	0
E102110	Title Fees		0.00		0		0		0.00%	0
E102115	Planning Services Contractor		0.00		1,245		5,000		0.00%	0
E102198	Allocation from Governance		378.00		803		3,210		0.00%	0
	Other Community Amenities Operating Revenue									
I103110	Government Grants - Operating	0.00		0		0			0.00%	0
I103111	Government Grants - Non-Operati	0.00		0		0			0.00%	0
I103115	Contributions & Donations	0.00		0		0			0.00%	0
I103135	Tabloid Office Rents	0.00		0		0			0.00%	0
I103140	Photocopying Charges	107.82		105		1,000			0.00%	0
I103145	Facsimile Charges	47.00		12		50			0.00%	0
I103150	Cemetery Charges	529.10		500		2,000			0.00%	0
I103155	Hire of Community Bus	676.73		919		3,700			0.00%	0
I103160	Cooinda Centre Rental	320.00		240		1,040			0.00%	0
I103165	Tidy Towns	0.00		0		0			0.00%	0
I103197	Profit on Disposal of Assts	0.00		0		0			0.00%	0
	Operating Expenditure									
E103120	Public Toilets		1,201.91		1,449		5,800		0.00%	0
E103125	Community Bus		155.27		703		2,811		0.00%	0
E103130	Grave Digging		432.99		1,050		5,200		0.00%	0
E103135	Cemetery		1,613.99		1,200		6,100		0.00%	0
E103140	Cooinda Centre		1,012.41		3,780		15,120		0.00%	0
E103145	Tidy Towns		0.00		0		1,100		99.99%	0
E103155	Insurance		0.00		115		215		0.00%	0
E103160	Tammin Tabloid Building Mtce		68.98		162		650		0.00%	0
E103197	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E103198	Allocation from Governance		0.00		207		830		0.00%	0
E103199	Depreciation		533.88		534		2,136		0.00%	0
	Other Community Amenities Operating Expenditure									
E104005	NRM Officer - EO & EPO		843.75		1,623		6,500		0.00%	0
		29,502.99	44,941.82	33,757	32,890	76,265	135,052		24.47%	(16,306)

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Public Halls, Civic Centres									
	Operating Revenue									
I111010	Government Grants - Operating	0.00		0		0		0.00%		0
I111011	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I111015	Contributions & Donations	(3.17)		165		650		0.00%		0
I111020	Reimbursements	0.00		0		0		0.00%		0
I111035	Hall Hire Fees	200.00		450		1,800		0.00%		0
I111040	Hall Hire Deposits	0.00		0		900		99.99%		0
	Operating Expenditure									
E111005	Tammin Hall Mtce		5,209.60		12,369		49,480	7,159	57.88%	7,159
E111010	Yorkrakine Hall Mtce		842.57		1,500		6,010		0.00%	0
E111015	Tammin Hall Bonds Refunds		0.00		300		900		0.00%	0
E111098	Allocation from Governance		5,538.00		5,880		23,520		0.00%	0
E111099	Depreciation		3,216.30		4,965		19,870		0.00%	0
	Other Recreation & Sport									
	Operating Revenue									
I113010	Government Grants - Operating	0.00		0		0		0.00%		0
I113011	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I113015	Contributions	5,041.77		6,269		25,077		0.00%		0
I113040	Donnan Park Ground Lease Renta	0.00		0		1,595		99.99%		0
I113045	Functions & Events	36,492.42		28,500		30,200		7,992	28.04%	7,992
I113050	Kadjininy Kep Hire Fees	0.00		0		300			99.99%	0
I113055	Bonds	0.00		0		300			99.99%	0
I113065	Donnan Park Pavilion	154.55		0		300			99.99%	0
I113070	Donnan Park Changerooms	0.00		0		0			0.00%	0
I113075	Other Sundry	0.00		0		250			99.99%	0
I113098	Profit On Disposal Of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E113005	Donnan Park Pavilion Mtce		9,777.64		9,474		37,900		0.00%	0
E113010	Donnan Park Changerooms Mtce		878.52		1,875		7,500		0.00%	0
E113015	Donnan Park Oval Mtce		8,369.83		14,988		59,960	6,618	44.16%	6,618
E113030	Donnan Park Oval Surrounds Mtce		5,465.57		2,625		10,500		0.00%	0
E113020	Heritage Park Mtce		19.37		510		2,050		0.00%	0
E113025	Parks, Gardens & Reserves Mtce		16,278.33		12,690		50,760		0.00%	0
E113035	Kadjininy Kep Mtce		1,935.48		13,038		52,160	11,103	85.16%	11,103
E113036	Functions & Events		9,996.01		8,900		52,960		0.00%	0
E113040	Town Dam Mtce		(18.87)		750		3,000		0.00%	0
E113043	Work for the Dole Projects		5,786.84		6,908		27,630		0.00%	0
E113045	Memorial Park Mtce		536.52		2,373		9,500		0.00%	0
E113050	Reserves Mtce		0.00		263		1,050		0.00%	0
E113055	Bowling Club Mtce		20,000.00		20,000		20,000		0.00%	0
E113060	Golf Club Mtce		1,766.65		1,860		7,450		0.00%	0
E113065	Tennis Club Mtce		357.37		180		730		0.00%	0
E113070	Sports & Recreation Council		7,181.82		7,900		7,900		0.00%	0
E113075	Donnan Park Bonds		0.00		0		300		99.99%	0
E113***	Feasibility Studies - Public Toilets		0.00		0		10,000		99.99%	0
E113090	Interest On Loans		848.83		729		1,790		0.00%	0
E113095	Other Club Insurance		0.00		0		0		0.00%	0
E113097	Loss on disposal of assets		0.00		0		0		0.00%	0
E113098	Allocation from Governance		3,198.00		4,830		19,330		0.00%	0
E113099	Depreciation		20,555.28		20,561		82,220		0.00%	0

