

Shire of Tammin

MONTHLY FINANCIAL REPORT

For The Period Ended 31 July 2016

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

BALANCE SHEET		31/07/2016
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		68,970.11
301003 Municipal Short Term Investment		212,946.89
301002 Municipal Term Deposit		317,876.40
301001 Petty Cash Advance		500.00
		600,293.40
Restricted Cash		
301005 Reserve Investment Account		836,692.17
		836,692.17
Receivables		
302000 Sundry Debtors - Rates		51,030.78
302002 Sundry Debtors - Rubbish		1,612.66
302004 Sundry Debtors - ESL		2,872.83
303000 Sundry Debtors - Other		195,675.18
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		1,500.00
306001 Accured Interest		
		233,262.68
TOTAL CURRENT ASSETS		1,670,248.25
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(89,235.81)
401001 FESA ESL Liability		1,875.43
401003 Excess Rates Receipts		(5,976.95)
404001 Prepaid Rates		(18,000.00)
405002 Tax Clearing		8,398.61
406001 PAYG Liability		(16,826.21)
406000 Payroll Liability		21,719.33
406005 MEU		(58.20)
406006 Superannuation		(905.70)
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		(248.74)
		(99,258.24)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		(47,638.00)
		(47,638.00)
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(226,702.33)
NET CURRENT POSITION		1,443,545.92

BALANCE SHEET (continued)		31/07/2016
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		502,951.83
521000 Buildings		10,578,466.04
522000 Less Accumulated Depreciation		(423,040.40)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(135,205.80)
525000 Plant & Equipment		1,527,594.08
526000 Less Accumulated Depreciation		(585,172.96)
		11,711,021.26
Infrastructure		
541000 Infrastructure - Roads		60,669,475.53
542000 Less Accumulated Depreciation		(819,277.28)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(14,096.42)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(48,509.09)
		61,881,996.42
TOTAL NON-CURRENT ASSETS		73,593,017.68
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(352,515.91)
		(352,515.91)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
TOTAL NON CURRENT LIABILITIES		(384,238.67)
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(4,319,266.91)
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 Community Facilities Upgrade Reserve		(446,923.82)
726000 Bowling Greens Replacement Reserve		(12,000.00)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(74,652,324.92)
SUMMARY		
	Current Assets	1,670,248.25
	Non-Current Assets	73,593,017.68
Total Assets		
	Current Liabilities	(226,702.33)
	Non-Current Liabilities	(384,238.67)
Total Liabilities		
EQUITY		74,652,324.93
	Variance	0.00

BALANCE SHEET DETAIL		31/07/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
	<i>Donnan Park Playground Update</i>		15,000
091400	<i>5 Nottage Way Landscaping</i>	572.86	10,000
091401	<i>7 Nottage Way Landscaping</i>	786.76	10,000
	<i>14 Russell Improvements</i>		10,000
	<i>Tennis Court</i>		150,000
	<i>Dump Point</i>		5,000
084400	<i>Tamma Village Fencing and Retic</i>		8,000.00
113401	<i>Donnan Park Ablution</i>	4,422.83	0.00
	<i>Depot Hoist 6.5 Tonne</i>		14,500.00
Total		5,782.45	222,500.00
Furniture & Equipment			
Total		0.00	0.00
Plant & Equipment			
	<i>4 Tonne Tipper</i>		70,000
	<i>Mini Track Machine *Bobcat*</i>		110,000
	<i>TORO Reel Mower</i>		55,000
Total		0.00	235,000.00
Infrastructure - Roads			
RRG1	<i>RRG Tammin - Wyalkatchem</i>	6,471.94	214,455
RRG2	<i>Tammin - Wyalkatchem</i>		63,715
R2R	<i>R2R Ralston</i>	552.55	192,850
C0004	<i>Ralston Bends</i>	409.09	65,430
C0003	<i>Bungulla North</i>		98,190
C0040	<i>Walston</i>		32,630
C0048	<i>Uppill</i>		52,640
C0080	<i>Tammin - Wyalkatchem</i>		32,630
Total		7,433.58	752,540.00
Infrastructure - Footpaths			
Total		0.00	0
Infrastructure - Other			7,000
	<i>Carpark (Behind Hall)</i>		
Total		0.00	7,000.00
Balance		13,216.03	1,217,040

