

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

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

BALANCE SHEET		31/01/2016
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		(16,729.44)
301003 Municipal Short Term Investment		427,920.67
301002 Municipal Term Deposit		513,671.73
301001 Petty Cash Advance		500.00
		925,362.96
Restricted Cash		
301005 Reserve Investment Account		861,708.81
		861,708.81
Receivables		
302000 Sundry Debtors - Rates		71,719.10
302002 Sundry Debtors - Rubbish		2,458.76
302004 Sundry Debtors - ESL		4,413.64
303000 Sundry Debtors - Other		20,255.43
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		79,418.16
TOTAL CURRENT ASSETS		1,866,489.93
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(20,708.30)
401001 FESA ESL Liability		(7,322.60)
401003 Excess Rates Receipts		(10,138.46)
404001 Prepaid Rates		
405002 Tax Clearing		7,524.16
406001 PAYG Liability		(8,154.21)
406000 Payroll Liability		13,562.03
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(25,295.58)
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		(122,600.33)
NET CURRENT POSITION		1,743,889.60

BALANCE SHEET (continued)		31/01/2016 ACTUAL \$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		517,951.83
521000 Buildings		10,677,510.82
522000 Less Accumulated Depreciation		(339,736.74)
523000 Furniture & Equipment		244,635.14
524000 Less Accumulated Depreciation		(115,115.06)
525000 Plant & Equipment		1,531,041.60
526000 Less Accumulated Depreciation		(510,188.44)
		12,006,099.15
Infrastructure		
541000 Infrastructure - Roads		60,315,181.82
542000 Less Accumulated Depreciation		(482,588.00)
543000 Infrastructure - Footpaths		211,455.49
544000 Less Accumulated Depreciation		(8,303.37)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(28,573.86)
		61,847,172.08
TOTAL NON-CURRENT ASSETS		73,853,271.23
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(270,154.08)
		(270,154.08)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
TOTAL NON CURRENT LIABILITIES		(301,876.84)
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(4,931,644.13)
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)
		(75,295,283.99)
SUMMARY		
Current Assets		1,866,489.93
Non-Current Assets		73,853,271.23
Total Assets		
Current Liabilities		(122,600.33)
Non-Current Liabilities		(301,876.84)
Total Liabilities		
EQUITY		75,295,283.99
	Variance	0.00

BALANCE SHEET DETAIL		31/01/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	92,275.94	70,000
091401	7 Nottage Way	88,329.82	70,000
113400	Bowling Green	327,952.19	350,000
084400	Tamma Village Fencing		8,000.00
Total		508,557.95	498,000.00
Furniture & Equipment			
111400	Tammin Hall Chairs	5,000.00	0
Total		5,000.00	0.00
Plant & Equipment			
145400	1TN Sedan		48,000
100400	Compactor/Dozer		30,000
143400	Sundry Plant		20,000
Total		0.00	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	63,861.03	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		273,924.64	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps		55,350
Total		0.00	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		787,482.59	1,346,690

PROGRAMS / SCHEDULES SUMMARY	31/01/2016 ACTUAL		31/01/2016 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
Revenue								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,146,653		1,418,670		1,948,890		(272,017)	23.7%
Law, Order, Public Safety	774		805		1,400			
Health	174		371		650			113.7%
Education & Welfare	37,208		35,056		60,100			
Housing	18,423		25,410		43,600		(6,987)	37.9%
Community Amenities	75,369		75,591		78,730			
Recreation & Culture	142,740		201,105		217,220		(58,365)	40.9%
Transport	234,118		512,782		517,870		(278,664)	119.0%
Economic Services	1,762		343		600			(80.5%)
Other Property & Services	49,570		19,054		26,560		30,516	(61.6%)
Expenditure								
Governance		130,657		168,599		242,580	37,942	29.0%
General Purpose Funding		33,418		36,407		67,450		
Law, Order, Public Safety		16,747		22,036		37,870	5,289	31.6%
Health		9,731		13,209		22,650		35.7%
Education & Welfare		47,492		70,749		121,340	23,257	49.0%
Housing		11,849		40,838		155,315	28,989	244.7%
Community Amenities		98,552		149,506		256,565	50,954	51.7%
Recreation & Culture		286,103		446,227		765,471	160,124	56.0%
Transport		876,609		1,077,032		1,848,715	200,423	22.9%
Economic Services		45,565		43,134		73,980		
Other Property & Services		175,353		24,724		17,915	(150,629)	(85.9%)
	1,756,790	1,732,075	2,289,187	2,092,461	2,895,620	3,609,851	(532,397)	25.6%