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Libraries									
	Operating Revenue									
I114115	Contributions & Donations	0.00		0		0		0.00%		0
I114135	Fines & Penalties	0.00		0		0		0.00%		0
I114140	Lost Books	0.00		0		50		99.99%		0
	Operating Expenditure									
E114020	Other Expenses		109.00		249		1,000	0.00%		0
E114025	Postage & Freight		278.50		188		750	0.00%		0
E114030	Library Mtce		0.00		435		1,750	0.00%		0
E114035	Library Book Purchases		0.00		0		150	99.99%		0
E114098	Allocation from Governance		3,975.00		5,700		22,810	0.00%		0
E114099	Depreciation		0.00		0		0	0.00%		0
	Other Culture									
	Operating Revenue									
I115010	Government Grants - Operating	0.00		0		0		0.00%		0
I115011	Government Grants - Non-Operati	0.00		0		0		0.00%		0
I115035	Tammin Tabloid Publication	305.08		375		1,500		0.00%		0
I115040	Tammin Art Prize	0.00		0		0		0.00%		0
I115015	Contributions & Donations	0.00		0		0		0.00%		0
I115045	History Book Sales	40.00		0		120		99.99%		0
	Operating Expenditure									
E116005	Art Prize		0.00		0		1,500	99.99%		0
E116010	Municipal Heritage Inventory		0.00		0		5,000	99.99%		0
E116015	Tammin Tabloid Publication		380.00		1,935		7,750	0.00%		0
E116020	WA Week		0.00		0		650	99.99%		0
E116025	Australia Day		0.00		0		1,200	99.99%		0
E116030	Anzac Day		0.00		0		200	99.99%		0
E116040	Banners In The Terrace		0.00		0		500	99.99%		0
E116045	Carols By Candlelight		0.00		0		1,000			
E116050	Tammin Awards Night		0.00		0		1,000	99.99%		0
E116098	Allocation from Governance		0.00		0		0	0.00%		0
E116099	Depreciation		0.00		0		0	0.00%		0
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		42,230.65	132,482.16	35,759	163,973	63,042	609,730		19.01%	37,963

	PROGRAM / SCHEDULE 12 TRANSPORT	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Streets, Roads, Bridges, Depots									
	Operating Revenue									
I121011	Direct Grant	0.00		0		52,280			99.99%	0
I121012	Roads To Recovery Grant	0.00		0		150,690			99.99%	0
I121013	MRWA Road Project Grant	(1,740.00)		0		149,070			99.99%	0
I121014	Black Spot Grant (State)	0.00		0		0			0.00%	0
I121015	Contributions & Donations	0.00		0		3,510			99.99%	0
I122016	Townsite Entry Statements	0.00		0		0			0.00%	0
I121097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E122020	Depot Mtce		3,359.66		3,000		12,000		0.00%	0
E122025	Depot Vandalism Mtce		0.00		0		200		99.99%	0
E122030	Street Cleaning		3,769.77		4,950		19,800		0.00%	0
E122035	Traffic Signs		3,656.88		3,123		12,500		0.00%	0
E122040	Footpath Mtce		1,102.76		1,374		5,500		0.00%	0
E122060	Street Lighting Utilities		5,157.32		5,499		22,000		0.00%	0
E122045	Street Tree Mtce		1,389.87		4,125		16,500		0.00%	0
E122050	Storm Damage		2.90		498		2,000		0.00%	0
E122055	Road Maintenance		99,173.59		104,610		418,450	5,436	5.20%	5,436
E122056	ROMANS Capture		0.00		0		2,500		99.99%	0
E122057	ROMANS II License		4,675.00		5,000		5,000		0.00%	0
E122070	Advertising		0.00		0		200		99.99%	0
E122075	Interest on Loans		286.88		2,558		10,550		0.00%	0
E122097	Loss on Disposal of Asset		0.00		0		0		0.00%	0
E122098	Allocation from Governance		10,659.00		11,003		44,010		0.00%	0
E122099	Depreciation		101,156.01		101,154		404,620		0.00%	0
	Capital Expenditure									
E122100	Road Construction		6,317.81		0		572,480	(6,318)	99.99%	(6,318)
E122100	Less transferred to Infrastructure		0.00		0		(572,480)		0.00%	0
	Traffic Control									
	Operating Revenue									
I124020	Reimbursements	782.69		0		1,000			99.99%	0
I124025	Shire of Tammin Special Series Pl	1,000.00		675		2,500			0.00%	0
I124040	DPI Licensing Commission	2,643.28		2,250		9,000			0.00%	0
	Operating Expenditure									
E124005	DPI Telephone		127.08		249		1,000		0.00%	0
E124010	DPI Postage		0.00		0		10		99.99%	0
E124015	DPI Office Expenses		848.64		375		1,500		0.00%	0
E124020	Shire of Tammin Special Series Plates		523.64		400		2,500		0.00%	0
E124098	Allocation from Governance		3,975.00		5,763		23,060		0.00%	0
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		2,685.97	246,181.81	2,925	253,681	368,050	1,003,900		2.83%	7,260