PROGRAMS / SCHEDULES SUMMARY	31/07/2016 ACTUAL		31/07/2016 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$	\$	%
Revenue								
Governance	-		-		-			
General Purpose Funding	2,219		89,033		2,009,902		(86,814)	3913.2%
Law, Order, Public Safety	-		123		1,500			
Health	-		53		650			
Education & Welfare	3,775		4,730		56,770			25.3%
Housing	3,353		4,154		49,880			23.9%
Community Amenities	2,136		1,134		45,110			(46.9%)
Recreation & Culture	29,527		5,388		50,740		24,139	(81.8%)
Transport	136,370		118,568		694,336		17,802	(13.1%)
Economic Services	-		57		700			
Other Property & Services	960		1,080		13,000			12.5%
Expenditure								
Governance		34,488		46,546		354,140	12,058	35.0%
General Purpose Funding		231		6,082		73,040	5,851	2528.1%
Law, Order, Public Safety		1,991		2,682		32,280		34.7%
Health		350		986		11,860		181.7%
Education & Welfare		2,321		9,609		115,370	7,288	314.0%
Housing		4,968		4,629		88,655		
Community Amenities		17,005		21,724		260,945		27.8%
Recreation & Culture		13,242		53,019		636,860	39,777	300.4%
Transport		45,379		146,461		1,757,770	101,082	222.8%
Economic Services		3,668		5,011		60,225		36.6%
Other Property & Services		49,060		8,212		19,215	(40,848)	(83.3%)
	178,340	172,704	224,320	304,961	2,922,588	3,410,360	(45,980)	50.8%

PROGRAM / SCHEDULE 4 GOVERNANCE	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		
	\$	\$	\$	\$	\$	\$		
Members of Council Operating Revenue								
Operating Expenditure								
041103 Presidential Allowance		1,200	1,200		2,400			
041107 Deputy President Allowance		300	300		600			
041109 Meeting Fees		700	916		11,000			30.9%
041100 Travelling		125	208		2,500			66.1%
041104 Refreshments & Entertainment		288	666		8,000			131.1%
041115 Donations & Contributions		350	222		2,700			(36.6%)
041105 Insurance		7,569	4,255		8,510			(43.8%)
041106 Subscriptions		16,031	15,500		15,500			
041113 Other Minor Expenditure		344	-		6,500			(100.0%)
041101 Conference Expenses		3,982	1,664		20,000			(58.2%)
041111 Training		-	416		5,000			
041150 Allocation from Governance		-	6,695		80,350		6,695	
Sub-total	-	30,888	-	32,042	-	163,060		
Other Governance Operating Expenditure								
042101 Audit Expense		-	-		17,000			
042102 Consultant Fees		3,600	5,207		62,500			44.6%
042103 Accounting Support		-	416		5,000			
042150 Allocation from Administration		-	8,881		106,580		8,881	
Sub-total	-	3,600	-	14,504	-	191,080		
Total	-	34,488	-	46,546	-	354,140		

