

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President Cr Stokes declared the meeting open at 2.22 pm and welcomed members and Graham Stanley Chief Executive Officer.

CEO left meeting at 2.23 pm and returned at 2.24 pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

ATTENDANCE

Cr R.J. Stokes	President
Cr K.L. Caffell	Deputy President
Cr M.D. Greenwood	Member
Cr B.F. Stokes	Member
Cr S.A. Uppill	Member
Graham Stanley	Chief Executive Officer

APOLOGIES

Cr S.J. Jefferies JP Member

LEAVE OF ABSENCE

NIL

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

NIL

4. PUBLIC QUESTION TIME

NIL Members of the public present

5. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

6. DECLARATION OF MEMBER'S INTERESTS IN AGENDA ITEMS

INTEREST AFFECTING IMPARTIALLY (Regulation 24 C).

<u>Councillor</u>	<u>Item Number</u>	<u>Nature of Interest</u>
R Stokes	11.2	Children attending school
B Stokes	11.2	Children attending school

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting Minutes – 15 April 2010

STATUTORY ENVIRONMENT

Section 5.22(2) of the *Local Government Act* provides that minutes of all meeting to be kept and submitted to the next full Council meeting for confirmation.

STAFF RECOMMENDATION

That the minutes of the Ordinary Council meeting held on 15 April 2010, be confirmed as a true and correct record.

Simple Majority Required

MIN 029/10 MOTION – MOVED Cr Greenwood seconded Cr Uppill

That the minutes of the Ordinary Council meeting held on 18 March 2010, be confirmed as a true and correct record.

CARRIED 5/0

8. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

NIL

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

NIL

10. REPORTS OF COMMITTEES/COUNCILLORS

10.1 Cr R Stokes Regional Transition Group (RTG)

Cr Stokes reported that Councils submission to the Minister for Local Government on Tammin's willingness to participate in a Regional Transition Group was forwarded prior to the deadline for submissions however to date no response has been received.

11. AGENDA ITEMS

11.1 Interim Audit for the Year End 30 June 2010 (FIN – 02)

Author – Graham Stanley, CEO 9 April 2010, Interest – Nil

PREVIOUS REFERENCE

NIL

BACKGROUND

Councils' Auditor, Mr Gregory Froomes Wyllie CPA recently completed his interim audit for the 2009/10 financial year. Attached to this report is a copy of his Management Letter following his visit to Tammin.

GREGORY FROOMES WYLLIE

CERTIFIED PRACTISING ACCOUNTANT

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5 April 2010

Chief Executive Officer
Shire of Tammin
PO Box 53
Tammin WA 6409



Dear Graham,

We report having completed our interim audit for the year ended 30 June 2010.

It should be appreciated that the matters mentioned in our management letter came to our attention during the course of our 2010 year audit work, the whole of which is designed to enable us to form an opinion on the year end financial statements. Consequently, the management letter will not necessarily raise all matters which a separate special review of internal control and compliance matters may cover.

Management Letter

Delegations Register

- The Council may delegate to the CEO and this may be general or otherwise.
- The CEO should be delegated to "make payments".
- A delegation to "pay accounts" is not sufficient.
- The CEO may delegate to any employee, to be in writing and may be general or otherwise.
- It should be noted that Council is not able to delegate to employees other than the CEO.

Payments Testing

- From our limited testing it was apparent that not all supplier invoices were properly stamped and authorised. The Shire should ensure that before a payment is made, a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.

List of Accounts presented to monthly Council Meetings

- Consider change of wording included in the heading to reflect nature of payments.
- A copy of the listing should be placed permanently in the voucher file.
- A copy of the cheque should be placed with the voucher.

Please let us know if any further information is required.

Yours faithfully,

Liability limited by a scheme approved under Professional Standards Legislation

COMMENT

No serious problems were found to exist during the interim audit however there were a few minor areas discovered where some tidying up is required.

Delegation Register

Council renewed its delegations at the November 2009 meeting of Council. This was a re-adoption of the previous delegations. The auditor has picked up that some of the delegations are made to the CEO and another officer such as Building Surveyor. The Council may only delegate its powers under the Local Government Act to CEO. It is then up to the CEO to delegate down to other employees if it is deemed appropriate.

The delegation to “pay accounts” has been deemed by the auditor to be insufficient and a delegation to “make payments” is required. Both this matter and the previous matter can be rectified by making changes to the delegation manual. I will prepare a review of the delegation to be submitted to the May 2010 meeting of Council.

Payments Testing

This is a procedural matter and I have impressed on the staff the need to ensure that all accounts for payment have the correct authorisations. Greater attention will be paid during the cheque signing process to ensure that this occurs.

List of Accounts

The change of wording to the heading in the List of Accounts has been implemented as from this month onwards.

Both the copy of the listing being placed in the Voucher File and a copy of the cheque being placed with the voucher are suggested improvements that I raised with the Auditor during his visit and he agreed that they are good practice.

These actions have been implemented.

FINANCIAL IMPLICATIONS

NIL

POLICY IMPLICATIONS

NIL

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 7.9

7.9. Audit to be conducted

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president;*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*
- (2) *Without limiting the generality of subsection (1), where the auditor considers that —*
 - (a) *there is any error or deficiency in an account or financial report submitted for audit;*
 - (b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*

- (c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,*
details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
- (a) *prepare a report thereon; and*
(b) *forward a copy of that report to the Minister,*
and that direction has effect according to its terms.
- (4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.*

STRATEGIC PLAN IMPLICATIONS

NIL

FUTURE PLAN IMPLICATIONS

NIL

COMMUNITY CONSULTATION

NIL

STAFF RECOMMENDATION

1. That Council notes the Interim Audit Report and Management Letter from Council's Auditor
2. That the CEO be requested to review the Council's Delegation Manual and present a report to the May meeting of Council for consideration.

Simple Majority Required

MIN 030/10 MOTION – MOVED Cr B Stokes seconded Cr Caffell

1. That Council notes the Interim Audit Report and Management Letter from Council's Auditor
2. That the CEO be requested to review the Council's Delegation Manual and present a report to the May meeting of Council for consideration.

CARRIED 5/0

11.2 Request to Install Firebreaks – Tammin P&C association (ORGL – 04)

Author – Graham Stanley, CEO 12 April 2010, Interest – Nil

PREVIOUS REFERENCE

NIL

BACKGROUND

A letter has been received from the Tammin P&C requesting Council prepare fire breaks around Steve Williams' block in readiness for the P&C community crop that the P&C will be putting in this year.

COMMENT

The work requested is of a minor nature approximately one hour of work with the Shire Grader. The private works charge for this would amount to \$140 including GST. The work would be done at a time convenient to the Shire Works Program.

FINANCIAL IMPLICATIONS

Foregone Private Works Income of \$140 incl. GST. The actual cost of doing this work would be closer to \$100.

POLICY IMPLICATIONS

Policy 1.3 REQUESTS FOR FINANCIAL / OTHER ASSISTANCE

1.3.1 All sporting, community or welfare groups/organisations that are seeking major grants from Council must make a submission to Council prior to the 15 June in each financial year. Applications are to be accompanied by the groups/organisations most recent audited finance statement.

1.3.2 All requests for donations will be decided by Council.

1.3.3 That a framework of eligibility criteria for assessing financial support applications (Individual Development) for people who have been selected to represent the State or Nation in interstate or international championships, competitions or significant cultural, academic or community service programs are:

- only residents of the Shire of Tammin are eligible to apply.*
- applicants must be selected to represent Western Australia or Australia in the area of sport, arts, cultural and educational activities.*
- applications must be supported either by the relevant governing body of sport or the state/federal/voluntary organisation supporting the activity.*
- there must be a demonstrated selection process which entitles the applicant to represent the state or national body or activity.*
- only one application per financial year may be funded for any one individual.*
- a maximum of \$500 per year will be funded per family .*
- funds will only be provided towards travel or accommodation expenses.*
- priority will be given to applicants who have demonstrated initiative and endeavour in raising funds for themselves.*
- The maximum grant that may be awarded in this category is \$200 for interstate travel and \$300 for international travel.*

Whilst this policy may be applicable to major grants or donations there are times when it is not the most practical policy. Items such as this one where minor works are requested by community groups and the work required is at short notice would better be handled by having a delegation to allow the CEO to approve minor works to community groups.

Examples where this delegation could be exercised are situations similar to this where a community group requires a fire break installed at a short notice to allow burning to safely proceed or the delivery of a load of sand for a busy bee or a sports day. These occasionally

come up at short notice and are sometimes required “between” Council meetings making it difficult to assist local groups.

STATUTORY ENVIRONMENT

Local Government Act 1995 – Section 3.1 General Function

- (1) *The general function of a local government is to provide for the good government of persons in its district.*
- (2) *The scope of the general function of a local government is to be construed in the context of its other functions under this Act or any other written law and any constraints imposed by this Act or any other written law on the performance of its functions.*
- (3) *A liberal approach is to be taken to the construction of the scope of the general function of a local government.*

Local Government Act 1995 – Section 2.7 The role of the Council

- (1) *The council —*
 - (a) *directs and controls the local government’s affairs; and*
 - (b) *is responsible for the performance of the local government’s functions.*
- (2) *Without limiting subsection (1), the council is to —*
 - (a) *oversee the allocation of the local government’s finances and resources; and*
 - (b) *determine the local government’s policies.*

Local Government Act 1995 – Section 5.42 Delegation of some powers and duties to CEO

- (1) *A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.*

** Absolute majority required.*
- (2) *A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.*

STRATEGIC PLAN IMPLICATIONS

NIL

FUTURE PLAN IMPLICATIONS

NIL

COMMUNITY CONSULTATION

NIL

STAFF RECOMMENDATION

1. That Council approves the installation of a fire break around the P&C Community Crop at nil charge to the P&C.
2. That the CEO be requested prepare an amendment to Policy 1.3, to cater for requests to Council to conduct minor works for community groups and that this be submitted to the next meeting of Council.
3. That the CEO be requested prepare a suggested delegation to allow the CEO to approve requests for minor works by community groups and that this be submitted to the next meeting of Council.

Simple Majority Required

MIN 031/10 MOTION – MOVED Cr Uppill seconded Cr Caffell

1. That Council approves the installation of a fire break around the P&C Community Crop at nil charge to the P&C.
2. That the CEO be requested prepare an amendment to Policy 1.3, to cater for requests to Council to conduct minor works for community groups and that this be submitted to the next meeting of Council.
3. That the CEO be requested prepare a suggested delegation to allow the CEO to approve requests for minor works by community groups and that this be submitted to the next meeting of Council.

CARRIED 5/0

Note: It was suggested that a limit of up to \$500 be placed on the delegation.

11.3 Financial Report to 31 March 2010 (FIN-05)

Author – MT Henry, Senior Finance Officer, 8 April 2010 Interest – Nil

BACKGROUND

The Financial Report for 2009/10 to 31 March 2010 is attached.