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000	Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
	Rural Services								
	Operating Revenue								
I131110	Government Grants - Operating	0.00		0		0		0.00%	0
I131111	Government Grants - Non-Operati	0.00		0		0		0.00%	0
I131135	CDO Contributions & Reimburse	0.00		0		0		0.00%	0
I131136	CDO Rent	0.00		0		0			
I131140	Sale of Poisons	0.00		0		0		0.00%	0
	Operating Expenditure								
E131030	CDO Salary		8,173.28		11,163		44,660	0.00%	0
E131025	CDO Superannuation		344.23		1,418		5,670	0.00%	0
E131035	CDO Sick Leave		0.00		162		650	0.00%	0
E131040	CDO Annual Leave		627.69		915		3,668	0.00%	0
E131043	CDL Long Service Leave		0.00		0		550		
E131045	CDO Workers Compensation Insurance		0.00		675		1,350	0.00%	0
E131020	CDO Training		0.00		0		2,000	99.99%	0
E131050	CDO Uniforms		0.00		0		540	99.99%	0
E131065	CDO Printing & Stationery		0.00		25		500	0.00%	0
E131070	CDO Promotions		0.00		0		0	0.00%	0
E131075	CDO Subscriptions		220.00		0		650	99.99%	0
E131080	CDO Postage & Freight		22.73		0		50	99.99%	0
E131085	CDO Travel & Accommodation		289.51		375		1,500	0.00%	0
E131090	CDO Conference		72.73		0		1,700	99.99%	0
E131095	CDO Insurance		497.89		250		1,000	0.00%	0
E131055	Noxious Weed Control		0.00		0		0	0.00%	0
E131060	Vermin Control		0.00		0		0	0.00%	0
E131098	Allocation from Governance		6,168.00		8,370		33,490	0.00%	0
E131099	Depreciation		0.00		162		658	0.00%	0
	Tourism & Area Promotion								
	Operating Revenue								
I132010	Government Grants - Operating	9,842.50		9,843		9,843		0.00%	0
I132011	Government Grants - Non-Operati	0.00		0		0		0.00%	0
I132015	Contributions & Donations	0.00		0		0		0.00%	0
I132016	Sale of Postcards	0.00		0		0			
I132020	Entry Statements	0.00		0		0		0.00%	0
I132030	Promotional Material	0.00		0		0			
	Operating Expenditure								
E132005	Caravan Park Mtce		0.00		375		1,500	0.00%	0
E132010	Entry Statements		0.00		552		2,210	0.00%	0
E132020	Area Promotion		688.13		1,038		4,160	0.00%	0
E132025	Radio Marketing		1,200.00		375		1,500	0.00%	0
E132098	Allocation from Governance		1,134.00		1,773		7,100	0.00%	0
E132099	Depreciation		1,121.19		954		3,826	0.00%	0
	Building Control								
	Operating Revenue								
I133035	Building Permits Application Fees	8.55		0		500		99.99%	0
I133040	Other Licenses	0.00		0		200		99.99%	0
I133045	Commissions	0.00		0		0		0.00%	0
I133050	Legal Expenses Recovered	0.00		0		0		0.00%	0
	Operating Expenditure								
E133005	Building Surveyor Contractor		1,945.42		1,623		6,500	0.00%	0
E133010	Advertising		18.18		0		0	99.90%	0
E133015	Legal Expenses		0.00		0		0	0.00%	0
E133098	Allocation from Governance		378.00		588		2,360	0.00%	0