PROGRAM / SCHEDULE 3 GENERAL PURPOSE FUNDING	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			
	\$	\$	\$	\$	\$	\$			
Rate Revenue									
031001	General Rates Levied	1,988	-	-	977,952	-	-	(100.0%)	
031003	Non-Payment Penalty Interest	41	-	250	3,000	-	-	510.4%	
031009	Interim Rating	-	-	8	100	-	-		
031006	Instalment Interest	-	-	82	1,000	-	-		
031002	Ex Gratia Rates	-	-	-	6,000	-	-		
031007	Rate Account Enquiry Fees	-	-	62	750	-	-		
031010	Discount Allowed	19	-	-	42,500	-	-	(100.0%)	
031011	Reimbursement Legal Costs	-	-	166	2,000	-	-		
Operating Expenditure									
031103	Postage & Freight	-	-	83	-	1,000	-		
031104	Valuation Expenses	-	-	874	-	10,500	-		
031105	Legal Expenses	-	-	166	-	2,000	-		
031106	Title Searches	-	-	41	-	500	-		
031150	Allocation from Governance	-	-	4,545	-	54,540	-		
	Sub-total	2,011	-	568	5,709	948,302	68,540	5,709	212.2%
General Purpose Revenue									
032001	Grants Commission - General Purpose	-	-	63,333	-	760,000	-	(63,333)	
032002	Grants Commission - Roads	-	-	23,166	-	278,000	-	(23,166)	
Other Revenue									
032004	Interest - Municipal Fund	169	-	833	-	10,000	-	-	393.4%
032005	Interest - Reserve Funds	-	-	1,083	-	13,000	-	-	
032006	EFT-POS Charges	39	-	50	-	600	-	-	27.6%
General Operating Expenditure									
032102	Bank Fees	-	231	-	187	-	2,250	-	(19.2%)
032103	EFT-POS Charges	-	-	-	166	-	2,000	-	
032104	Bank Overdraft Interest	-	-	-	20	-	250	-	
	Sub-total	208	231	88,465	373	1,061,600	4,500	(88,257)	20116.2%
	Total	2,219	231	89,033	6,082	2,009,902	73,040	(86,814)	3782.3%

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	-		16		200			
Operating Expenditure								
051102 Building Maintenance		611		107		1,300		(82.5%)
051103 Fire Control Measures		1,265		268		3,230		(78.8%)
051104 Advertising		-		40		500		
051105 General Expenses		-		16		200		
051150 Allocation from Governance		-		363		4,360		
051130 Depreciation		-		830		9,965		
sub-total	-	1,876	16	1,624	200	19,555		(12.6%)
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		8		100			
052003 Impounding Fees	-		16		200			
052002 Dog/Cat Registrations	-		83		1,000			
Operating Expenditure								
052101 Pound Maintenance		-		87		1,050		
052102 Animal Control		115		83		1,000		(27.8%)
052103 Control Officer Contract		-		583		7,000		
052150 Allocation from Governance		-		250		3,000		
052130 Depreciation		-		6		75		
sub-total	-	115	107	1,009	1,300	12,125		870.4%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		8		100		
053102 Impounding Vehicles		-		41		500		
sub-total	-	-	-	49	-	600		
Total	-	1,991	123	2,682	1,500	32,280		40.9%

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	-		12		150				
074003 Licenses Other	-		25		300				
074004 Septic Tank Application Fees	-		16		200				
Operating Expenditure									
074103 EHO Contractors		-		416		5,000			
074104 Legal Expenses		-		83		1,000			
074105 Other Minor Expenditure		350		124		1,500		(64.6%)	
074150 Allocation from Governance		-		363		4,360			
Total	-	350	53	986	650	11,860		196.9%	
PROGRAM / SCHEDULE 8									
EDUCATION & WELFARE									
2015/16 Actual			2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a)	Var. % (b)-(a)/(a)	
Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%	%	
\$	\$	\$	\$	\$	\$	\$	\$	%	
Aged & Disabled									
Operating Revenue									
084002 Contributions & Donations			8		100				
084003 Reimbursements		32	41		500			29.3%	
084004 Tamma Village Aged Units Rentals		3,743	4,681		56,170			25.1%	
Operating Expenditure									
084102 Tamma Village Aged Units Mtce		2,321	4,562		54,780			96.5%	
084150 Allocation from Governance		-	1,398		16,780				
084130 Depreciation		-	3,442		41,310				
sub-total		3,775	2,321	4,730	9,402	56,770	112,870	7,081	131.8%
Care Of Families & Children									
Operating Revenue									
Operating Expenditure									
083102 Playgroup		-	41		500				
083103 Tammin Primary School		-	166		2,000				
sub-total		-	-	207	-	2,500			
Total		3,775	2,321	4,730	9,609	56,770	115,370	7,288	135.2%