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
GOVERNANCE		Actual		YTD Budget		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
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		4,340		6,412		11,000		47.7%
041100	Travelling		854		1,456		2,500		70.5%
041104	Refreshments & Entertainment		3,029		5,537		9,500		82.8%
041115	Donations & Contributions		2,050		987		1,700		(51.9%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		3,397		3,787		6,500		11.5%
041101	Conference Expenses		6,359		20,000		20,000	13,641	214.5%
041111	Training		-		2,912		5,000		
041120	DLG CEO Sharing Expense		22,284		-		-		
041150	Allocation from Governance		52,284		74,018		126,890	21,734	41.6%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
Total G		50,000	130,657	-	168,599	-	242,580	50,000	
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
GENERAL PURPOSE FUNDING		Actual		YTD Budget		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Rate Revenue									
031001	General Rates Levied	904,891		913,880		913,880		(8,989)	
031003	Non-Payment Penalty Interest	3,929		1,456		2,500			(62.9%)
031009	Interim Rating	-		112		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	502		287		500			(42.8%)
031010	Discount Allowed	39,466		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		549		287		500		(47.7%)
031104	Valuation Expenses		207		-		5,000		(100.0%)
031105	Legal Expenses		7,886		875		1,500	(7,011)	(88.9%)
031106	Title Searches		-		287		500		
031150	Allocation from Governance		22,601		32,053		54,950	9,452	41.8%
Sub-total		877,162	31,243	885,985	33,502	887,330	62,450	(8,823)	
General Purpose Revenue									
032001	Grants Commission - General Purpose	183,413		378,280		756,560		(194,867)	106.2%
032002	Grants Commission - Roads	68,155		141,000		282,000		(72,845)	106.9%
Other Revenue									
032004	Interest - Municipal Fund	8,603		5,831		10,000			(32.2%)
032005	Interest - Reserve Funds	8,915		7,287		12,500			(18.3%)
032006	EFT-POS Charges	404		287		500			(29.0%)
General Operating Expenditure									
032102	Bank Fees		2,175		1,456		2,500		(33.1%)
032103	EFT-POS Charges		-		1,309		2,250		
032104	Bank Overdraft Interest		-		140		250		
Sub-total		269,491	2,175	532,685	2,905	1,061,560	5,000	(263,194)	97.2%
Total G P F		1,146,653	33,418	1,418,670	36,407	1,948,890	67,450	(272,017)	23.3%

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		56		100			
Operating Expenditure								
051102 Building Maintenance		336		756		1,300		125.2%
051103 Fire Control Measures		1,226		2,597		4,480		111.9%
051104 Advertising		-		287		500		
051105 General Expenses		16		140		250		754.2%
051150 Allocation from Governance		2,818		4,011		6,880		42.4%
051130 Depreciation		5,870		5,810		9,960		
sub-total	-	10,265	56	13,601	100	23,370		33.0%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		56		100			
052003 Impounding Fees	-		112		200			
052002 Dog/Cat Registrations	774		581		1,000			(24.9%)
Operating Expenditure								
052101 Pound Maintenance		-		1,162		2,000		
052102 Animal Control		87		756		1,300		766.2%
052103 Control Officer Contract		4,194		3,031		5,200		(27.7%)
052150 Allocation from Governance		2,156		3,101		5,320		43.8%
052130 Depreciation		45		42		80		
sub-total	774	6,482	749	8,092	1,300	13,900		21.8%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		56		100		
053102 Impounding Vehicles		-		287		500		
sub-total	-	-	-	343	-	600		
Total L, O, PS	774	16,747	805	22,036	1,400	37,870	5,289	30.4%