COMMENT

The Financial Report has been prepared in the format requested by Council.

The effect of the Council's Policy decision on reporting variances is shown in the far right column – being the calculated variance between the Actual Column and the YTD Budget column figures where the variance is greater than 10% and \$5,000.

Mid-Budget Review is being prepared for consideration for March Meeting.

FINANCIAL IMPLICATIONS

No significant implications.

POLICY IMPLICATIONS

Council resolved (Item 11.10 – 20 August 2009) that in accordance with section 34(5) of the *Local Government (Financial Management) Regulations 1996* a variance percentage of 10% and \$5,000 be adopted for reporting material variances.

STATUTORY ENVIRONMENT

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a Statement of Financial Activity to be prepared each month, which is to contain the following details:

- (a) annual budget estimates;
- (b) budget estimates to the end of the month;
- (c) actual amount of expenditure and revenue;
- (d) material variances between comparable amounts in (b) and (c) above; and
- (e) the net current assets at the end of the month to which the statement relates (i.e. surplus / (deficit) position).

The Statement is to be accompanied by:

- (a) explanation of the composition of net current assets, less committed assets and restricted assets;
- (b) explanation of the material variances; and
- (c) such other information considered relevant by the local government.

STRATEGIC PLAN IMPLICATIONS

NIL

FUTURE PLAN IMPLICATIONS

NIL

COMMUNITY CONSULTATION

NIL

STAFF RECOMMENDATION

That the Financial Report for March 2010 be received.

Simple Majority Required

MIN 032/10 MOTION – MOVED Cr Uppill seconded Cr B Stokes

That the Financial Report for March 2010 be received

CARRIED 5/0

11.4 List of Payments March 2010 (FIN-05)

Author – Jenny Gemund, Administration Officer, 9 April 2010 Interest – Nil

BACKGROUND

Accounts paid and for payment for March 2010 are listed totalling:

Municipal Fund	Voucher numbers 3378 - 3436	\$254,356.93
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COMMENT

No abnormal expenditure has occurred.

FINANCIAL IMPLICATIONS

NIL

POLICY IMPLICATIONS

NIL

STATUTORY ENVIRONMENT

Regulation 13 of the Local Government (Financial Management) Regulations 1996 provides that:

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –
 - (a) the payee's name;*
 - (b) the amount of the payment;*
 - (c) the date of the payment; and*
 - (d) sufficient information to identify the transaction.**
- (2) A list of accounts for approval to be paid is to be prepared each month showing –
 - (a) for each account which requires council authorisation in that month –
 - (i) the payee's name;*
 - (ii) the amount of the payment; and*
 - (iii) sufficient information to identify the transaction;**
 - and*
 - (b) the date of the meeting of the Council to which the list is to be presented.**
- (3) A list prepared under subregulation (1) or (2) is to be –
 - (a) presented to the Council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) recorded in the minutes of that meeting.**

STRATEGIC PLAN IMPLICATIONS

NIL

FUTURE PLAN IMPLICATIONS

NIL

COMMUNITY CONSULTATION

NIL

STAFF RECOMMENDATION

That the list of accounts for March 2010 be endorsed.

Simple Majority Required

MIN 033/10 MOTION – MOVED Cr Caffell seconded Cr Greenwood

That the list of accounts for March 2010 be endorsed

CARRIED 5/0

12. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
NIL

13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
That items 13.1 and 13.2 to be considered.

Simple Majority Required

MIN 034/10 MOTION – Moved Cr Uppill seconded Cr Greenwood

That late items 13.1 and 13.2 be considered.

CARRIED 5/0

Cr Uppill left meeting at 3.29pm and returned at 3.32pm.

13.1 Mid Year Budget Review (FIN-05)

Author – GP Stanley, Chief Executive Officer, 14 April 2010 Interest – Nil

BACKGROUND

The Local Government Act requires a review of the Budget to be conducted between 1 January and 31 March each year. A review of Council's accounts has been done on a line-by-line basis with the actual income and expenditure to 31st December 2009 being added to the projected income and expenditure for the period 1st January to 30th June 2010 to give a total projected income and expenditure as at 30th June 2010. The total projected income and expenditure has then been deducted from the Amended Budgeted income and Expenditure for the year to give a variance. Only accounts whose income or expenditure is expected to vary from the budget are shown in the attached report apart from some capital items which have not been completed but have been projected to be spent by June 30th.

COMMENT

The report shows the following:

Projected Expenditure is reduced by	\$511,650
Projected Income is reduced by	\$326,674
The Original Budget predicted a deficit of	<u>\$ 42,908</u>
Net Surplus	<u>\$142,068</u>

The major contributor to the reduced projected income is the cancellation of Round 2 of the Royalties for Regions funding Account I032021 \$362,706. This contributed to the reduction in expenditure with Year 2 projects being cancelled apart from *E168045 Donnan Park Playground Shade Shelter* which has a budget of \$15,000 but had already been completed for \$12,645 prior to the advice of the grant cancellation. Another significant contributor to the reduced expenditure was the decision not to proceed with the purchase of the new side tipping truck at a cost of \$210,000. It was however hoped to transfer the amount of the budgeted changeover (\$195,000) to the plant reserve. Unless other savings are identified a decision on transferring funds to the plant reserve would best be left until the June meeting of Council when a clearer picture of the final position will be available.

Accounts with projected variances of \$5,000 or more are as follows:

Account Number	Account Description	Variance Budget - Actuals		Comments
		Expenditure	Income	
E168029	Lots 142-143 Uppill St - Purchase	\$15,000.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168030	Lot 19 Station Road - Purchase	-\$8,000.00	\$0.00	Purchase of Effluent Dam Site
E168041	17 Uppill St House Purchase	\$171,070.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168043	Cemetery Eco Toilet - R4R	\$19,650.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168044	Tennis Courts/BMX Track Shade Shelter - R4R	\$5,000.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168406	Dam Spillway - R4R	\$40,000.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168408	Skateboard Track - R4R	\$86,640.00	\$0.00	Royalties for Regions Yr 2 Cancelled
E168526	6 Wheeler Truck Purchase	\$210,000.00	\$0.00	Purchase not Proceeding
I032021	Grants - Royalties for Regions	\$0.00	\$362,706.00	2009/10 R4R cancelled
I032022	Grants - RLCIP	\$0.00	-\$30,000.00	Round 2 of RLCIP (Put to Hall Kitchen fit out)
I032030	Interest - Municipal Fund	\$0.00	-\$13,000.00	Increased earnings due to higher rates & account balances
I051015	Contributions & Donations	\$0.00	\$11,700.00	Water Tanks Grant Application Declined
I113045	Functions & Events	\$0.00	\$11,625.00	Only part of Lotterywest Grant Received, Lower takings
I143015	Contributions & Donations	\$0.00	-\$5,000.00	Training Subsidy
E045401	Salaries	\$24,500.00	\$0.00	Reduction in Office Staff
E045430	Consultant Fees	-\$9,000.00	\$0.00	Over Expenditure offset by lower wages
E051005	Building Maintenance	\$12,200.00	\$0.00	Cancelled Water tanks & minor savings
E111005	Tammin Hall Mtce	\$8,000.00	\$0.00	Less maintenance due to refurbishment
E113025	Parks, Gardens & Reserves Mtce	-\$7,430.00	\$0.00	Additional Wages, o/h & plant allocations
E122065	Street Lighting - R4R	\$10,000.00	\$0.00	R4R Round 2 Grant Cancelled
E122100	Road Construction	\$13,180.00	\$0.00	Savings in Road Program
E122111	Footpath Construction (R4R Round 1 Project)	-\$53,178.00	\$0.00	Over expenditure due to miscalculation
E131030	CDO Salary	\$5,000.00	\$0.00	CDO position vacant for some time.
E143040	Long Service Leave	-\$6,471.00	\$0.00	Former Staff not Provided for & claim received.
E144020	Fuels & Oils	\$22,000.00	\$0.00	Less Fuel & lower price than budgeted
E144025	Parts & Repairs	-\$7,500.00	\$0.00	Roller Breakdown
E144030	Tyres & Tubes	\$10,000.00	\$0.00	less tyres replaced
E146010	Gross Salaries & Wages Paid	\$7,679.00	\$0.00	Less OT worked, casual budget not fully expended
E146200	Salaries & Wages - Allocated	\$0.00	\$7,679.00	Less OT worked, casual budget not fully expended
E148103	11 Nottage Way	-\$7,278.00	\$0.00	Unbudgeted repairs after last tenant. Now CDO's house with future expenditure going to E131054
E148109	81 Barrack Rd	-\$10,000.00	\$0.00	Over expenditure due to maintenance issue previously discussed in council meetings

From the Table the positive expenditure variances (in black) are reductions in budgeted expenditure and the negative expenditure variances (in red) are over expenditures. In the income column increased income are negatives (in red) and the reduced incomes are positives (in black).

The Royalties for Regions (R4R) projects are the area of greatest concern. There has been an over expenditure of \$53,178 on footpaths E122111 and expenditure of \$12,645 on the Shade shelter at Donnan Park E168045 for which R4R funding will not be forthcoming. The following projects under R4R Round 1 are scheduled to be completed but work has not commenced:

E168041	Staff Housing	\$175,430
E168042	Kadjininy Kep – Changerooms	\$100,000
E168405	Kadjininy Kep – Hardpan, Fence & Paths	<u>\$ 29,200</u>
	Total	<u>\$304,630</u>

The expenditure on the shade shelter and over expenditure on the footpath total \$65,823. If this were applied against the Year 1 funding it would leave a balance of \$238,807.

Due to the lateness in the year it is unlikely that we could build the Changerooms at the Kep, especially as we do not have a design or plans. An appropriate design is required that meets the needs of the users and performers at the Kep. Some of the funds should be used to prepare building plans. The remainder could be put to the construction of a transportable house at 12 Russell Street. The change rooms and other items at the Kep could be funded in future years from R4R funding.

FINANCIAL IMPLICATIONS

No significant implications.

POLICY IMPLICATIONS

Nil

STATUTORY ENVIRONMENT

Section 33A of the Local Government (Financial Management) Regulations provides that:

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

FUTURE PLAN IMPLICATIONS

Nil

COMMUNITY CONSULTATION

Nil

STAFF RECOMMENDATION

That:

- Council applies unspent R4R funds to the over expenditure on the R4R footpaths and the Donnan Park Shade Shelter and uses the remaining funds to have plans drawn up for the change rooms at the Kep and to construct a staff house at 12 Russell Street Tammin;
- Calls tenders for the design, supply and installation of a 2 bedroom transportable house at 12 Russell street in line with Council's previous intentions,
- the Budget Review be adopted; and
- a copy of the Budget Review be forwarded to the Department of Local Government & Regional Development.