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	-		391		4,700			
091003 20 Ridley St	690		798		9,580			15.7%
091004 12 Russell St	-		925		11,110			
091005 14 Russell St	896		612		7,350			(31.7%)
091006 3 Nottage Way	-		425		5,100			
091007 5 Nottage Way	313		312		3,750			
Operating Expenditure								
091100 Maintenance Staff Housing		4,968		4,898		59,120		
091130 Depreciation		-		-		32,700		
091106 Staff Housing Allocated to Works		-		676		8,115		
sub-total	1,898	4,968	3,463	4,222	41,590	83,705		11.9%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	620		691		8,290			11.5%
092002 12 Russell St	835		-		-			
Operating Expenditure								
092100 11 Nottage Way		-		407		4,950		
sub-total	1,455	-	691	407	8,290	4,950		(24.5%)
Total	3,353	4,968	4,154	4,629	49,880	88,655		

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	-		-		36,960			
Operating Expenditure								
100101 Refuse Site Mtce		5,406		6,619		79,460		22.4%
100102 Street Bin Refuse Collection		1,513		1,451		17,420		
100103 Domestic Refuse Collections		1,544		2,708		32,500		75.4%
100104 Effluent Dam Site		75		41		500		(45.6%)
100111 Waste Site Identification Report		-		4,166		50,000		
100150 Allocation from Governance		-		907		10,890		
100130 Depreciation		-		687		8,250		
sub-total	-	8,539	-	16,579	36,960	199,020	8,040	94.2%
Town Planning & Regional Development								
Operating Revenue								
105001 Town Planning Fees	-		41		500			
Operating Expenditure								
105101 Control Expenses		-		20		250		
105102 Planning Services		-		458		5,500		
105150 Allocation from Governance		-		313		3,760		
sub-total	-	-	41	791	500	9,510		
Other Community Amenities								
Operating Revenue								
106003 Contributions & Donations	-		20		250			
106004 Photocopying Charges	0		57		700			17712.5%
106001 Cemetery Charges	1,364		125		1,500			(90.8%)
106005 Hire of Community Bus	140		250		3,000			78.2%
106006 Cooinda Centre Rental	132		141		1,700			
106007 Hunts Well Rental	500		500		500			
Operating Expenditure								
106104 Public Toilets		403		1,047		12,595		160.1%
106105 Community Bus		-		189		2,310		
106103 Grave Digging		1,829		124		1,500		(93.2%)
106102 Cemetery		1,133		797		9,570		(29.7%)
106106 Cooinda Centre		5,101		1,239		14,930		(75.7%)
106107 Tammin Tabloid Building Mtce		-		83		1,000		
106150 Allocation from Governance		-		181		2,180		
106130 Depreciation		-		694		8,330		
sub-total	2,136	8,466	1,093	4,354	7,650	52,415		(48.6%)
Total	2,136	17,005	1,134	21,724	45,110	260,945		19.4%

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	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		
	\$	\$	\$	\$	\$	\$		
Public Halls, Civic Centres								
Operating Revenue								
111002	-		58		700			
111001	490		83		1,000			(83.1%)
Operating Expenditure								
111101		2,691		2,737		32,910		
111102		62		365		4,410		491.3%
111150		-		1,086		13,040		
111130		-		3,647		43,770		
sub-total	490	2,752	141	7,835	1,700	94,130	5,083	146.0%
Other Recreation & Sport								
Operating Revenue								
113005	28,730		-		-		28,730	(100.0%)
113004	15		1,041		12,500			6789.5%
113001	-		1,280		1,380			
113002	-		25		300			
Operating Expenditure								
113100		3,817		8,454		101,550		121.5%
113101		636		3,166		38,060		397.4%
113102		5,409		9,855		118,410		82.2%
113150		-		3,416		41,000		
113130		-		9,652		115,830	9,652	
sub-total	28,745	9,863	2,346	34,543	14,180	414,850	26,399	
Libraries								
Operating Revenue								
115001	40		3		40			(92.5%)
Operating Expenditure								
115100		40		123		1,500		211.3%
115101		-		124		1,500		
115150		-		1,771		21,260		
sub-total	40	40	3	2,018	40	24,260		2441.8%
Other Culture								
Operating Revenue								
116002	252		79		950			(68.6%)
116003	-		10		120			
116010	-		2,809		33,750			
Operating Expenditure								
116103		-		124		1,500		
116104		-		416		5,000		
116105		64		415		5,000		553.1%
116106		-		54		650		
116107		-		81		1,000		
116108		-		83		1,000		
116109		-		82		1,000		
116110		524		7,368		88,470	6,844	1305.2%
sub-total	252	588	2,898	8,623	34,820	103,620	8,035	1272.5%
Total	29,527	13,242	5,388	53,019	50,740	636,860	24,139	36.6%