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Saleyards Operating Revenue									
	Operating Expenditure									
	Other Economic Services Operating Revenue									
I135035	Standpipe Water Charges	0.00		0		275			99.99%	0
	Operating Expenditure									
E135005	Standpipe Water Utility		1,052.36		1,374		5,500		0.00%	0
E135098	Allocation from Governance		0.00		0		0		0.00%	0
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		9,851.05	23,953.34	9,843	32,167	10,818	133,292		19.57%	8,221

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Private Works									
	Operating Revenue									
I141035	General Charges	625.00		7,815		31,250		(7,190)	92.00%	(7,190)
I141037	Electrician Private Works	18,196.40		30,315		121,250		(12,119)	39.98%	(12,119)
	Operating Expenditure									
E141035	General Works		354.29		6,249		25,000	5,895	94.33%	5,895
E141037	Electrician Private Works		15,367.42		24,249		97,000	8,882	36.63%	8,882
E141098	Allocation from Governance		1,911.00		4,875		19,500		0.00%	0
	Public Works Overheads									
	Operating Revenue									
I143035	Rentals	0.00		0		0			0.00%	0
I143015	Contributions & Donations	0.00		0		0			0.00%	0
I143020	Reimbursements	420.00		2,500		7,500			0.00%	0
	Operating Expenditure									
E143005	Salaries		3,272.31		7,497		29,999		0.00%	0
E143006	Contract - Works Management		0.00		2,499		10,000		0.00%	0
E143010	Superannuation		8,733.93		8,355		33,420		0.00%	0
E143020	Salary Sacrifice		0.00		0		0		0.00%	0
E143025	Staff Training		4,883.31		2,748		11,000		0.00%	0
E143030	Sick Pay		3,902.74		1,935		7,750		0.00%	0
E143035	Holiday Pay		4,408.95		8,715		34,860		0.00%	0
E143040	Long Service Leave		0.00		0		4,082		99.99%	0
E143045	Workers Compensation		0.00		2,900		11,600		0.00%	0
E143050	Bonus Pay Scheme		0.00		0		0		0.00%	0
E143055	Protective Clothing		2,529.43		735		2,940		0.00%	0
E143060	Occupational Health & Safety		3,406.31		1,163		4,650		0.00%	0
E143070	Subscriptions/Seminars		0.00		0		0		0.00%	0
E143075	Supervisor Training		0.00		0		250		99.99%	0
E143085	Office Expenses		23.49		50		650		0.00%	0
E143095	Two Way Mtce		0.00		0		0		0.00%	0
E143105	Telephone		335.55		753		3,014		0.00%	0
E143110	Insurance		2,759.36		2,620		5,240		0.00%	0
E143115	Fringe Benefits Tax		0.00		0		0		0.00%	0
E143198	Allocation from Governance		6,750.00		10,428		41,720		0.00%	0
E143299	Less Allocated to Works		(80,047.16)		(50,508)		(202,040)	29,539	0.00%	29,539
	Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		250		500		0.00%	0
E143301	Electrician - Fuels and Repairs		1,667.35		1,998		8,000		0.00%	0
E143302	Electrician - Minor P&E		1,131.67		999		4,000		0.00%	0
E143303	Electrician - Telephone		276.92		249		1,000		0.00%	0
E143304	Electrician - Material Purchase		4,215.48		5,625		22,500		0.00%	0
E143305	Electrician - Advertising		0.00		250		1,500		0.00%	0
E143306	Electrician - Uniforms		456.67		498		2,000		0.00%	0
E143307	Electrician - Training		3,684.32		1,875		7,500		0.00%	0
E143308	Electrician - Consumables		0.00		498		2,000		0.00%	0
E143309	Electrician - Office Expenses		2,592.56		3,762		15,050		0.00%	0
E143310	Electrician - Workers Compensation		1,848.00		2,000		2,500		0.00%	0
E143311	Electrician - Superannuation		3,363.78		2,997		11,990		0.00%	0
E143312	Electrician - Relocation Expenses		0.00		0		0		0.00%	0
E143313	Electrician - Annual Leave		0.00		2,370		9,480		0.00%	0
E143314	Electrician - Public Holidays		(628.15)		1,003		4,000		0.00%	0
E143315	Electrician - Personal Leave		537.20		593		2,370		0.00%	0
E143316	Electrician - Long Service Leave		0.00		0		1,950		99.99%	0
E143317	Electrician - Allowances		0.00		0		0		0.00%	0
E1433**	Electrician - Allocated to Works and Services		0.00		0		0		0.00%	0