Absolute Majority Required

MIN 035/10 MOTION – Moved Cr B Stokes seconded Cr Greenwood

That:

- Council applies unspent R4R funds to the over expenditure on the R4R footpaths and the Donnan Park Shade Shelter and uses the remaining funds to have plans drawn up for the change rooms at the Kep and to construct a staff house at 12 Russell Street Tammin;
- Calls tenders for the design, supply and installation of a 2 bedroom transportable house at 12 Russell street in line with Council's previous intentions,
- the Budget Review be adopted; and
- a copy of the Budget Review be forwarded to the Department of Local Government & Regional Development.

CARRIED BY ABSOLUTE MAJORITY OF COUNCIL 5/0

13.2 Truck Tender 01/10 (TEND – 01/10)

Author – GP Stanley, Chief Executive Officer, 15 April 2010 Interest – Nil

PREVIOUS REFERENCE

Item 11.13 18th March 2010

BACKGROUND

At the March 2010 Ordinary Meeting Council made the following resolution:

1. *That Council calls tenders for the disposal of TN.229 1990 Mitsubishi Tip Truck and does not seek a replacement truck.*
2. *That Council trials the use of contract side tipping trucks for the 2010/11 road works program and reviews the outcomes prior to formulating the 2011/12 Annual Budget.*

Tenders have been called and close on Monday 3rd May 2010. Contact has been received from a number of potential renderers who have indicated a desire that the tender be accepted as soon as possible after the closing date as they are interested in purchasing the truck for use at seeding and dependent on rain this time will be soon upon us.

The written down value of the truck is nil as it has been fully depreciated. A sum of \$15,000 net of GST has been included in the 2009/10 budget for the disposal of the truck.

COMMENT

To maximise the chances of receiving the best possible offer it would be ideal if acceptance of the tender could be dealt with as soon as practicable after the close of tenders. The next ordinary meeting of Council is not due until Thursday 20th May which is 17 days after the tender closes. A special meeting of council could be held but this would incur additional costs such as sitting fees.

FINANCIAL IMPLICATIONS

Possibility of maximising income from the sale of the truck

POLICY IMPLICATIONS

NIL

MIN 036/10 MOTION – Moved Cr Caffell seconded Cr Uppill

That the CEO be delegated to accept most advantageous tender to Council in consultation with the Shire President and that the outcome be reported to the May 2010 ordinary meeting of Council.

CARRIED BY AN ABSOLUTE MAJORITY OF COUNCIL 5/0

14. CLOSURE OF MEETING

There being no further business the Chairman closed the meeting at 4.02 pm.

Tabled before the Ordinary Council Meeting on 20 May 2010.

Cr R.J. Stokes, Chairman

ATTACHMENTS ITEM 11.3

BALANCE SHEET		31/03/2010		2009/10		2009/10	
		ACTUAL		YTD BUDGET		BUDGET	
		\$	\$			\$	\$
CURRENT ASSETS							
Cash							
A01101	Municipal Fund Bank	848,114.96		55,803		89,607	
A01105	Municipal Fund DPI Bank	2,619.05		1,331		1,331	
A01107	Petty Cash Advance	<u>550.00</u>	851,284.01	<u>550</u>	57,684	<u>550</u>	91,488
Reserve Fund Investments							
A01111	Information Technology Reserve	12,888.46		12,999		13,129	
A01112	Plant Reserve	289,680.96		292,258		295,098	
A01113	LSL Reserve	11,935.50		12,042		12,159	
A01114	Housing Reserve	0.00		0		0	
A01115	Entitlements Reserve	4,974.00		5,016		5,067	
A01116	Aged Pensioner Units Reserve	<u>41,741.79</u>	361,220.71	42,113	364,428	42,522	367,975
Receivables							
A01121	Sundry Debtors - Rates	37,329.29		35,000		19,115	
A01122	Sundry Debtors - Other	<u>11,420.74</u>	48,750.03	<u>35,000</u>	70,000	<u>24,486</u>	43,601
Inventories							
A01190	Materials & Stock	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0
TOTAL CURRENT ASSETS			1,261,254.75		492,112		503,064
CURRENT LIABILITIES							
Payables							
L01215	Sundry Creditors	52,405.11		60,000		69,146	
L01258	FESA ESL Liability	1,650.14		1,500		863	
L01259	DPI Liability	2,612.55		1,331		1,331	
L0131	PAYG Liability	0.00		0		0	
2200	Tax Clearing	0.00		0		(9,091)	
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		1,736	
L01235	Accrued Salaries & Wages	<u>0.00</u>	56,667.80	<u>0</u>	62,831	<u>10,100</u>	74,085
Interest Bearing Liabilities							
L01221	Loan Liability (Debentures)	<u>15,600.33</u>	15,600.33	<u>14,025</u>	14,025	<u>64,264</u>	64,264
Provisions							
L01225	Provision For Annual Leave	0.00		0		39,648	
L01226	Provision For LSL	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	39,648
TOTAL CURRENT LIABILITIES			72,268.13		76,856		177,997
NET CURRENT POSITION			1,188,986.62		415,256		325,067

BALANCE SHEET (continued)		31/03/2010		2009/10		2009/10	
		ACTUAL		YTD BUDGET		BUDGET	
		\$	\$	\$	\$	\$	\$
NON CURRENT ASSETS							
Property, Plant & Equipment							
A01512	Land	<u>37,849.93</u>	37,849.93	<u>52,850</u>	52,850	<u>52,850</u>	52,850
A01522	Buildings	2,389,630.82		2,859,613		2,859,613	
A01521	Less Accumulated Depreciation	<u>(533,289.06)</u>	1,856,341.76	<u>(533,143)</u>	2,326,470	<u>(567,159)</u>	2,292,454
A01542	Furniture & Equipment	199,868.97		202,869		202,869	
A01541	Less Accumulated Depreciation	<u>(187,003.49)</u>	12,865.48	<u>(186,798)</u>	16,071	<u>(190,276)</u>	12,593
A01572	Plant & Equipment	1,436,764.26		1,589,985		1,589,985	
A01571	Less Accumulated Depreciation	<u>(1,049,261.89)</u>	387,502.37	<u>(1,050,343)</u>	539,642	<u>(1,018,865)</u>	571,120
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	29,998,171.70		29,998,172		30,468,032	
A01531	Less Accumulated Depreciation	<u>(9,949,190.00)</u>	20,048,981.70	<u>(10,044,190)</u>	19,953,982	<u>(10,139,190)</u>	20,328,842
A0156	Infrastructure - Footpaths	455,558.00		455,558		525,558	
A01561	Less Accumulated Depreciation	<u>(298,464.00)</u>	157,094.00	<u>(298,465)</u>	157,093	<u>(314,409)</u>	211,149
A01552	Other Infrastructure	992,749.33		1,057,530		1,148,170	
A01551	Less Accumulated Depreciation	<u>(195,887.18)</u>	796,862.15	<u>(195,772)</u>	861,758	<u>(219,574)</u>	928,596
TOTAL NON-CURRENT ASSETS			23,297,497.39		23,907,866		24,397,604
NON CURRENT LIABILITIES							
Interest Bearing Liabilities							
L01710	Loan Liability (Debentures)	<u>314,191.10</u>	314,191.10	<u>314,191</u>	314,191	<u>249,927</u>	249,927
Provisions							
L01230	Provision For LSL Non-Current	<u>22,761.00</u>	22,761.00	<u>22,761</u>	22,761	<u>30,087</u>	30,087
TOTAL NON CURRENT LIABILITIES			336,952.10		336,952		280,014
EQUITY			24,149,531.91		23,986,170		24,442,657
EQUITY							
3-8000	Retained Profits (Municipal Accumula	3,590,509.44		3,593,401		3,593,401	
3-8000	Plus nett operating balance	157,986.30		(11,474)		441,466	
L01900	Reserves - Cash Backed	361,220.71		364,428		367,975	
L01911	Reserves - Asset Revaluation	<u>20,039,815.46</u>	24,149,531.91	<u>20,039,815</u>	23,986,170	<u>20,039,815</u>	24,442,657
SUMMARY							
Current Assets			1,261,254.75		492,112		503,064
Non-Current Assets			23,297,497.39		23,907,866		24,397,604
Total Assets			24,558,752.14		24,399,978		24,900,668
Current Liabilities			72,268.13		76,856		177,997
Non-Current Liabilities			336,952.10		336,952		280,014
Total Liabilities			409,220.23		413,808		458,011
EQUITY			24,149,531.91		23,986,170		24,442,657
Variance			0.00		0		0

	PROGRAM / SCHEDULE 4 GOVERNANCE	31/03/2010 ACTUAL		31/03/2010 YTD BUDGET		2009/10 BUDGET		Variance YTD
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>10%
		\$	\$	\$	\$	\$	\$	>5,000
	Members							
	Operating Revenue							
I041020	Reimbursements	1,000.00		1,000		1,000		
	Operating Expenditure							
E041005	Presidential Allowance		1,000.00		1,000		1,000	
E041010	Election Expenses		2,295.31		2,900		2,900	
E041020	Meeting Fees		2,880.00		3,740		5,120	
E041025	Expenses Reimbursements		0.00		300		300	
E041030	Travelling		934.53		1,320		1,800	
E041035	Refreshments & Entertainment		7,183.16		5,920		7,000	
E041040	Donations & Contributions		900.00		1,200		1,200	
E041045	Public Relations		0.00		250		250	
E041050	Other Stationery		111.24		0		50	
E041055	Insurance		7,200.84		7,200		7,200	
E041060	Subscriptions		16,629.00		16,630		16,630	
E041065	Other Minor Expenditure		1,071.35		665		890	
E041070	Conference Expenses		9,128.28		11,626		11,626	
E041075	Training		650.00		3,900		3,900	
E041098	Allocation from Governance		37,282.50		37,280		49,710	
E041099	Depreciation		0.00		0		0	