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		84		150			(51.6%)
074003 Licenses Other	-		175		300			
074004 Septic Tank Application Fees	-		112		200			
Operating Expenditure								
074103 EHO Contractors		3,750		4,375		7,500		16.7%
074104 Legal Expenses		-		581		1,000		
074105 Other Minor Expenditure		850		875		1,500		
074150 Allocation from Governance		5,131		7,378		12,650		43.8%
total Health	174	9,731	371	13,209	650	22,650		37.1%
PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	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 \$		
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		56		100			
084003 Reimbursements	204		700		1,200			242.8%
084004 Tamma Village Aged Units Rentals	37,004		34,300		58,800			
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		16,255		35,756		61,330	19,501	120.0%
084150 Allocation from Governance		6,903		9,800		16,800		42.0%
084130 Depreciation		24,334		23,744		40,710		
sub-total	37,208	47,492	35,056	69,300	60,100	118,840	21,808	23.2%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		287		500		
083103 Tammin Primary School		-		1,162		2,000		
sub-total	-	-	-	1,449	-	2,500		
total Education & Welfare	37,208	47,492	35,056	70,749	60,100	121,340	23,257	24.9%

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	1,404	2,352	4,040				67.5%	
091002	45 Draper St	23	5,558	9,530			(5,535)	23919.0%	
091003	20 Ridley St	5,697	5,033	8,630				(11.7%)	
091004	12 Russell St	1,175	3,003	5,160				155.5%	
091005	14 Russell St	2,774	-	-				(100.0%)	
091006	3 Nottage Way	-	2,037	3,500					
091007	5 Nottage Way	800	2,037	3,500				154.6%	
Operating Expenditure									
091100	Maintenance Staff Housing		15,728	34,916		59,920	19,188	122.0%	
091111	Interest On Loans		4,904	5,145		8,820			
091130	Depreciation		19,590	20,230		34,690			
091125	Loss on sale of asset		-	-		85,190			
091106	Staff Housing Allocated to Works		29,003	23,345		40,025	5,658	(19.5%)	
	sub-total	11,874	11,218	20,020	36,946	34,360	148,595	(8,146)	146.7%
Other Housing									
Operating Revenue									
092001	11 Nottage Way	4,849	5,390	9,240				11.2%	
092002	12 Russell St	1,700	-	-					
Operating Expenditure									
092100	11 Nottage Way		576	3,395		5,860		489.3%	
092101	Nottage Way Vacant		54	497		860		815.3%	
	sub-total	6,549	630	5,390	3,892	9,240	6,720		29.3%
	total housing	18,423	11,849	25,410	40,838	43,600	155,315	(6,987)	118.8%

PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Sanitation - Household Refuse									
Operating Revenue									
100001	Domestic Refuse Collections Fees	19,404		20,730	20,730				
100011	Waste Site Identification Grant	50,000		50,000	50,000				
Operating Expenditure									
100101	Refuse Site Mtce		29,114	45,521		78,060	16,407	56.4%	
100102	Street Bin Refuse Collection		8,958	5,159		8,870		(42.4%)	
100103	Domestic Refuse Collections		10,736	9,429		16,170		(12.2%)	
100104	Effluent Dam Site		76	287		500		277.8%	
100111	Waste Site Identification Report		-	29,162		50,000	29,162		
100150	Allocation from Governance		4,720	6,699		11,490		41.9%	
100130	Depreciation		4,859	4,067		6,980		(16.3%)	
	sub-total	69,404	58,463	70,730	100,324	70,730	172,070	41,861	33.8%
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	147		287		500		95.2%	
Operating Expenditure									
105101	Control Expenses		-	140		250			
105102	Planning Services		2,500	3,206		5,500		28.2%	
105150	Allocation from Governance		1,994	2,842		4,880		42.5%	
	sub-total	147	4,494	287	6,188	500	10,630		39.5%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		140		250			
106004	Photocopying Charges	131		434		750		232.0%	
106001	Cemetery Charges	1,786		875		1,500		(51.0%)	
106005	Hire of Community Bus	2,845		1,750		3,000		(38.5%)	
106006	Cooinda Centre Rental	1,056		875		1,500		(17.1%)	
106007	Hunts Well Rental	-		500		500			
Operating Expenditure									
106104	Public Toilets		7,954	6,321		10,865		(20.5%)	
106105	Community Bus		7,328	2,296		3,960	(5,032)	(68.7%)	
106103	Grave Digging		1,699	3,248		5,600		91.2%	
106102	Cemetery		2,800	3,626		6,250		29.5%	
106106	Cooinda Centre		8,915	14,385		24,690	5,470	61.4%	
106107	Tammin Tabloid Building Mtce		-	581		1,000			
106150	Allocation from Governance		1,994	2,842		4,880		42.5%	
106130	Depreciation		4,906	9,695		16,620		97.6%	
	sub-total	5,818	35,596	4,574	42,994	7,500	73,865	7,398	14.9%
	total comm amenities	75,369	98,552	75,591	149,506	78,730	256,565	50,954	29.4%

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		406		700			217.8%
111001 Hall Hire Fees	1,083		581		1,000			(46.3%)
Operating Expenditure								
111101 Tammin Hall Mtce		11,715		22,309		38,290	10,594	90.4%
111102 Yorkrakine Hall Mtce		1,381		2,303		3,990		66.8%
111150 Allocation from Governance		7,077		10,059		17,250		42.1%
111130 Depreciation		25,611		25,095		43,020		
sub-total	1,210	45,783	987	59,766	1,700	102,550	13,983	29.3%
Other Recreation & Sport								
Operating Revenue								
113005 Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004 Contributions	45,482		55,600		55,600		(10,118)	22.2%
113001 Donnan Park Ground Lease Rentals	110		700		1,210			536.4%
113003 Kadjininy Kep Hire Fees	-		56		100			
113002 Donnan Park Pavilion	565		175		300			(69.0%)
Operating Expenditure								
113100 Parks, Gardens & Reserves		25,276		51,240		87,880	25,964	102.7%
113101 Sports Facilities		10,178		17,850		30,640	7,672	75.4%
113102 Donnan Park Recreation Centre		35,689		70,651		121,170	34,962	98.0%
113150 Allocation from Governance		29,669		42,595		73,020	12,926	43.6%
113130 Depreciation		68,229		106,267		182,180	38,038	55.8%
sub-total	139,000	169,041	179,531	288,603	180,210	494,891	(40,531)	52.0%
Libraries								
Operating Revenue								
115001 Lost Books	-		21		40			
Operating Expenditure								
115100 Other Expenses		135		1,162		2,000		761.2%
115101 Library Mtce		1,334		875		1,500		(34.4%)
115150 Allocation from Governance		11,888		16,989		29,130	5,101	42.9%
sub-total	-	13,356	21	19,026	40	32,630	5,670	42.6%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	750		553		950			(26.2%)
116003 History Book Sales	40		70		120			75.0%
116010 Functions & Events	1,740		19,943		34,200		(18,203)	1046.1%
Operating Expenditure								
116103 Art Prize		-		875		1,500		
116104 Municipal Heritage Inventory		-		2,912		5,000		
116105 Tammin Tabloid Publication		544		875		1,500		60.7%
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		28,000		48,000	9,347	50.1%
116111 Community Development		36,725		44,170		75,750	7,445	20.3%
sub-total	2,530	57,922	20,566	78,832	35,270	135,400	(18,036)	64.4%
total rec & culture	142,740	286,103	201,105	446,227	217,220	765,471	(58,365)	50.9%