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	66,551		66,500	66,500				
122004	Roads To Recovery Grant	-		36,981	443,777		(36,981)		
122006	MRWA Road Project Grant	69,383		14,454	173,459		54,929	(79.2%)	
122003	Contributions & Donations	-		-	3,000				
122012	Old Depot Rental Income	26		-	-			(100.0%)	
Operating Expenditure									
122106	Depot Mtce		2,940		3,003	36,120			
122110	Street Cleaning		596		5,942	71,320	5,346	896.6%	
122108	Traffic Signs		5,915		808	9,700	(5,107)	(86.3%)	
122104	Footpath Mtce		50		724	8,700		1339.9%	
122111	Street Trees		-		1,062	12,760			
122107	Road Maintenance		28,820		43,758	525,140	14,938	51.8%	
122113	ROMANS Capture		-		2,846	34,160			
122112	ROMANS License		5,415		458	5,500		(91.5%)	
122105	Street Lighting Utilities		1,578		1,999	24,000		26.6%	
122150	Allocation from Governance		-		10,418	125,020	10,418		
122130	Depreciation		-		72,218	866,620	72,218		
	sub-total	135,960	45,315	117,935	143,236	686,736	1,719,040	18,025	44.1%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-		83		1,000			
125003	Special Series No. Plates	-		50		600			
125004	DOT Licensing Commission	410		500		6,000		21.9%	
Operating Expenditure									
125101	DOT Telephone		64		82	1,000		28.5%	
125102	DOT Office Expenses		-		99	1,200			
125103	Special Series No. Plates		-		45	540			
125150	Allocation from Governance		-		2,999	35,990			
	sub-total	410	64	633	3,225	7,600	38,730		714.0%
	Total	136,370	45,379	118,568	146,461	694,336	1,757,770	17,802	45.8%

PROGRAM / SCHEDULE 13 ECONOMIC 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		
	\$	\$	\$	\$	\$	\$		
Rural Services								
Operating Expenditure								
131101 NRM Officer	-		416		5,000			
sub-total	-	-	416		5,000			
Tourism & Area Promotion								
Operating Revenue								
131001 Contribution	-		8		100			
Operating Expenditure								
132101 Area Promotion		3,535	891		10,750			(74.8%)
132150 Allocation from Governance		-	1,314		15,770			
132130 Depreciation		-	472		5,665			
sub-total		3,535	2,677		32,185			(24.0%)
Building Control								
Operating Revenue								
133001 Building Permits Application Fees			41		500			
Operating Expenditure								
133100 Building Surveyor Contractor		-	458		5,500			
133150 Allocation from Governance		-	545		6,540			
sub-total		-	1,003		12,040			
Other Economic Services								
Operating Revenue								
136002 Standpipe Water Charges			8		100			
Operating Expenditure								
136101 Standpipe Water Utility		133	915		11,000			588.3%
sub-total		133	915		11,000			594.3%
Total		3,668	5,011		60,225			38.2%