PROGRAM / SCHEDULE 4		31/03/2010		31/03/2010		2009/10		Variance
GOVERNANCE (Continued)		ACTUAL		YTD BUDGET		BUDGET		YTD
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>10%
		\$	\$	\$	\$	\$	\$	>5,000
Other Governance								
Operating Revenue								
I045010	Government Grants - Operating	10,000.00		10,000		10,000		
I045011	Government Grants - Non-Operating	0.00		0		0		
I045015	Contributions & Donations	0.00		0		0		
I045020	Reimbursements	4,236.95		1,500		1,500		
I045025	Administration Services (ESL)	3,570.00		3,300		3,300		
I045030	Rents & Leases	532.73		0		0		
I045040	Other Income	0.00		0		0		
I045097	Profit on Disposal of Assets	0.00		0		0		
I045413	Fringe Benefits Tax Refund	0.00		0		0		
I045098	Governance Allocated to Other Progr	0.00		0		0		
Operating Expenditure								
E045401	Salaries		150,077.27		172,770		230,370	22,693
E045403	Sick Leave		2,453.03		3,470		4,790	
E045404	Annual Leave		21,030.15		0		24,830	(21,030)
E045405	Long Service Leave		0.00		0		3,200	
E045406	Workers Compensation Insurance		6,561.00		6,570		6,570	
E045407	Superannuation		25,108.69		25,040		33,380	
E045408	Relocation Expenses		0.00		0		0	
E045409	Uniforms		1,572.15		2,500		2,650	
E045410	Administration Building Maintenance		14,645.40		17,480		23,300	
E045411	Administration Building Garden Mtce		2,543.69		2,350		3,130	
E045412	Housing Mtce		5,700.24		7,040		9,380	
E045413	Fringe Benefit Tax		5,367.00		6,200		6,200	
E045414	Training		320.00		3,200		3,800	
E045415	Printing & Stationery		4,661.62		3,740		5,000	
E045416	Office Equipment Mtce		99.77		200		200	
E045417	Computer Maintenance		15,553.11		17,600		19,280	
E045418	Telephone		3,335.76		4,070		6,420	
E045419	Advertising		2,334.99		1,000		1,000	
E045420	Insurance		4,591.61		4,570		4,570	
E045421	Subscriptions		2,234.56		2,250		2,250	
E045422	Photocopier Supplies		1,723.38		3,375		4,500	
E045424	Postage & Freight		1,587.73		1,340		1,760	
E045425	Legal Expenses		35.00		500		1,000	
E045426	Travelling & Accommodation		1,881.45		2,200		2,200	
E045427	Office Expenses Other		1,694.19		2,632		3,502	
E045428	Conference Expenses		1,602.70		5,106		5,106	
E045429	Sundry Office Furniture & Equipment		390.00		500		650	
E045430	Consultant Fees		16,700.00		15,000		15,000	
E045431	Records Management		79.48		2,000		4,150	
E045432	Accounting Support		0.00		500		1,000	
E045434	Vehicle Running Expenses		5,625.12		4,640		6,200	
E045497	Loss On Disposal Of Asset		0.00		12,030		12,030	12,030
E045498	Governance Allocated to Other Programs		(243,195.00)		(243,195)		(324,260)	
E045499	Depreciation		11,814.28		11,610		23,220	
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		19,339.68	155,394.58	15,800	192,219	15,800	255,954	

PROGRAM / SCHEDULE 3		31/03/2010		31/03/2010		2009/10		Variance
GENERAL		ACTUAL		YTD BUDGET		BUDGET		YTD
PURPOSE		Revenue	Expend	Revenue	Expend	Revenue	Expend	>10%
		\$	\$	\$	\$	\$	\$	>5,000
Rate Revenue								
I031001	GRV Residential	52,992.30		52,990		52,990		
I031005	UV Rural	576,519.10		576,520		576,520		
I031010	GRV Residential Minimum Rates	20,650.00		20,650		20,650		
I031014	UV Rural Minimum Rates	6,650.00		6,650		6,650		
I031020	Non-Payment Penalty Interest	555.74		1,500		1,500		
I031021	Interim Rating Current Year	707.31		1,000		1,000		
I031022	Interim Rating Previous Years	0.00		0		0		
I031024	Instalment Interest	1,943.20		1,300		1,300		
I031025	Instalment Administration Fees	960.00		450		450		
I031023	Ex Gratia Rates	4,479.00		4,400		4,400		
I031027	Rate Account Enquiry Fees	425.00		375		500		
I031028	Discount Allow ed - GRV	(2,220.00)		(1,600)		(1,600)		
I031029	Discount Allow ed - UV	(23,495.80)		(24,000)		(24,000)		
I031030	Reimbursement Legal Costs	0.00		0		0		
Operating Expenditure								
E031005	Rates Written Off		0.00		0		0	
E031010	Stationery		0.00		200		200	
E031015	Postage & Freight		200.64		150		150	
E031020	Valuation Expenses		448.39		3,300		3,300	
E031025	Legal Expenses		2,910.35		0		720	
E031030	Title Searches		61.50		150		250	
E031200	Allocation from Governance		44,070.00		44,070		58,760	
General Purpose Revenue								
I032010	Grants Commission - General Purpos	289,772.25		289,830		386,440		
I032020	Grants Commission - Roads	131,994.00		131,595		175,460		
I032021	Grants - Royalties for Regions	282,914.00		285,000		645,620		
I032022	Grants - RLCIP	0.00		0		0		
Other Revenue								
I032025	Pensioner Deferred Rates Grant	173.72		220		220		
I032030	Interest - Municipal Fund	24,044.74		15,500		19,000		8,545
I032040	Interest - Reserve Funds	7,398.75		10,610		14,150		
I032045	EFT-POS Charges	246.09		180		250		
General Operating Expenditure								
E032339	Bank Fees		1,710.99		2,000		2,500	
E032338	EFT-POS Charges		1,017.30		760		1,000	
E032340	Audit Fees		7,000.00		6,375		6,375	
E032359	Bank Overdraft Interest		0.00		0		0	
E032360	Unders/Overs		0.00		0		0	
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		1,376,709.40	57,419.17	1,373,170	57,005	1,881,500	73,255	

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$	
	Fire Prevention							
	Operating Revenue							
I051010	Government Grants - Operating	0.00		0		0		
I051011	Government Grants - Non-Operating	0.00		0		0		
I051015	Contributions & Donations	0.00		13,179		13,179		(13,179)
I051030	Fines & Penalties	0.00		0		0		
I051097	Profit on Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E051005	Building Maintenance		501.99		13,120		13,300	12,618
E051010	Fire Control Measures		287.11		350		350	
E051015	Brigade Vehicle Maintenance		0.00		0		0	
E051020	Advertising		372.32		410		410	
E051025	Fire Insurance		74.14		80		80	
E051030	Postage & Freight		0.00		100		100	
E051035	District Maps		0.00		0		0	
E051040	General Expenses		120.00		655		700	
E051097	Loss on Disposal of Assets		0.00		0		0	
E051098	Allocation from Governance		2,122.50		2,120		2,830	
E051099	Depreciation		2,023.70		1,305		2,610	
	Animal Control							
	Operating Revenue							
I052120	Government Grants - Operating	0.00				0		
I052130	Fines & Penalties	0.00		0		0		
I052155	Impounding Fees	170.00		300		300		
I052165	Impounded Sustenance	0.00		0		0		
I052170	Dog Registrations	201.25		600		600		
I052175	Other Fees & Charges	0.00		0		20		
	Operating Expenditure							
E052540	Pound Maintenance		868.77		550		730	
E052545	Animal Control		51.27		0		0	
E052550	Advertising		56.59		150		200	
E052555	Postage & Freight		11.29		0		50	
E052565	Registration Disks		0.00		100		100	
E052570	Control Officer Contract		1,235.28		1,875		2,500	
E052598	Allocation from Governance		1,065.00		1,065		1,420	
E052599	Depreciation		3.00		5		10	
	Other Law, Order, Public Safety							
	Operating Revenue							
I053010	Government Grants - Operating	0.00		0		0		
I053011	Government Grants - Non-Operating	0.00		0		0		
I053035	Emergency Services	0.00		0		0		
I053040	Crime Prevention Plan	1,200.00		1,200		1,200		
	Operating Expenditure							
E053005	Emergency Services		0.00		250		500	
E053010	Advertising		0.00		0		100	
E050515	Crime Prevention Plan		0.00		0		0	
E053020	Impounding Vehicles		240.00					
E053098	Allocation from Governance		0.00		0		0	
		1,571.25	9,032.96	15,279	22,135	15,299	25,990	

	PROGRAM / SCHEDULE 7	31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	HEALTH							
	Preventative Services - Meat Inspection							
	Operating Revenue							
I072120	Reimbursement - Abattoir	3,154.99		0		0		
I072130	Rents & Leases	1,860.00		1,880		3,380		
	Operating Expenditure							
E072105	Meat Inspection Salaries		2,879.99		0		0	
E072110	Superannuation		0.00		0		0	
E072113	Long Service Leave		0.00		0		0	
E072115	Workers Compensation Insurance		891.00		0		0	
E072120	Travelling & Laundry		0.00		0		0	
E072125	Protective Clothing		0.00		0		0	
E072130	Housing - 4 Russell St		13,609.59		14,132		14,912	
E072131	Housing - 22 Ridley St		523.17		0		0	
E072150	Other		0.00		0		0	
E072198	Allocation from Governance		0.00		0		0	
	Preventative Services - Administration & Inspection							
	Operating Revenue							
I073030	Fines & Penalties	475.00		0		0		
I073035	Licenses Other	272.00		270		270		
I073040	Septic Tank Application Fees	0.00		0		0		
I073097	Profit on Disposal of Assets	0.00		0		0		
I073098	Allocation from Governance	0.00		0		0		
	Operating Expenditure							
E073105	Salaries		3,206.07		3,000		4,000	
E073110	EHO Contractor		0.00		0		0	
E073115	Telephone		0.00		0		0	
E073120	Advertising		0.00		0		0	
E073125	Housing		0.00		0		0	
E073130	Legal Expenses		0.00		0		1,000	
E073135	Other Minor Expenditure		1,245.45		1,280		1,280	
E073197	Loss on Disposal of Assets		0.00		0		0	
E073198	Allocation from Governance		14,805.00		14,805		19,740	
E073199	Depreciation		0.00		0		0	
	Preventative Services - Pest Control							
	Operating Revenue							
I074020	Reimbursements	0.00		0		0		
I074035	Sale of Insecticide/Pesticide	0.00		0		0		
I074098	Administration	0.00		0		0		
	Operating Expenditure							
E074010	Mosquito Control		0.00		0		0	
E074098	Allocation from Governance		0.00		0		0	
E074099	Depreciation		0.00		0		0	
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		5,761.99	37,160.27	2,150	33,217	3,650	40,932	