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	30/09/2013 ACTUAL		30/09/2013 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >\$5,000		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	Plant Operating Costs									
	Operating Revenue									
I144020	Reimbursements	0.00		0		500			99.99%	0
I144036	Fuel Tax Credit	1,494.00		2,745		11,000			0.00%	0
	Operating Expenditure									
E144005	Expendable Tools		312.47		624		2,500		0.00%	0
E144010	Depot Consumables		461.49		624		2,500		0.00%	0
E144015	Blades & Points		259.45		498		2,000		0.00%	0
E144020	Fuels & Oils		8,208.55		17,124		68,500	8,915	52.06%	8,915
E144025	Parts & Repairs		25,011.71		12,506		50,000	(12,506)	100.00%	(12,506)
E144030	Tyres & Tubes		2,163.63		1,248		5,000		0.00%	0
E144035	Licenses		0.00		0		2,600		99.99%	0
E144040	Repairs Wages		1,370.54		2,625		10,500		0.00%	0
E144045	Insurance		20,480.04		3,948		15,800	(16,532)	418.74%	(16,532)
E144099	Less Allocated to Depreciation		1,814.34		(12,699)		(50,800)	(14,513)	0.00%	(14,513)
E144299	Less Allocated to Works		(43,925.94)		(45,522)		(182,098)		0.00%	0
	Salaries & Wages									
	Operating Revenue									
I146020	Reimbursement - Workers Compe	0.00		0		0			0.00%	0
	Operating Expenditure									
E146010	Gross Salaries & Wages Paid		230,396.99		225,713		902,850		0.00%	0
E146020	Workers Compensation		0.00		0		0		0.00%	0
E146200	Salaries & Wages - Allocated		(230,396.99)		(225,713)		(902,850)		0.00%	0
	Unclassified									
	Operating Revenue									
I148010	Government Grants - Operating	0.00		0		0			0.00%	0
I148011	Government Grants - Non-Operati	0.00		0		0			0.00%	0
I148015	Contributions & Donations	0.00		0		0			0.00%	0
I148020	Reimbursements	13,899.07		7,341		29,363		6,558	89.33%	6,558
I148030	Rental Income	14,015.00		11,441		45,765			0.00%	0
I148050	Sale of Land	115,413.98	0.00	0		0		115,414	99.90%	115,414
I148097	Profit On Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E148100	Other Housing									
E148101	6 Russell St		3,836.15		1,248		5,000		0.00%	0
E148102	9 Nottage Way		540.83		1,230		4,920		0.00%	0
E148103	11 Nottage Way		5,958.68		1,230		4,920		0.00%	0
E148104	45 Draper St		675.83		1,278		5,120		0.00%	0
E148105	22 Ridley St		2,071.43		1,760		1,760		0.00%	0
E148107	20 Ridley St		1,639.51		1,823		7,290		0.00%	0
E148108	12 Russell St		6,591.55		3,220		12,850		0.00%	0
E148109	81 Barrack Rd		31,070.65		17,843		23,790		74.14%	(13,228)
E148110	Miscellaneous Land Mtce		130.18		0		750		99.99%	0
E148111	5 Nottage Way		25.14		0		809		99.99%	0
E148112	7 Nottage Way		273.57		0		809		99.99%	0
E148120	Interest On Loans		11.76		1,017		4,040		0.00%	0
E148***	Consultancy Fees - Business Plan Disposal of Barrack		0.00		0		4,000		99.99%	0
E148***	Contract Residence Inspections		0.00		0		5,000		99.99%	0
E148197	Loss On Disposal Of Assets		0.00		5,198		20,790	5,198	100.00%	5,198
E148198	Allocation from Governance		0.00		0		0		0.00%	0
E148199	Depreciation		5,198.34		0		0	(5,198)	99.90%	(5,198)
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		164,063.45	52,770.83	62,157	52,084	246,628	168,985		88.60%	101,220
<p><i>That in accordance with section 34(5) of the Local Government (Financial Management) Regulations 1996 a variance percentage of 10% or \$5,000 be adopted for reporting material variances. (5 - 15 August 2013)</i></p>										

TRUST FUND		30/09/2013			
		1/07/2009	Receipts	Payments	Balance
		\$	\$	\$	\$
L01270	Nomination Deposits	0.00	240.00	0.00	240.00
L01271	Housing Bonds	4,700.00	0.00	0.00	4,700.00
L01273	Tamma Village Bonds	0.00	0.00	0.00	0.00
L01276	Tammin Tourist Promotion	0.00	0.00	0.00	0.00
L01276	Best Memorial Trust	842.81	0.00	0.00	842.81
L01280	Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
L01282	Alcoa Area Promotion	0.00	0.00	0.00	0.00
L01284	Prepaid Rates	0.00	0.00	0.00	0.00
	Trust Balance	5,542.81	240.00	0.00	5,782.81
	Trust Fund Cash Management	14,980.64			5,782.81
	Trust Balance	14,980.64			5,782.81