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2015/16		2015/16		2015/16		Var. \$(b)-(a) \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Private Works								
Operating Revenue								
141001 General Charges	-		241		2,900			
Operating Expenditure								
141100 General Works		2,318		185		2,230		(92.0%)
141150 Allocation from Governance		-		199		2,390		
sub-total	-	2,318	241	384	2,900	4,620		(73.0%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	-		8		100			
Operating Expenditure								
142111 Salaries		4,601		2,007		24,090		(56.4%)
142119 Engineering Consultant		-		416		5,000		
142118 Allowances		1,958		2,256		27,080		
142102 Superannuation		2,486		3,297		39,570		32.6%
142105 Staff Training		2,233		1,443		17,330		(35.4%)
142101 Sick Pay		-		1,041		12,500		
142103 Holiday Pay		720		4,602		55,230		539.0%
142109 Workers Compensation		4,457		4,455		8,910		
142104 Protective Clothing		11		249		3,000		2113.3%
142106 Occupational Health & Safety		-		568		6,850		
142108 Office Expenses		-		510		6,150		
142113 Relocation Expenses		-		250		3,000		
142110 Telephone		188		183		2,200		
142112 Insurance		3,278		2,815		5,630		(14.1%)
142115 Staff Housing - Works		-		54		655		
142116 Minor Plant		4,808		8,262		99,150		71.8%
142121 Fringe Benefits Tax		-		-		2,100		
142120 Sundry Plant Purchase		-		1,666		20,000		
142199 Less Allocated to Works	-	23,272	-	28,086	-	337,035		20.7%
sub-total	-	1,467	8	5,880	100	100		301.3%
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	-		41		500			
143002 Fuel Tax Credit	954		416		5,000			(56.4%)
Operating Expenditure								
143111 Expendable Tools		-		250		3,000		
143106 Depot Consumables		78		416		5,000		432.3%
143112 Blades & Points		-		208		2,500		
143101 Fuels & Oils		3,265		4,166		50,000		27.6%
143103 Parts & Repairs		4,047		5,833		70,000		44.1%
143102 Tyres & Tubes		-		833		10,000		
143105 Licenses		-		250		3,000		
143104 Repairs Wages		1,351		3,290		39,480		143.6%
143100 Insurance		14,990		880		10,560	(14,110)	(94.1%)
143125 Loss on sale of asset		-		375		4,500		
143130 Depreciation		-		10,748		128,985	10,748	
143199 Less Allocated to Works	-	13,090	-	26,419	-	317,030	(13,329)	101.8%
sub-total	954	10,640	457	830	5,500	9,995	(9,810)	(88.9%)
Other Governance								
Operating Revenue								
145002 Reimbursements	6		41		500			545.7%
145003 Administration Services (ESL)	-		333		4,000			

PROGRAM / SCHEDULE 14		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
OTHER PROPERTY & SERVICES (continued)		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
Operating Expenditure									
145113	Employee Costs		16,353	17,898		214,780			
145129	CEO Contract		-	10,832		130,000		10,832	
145102	Workers Compensation Insurance		-	2,235		4,470			
145115	Relocation Expenses		-	250		3,000			
145111	Uniforms		-	125		1,500			
145101	Administration Building Maintenance		3,007	2,933		35,250			
145116	Administration Building Garden Mtce		177	1,454		17,460			721.7%
145109	Fringe Benefit Tax		3,001	-		7,100			(100.0%)
145107	Training		-	-		6,000			
145108	Printing & Stationery		233	707		8,500			203.7%
145103	Office Equipment Mtce		-	666		8,000			
145117	Computer Maintenance		6,097	3,104		37,300			(49.1%)
145104	Telephone		1,358	621		7,500			(54.3%)
145118	Advertising		263	666		8,000			153.2%
145119	Insurance		1,701	220		2,640			(87.1%)
145120	Subscriptions		2,122	207		2,500			(90.2%)
145121	Postage & Freight		115	144		1,750			25.1%
145106	Legal Expenses		-	166		2,000			
145105	Travelling & Accommodation		-	623		7,500			
145122	Office Expenses Other		51	145		1,750			183.9%
145110	Conference Expenses		-	216		2,600			
145125	Records Management		-	249		3,000			
145127	Vehicle Running Expenses		157	699		8,400			345.8%
145128	Staff Housing - Administration		-	730		8,770			
145130	Depreciation		-	4,366		52,400			
145150	Administration Allocated to Other Programs		-	48,139		577,670		(48,139)	
	sub-total	6	34,635	374	1,117	4,500	4,500		
Salaries and Wages									
146100	Gross Salaries and Wages		42,156	54,844		658,130			
146101	Less Salaries and Wages		-	54,843		658,130			
	sub-total	-	42,156	-	1	-	-		
	Total	960	49,060	1,080	8,212	13,000	19,215	(40,848)	(81.4%)