PROGRAM / SCHEDULE 8 EDUCATION & WELFARE		31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$		
Aged & Disabled								
Operating Revenue								
I081010	Government Grants - Operating	0.00		0		0		
I081011	Government Grants - Non-Operating	0.00		0		0		
I081015	Contributions & Donations	0.00		0		2,000		
I101020	Reimbursements	4,842.03		1,280		3,700		
I081035	Tamma Village Aged Units Rental	34,314.20		36,450		48,614		
Operating Expenditure								
E081005	Tamma Village Aged Units Mtce		38,360.53		42,490		56,650	
E081020	Seniors Activities		0.00		0		0	
E081098	Allocation from Governance		8,842.50		8,845		11,790	
E081099	Depreciation		1,761.50		1,760		3,520	
Other Education - TALEC								
Operating Revenue								
I082015	Contributions & Donations	0.00		0		0		
I082016	Alcoa Contribution	0.00		0		0		
I082035	Accommodation Charges	0.00		0		0		
I082040	In Service Fees	0.00		0		0		
I082045	TALEC Bus Hire	0.00		0		0		
I082050	Promotional Material	0.00		0		0		
I082055	Housing Rental	0.00		0		0		
Operating Expenditure								
E082005	Salaries		0.00		0		0	
E082010	Superannuation		0.00		0		0	
E082020	Annual Leave		0.00		0		0	
E082023	Long Service Leave		0.00		0		0	
E082025	Workers Compensation Insurance		0.00		0		0	
E082030	Relocation Expenses		0.00		0		0	
E082033	Uniforms		0.00		0		0	
E082035	Shed Mtce		0.00		0		0	
E082040	Grounds Mtce		0.00		0		0	
E082045	Food/Accommodation		0.00		0		0	
E082050	Promotions		0.00		0		0	
E082052	Committee Expenses		0.00		0		0	
E082055	Minor Expenses		0.00		0		0	
E082060	Centre Mtce & Operating		0.00		0		0	
E082065	Telephone & Internet		0.00		0		0	
E082070	Advertising		0.00		0		0	
E082075	Insurance		0.00		0		0	
E082080	Postage & Freight		0.00		0		0	
E082085	Bus Mtce & Operating		0.00		0		0	
E082098	Allocation from Governance		0.00		0		0	
E082099	Depreciation		0.00		0		0	
Care Of Families & Children								
Operating Expenditure								
E083015	Playgroup		1,350.00		1,350		1,350	
E083016	Tammin Primary School		1,232.76		1,130		1,490	
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		39,156.23	51,547.29	37,730	55,575	54,314	74,800	

PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES		31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$		
Sanitation - Household Refuse								
Operating Revenue								
I101110	Government Grants - Operating	0.00		0		0		
I101111	Government Grants - Non-Operating	0.00		0		0		
I101115	Contributions	0.00		0		0		
I101135	Domestic Refuse Collections Fees	14,562.50		14,250		14,250		
I101140	Bulk Service Fees	0.00		0		0		
I101145	Tip Service Fees	32,256.34		35,480		47,300		
Operating Expenditure								
E101005	Litter Control		0.00		0		0	
E101010	Refuse Site Mtce		28,748.62		29,151		38,868	
E101020	Commercial Refuse Collection		0.00		0		0	
E101025	Street Bin Refuse Collection		3,351.26		3,120		4,170	
E101030	Bulk Service Collection		0.00		0		0	
E101035	Domestic Refuse Collections		8,283.58		9,290		12,170	
E101040	Effluent Dam Site		51.27		0		500	
E101098	Allocation from Governance		7,612.50		7,610		10,150	
E101099	Depreciation		350.20		350		700	
Town Planning & Regional Development								
Operating Revenue								
I102135	Town Planning Fees	0.00		0		0		
Operating Expenditure								
E102105	Control Expenses		1,319.09		250		500	
E102110	Title Fees		0.00		0		0	
E102198	Allocation from Governance		1,065.00		1,065		1,420	
Other Community Amenities								
Operating Revenue								
I103110	Government Grants - Operating	0.00		0		0		
I103111	Government Grants - Non-Operating	0.00		0		0		
I103115	Contributions & Donations	0.00		0		0		
I103135	Tabloid Office Rents	0.00		0		0		
I103140	Photocopying Charges	1,212.65		1,800		2,400		
I103145	Facsimile Charges	24.60		8		10		
I103150	Cemetery Charges	1,486.38		1,500		1,500		
I103155	Hire of Community Bus	1,753.96		2,850		3,600		
I103160	Cooinda Centre Rental	800.00		800		1,040		
I103165	Tidy Towns	0.00		0		0		
I103197	Profit on Disposal of Assts	0.00		0		0		
Operating Expenditure								
E103120	Public Toilets		3,545.73		2,820		3,750	
E103125	Community Bus		988.92		1,641		2,061	
E103130	Grave Digging		1,725.44		1,000		1,000	
E103135	Cemetery		969.77		1,520		2,000	
E103140	Cooinda Centre		7,136.82		6,940		7,660	
E103145	Tidy Towns		0.00		0		0	
E103155	Insurance		0.00		160		160	
E103160	Tammin Tabloid Building Mtce		312.24		495		660	
E103197	Loss on Disposal of Assets		0.00		0		0	
E103198	Allocation from Governance		0.00		0		0	
E103199	Depreciation		4,946.20		4,946		9,892	
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		52,096.43	70,406.64	56,688	70,358	70,100	95,661	

PROGRAM / SCHEDULE 11 RECREATION & CULTURE		31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$		
Public Halls, Civic Centres								
Operating Revenue								
I111010	Government Grants - Operating	0.00		0		0		
I111011	Government Grants - Non-Operating	0.00		0		0		
I111015	Contributions & Donations	83.80		220		260		
I111020	Reimbursements	0.00		0		0		
I111035	Hall Hire Fees	1,068.18		1,500		1,800		
I111040	Hall Hire Deposits	1,000.00		1,500		1,500		
Operating Expenditure								
E111005	Tammin Hall Mtce		11,975.64		19,920		24,570	7,944
E111010	Yorkrakine Hall Mtce		3,548.59		3,245		3,710	
E111015	Tammin Hall Bonds Refunds		900.00		1,500		1,500	
E111020	Tow n Hall RLCIP Funds		21,194.82		19,597		19,597	
E111021	Tow n Hall - R4R		49,481.82		150,000		150,000	
E111022	Kitchen Upgrade RLCIP Round 2		18,272.73		0		0	
E111098	Allocation from Governance		15,570.00		15,570		20,760	
E111099	Depreciation		3,114.30		3,115		6,230	
Other Recreation & Sport								
Operating Revenue								
I113010	Government Grants - Operating	0.00		0		0		
I113011	Government Grants - Non-Operating	0.00		0		0		
I113015	Contributions	1,900.98		1,421		1,421		
I113040	Donnan Park Ground Lease Rentals	1,193.18		1,140		1,140		
I113045	Functions & Events	21,473.64		27,220		34,100		(5,746)
I113050	Kadjininy Kep Hire Fees	50.00		250		250		
I113055	Bonds	800.00		200		200		
I113065	Donnan Park Pavilion	300.00		100		100		
I113070	Donnan Park Changerooms	0.00		0		0		
I113075	Other Sundry	338.00		360		450		
I113098	Profit On Disposal Of Assets	0.00		0		0		
Operating Expenditure								
E113005	Donnan Park Pavilion Mtce		7,899.76		6,661		8,230	
E113010	Donnan Park Changerooms Mtce		1,562.16		1,660		2,200	
E113015	Donnan Park Oval Mtce		30,718.21		30,960		51,960	
E113016	Donnan Park RLCIP Funds		0.00		0		0	
E113017	Donnan Park - R4R		23,145.28		30,000		30,000	6,855
E113030	Donnan Park Oval Surrounds Mtce		5,054.29		5,470		7,300	
E113020	Heritage Park Mtce		954.04		1,125		1,500	
E113025	Parks, Gardens & Reserves Mtce		18,786.07		13,100		17,450	(5,686)
E113035	Kadjininy Kep Mtce		34,531.63		39,850		53,140	5,318
E113036	Functions & Events		7,412.90		32,740		40,425	25,327
E113040	Tow n Dam Mtce		0.00		325		430	
E113045	Memorial Park Mtce		3,624.02		4,220		5,600	
E113050	Reserves Mtce		257.20		760		1,000	
E113055	Bow ling Club Mtce		18,180.00		18,180		18,180	
E113060	Golf Club Mtce		3,553.69		2,170		2,170	
E113065	Tennis Club Mtce		180.80		550		730	
E113070	Sports & Recreation Council		6,000.00		7,000		7,000	
E113075	Donnan Park Bonds		400.00		200		200	
E113090	Interest On Loans		9,031.42		9,230		12,050	
E113095	Other Club Insurance		0.00		0		0	
E113097	Loss on disposal of assets		0.00		0		0	
E113098	Allocation from Governance		8,992.50		8,990		11,990	
E113099	Depreciation		34,204.80		33,910		67,820	

PROGRAM / SCHEDULE 11 RECREATION & CULTURE (continued)		31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
Libraries								
Operating Revenue								
I114115	Contributions & Donations	0.00		0		0		
I114135	Fines & Penalties	0.00		0		0		
I114140	Lost Books	137.00		40		40		
Operating Expenditure								
E114020	Other Expenses		692.02		772		1,012	
E114025	Postage & Freight		215.41		190		250	
E114030	Library Mtce		1,519.50		1,320		1,350	
E114035	Library Book Purchases		31.00		150		150	
E114098	Allocation from Governance		11,175.00		11,175		14,900	
E114099	Depreciation		0.00		0		0	
Other Culture								
Operating Revenue								
I115010	Government Grants - Operating	0.00		0		0		
I115011	Government Grants - Non-Operating	0.00		0		0		
I115035	Tammin Tabloid Publication	852.36		720		950		
I115040	Tammin Art Prize	0.00		0		0		
I115015	Contributions & Donations	0.00		0		0		
I115045	History Book Sales	120.00		160		200		
I115055	Yorkrakine Hall Centenary Celeb	0.00		0		0		
Operating Expenditure								
E116005	Art Prize		1,740.00		1,500		1,500	
E116010	Municipal Heritage Inventory		0.00		2,500		5,000	
E116015	Tammin Tabloid Publication		1,768.18		2,500		2,800	
E116020	WA Week		350.00		350		350	
E116025	Australia Day		57.46		400		400	
E116030	Anzac Day		0.00		0		200	
E116035	60th Anniversary Celebrations		0.00		0		0	
E116040	Banners In The Terrace		0.00		0		500	
E116045	Carols By Candlelight		725.00		725		725	
E116050	Tammin Awards Night		0.00		600		600	
E116055	Yorkrakine Hall Centenary Celeb		0.00		0		0	
E116098	Allocation from Governance		0.00		0		0	
E116099	Depreciation		0.00		0		0	
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		29,317.14	356,820.24	34,831	482,230	42,411	595,479	