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	-	268,800	268,800	268,800		(268,800)		
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	1,750		3,000			398.5%	
Operating Expenditure									
122106	Depot Mtce		16,942	14,063		24,150		(17.0%)	
122110	Street Cleaning		11,288	10,045		17,240		(11.0%)	
122108	Traffic Signs		5,899	5,992		10,290			
122104	Footpath Mtce		6,619	4,837		8,310		(26.9%)	
122111	Street Trees		2,052	8,022		13,780	5,970	290.9%	
122107	Road Maintenance		186,617	250,236		428,990	63,619	34.1%	
122113	ROMANS Capture		7,594	-		6,000	(7,594)	(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		11,454	13,993		24,000		22.2%	
122114	Interest on Loans		2,420	3,073		5,270		27.0%	
122126	Loss on sale of asset		4,909	-		-			
122150	Allocation from Governance		91,427	130,704		224,070	39,277	43.0%	
122130	Depreciation		510,475	609,735		1,045,270	99,260	19.4%	
	sub-total	230,537	863,021	507,420	1,056,025	508,670	1,812,695	(276,883)	43.0%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-	581	581	1,000				
125003	Special Series No. Plates	-	700	700	1,200				
125004	DOT Licensing Commission	3,581	4,081	4,081	7,000			14.0%	
Operating Expenditure									
125101	DOT Telephone		259	581		1,000		124.3%	
125102	DOT Office Expenses		-	700		1,200			
125103	Special Series No. Plates		-	700		1,200			
125150	Allocation from Governance		13,329	19,026		32,620	5,697	42.7%	
	sub-total	3,581	13,588	5,362	21,007	9,200	36,020	7,419	53.6%
	total Transport	234,118	876,609	512,782	1,077,032	517,870	1,848,715	(278,664)	43.1%

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
ECONOMIC SERVICES		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Expenditure									
131101	NRM Officer		4,759		7,581		13,000		59.3%
	sub-total	-	4,759	-	7,581	-	13,000		59.3%
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		1,377		2,618		4,500		90.1%
132150	Allocation from Governance		3,500		5,040		8,640		44.0%
132130	Depreciation		3,338		2,821		4,840		(15.5%)
	sub-total	-	8,215	-	10,479	-	17,980		27.6%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		287		500			(68.4%)
Operating Expenditure									
133100	Building Surveyor Contractor		3,750		3,206		5,500		(14.5%)
133150	Allocation from Governance		3,072		4,375		7,500		42.4%
	sub-total	908	6,822	287	7,581	500	13,000		
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		56		100			(93.4%)
Operating Expenditure									
136101	Standpipe Water Utility		25,769		17,493		30,000	(8,276)	(32.1%)
	sub-total	854	25,769	56	17,493	100	30,000	(8,276)	(34.1%)
	total economic services	1,762	45,565	343	43,134	600	73,980		