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 Income	\$	\$	\$	\$	%
Governance	0	0	0	0	
General Purpose Funding	2,009,902	89,033	2,219	(86,814)	(97.51%)
Law, Order and Public Safety	1,500	123	0	(123)	(100.00%)
Health	650	53	0	(53)	(100.00%)
Education and Welfare	56,770	4,730	3,775	(955)	(20.19%)
Housing	49,880	4,154	3,353	(801)	(19.28%)
Community Amenities	45,110	1,134	2,136	1,002	88.38%
Recreation and Culture	50,740	5,388	797	(4,591)	(85.21%)
Transport	77,100	67,133	66,987	(146)	(0.22%)
Economic Services	700	57	0	(57)	(100.00%)
Other Property and Services	13,000	1,080	960	(120)	(11.08%)
Total Operating Revenue	2,305,352	172,885	80,227	(92,658)	(53.60%)
Operating Expense					
Governance	354,140	46,546	34,488	(12,058)	(25.90%)
General Purpose Funding	73,040	6,082	231	(5,851)	(96.20%)
Law, Order and Public Safety	32,280	2,682	1,991	(691)	(25.77%)
Health	11,860	986	350	(636)	(64.50%)
Education and Welfare	115,370	9,609	2,321	(7,288)	(75.84%)
Housing	80,755	3,971	4,315	344	8.66%
Community Amenities	260,945	21,724	17,005	(4,719)	(21.72%)
Recreation and Culture	633,240	52,717	13,240	(39,477)	(74.88%)
Transport	1,753,180	146,079	45,051	(101,027)	(69.16%)
Economic Services	60,225	5,011	3,668	(1,343)	(26.80%)
Other Property and Services	14,715	7,837	49,060	41,223	526.01%
Total Operating Expenditure	3,389,750	303,244	171,721	(131,523)	(43.37%)
Finance Costs					
Housing	7,900	658	653	(5)	(0.81%)
Recreation & Culture	3,620	302	2	(300)	
Transport	4,590	383	328	(55)	(14.25%)
	16,110	1,343	983	(360)	(26.78%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	0	0	28,730	28,730	
Transport	617,236	51,435	69,383	17,948	34.89%
	617,236	51,435	98,113	46,678	90.75%
Loss on Disposal of Asset					
Other Property and Services	4,500	375	0	(375)	100.00%
	4,500	375	0	(375)	100.00%
NET RESULT	(487,771)	(80,641)	5,636	86,277	-106.99%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	(487,771)	(80,641)	5,636	86,277	(106.99%)

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
Operating Income		\$		\$
Rates	10	941,552	8	1,970
Operating Grants & Subsidies	11	1,178,620	158,913	68,166
Fees and Charges	15	158,680	11,757	9,431
Interest Earnings	16	26,500	2,207	210
Other Revenue	17	0	0	449
Total Operating Revenue		2,305,352	172,885	80,227
Operating Expense				
Employee Costs	50	658,130	54,844	45,493
Materials and Contracts	52	1,292,785	119,352	65,914
Utility Charges	54	111,890	9,300	4,757
Depreciation on Non-Current Assets	55	1,366,030	111,106	0
Interest Expenses	56	16,110	1,340	983
Insurance Expenses	57	71,240	17,393	40,588
Other Expenditure	58	38,490	3,677	21,707
Total Operating Expenditure		3,554,675	317,012	179,442
		(1,249,322)	(144,127)	(99,216)
Non-Operating Grants, Subsidies and Contributions	18	617,236	51,435	98,113
Loss on Asset Disposal	59	4,500	375	0
Reallocation to Capital	90	(148,815)	(12,426)	(6,738)
Net Profit from Operations		(487,771)	(80,641)	5,636

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	600,293
Cash - Restricted	836,692
Receivables	233,263
Total Current Assets	1,670,248
CURRENT LIABILITIES	
Payables	-99,258
Provisions	-79,806
Loans	-47,638
Total Current Liabilities	-226,702
Less: Committed and Restricted Assets	-836,692
NET CURRENT ASSET POSITION	606,854