	PROGRAM / SCHEDULE 12	31/03/2010		31/03/2010		2009/10		Variance YTD >10% >5,000
		ACTUAL		YTD BUDGET		BUDGET		
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$	
	TRANSPORT							
	Streets, Roads, Bridges, Depots							
	Operating Revenue							
I122011	Direct Grant	40,918.00		40,920		40,920		
I122012	Roads To Recovery Grant	86,336.00		176,440		176,440		(90,104)
I122013	MRWA Road Project Grant	0.00		80,030		106,710		(80,030)
I122014	Black Spot Grant (State)	0.00		0		0		
I122015	Contributions & Donations	2,048.25		1,710		1,710		
I122016	Tow nsite Entry Statements	0.00		0		0		
I122097	Profit on Disposal of Assets	454.55		15,450		15,450		(14,995)
	Operating Expenditure							
E122020	Depot Mtce		3,441.84		7,340		9,770	
E122021	Depot - R4R		0.00		3,000		3,000	
E122030	Street Cleaning		7,313.12		7,790		10,400	
E122035	Traffic Signs		2,074.90		5,780		7,730	
E122040	Footpath Mtce		3,084.95		3,340		4,450	
E122060	Street Lighting Utilities		9,020.39		7,455		9,945	
E122065	Street Lighting - R4R		0.00		10,000		10,000	10,000
E122045	Street Tree Mtce		4,564.00		3,885		3,885	
E122050	Storm Damage		0.00		0		0	
E122055	Road Maintenance		98,542.44		225,770		301,010	127,228
E122070	Advertising		0.00		200		200	
E122075	Interest on Loans		5,443.80		5,430		9,210	
E122080	Culverts/Floodw ays Mtce		0.00		0		0	
E122097	Loss on Disposal of Asset		0.00		0		0	
E122098	Allocation from Governance		25,312.50		25,310		33,750	
E122099	Depreciation		53,478.50		0		290,620	(53,479)
	Capital Expenditure							
E122100	Road Construction		349,560.53		469,860		469,860	120,299
E122111	Footpath Construction		123,178.46		70,000		70,000	(53,178)
E122100	Less transferred to Infrastructure		0.00		0		(539,860)	
	Traffic Control							
	Operating Revenue							
I124020	Reimbursements		0.00		500		1,000	
I124040	DPI Licensing Commission		7,485.78		7,510		10,000	
	Operating Expenditure							
E124005	DPI Telephone		585.65		675		900	
E124010	DPI Postage		5.09		0		100	
E124015	DPI Office Expenses		110.64		1,000		1,000	
E124098	Allocation from Governance		11,175.00		11,175		14,900	
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		137,242.58	696,891.81	322,560	858,010	352,230	710,870	

PROGRAM / SCHEDULE 13		31/03/2010		31/03/2010		2009/10		Variance
ECONOMIC SERVICES		ACTUAL		YTD BUDGET		BUDGET		YTD
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>10%
		\$	\$	\$	\$	\$	\$	>5,000
Rural Services								
Operating Revenue								
I131110	Government Grants - Operating	0.00		0		0		
I131111	Government Grants - Non-Operating	0.00		0		0		
I131135	CDO Contributions & Reimbursements	405.99		0		0		
I131136	CDO Rent	100.00		1,350		1,950		
I131140	Sale of Poisons	0.00		0		0		
Operating Expenditure								
E131030	CDO Salary		3,362.60		15,204		21,720	11,841
E131025	CDO Superannuation		407.24		1,484		2,120	
E131035	CDO Sick Leave		174.34		0		0	
E131040	CDO Annual Leave		0.00		0		2,127	
E131043	CDL Long Service Leave		0.00		0		0	
E131045	CDO Workers Compensation Insurance		614.00		610		610	
E131020	CDO Training		0.00		0		0	
E131050	CDO Uniforms		0.00		540		540	
E131053	CDO Housing - 20 Ridley St		1,835.80		1,410		1,890	
E131054	CDO Housing - 11 Nottage Way		592.99		0		0	
E131065	CDO Printing & Stationery		0.00		0		50	
E131070	CDO Promotions		0.00		0		0	
E131075	CDO Subscriptions		127.27		0		250	
E131080	CDO Postage & Freight		0.00		0		0	
E131085	CDO Travel & Accommodation		0.00		0		775	
E131090	CDO Conference		0.00		0		500	
E131095	CDO Insurance		1,873.35		1,880		1,880	
E131055	Noxious Weed Control		0.00		0		0	
E131060	Vermin Control		0.00		0		0	
E131098	Allocation from Governance		17,340.00		17,340		23,120	
E131099	Depreciation		0.00		0		0	
Tourism & Area Promotion								
Operating Revenue								
I132010	Government Grants - Operating	0.00		0		0		
I132011	Government Grants - Non-Operating	0.00		0		0		
I132015	Contributions & Donations	0.00		0		0		
I132016	Sale of Postcards	0.91		45		60		
I132020	Entry Statements	0.00		0		0		
I132030	Promotional Material	0.00		0		0		
Operating Expenditure								
E132010	Entry Statements		0.00		6,810		6,810	6,810
E132020	Area Promotion		1,520.75		7,210		7,210	5,689
E132098	Allocation from Governance		3,187.50		3,190		4,250	
E132099	Depreciation		115.00		115		230	
Building Control								
Operating Revenue								
I133035	Building Permits Application Fees	0.00		0		0		
I133040	Other Licenses	0.00		0		0		
I133045	Commissions	0.00		0		0		
I133050	Legal Expenses Recovered	0.00		0		0		
Operating Expenditure								
E133005	Building Surveyor Contractor		0.00		0		0	
E133010	Advertising		0.00		0		0	
E133015	Legal Expenses		0.00		0		0	
E133098	Allocation from Governance		1,065.00		1,065		1,420	

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES (continued)	31/03/2010 ACTUAL		31/03/2010 YTD BUDGET		2009/10 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Saleyards							
	Operating Revenue							
I134135	Saleyard Rental Fees	0.00		0		0		
	Operating Expenditure							
E134005	Saleyard Maintenance		425.01		600		800	
E134098	Allocation from Governance		0.00		0		0	
E134099	Depreciation Buildings		125.00		125		250	
	Other Economic Services							
	Operating Revenue							
I135035	Standpipe Water Charges	219.73		800		1,000		
	Operating Expenditure							
E135005	Standpipe Water Utility		2,989.72		3,530		3,800	
E135098	Allocation from Governance		0.00		0		0	
		726.63	35,755.57	2,195	61,113	3,010	80,352	

	PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	31/03/2010 ACTUAL		31/03/2010 YTD BUDGET		2009/10 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Private Works							
	Operating Revenue							
I141035	General Charges	15,207.68		10,030		13,360		5,178
	Operating Expenditure							
E141035	General Works		8,806.44		8,020		10,690	
E141098	Allocation from Governance		12,397.50		12,400		16,530	
	Public Works Overheads							
	Operating Revenue							
I143035	Rentals	0.00		0		0		
I143015	Contributions & Donations	5,000.00		0		0		
I143020	Reimbursements	1,890.63		0		0		
	Operating Expenditure							
E143005	Salaries		19,124.48		6,420		8,550	(12,704)
E143010	Superannuation		19,366.13		17,820		23,760	
E143020	Salary Sacrifice		0.00		0		0	
E143025	Staff Training		9,904.81		5,325		6,300	
E143030	Sick Pay		2,288.69		3,730		4,960	
E143035	Holiday Pay		1,440.34		10,000		23,300	8,560
E143040	Long Service Leave		6,470.77		0		4,082	(6,471)
E143045	Workers Compensation		8,794.00		9,670		9,670	
E143050	Bonus Pay Scheme		0.00		0		0	
E143055	Protective Clothing		1,898.62		2,600		2,940	
E143060	Occupational Health & Safety		2,145.68		2,300		2,300	
E143065	Superannuation Supervisor		0.00		0		0	
E143070	Subscriptions/Seminars		0.00		0		0	
E143075	Supervisor Training		0.00		0		0	
E143080	Accrued Employees Entitlements		0.00		0		0	
E143085	Office Expenses		994.34		500		650	
E143090	Employee Housing Mtce		0.00		0		0	
E143095	Tw o Way Mtce		0.00		0		0	
E143105	Telephone		2,269.08		2,264		3,014	
E143110	Insurance		4,750.95		4,750		4,750	
E143115	Fringe Benefits Tax		0.00		1,800		1,800	
E143198	Allocation from Governance		20,115.00		20,115		26,820	
E143299	Less Allocated to Works		(87,796.36)		(82,530)		(110,040)	5,266

	PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	31/03/2010 ACTUAL		31/03/2010 YTD BUDGET		2009/10 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Plant Operating Costs							
	Operating Revenue							
I144020	Reimbursements	593.56		750		750		
I144036	Fuel Tax Credit	2,683.00		2,925		3,900		
	Operating Expenditure							
E144005	Expendable Tools		1,021.15		2,250		3,000	
E144010	Depot Consumables		937.38		1,125		1,500	
E144015	Blades & Points		4,603.11		5,350		5,350	
E144020	Fuels & Oils		53,199.01		75,010		100,000	21,811
E144025	Parts & Repairs		64,637.66		59,990		80,000	
E144030	Tyres & Tubes		5,622.72		15,660		20,880	10,037
E144035	Licenses		16.27		0		2,200	
E144040	Repairs Wages		8,599.88		7,510		10,000	
E144045	Insurance		9,044.47		9,430		9,430	
E144099	Less Allocated to Depreciation		675.20		(25,405)		(50,810)	(26,080)
E144299	Less Allocated to Works		(133,360.73)		(125,515)		(167,350)	7,846
	Salaries & Wages							
	Operating Revenue							
I146020	Reimbursement - Workers Compensation	0.00		0		0		
	Operating Expenditure							
E146010	Gross Salaries & Wages Paid		418,651.21		422,420		563,210	
E146020	Workers Compensation		0.00		0		0	
E146200	Salaries & Wages - Allocated		(418,651.21)		(422,420)		(563,210)	
	Unclassified							
	Operating Revenue							
I148010	Government Grants - Operating	0.00		0		0		
I148011	Government Grants - Non-Operating	0.00		0		0		
I148015	Contributions & Donations	22.40		0		0		
I148020	Reimbursements	963.67		1,000		1,250		
I148030	Rental Income	31,676.55		24,410		32,540		7,267
I148050	Sale of Land	0.00	0.00	0		0		
I148097	Profit On Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E148100	Other Housing							
E148101	6 Russell St		1,764.69		2,115		2,520	
E148102	9 Nottage Way		1,076.16		1,170		1,410	
E148103	11 Nottage Way		8,788.48		1,170		1,410	(7,618)
E148104	45 Draper St		1,118.06		1,095		1,320	
E148105	22 Ridley St		6,691.93		3,666		4,380	
E148106	4 Russell St		25.64		0		0	
E148107	20 Ridley St		267.61		0		0	
E148109	81 Barrack Rd		13,980.92		9,520		10,600	
E148110	Miscellaneous Land Mtce		0.00		0		0	
E148120	Interest On Loans		230.41		170		170	
E148197	Loss On Disposal Of Assets		0.00		0		0	
E148198	Allocation from Governance		0.00		0		0	
E148199	Depreciation		9,633.50		9,635		19,270	
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		58,037.49	91,543.99	39,115	79,130	51,800	95,356	
<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. (Res 149/098 - 20 August 2009)</i></p>								