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Private Works								
Operating Revenue								
141001 General Charges	9,717		2,065		3,550		7,652	(78.7%)
Operating Expenditure								
141100 General Works		5,649		1,582		2,730		(72.0%)
141150 Allocation from Governance		113		273		470		141.3%
sub-total	9,717	5,762	2,065	1,855	3,550	3,200	7,652	(74.7%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	14,642		56		100		14,586	(99.6%)
Operating Expenditure								
142111 Salaries		49,467		22,750		39,000	(26,717)	(54.0%)
142102 Superannuation		28,562		25,053		42,950		(12.3%)
142105 Staff Training		404		5,740		9,840	5,336	1320.8%
142101 Sick Pay		6,608		5,040		8,650		(23.7%)
142103 Holiday Pay		19,073		24,738		42,410	5,665	29.7%
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		1,750		3,000		641.1%
142106 Occupational Health & Safety		1,455		2,037		3,500		40.0%
142108 Office Expenses		241		378		650		56.5%
142113 Relocation Expenses		2,800		1,750		3,000		(37.5%)
142110 Telephone		909		4,200		7,200		362.2%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		4,939		9,030		15,480		82.8%
142116 Minor Plant and IT Expense		50,443		11,669		20,000	(38,774)	(76.9%)
142199 Less Allocated to Works	-	114,801	-	125,531	-	215,200	(10,730)	
sub-total	14,642	69,955	56	8,224	100	100	14,586	(90.2%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		287		500		8,013	(96.5%)
143002 Fuel Tax Credit	5,325		2,912		5,000			(45.3%)
143011 Sale of Electrical Inventory	-		4,837		8,300			
Operating Expenditure								
143111 Expendable Tools		3,117		8,750		15,000	5,633	180.7%
143106 Depot Consumables		750		1,750		3,000		133.3%
143112 Blades & Points		-		1,456		2,500		
143101 Fuels & Oils		23,407		29,162		50,000	5,755	24.6%
143103 Parts & Repairs		36,401		29,162		50,000	(7,239)	(19.9%)
143102 Tyres & Tubes		778		2,912		5,000		274.2%
143105 Licenses		279		1,750		3,000		528.3%
143104 Repairs Wages		5,609		7,791		13,370		38.9%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		11,662		20,000	11,662	
143130 Depreciation		106,684		3,549		6,090	(103,135)	(96.7%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	109,880	-	106,001	-	181,720		
sub-total	13,625	88,312	8,036	11,203	13,800	5,500	5,589	(81.1%)
Other Governance								
Operating Revenue								
145002 Reimbursements	7,585		287		500		7,298	(96.2%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	-		4,610		4,610			

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		146,065		218,050		373,800	71,985	49.3%	
145102 Workers Compensation Insurance		7,249		4,270		7,320		(41.1%)	
145115 Relocation Expenses		-		3,000		3,000			
145111 Uniforms		-		1,456		2,500			
145101 Administration Building Maintenance		7,538		19,838		34,050	12,300	163.2%	
145116 Administration Building Garden Mtce		3,565		4,102		7,060		15.1%	
145109 Fringe Benefit Tax		12,922		-		12,000	(12,922)	(100.0%)	
145107 Training		1,900		4,375		7,500		130.2%	
145108 Printing & Stationery		2,768		4,956		8,500		79.0%	
145103 Office Equipment Mtce		-		287		500			
145117 Computer Maintenance		21,781		20,412		35,000			
145104 Telephone		5,461		4,956		8,500			
145118 Advertising		141		4,662		8,000		3203.1%	
145119 Insurance		4,202		2,380		4,080		(43.4%)	
145120 Subscriptions		2,060		2,500		2,500		21.4%	
145121 Postage & Freight		607		728		1,250		19.9%	
145106 Legal Expenses		-		1,162		2,000			
145105 Travelling & Accommodation		654		2,912		5,000		345.4%	
145122 Office Expenses Other		370		875		1,500		136.3%	
145110 Conference Expenses		-		3,206		5,500			
145123 Sundry Office Furniture & Equipment		260		581		1,000		123.5%	
145124 Consultant Fees		5,200		23,331		40,000	18,131	348.7%	
145125 Records Management		275		434		750		57.6%	
145126 Accounting Support		-		7,000		7,000	7,000		
145127 Vehicle Running Expenses		3,082		4,956		8,500		60.8%	
145128 Staff Housing - Administration		-	262	14,315		24,545	14,577	(5573.4%)	
145130 Depreciation		31,907		35,203		60,350		10.3%	
145150 Administration Allocated to Other Programs		-	246,423	-	386,505	-	662,590	(140,082)	56.8%
sub-total	11,585	11,324	8,897	3,442	9,110	9,115			
Salaries and Wages									
146100 Gross Salaries and Wages		338,648		-		-	(338,648)	(100.0%)	
146101 Less Salaries and Wages		-	338,648		-	-	338,648	(100.0%)	
sub-total	-	-	-	-	-	-			
total O P & S	49,570	175,353	19,054	24,724	26,560	17,915	30,516	(80.5%)	

