

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 31 August 2015

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

BALANCE SHEET		31/08/2015
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		(337,893.20)
301003 Municipal Short Term Investment		547,920.67
301002 Municipal Term Deposit		508,258.91
301001 Petty Cash Advance		550.00
		718,836.38
Restricted Cash		
301005 Reserve Investment Account		868,803.48
		868,803.48
Receivables		
302000 Sundry Debtors - Rates		794,790.78
302002 Sundry Debtors - Rubbish		12,701.48
302004 Sundry Debtors - ESL		15,846.03
303000 Sundry Debtors - Other		212,697.16
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		1,016,606.68
TOTAL CURRENT ASSETS		2,604,246.54
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(92,735.27)
401001 FESA ESL Liability		(15,819.52)
401003 Excess Rates Receipts		680.90
404001 Prepaid Rates		
405002 Tax Clearing		10,397.03
406001 PAYG Liability		(976.97)
406000 Payroll Liability		39,477.78
406005 MEU		
406006 Superannuation		13.53
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		(37,218.60)
		(96,181.12)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		
		0.00
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(175,987.21)
NET CURRENT POSITION		2,428,259.33

BALANCE SHEET (continued)		31/08/2015
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		531,951.83
521000 Buildings		10,507,775.33
522000 Less Accumulated Depreciation		(210,794.74)
523000 Furniture & Equipment		240,260.14
524000 Less Accumulated Depreciation		(482,968.66)
525000 Plant & Equipment		1,570,870.96
526000 Less Accumulated Depreciation		12,157,094.86
Infrastructure		
541000 Infrastructure - Roads		60,046,557.65
542000 Less Accumulated Depreciation		
543000 Infrastructure - Footpaths		211,455.49
544000 Less Accumulated Depreciation		
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		62,098,013.14
TOTAL NON-CURRENT ASSETS		
		74,255,108.00
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(304,780.08)
		(304,780.08)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
TOTAL NON CURRENT LIABILITIES		
		(336,502.84)
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(5,976,129.96)
721000 Plant Reserve		(328,221.92)
722000 Long service Leave Reserve		(24,632.14)
723000 Information and Technology Reserve		(10,864.45)
724000 Tamma Village Upgrades and improvements Reserve		(26,209.93)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(478,875.04)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(76,346,864.49)
SUMMARY		
	Current Assets	2,604,246.54
	Non-Current Assets	74,255,108.00
Total Assets		
	Current Liabilities	(175,987.21)
	Non-Current Liabilities	(336,502.84)
Total Liabilities		
EQUITY		76,346,864.49
	Variance	0.00

BALANCE SHEET DETAIL		31/08/2015 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	54,707.53	70,000
091401	7 Nottage Way	53,037.20	70,000
113400	Bowling Green	231,077.73	350,000
084400	Tamma Village Fencing		8,000.00
Total		338,822.46	498,000.00
Furniture & Equipment			
Total		0.00	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		48,230
C0080	Tammin- Wyalkhatcehm	2,646.42	214,160
C0006	Yorrakine Road	2,654.05	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		5,300.47	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps		55,350
Total		0.00	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		344,122.93	1,346,690

PROGRAMS / SCHEDULES SUMMARY	31/08/2015 ACTUAL		31/08/2015 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
Revenue								
Governance	-		-		-			
General Purpose Funding	1,652,056		1,184,630		1,948,890		467,426	(28.3%)
Law, Order, Public Safety	451		230		1,400			(49.0%)
Health	37		106		650			184.4%
Education & Welfare	13,769		10,016		60,100			(27.3%)
Housing	4,353		7,260		43,600			66.8%
Community Amenities	70,499		22,476		78,730		48,023	(68.1%)
Recreation & Culture	46,263		129,430		217,220		(83,167)	179.8%
Transport	122,847		148,980		517,870		(26,133)	21.3%
Economic Services	854		98		600			(88.5%)
Other Property & Services	16,790		6,984		26,560		9,806	(58.4%)
Expenditure								
Governance		56,444		74,919		242,580	18,475	32.7%
General Purpose Funding		10,039		10,402		67,450		
Law, Order, Public Safety		3,666		6,296		37,870		71.8%
Health		4,220		3,774		22,650		(10.6%)
Education & Welfare		5,657		20,214		121,340	14,557	257.3%
Housing		2,791		11,668		155,315	8,877	318.1%
Community Amenities		24,230		42,716		256,565	18,486	76.3%
Recreation & Culture		48,124		126,922		765,471	78,798	163.7%
Transport		140,364		311,527		1,848,715	171,163	121.9%
Economic Services		28,136		12,324		73,980	(15,812)	(56.2%)
Other Property & Services		31,435		17,219		17,915	(14,216)	(45.2%)
	1,927,920	355,105	1,510,210	637,981	2,895,620	3,609,851	417,710	