	TRUST FUND	31/03/2010			
		1/07/2009	Receipts	Payments	Balance
		\$	\$	\$	\$
L012651	Abattoir Security Deposit	0.00	11,000.00	(11,000.00)	0.00
L01270	Nomination Deposits	0.00	400.00	(400.00)	0.00
L01271	Housing Bonds	1,540.00	1,680.00	(680.00)	2,540.00
L01273	Tamma Village Bonds	0.00	0.00	0.00	0.00
L01276	Tammin Tourist Promotion	0.00	0.00	0.00	0.00
L01279	Best Memorial Trust	440.64	103.47	0.00	544.11
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	13,000.00	0.00	(13,000.00)	0.00
	Trust Balance	14,980.64	2,183.47	(14,080.00)	3,084.11
	Trust Fund Cash Management	14,980.64			3,084.11
	Trust Balance	14,980.64			3,084.11
				Variance:	
	Trust Fund Balances Detail				
L012651	Abattoir Security Deposit Detail				
	Great Eastern Abattoir- Security Deposit			11,000.00	
	Great Eastern Abattoir- Security Deposit			(11,000.00)	
L01271	Housing Bonds Detail				
	F-111 Steel - Lot 8 - 9 Nottage Way (transferred from Lot 4 - 1 Nottage Way - March 2004)			340.00	
	D Warner - Lot 9 - 11 Nottage Way (November 2005)			280.00	
	F-111 Steel - Lot 19 - 6 Russell St			0.00	
	Tammin Abattoir - Lot 67 - 22 Ridley St (February 2006)			400.00	
	K Fisher - Lot 120 - 45 Draper St (January 2009)			520.00	
	S Byrnes - 20 Ridley St (14 September 2009)			540.00	
	R Mitchell - 4 Russell St (18 September 2009)			540.00	
	Tammin Abattoir - Lot 67 - 22 Ridley St (February 2006)			(400.00)	
	D Warner - Lot 9 - 11 Nottage Way (November 2005)			(280.00)	
	Great Eastern Abattoir- Lot 67 - 22 Ridley St (January 2010)			600.00	
					2,540.00
L01279	Best Memorial Trust Detail				
	Receipt 20 April 2001			200.00	
	Receipt 16 November 2001			200.00	
	Purchase of painting <i>Yorkrakine Ruins</i> from Tammin Arts Prize 2001 (Val Curtis)			(300.00)	
	Receipt 27 May 2003			200.00	
	Receipt 24 September 2003			200.00	
	Receipt 27 September 2004			200.00	
	Purchase of bark painting <i>Enchantment</i> (Shane Picket)			(100.00)	
	Purchase of painting from Tammin Arts Prize 2006 (Margaret Shenton)			(350.00)	
	Receipt 4 October 2007			91.27	
	Receipt 2 October 2008			99.37	
	Receipt 12 October 2009			103.47	
					544.11
L01270	Nomination Deposits				
	D Martin			80.00	
	S Jefferies			80.00	
	M Greenw ood			80.00	
	M Wheeldon			80.00	
	S Uppill			80.00	
	D Martin			(80.00)	
	S Jefferies			(80.00)	
	M Greenw ood			(80.00)	
	M Wheeldon			(80.00)	
	S Uppill			(80.00)	0.00
					3,084.11

	BALANCE SHEET DETAIL	31/03/2010		2009/10		Variance To Budget
		ACTUAL		BUDGET		
		Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$
A01512	Land					
E168029	Lots 142 & 143 Uppill St - R4R		0.00		15,000	15,000
A01522	Buildings					
E168041	17 Uppill St - House-R4R		0.00		346,500	346,500
E168042	Kadjininy Kep Changerooms - R4R		0.00		100,000	100,000
E168043	Cemetery - Eco Toilet - R4R		350.00		20,000	19,650
E168044	Tennis Courts/BMX Track Shade Shelter - R4R		0.00		5,000	5,000
E168045	Donnan Park-Shade Shelter - R4R		12,644.55		15,000	2,355
E168046	Donnan Park-Covered Way & BBQ - R4R		33,523.08		30,000	(3,523)
A01542	Furniture & Equipment					
E168215	Chamber Ceiling Projector & Screen		0.00		3,000	3,000
A01572	Plant & Equipment					
E168516	Statesman Purchase		0.00		52,000	52,000
E168526	6 Wheeler Truck Purchase		316.14		210,000	209,684
E168528	Whipper Snippers & Edger		602.00		1,450	848
E168525	Statesman Disposal	0.00		47,030		
E168527	Mitsubishi FV458 Truck Disposal	0.00		67,099		
A01582	Tools					
A0159	Landcare Centre Equipment					
A01533	Infrastructure - Roads					
A0156	Infrastructure - Footpaths					
A01552	Infrastructure - Other					
E168405	Kadjininy Kep Hard Pan & Paths Purchase		0.00		29,200	29,200
E168406	Dam Spillway		0.00		40,000	40,000
E168407	Tourist Information Bay Refurbish		0.00		3,500	3,500
E168408	Skateboard Track - R4R		0.00		86,640	86,640
	ROAD CONSTRUCTION					
	CFWD - 08-09		5,343.22			
FAG	0001 - Station Rd		0.00		1,390	1,390
R ² R	0002 - Goldfields Rd (SLK 0.00-4.90 & 5.30-5.60)		31,806.81		39,990	8,183
FAG	0003 - Bungulla North Rd		0.00		18,180	18,180
R ² R	0005 - Tammin South Rd		21,873.21		26,910	5,037
FAG	0005 - Tammin South Rd (Bitumen Edges)		0.00		1,620	1,620
FAG	0006 - Yorkrakine Rd (SLK 5.10-5.20, 8.90-9.40 & 12		4,875.27		10,000	5,125
FAG	0013 - Waltham Rd		9,312.81		33,060	23,747
FAG	0014 - Yorkrakine Rock Rd		11,754.18		13,840	2,086
R ² R/Ow n	0017 - Leslie Rd		0.00		10,000	10,000
FAG	0019 - Chappell Wheeldon Rd		6,954.34		13,070	6,116
R ² R	0022 - Quartermaine Rd (SLK 0.20-1.30 & 2.40-3.60)		4,284.31		17,700	13,416
R ² R	0028 - Quinn Rogers Rd		2,935.00		3,740	805
R ² R	0031 - Livesey North Rd		102.55		6,570	6,467
FAG	0032 - Blakiston Rd		11,901.43		10,000	(1,901)
R ² R	0034 - Franklin Rd (SLK 1.00)		11,294.48		20,615	9,321
R ² R	0039 - Nelson Rd		12,035.14		9,220	(2,815)
R ² R	0050 - Barrack Rd		10,466.17		12,130	1,664
FAG	0056 - Hocking Rd		10,829.77		20,000	9,170
FAG	0057 - Youering Rd		9,669.22		12,320	2,651
R ² R	0059 - Rabbit Proof Fence Rd (SLK 0.00-2.7 & 4.00-5		24,068.37		30,770	6,702
RRG/Ow n	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73 &		84,513.55		79,365	(5,149)
RRG/Ow n	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10)		75,540.70		79,370	3,829
	E122100 Balance		349,560.53	TRUE	469,860	120,299

STATEMENT OF FINANCIAL ACTIVITY	31/03/2010	31/03/2010	2009/10	Variance
	ACTUAL	YTD BUDGET	BUDGET	YTD
	\$	\$	\$	>10%
				>\$5,000
Operating				
Revenues (Sources)				
Governance	19,339.68	15,800	15,800	0
General Purpose Funding	1,376,709.40	1,373,170	1,881,500	0
Law , Order, Public Safety	1,571.25	15,279	15,299	(13,708)
Health	5,761.99	2,150	3,650	0
Education and Welfare	39,156.23	37,730	54,314	0
Housing	0.00	0	0	0
Community Amenities	52,096.43	56,688	70,100	0
Recreation and Culture	29,317.14	34,831	42,411	(5,514)
Transport	137,242.58	322,560	352,230	(185,317)
Economic Services	726.63	2,195	3,010	0
Other Property and Services	<u>58,037.49</u>	<u>39,115</u>	<u>51,800</u>	<u>18,922</u>
	1,719,958.82	1,899,518	2,490,114	(179,559)
Expenses (Applications)				
Governance	(155,394.58)	(192,219)	(255,954)	36,824
General Purpose Funding	(57,419.17)	(57,005)	(73,255)	0
Law , Order, Public Safety	(9,032.96)	(22,135)	(25,990)	13,102
Health	(37,160.27)	(33,217)	(40,932)	0
Education and Welfare	(51,547.29)	(55,575)	(74,800)	0
Housing	0.00	0	0	0
Community Amenities	(70,406.64)	(70,358)	(95,661)	0
Recreation & Culture	(356,820.24)	(482,230)	(595,479)	125,410
Transport	(696,891.81)	(858,010)	(710,870)	161,118
Economic Services	(35,755.57)	(61,113)	(80,352)	25,357
Other Property and Services	<u>(91,543.99)</u>	<u>(79,130)</u>	<u>(95,356)</u>	<u>(12,414)</u>
	(1,561,972.52)	(1,910,992)	(2,048,649)	349,019
Net Operating	157,986.30	(11,474)	441,466	169,460
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	(454.55)	(3,420)	(3,420)	0
Depreciation on Assets	122,245.18	0	435,367	122,245
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	(46,517.63)	(531,500.00)	(531,500.00)	484,982
Purchase Plant & Equipment	(918.14)	(263,450.00)	(263,450.00)	262,532
Purchase Furniture & Equipment	0.00	(3,000.00)	(3,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	(349,560.53)	(469,860)	(469,860)	120,299
Purchase Infrastructure Assets - Footpaths	0.00	0.00	(70,000.00)	0
Purchase Infrastructure Assets - Other	(7,919.57)	(72,700.00)	(163,340.00)	64,780
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	(63,807.99)	(63,808)	(64,264)	0
Transfers to Reserves (Restricted Assets)	(7,398.75)	0	(14,153)	(7,399)
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>409,125.32</u>	<u>(813,741)</u>	<u>(42,908)</u>	<u>1,222,866</u>

STATEMENT OF FINANCIAL ACTIVITY	31/03/2010 ACTUAL \$	2009/10 BUDGET \$
Note 1. NET CURRENT ASSETS		
Composition of Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	851,284.01	91,488.00
Cash - Restricted	361,220.71	367,975.00
Receivables	48,750.03	43,601.00
Inventories	<u>0.00</u>	<u>0.00</u>
Total Current Assets	1,261,254.75	503,064.00
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(72,268.13)</u>	<u>(177,997.00)</u>
Sub-Total	1,188,986.62	325,067.00
Less: Cash - Reserves - Restricted	<u>(361,220.71)</u>	<u>(367,975.00)</u>
NET CURRENT ASSET POSITION	<u>827,765.91</u>	<u>(42,908.00)</u>
Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement		
Revenue		
Law, Order, Public Safety		
- Grant Application to purchase Water Tank rejected.		
Recreation and Culture		
- Budget issues to do with Lotterywest Grant - did not receive expected budgeted amount.		
Transport		
- Timing of Main Roads WA recoups		
Other Property & Services		
- Unbudgeted rent received for 4 Russell and 20 Ridley Street.		
- Unbudgeted income received from private works to provide townsite firebreaks.		
Expenditure		
Governance		
- Wages due to less staff.		
Law, Order, Public Safety		
- Grant Application to purchase Water Tank rejected. Purchase not carried through.		
Recreation & Culture		
- Town hall refurbishments still in progress, therefore RLCIP funds still not expended		
- No Functions held, one scheduled in April		
Transport		
- Budget and Timing issues.		
Economic Services		
- Budget and Timing issues due to late commencement of CDO		
- Entry Statement works not commenced.		
Other Property & Services		
- Under allocation of Plant Operating Cost		
- Unbudgeted expenditure due to repairs to 11 Nottage Way and 81 Barrack Rd		
- Budget and Timing issues with wages.		
Capital Expenditure & Revenue		
- Purchase of 17 Uppill St behind schedule. (Royalties for Regions)		
- Roadworks - budget and timing issues.		
- New truck not purchased.		