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)

	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	1,418,670	1,146,653	(272,017)	(19.17%)
Law, Order and Public Safety	1,400	805	774	(31)	(3.85%)
Health	650	371	174	(197)	(53.20%)
Education and Welfare	60,100	35,056	37,208	2,152	6.14%
Housing	43,600	25,410	18,423	(6,987)	(27.50%)
Community Amenities	78,730	75,591	75,369	(222)	(0.29%)
Recreation and Culture	94,220	78,105	49,897	(28,208)	(36.12%)
Transport	62,200	57,112	65,632	8,520	14.92%
Economic Services	600	343	1,762	1,419	413.70%
Other Property and Services	26,560	19,054	49,570	30,516	160.15%
Total Operating Revenue	2,316,950	1,710,517	1,495,461	(215,056)	(12.57%)
Operating Expense					
Governance	242,580	168,599	130,657	(37,942)	(22.50%)
General Purpose Funding	67,450	36,407	33,418	(2,989)	(8.21%)
Law, Order and Public Safety	37,870	22,036	16,747	(5,289)	(24.00%)
Health	22,650	13,209	9,731	(3,478)	(26.33%)
Education and Welfare	121,340	70,749	47,492	(23,257)	(32.87%)
Housing	61,305	35,693	6,945	(28,748)	(80.54%)
Community Amenities	256,565	149,506	98,552	(50,954)	(34.08%)
Recreation and Culture	745,471	446,227	286,103	(160,124)	(35.88%)
Transport	1,843,445	1,073,959	874,188	(199,771)	(18.60%)
Economic Services	73,980	43,134	45,565	2,431	5.64%
Other Property and Services	16,735	23,544	167,727	144,183	612.40%
Total Operating Expenditure	3,489,391	2,083,063	1,717,125	(365,938)	(17.57%)
Finance Costs					
Housing	8,820	5,145	4,904	(241)	(4.69%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	3,073	2,420	(653)	(21.24%)
	34,090	8,218	7,324	(894)	(10.88%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	455,670	168,486	(287,184)	(63.02%)
	578,670	578,670	261,329	(317,341)	(54.84%)
loss on Disposal of Asset					
Housing	85,190	0	0	0	
Other Property and Services	1,180	1,180	7,626	6,446	(546.24%)
	86,370	1,180	7,626	6,446	(546.24%)
NET RESULT	(714,231)	196,726	24,715	(892,783)	-87.44%
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)	196,726	24,715	(892,783)	(87.44%)

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	881,492	871,632
Operating Grants & Subsidies	11	1,256,010	710,916	497,446
Fees and Charges	15	148,650	98,082	91,916
Interest Earnings	16	25,500	15,074	22,547
Other Revenue	17	600	343	8,606
Total Operating Revenue		2,312,340	1,705,907	1,492,146
Operating Expense				
Employee Costs	50	863,560	503,980	522,334
Materials and Contracts	52	1,005,051	608,090	380,252
Utility Charges	54	112,725	65,660	42,630
Depreciation on Non-Current Assets	55	1,450,790	846,258	805,848
Interest Expenses	56	34,090	19,880	7,324
Insurance Expenses	57	57,380	44,670	56,638
Other Expenditure	58	35,635	21,856	45,882
Total Operating Expenditure		3,559,231	2,110,394	1,860,908
		(1,246,891)	(404,487)	(368,762)
Non-Operating Grants, Subsidies and Contributions	18	578,670	578,670	261,329
Profit on Asset Disposal	13	4,610	4,610	0
Loss on Asset Disposal	59	90,980	5,790	12,535
Reallocation	90	(40,360)	(23,723)	(144,683)
Net Profit from Operations		(714,231)	196,726	24,715