	BALANCE SHEET DETAIL	30/09/2013 ACTUAL		2013/14 BUDGET		Variance To Budget		
		Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$			
A01512	Land							
E168034	Lots 5- 6 Nottage Way - Purchase		30,925.73		30,000	(926)		
A01522	Buildings							
E168066	Depot Construction - New		300,441.09		495,004	194,563		
E168070	Shed - 12 Russell St		6,370.98		0	(6,371)		
E1680*1	Residence (Nottage Way) - R4R		413.88		350,716	350,302		
E1680*2	12 Russell St - Improvements		2,308.86		9,040	6,731		
E1680*3	Donnan Park Storage Cages		0.00		5,000	5,000		
E1680*4	RV Dump Site		30,925.73		33,500	2,574		
E1680*5	Construction of Sullage Pit		0.00		9,000	9,000		
E1680*6	Fencing of Sullage Pit		300,441.09		513,004	212,563		
E1680*7	Town Hall Additions		0.00		7,000	7,000		
E1680*8	Donnan Park Toilets		0.00		5,000	5,000		
E1680*9	Caravan Park - R4R		0.00		927,200	927,200		
E1680*10	14 Russell St - Aircons		0.00		4,500	4,500		
E1680*11	Tamma Village Aged Units Rentals		413.88		37,160	36,746		
A01542	Furniture & Equipment							
E1682*1	It Supplies - Governance		0.00		0			
E1682*2	It Supplies - Other Governance		0.00		1,500	1,500		
E1682*3	Hall Heaters		0.00		900	900		
E1682*4	Hall - Pots, crockery		0.00		1,500	1,500		
E168235	Recycling Station		0.00		0			
E1682*5	Other		476.40		2,000	1,524		
E1682*6	Depot		0.00		5,000	5,000		
A01572	Plant & Equipment							
E168516	1TN Caprice Sedan Purchase		0.00		90,000	90,000		
E1685*1	Mower		508.18		2,500	1,992		
E1685*2	6x4 Trailer		0.00		5,000	5,000		
E1685*3	Whipper Snipper x2		0.00		2,000	2,000		
E1685*4	Electrician Equipment		0.00		7,800	7,800		
E1685*5	Slasher Mower		0.00		7,500	7,500		
E168525	1TN Caprice Sedan - Disposal	0.00		95,000				
A01582	Tools							
A01533	Infrastructure - Roads							
A0156	Infrastructure - Footpaths							
A01552	Infrastructure - Other							
E168418	Townscaping		1,320.81		10,000	8,679		
E168417	Kep Biofilters		13.38		9,000	8,987		
E168419	Tip Fence		13,795.00		13,000	(795)		
E1684*4	Public Toilets		0.00		100,000	100,000		
	ROAD CONSTRUCTION							
	CFWD - 12-13		(218.95)					
FAG	0047 - Strang St		0.00		80,000	80,000		
R ² R	0039 - Ridley St		0.00		32,500	32,500		
FAG	0004 - Ralston Road		0.00		10,000	10,000		
R ² R	0003 - Bungulla North Rd		6,536.76		147,522	140,985		
FAG	0005 - Tammin South Rd		0.00		78,256	78,256		
RRG/Own	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73)		0.00		67,138	67,138		
RRG/Own	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10		0.00		157,061	157,061		
	E122100 Balance		<u>6,317.81</u>	TRUE	<u>572,477</u>	<u>566,159</u>		

STATEMENT OF FINANCIAL ACTIVITY	30/09/2013 ACTUAL \$	30/09/2013 YTD BUDGET \$	2013/14 BUDGET \$	Variance YTD >10% >\$5,000
Operating				
Revenues (Sources)				
Governance	1,089.15	0	6,009	0
General Purpose Funding	912,457.02	924,321	2,543,504	(11,864)
Law, Order, Public Safety	35.00	205	55,300	0
Health	125.00	0	830	0
Education and Welfare	21,681.59	14,475	74,018	7,207
Housing	0.00	0	0	0
Community Amenities	29,502.99	33,757	76,265	0
Recreation and Culture	42,230.65	35,759	63,042	6,471
Transport	2,685.97	2,925	368,050	0
Economic Services	9,851.05	9,843	10,818	0
Other Property and Services	<u>164,063.45</u>	<u>62,157</u>	<u>246,628</u>	<u>101,906</u>
	1,183,721.87	1,083,443	3,444,464	100,279
Expenses (Applications)				
Governance	(162,582.33)	(113,550)	(393,750)	(49,033)
General Purpose Funding	(17,111.95)	(20,079)	(102,310)	0
Law, Order, Public Safety	(2,326.50)	(3,988)	(64,210)	0
Health	(8,343.20)	(9,545)	(39,770)	0
Education and Welfare	(32,430.61)	(25,382)	(105,040)	(7,049)
Housing	0.00	0	0	0
Community Amenities	(44,941.82)	(32,890)	(135,052)	(12,052)
Recreation & Culture	(132,482.16)	(163,973)	(609,730)	31,491
Transport	(246,181.81)	(253,681)	(1,003,900)	7,499
Economic Services	(23,953.34)	(32,167)	(133,292)	8,213
Other Property and Services	<u>(52,770.83)</u>	<u>(52,084)</u>	<u>(168,985)</u>	<u>0</u>
	(723,124.55)	(707,339)	(2,756,038)	(15,785)
Net Operating	460,597.32	376,104	688,427	84,494
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	0.00	5,198	30,790	(5,198)
Depreciation on Assets	143,148.21	0	435,367	143,148
Increase/(Decrease) in Staff Entitlements	0.00	0	7,326	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	0.00	0	0	0
Purchase Land & Buildings	(340,460.54)	(334,089.56)	(1,863,960.00)	(6,371)
Purchase Plant & Equipment	(508.18)	(508.18)	(99,500.00)	0
Purchase Furniture & Equipment	0.00	0.00	(5,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	(6,317.81)	0	(572,480)	(6,318)
Purchase Infrastructure Assets - Footpaths	0.00	0.00	0.00	0
Purchase Infrastructure Assets - Other	(15,129.19)	(30,258.38)	(162,258.38)	15,129
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	428.04	428	(64,264)	0
Transfers to Reserves (Restricted Assets)	0.00	0	(14,153)	0
Transfers from Reserves (Restricted Assets)	0.00	0	0.00	0
Surplus/(Deficit) 1 July Brought Forward	605,471.00	605,471	605,471	0
Estimated Surplus/(Deficit) at Carried Forward	<u>847,228.85</u>	<u>622,344</u>	<u>(963,785)</u>	<u>224,885</u>