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%	123,574				123,574	NAB	Call
Cash Maxi	0.90%	212,947				212,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.75%		824,692			824,692	NAB	17/09/2016
(c) Investments								
TD Muni	1.75%				318,399	318,399	NAB	3/08/2016
Total		336,521	824,692	13,416	318,399	1,493,028		

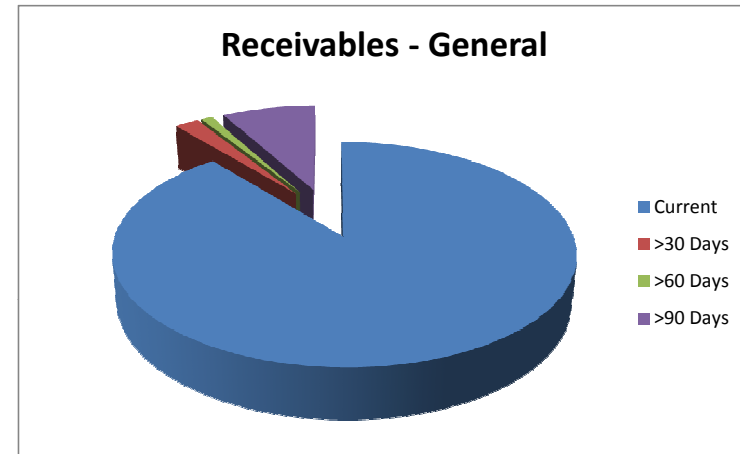
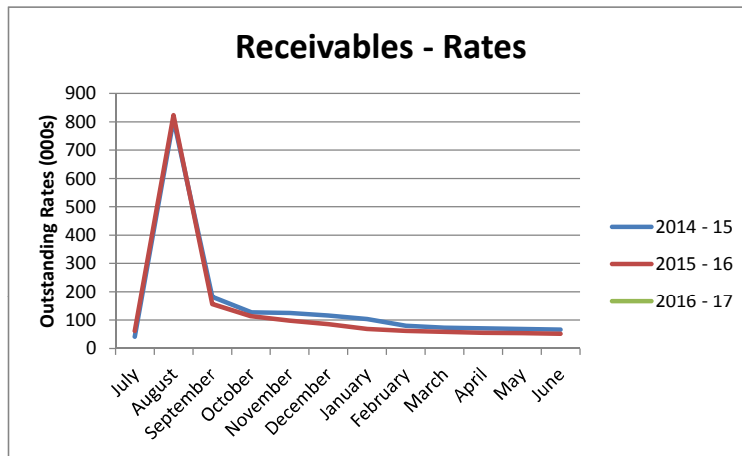
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 3: Receivables

Receivables - Rates and Rubbish

	Current 2015-16	Previous 2014-15
	\$	\$
Opening Arrears Previous Years	51,540	66,493
Rates Levied this year	0	956,041
<u>Less</u> Collections to date	(2,001)	(970,995)
Equals Current Outstanding	49,539	51,540
Net Rates Collectable	49,539	51,540
% Collected	3.88%	94.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	174,395	3,986	1,842	15,453
Total Outstanding				195,676



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
113005	Government Grants (Capital)	28,730.00	-100%	2015/16 grant recieved in 2016/17
116110	Functions & Events	6,843.67	1305%	Timing
122006	MRWA Road Project Grant	54,929.00	-79%	Timing
122110	Street Cleaning	5,345.79	897%	Timing
122108	Traffic Signs	- 5,107.00	-86%	Timing
122107	Road Maintenance	14,937.58	52%	Timing
143100	Insurance	- 14,110.10	-94%	Timing
143199	Less Allocated to Works	- 13,329.44	102%	Timing

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	1,380.00	1,050.00	450.00	1,980.00
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	0.00	18,000.00
Licensing	686.26	7,406.55	7,655.05	437.76
BCITF Liability	0.00	0.00	0.00	0.00
Nomination Deposit	0.00	0.00	0.00	0.00
Kidsport	3,000.00	0.00	0.00	3,000.00
Unclaimed Monies	6,846.56	366.36	0.00	7,212.92
Trust Balance	41,668.42	8,822.91	8,105.05	42,386.28