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	925,363
Cash - Restricted	861,709
Receivables	79,418
Total Current Assets	1,866,490
CURRENT LIABILITIES	
Payables	-25,296
Provisions	-79,806
Loans	-17,499
Total Current Liabilities	-122,600
Less: Committed and Restricted Assets	-861,709
NET CURRENT ASSET POSITION	882,181

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%	25,597				25,597	NAB	Call
Cash Maxi	1.85%	427,947				427,947	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	3/03/2016
(c) Investments								
TD Muni	2.15%				513,672	513,672	NAB	5/02/2016
Total		453,544	861,709	13,416	513,672	1,842,341		

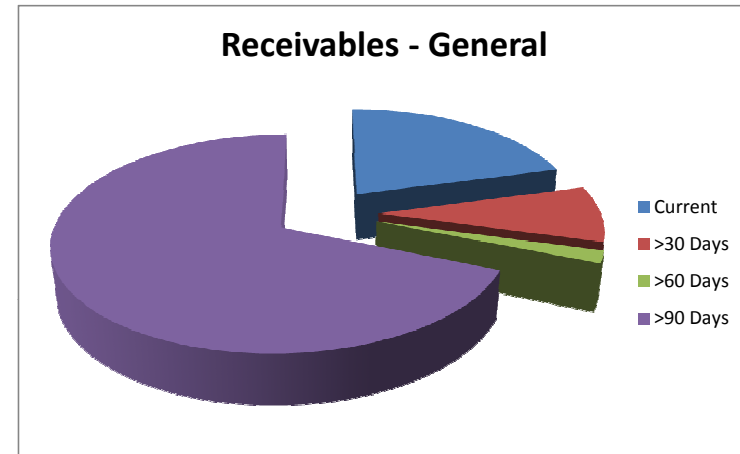
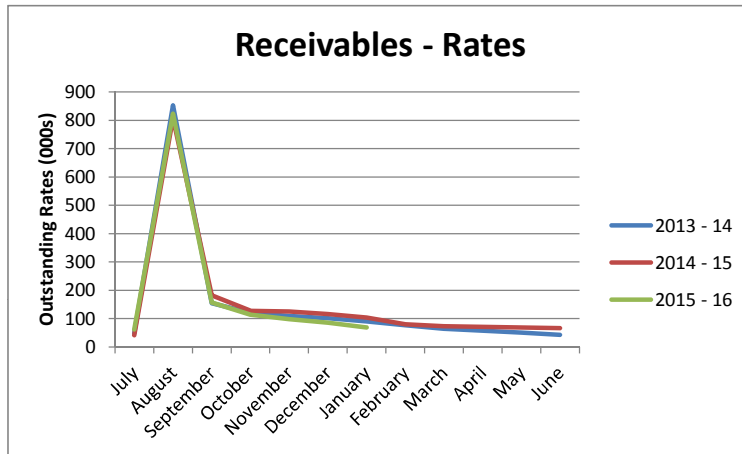
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(954,081)	(878,129)
Equals Current Outstanding	68,453	66,493
Net Rates Collectable	68,453	66,493
% Collected	93.31%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	4,209	1,729	374	13,943
Total Outstanding				20,255



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: Trust Account

TRUST FUND	1/07/2015	Receipts	Payments	Balance
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	3,350.00	2,950.00	1,380.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Visitor Centre Receipts	0.00	0.00	0.00	0.00
Prepaid Rates	18,000.00	0.00	18,000.00	0.00
Licensing	338.90	66,881.90	64,614.40	2,606.40
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	6,779.57	0.00	6,779.57
Trust Balance	31,074.50	80,251.47	85,804.40	25,521.57