STATEMENT OF FINANCIAL ACTIVITY	30/09/2013 ACTUAL \$	2013/14 BUDGET \$	
<p>Note 1. NET CURRENT ASSETS Composition of Net Current Asset Position</p> <p>CURRENT ASSETS Cash - Unrestricted 1,439,545.60 Cash - Restricted 190,051.25 Receivables 213,050.42 Inventories 0.00 Total Current Assets 1,842,647.27</p> <p>LESS: CURRENT LIABILITIES Payables and Provisions (267,191.03) Sub-Total 1,575,456.24</p> <p>Less: Cash - Reserves - Restricted (190,051.25) NET CURRENT ASSET POSITION 1,385,404.99</p>			
<p>Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement</p> <p>Revenue</p> <p>General Purpose Funding - Less instalment options taken, and more discount allowed.</p> <p>Education and Welfare - Half payment of Solar Hot Water System Grant received early than expected.</p> <p>Recreation & Culture - Received more income from functions than anticipated and unexpected payment from Lotterywest in regards to 12/13 funding which needs to be backdated.</p> <p>Other Property & Services - Sale of 22 Ridley St, shown in incorrect account will be adjusted in October.</p> <p>Expenditure</p> <p>Governance - Long service leave payout to Mick Oliver - Annual Leave taken and paid out to staff. - Insurance payments incorrectly allocated to be fixed in October. - Admin Allocations need to be adjusted.</p> <p>Education and Welfare - Various plumbing and maintenance issues of Tamma Village.</p> <p>Community Amenities - Tammin tip site test and analysis - overcharged on an invoice, credit to be adjusted in October.</p> <p>Recreation & Culture - Various Accounts under expended such as Kep mtce and oval mtce.</p> <p>Transport - Under expended in Road Maintenance and various small accounts.</p> <p>Economic Service - Various small accounts under expended</p> <p>Capital Expenditure & Revenue No Major variance to current</p>			

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	30/09/2013 ACTUAL \$	2013/14 YTD BUDGET \$	Variance YTD >10% >\$5,000
Explanation of variance in Cash on Hand			
Cash - Unrestricted	1,439,545.60	1,363,946.60	75,599
Cash - Restricted	<u>190,051.25</u>	<u>190,051.25</u>	0
	<u>1,629,596.85</u>	<u>1,553,997.85</u>	
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	<u>0.00</u>		
	0.00		

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

FM Reg 34
 (2)(c)

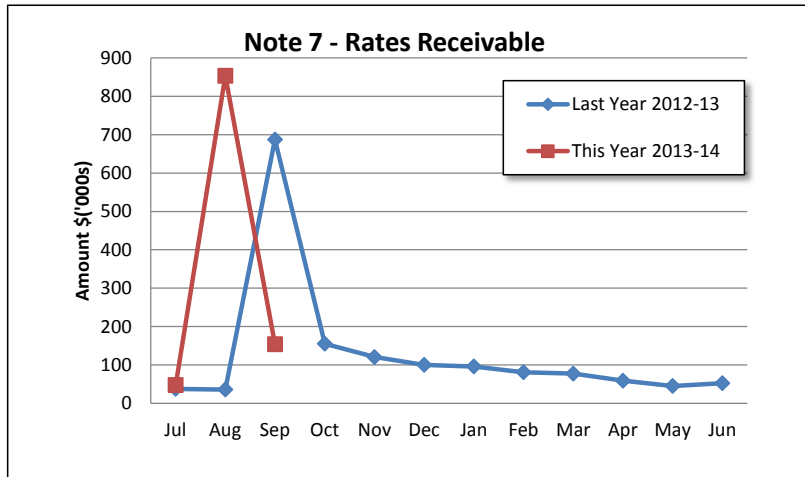
Attachment: RECEIVABLES

Receivables - Rates and Rubbish

Opening Arrears Previous Years
 Rates Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable
 % Collected