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	31/03/2010	2009/10	Variance
	ACTUAL	YTD BUDGET	YTD
	\$	\$	>10%
			>\$5,000
Explanation of variance in Cash on Hand			
Cash - Unrestricted	851,284.01	57,684.00	793,600
Cash - Restricted	361,220.71	364,428.00	(3,207)
	1,212,504.72	422,112.00	
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		

STATEMENT OF FINANCIAL ACTIVITY By Nature & Type	Year To Date 31/03/2010	2009/10 Budget
Revenue		
Rates	636,344.41	636,611
Grant & Subsidies	0.00	
Operating	579,020.25	1,258,440
Non-Operating	284,114.00	283,150
Contr., Reimb. & Donation	22,752.70	29,010
Fees & Charges	153,048.84	215,174
Profit on Asset Disposal	454.55	15,450
Interest Earnings	34,116.15	34,450
Other Revenue	10,107.92	17,830
Total Revenue	1,719,958.82	2,490,115
Expenditure		
Employee Costs	(446,486.64)	(667,025)
Materials & Contracts	(819,884.79)	(597,500)
Insurance Expense	(52,342.36)	(49,663)
Utilities	(57,816.96)	(82,935)
Depreciation	(122,267.64)	(425,720)
Interest Expense	(14,705.63)	(21,430)
Loss on Disposal of Assets		(12,030)
Other Expenses	(48,468.50)	(192,346)
Total Expenditure	(1,561,972.52)	(2,048,649)
Unclassified	0.00	
TOTAL	157,986.30	441,466

ATTACHMENTS ITEM 11.4

ACCOUNTS PAID				
Date	Reference	Supplier Name	Details	Amount
01/03/2010	J2905	Rates	Ass 368 Twinkle Nominees	4,004.10
01/03/2010	Debit	Commonwealth Bank of Australia	Merchant Fee	36.50
02/03/2010	J2906	Department of Transport	Licensing 02/03/2010	572.05
02/03/2010		Shire of Tammin	Salaries and Wages	13,924.69
03/03/2010	J2907	National Australia Bank	Funds transferred to Short Term Investment A/c	120,000.00
03/03/2010	J2909	Department of Transport	Licensing 03/03/2010	736.55
03/03/2010	3378	AMP Life Limited	Superannuation	226.27
03/03/2010	3379	LGRCEU	Union Fees	32.80
03/03/2010	3380	Summit Personal Super	Superannuation	132.70
03/03/2010	3381	WALG Superannuation	Superannuation	2,496.05
03/03/2010	Debit	Commonwealth Bank of Australia	EFTPOS FEE	14.85
04/03/2010	J2914	Department of Transport	Licensing 04/03/2010	98.25
04/03/2010	Visa	1stChoice Liquor Superstore	Refreshments	147.00
04/03/2010	Visa	ACP Magazines Ltd	Renewal to Windows Vista Magazine	35.00
04/03/2010	Visa	Intelligent IP Communications Pty Ltd	Internet January 2010	75.90
04/03/2010	Visa	National Australia Bank	Monthly Account Fee	15.00
04/03/2010	Visa	Westnet	Internet Services - Depot	69.45
05/03/2010	J2916	Department of Transport	Licensing 05/03/2010	17.90
08/03/2010	J2919	Department of Transport	Licensing 08/03/2010	1,485.95
09/03/2010	J2920	Department of Transport	Licensing 09/03/2010	943.10
10/03/2010	J2921	Department of Transport	Licensing 10/03/2010	786.70
12/03/2010	J2924	Department of Transport	Licensing 12/03/2010	234.40
15/03/2010	J2926	Department of Transport	Licensing 15/03/2010	1,238.55
15/03/2010	Debit	National Australia Bank	NAB Connect Fee	43.14
16/03/2010	J2937	Department of Transport	Licensing 16/03/2010	600.90
16/03/2010		Shire of Tammin	Salaries and Wages	15,455.43
17/03/2010	J2938	Department of Transport	Licensing 17/03/2010	135.05
18/03/2010	3382	Austral Mercantile Collections Pty Ltd	Legal expenses for Rates collection	3,201.39
18/03/2010	3383	Australia Post	Postage March 2010	473.53
18/03/2010	3384	Avon Waste	Rubbish Collections	1,058.76
18/03/2010	3385	RG & JA Bone	Compliance audit return	1,700.00
18/03/2010	3386	Bullivants	Kadjiny Kep - part for pump	95.66
18/03/2010	3387	Bunnings	Parts (globes, Hoses + fittings)	447.84
18/03/2010	3388	Louise Caffell	Sitting fee March 2010	93.95
18/03/2010	3389	Cannon Hygiene	Annual service fee	602.36
18/03/2010	3390	Charles Smith Contracting P/L	Service / repairs TN6, TN251, TN482, TN229	1,237.50
18/03/2010	3391	City & Regional Waste Management Service	Waste Management	2,379.12
18/03/2010	3392	Copier Support	Toner Tabloid photocopies	105.00
18/03/2010	3393	Courier Australia	Freight	76.20
18/03/2010	3394	Department of Treasury & Finance.	Recoveries for lost DVD	22.00
18/03/2010	3395	Eastern Hills Saws & Mowers Pty Ltd	Part for mower	33.80
18/03/2010	3396	Filters Plus	Parts for mower	162.36
18/03/2010	3397	Fire & Emergency Services WA	ESL March 2010	50.00
18/03/2010	3398	Jenny Gemund	TRELIS Training expenses	121.70
18/03/2010	3399	MD Greenwood	Sitting fee March 2010	88.39
18/03/2010	3400	Hortus Australia	Training T. McQuistan, G. Button	4,500.00
18/03/2010	3401	Stephen Jefferies	Sitting fee March 2010	65.00
18/03/2010	3402	JR & A Hersey Pty Ltd	Safety glasses	163.90
18/03/2010	3403	Kellerberrin Hotel	Refreshments	364.00
18/03/2010	3404	Kellerberrin Tyre Service	Repair TN2134	85.00
18/03/2010	3405	Kleenheat Gas	Bulk Gas	215.19
18/03/2010	3406	McIntosh & Son	Parts TN251	182.97
18/03/2010	3407	Metal Artwork Creations	Name badge T. Greenwood	13.20
18/03/2010	3408	Sheraton Perth Hotel	Accommodation WALGA training S. Uppill	495.00
18/03/2010	3409	Sigma Chemicals	Kadjiny Kep - sand for filter	759.00
18/03/2010	3410	Bernhard Stokes	Sitting fee March 2010	73.89
18/03/2010	3411	Rodney Stokes	Sitting fee March 2010	135.71
18/03/2010	3412	Telstra	Internet & Phone 22.01-21.02.2010	899.13
18/03/2010	3413	The WaterShed	Kadjiny Kep - parts	149.45

18/03/2010	3414	Scott Uppill	Sitting fee March 2010	84.69
18/03/2010	3415	WA Treasury Corporation	Loan 77	12,160.44
18/03/2010	3416	Woodstock Electrical Services	Christmas lighting	1,626.90
18/03/2010	3417	Yakka Pty Ltd	Uniforms	52.10
18/03/2010	3418	AMP Life Limited	Superannuation	226.27
18/03/2010	3419	LGRCEU	Union Fees	32.80
18/03/2010	3420	Summit Personal Super	Superannuation	132.70
18/03/2010	3421	WALG Superannuation	Superannuation	2,762.53
18/03/2010	J2939	Department of Transport	Licensing 18/03/2010	1,462.25
19/03/2010	J2941	Department of Transport	Licensing 19/03/2010	1,581.75
22/03/2010	3422	Carpet Court Merredin	Carpet Tammin Hall	3,044.50
22/03/2010	J2946	Department of Transport	Licensing 22/03/2010	116.00
23/03/2010	Debit	Motorcharge Limited	Fuels & Oils March 2010	7,102.05
23/03/2010	J2947	Department of Transport	Licensing 23/03/2010	1,877.35
24/03/2010	3423	Gull Tammin Roadhouse	February 2010 Account - Catering, Drinks, Papers	481.75
24/03/2010	3424	Shire of Kellerberrin	Reimbursement T Applegate - Long Service Leave	6,470.77
24/03/2010	3425	Tammin Hardware	Parts 14 Russel Street	209.45
24/03/2010	J2950	Department of Transport	Licensing 24/03/2010	769.20
25/03/2010	J2951	Department of Transport	Licensing 25/03/2010	724.00
26/03/2010	J2963	Department of Transport	Licensing 26/03/2010	1,160.05
29/03/2010	J2964	Department of Transport	Licensing 29/03/2010	41.50
30/03/2010	J2966	Department of Transport	Licensing 30/03/2010	2,434.70
30/03/2010		Shire of Tammin	Salaries and Wages	14,467.81
30/03/2010	Debit	Messages on Hold	Editing Message-on-hold	189.00
31/03/2010	3426	AMP Life Limited	Superannuation	226.27
31/03/2010	3427	LGRCEU	Union Fees	32.80
31/03/2010	3428	Prime Super	Superannuation	47.88
31/03/2010	3429	Summit Personal Super	Superannuation	132.70
31/03/2010	3430	WALG Superannuation	Superannuation	2,727.95
31/03/2010	3431	Synergy	Electricity 30/12/09-04/03/10	459.90
31/03/2010	3432	Telstra	Internet & Phone 18.02 - 17.03.2010	163.94
31/03/2010	3434	LGIS Risk Management	Insurance Regional Co-ordinator fees	1,157.20
31/03/2010	J2968	Department of Transport	Licensing 31/03/2010	177.85
31/03/2010	J2970	National Australia Bank	Account Fees for March 10 for Muni Account	89.00
31/03/2010	J2971	National Australia Bank	Account Fees for March 10 for Trust Account	20.60
31/03/2010	J2972	National Australia Bank	Account Fees for March 10 for DPI Account	20.00
31/03/2010	3436	Australian Taxation Office	BAS March 2010	6,281.00
				254,356.93