	Current 2013-14	Previous 2012-13
	\$	\$
Opening Arrears Previous Years	52,481	39,240
Rates Levied this year	841,886	785,542
<u>Less</u> Collections to date	(739,867)	(772,301)
Equals Current Outstanding	154,499	52,481
Net Rates Collectable	154,499	52,481
% Collected	82.73%	93.64%



Comments/Notes - Receivables Rates and Rubbish

This figure includes outstanding rates more than three years.
 All rates are due on the 23 September 2013.
 After this date an Agenda item will be created to decide what council would like to do with these outstanding rates.

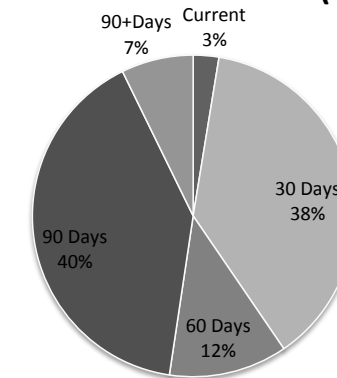
Receivables - General

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
	1,628	23,913	7,516	25,494	4,572
Total Outstanding					63,124

Total Outstanding

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

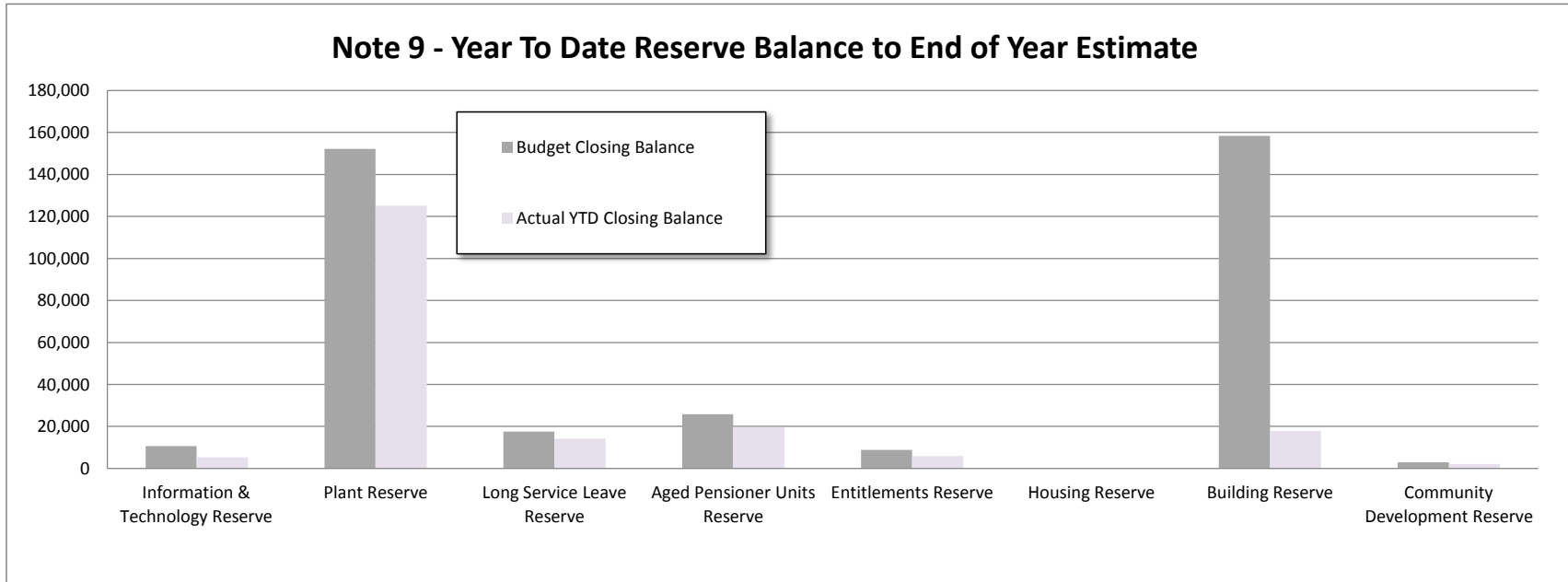
The above figure includes all outstanding debt to the Shire of Tammin including funding and grants.

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

FM Reg

34 (2)(c) **Attachment: Cash Backed Reserve**

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



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

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(2)(c) **Attachment: TRUST FUND**

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
Nomination Deposits	0	240	0	240
Housing Bonds	4,700	0	0	4,700
Best Memorial Trust	843	0	0	843
Sale of Land (Non-payment of Rates)	0	0	0	0
Prepaid Rates	0	0	0	0
	5,543	240	0	5,783