PROGRAM / SCHEDULE 4 GOVERNANCE	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 \$					
Members of Council											
Operating Expenditure											
041103 Presidential Allowance		1,200		1,200		2,400					
041107 Deputy President Allowance		300		300		600					
041102 Election Expenses		1,350		-		6,000		(100.0%)			
041109 Meeting Fees		1,200		1,832		11,000		52.7%			
041100 Travelling		278		416		2,500		49.6%			
041104 Refreshments & Entertainment		479		1,582		9,500		230.2%			
041115 Donations & Contributions		350		282		1,700		(19.4%)			
041105 Insurance		7,525		4,245		8,490		(43.6%)			
041106 Subscriptions		15,215		22,000		22,000	6,785	44.6%			
041113 Other Minor Expenditure		936		1,082		6,500		15.6%			
041101 Conference Expenses		6,359		20,000		20,000	13,641	214.5%			
041111 Training		-		832		5,000					
041150 Allocation from Governance		21,252		21,148		126,890					
041114 Audit Expense		-		-		20,000					
Total G		-	56,444		-	74,919		-	242,580	18,475	32.7%
PROGRAM / SCHEDULE 3											
GENERAL PURPOSE FUNDING											
Rate Revenue											
031001 General Rates Levied	907,481		913,880		913,880		(6,399)				
031003 Non-Payment Penalty Interest	912		416		2,500			(54.4%)			
031009 Interim Rating	-		32		200						
031006 Instalment Interest	198		1,250		1,250			531.9%			
031002 Ex Gratia Rates	-		5,500		5,500		(5,500)				
031007 Rate Account Enquiry Fees	117		82		500			(29.9%)			
031010 Discount Allowed	7,242		-		(38,000)		(7,242)	(100.0%)			
031011 Reimbursement Legal Costs	-		-		1,500						
Operating Expenditure											
031103 Postage & Freight		267		82		500		(69.3%)			
031104 Valuation Expenses		79		-		5,000		(100.0%)			
031105 Legal Expenses		-		250		1,500					
031106 Title Searches		-		82		500					
031150 Allocation from Governance		9,200		9,158		54,950					
Sub-total	901,465	9,546	921,160	9,572	887,330	62,450	(19,695)				
General Purpose Revenue											
032001 Grants Commission - General Purpose	714,214		189,140		756,560		525,074	(73.5%)			
032002 Grants Commission - Roads	35,874		70,500		282,000		(34,626)	96.5%			
Other Revenue											
032004 Interest - Municipal Fund	351		1,666		10,000			374.1%			
032005 Interest - Reserve Funds	-		2,082		12,500						
032006 EFT-POS Charges	151		82		500			(45.8%)			
General Operating Expenditure											
032102 Bank Fees		493		416		2,500		(15.7%)			
032103 EFT-POS Charges		-		374		2,250					
032104 Bank Overdraft Interest		-		40		250					
Sub-total	750,591	493	263,470	830	1,061,560	5,000	487,121	(64.8%)			
Total G P F	1,652,056	10,039	1,184,630	10,402	1,948,890	67,450	467,426	(28.1%)			

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		16		100			
Operating Expenditure								
051102 Building Maintenance		66		216		1,300		228.4%
051103 Fire Control Measures		-		742		4,480		
051104 Advertising		-		82		500		
051105 General Expenses		-		40		250		
051150 Allocation from Governance		1,154		1,146		6,880		
051130 Depreciation		-		1,660		9,960		
sub-total	-	1,220	16	3,886	100	23,370		219.9%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		16		100			
052003 Impounding Fees	-		32		200			
052002 Dog/Cat Registrations	451		166		1,000			(63.2%)
Operating Expenditure								
052101 Pound Maintenance		-		332		2,000		
052102 Animal Control		63		216		1,300		243.3%
052103 Control Officer Contract		1,495		866		5,200		(42.1%)
052150 Allocation from Governance		888		886		5,320		
052130 Depreciation		-		12		80		
sub-total	451	2,446	214	2,312	1,300	13,900		(12.8%)
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		16		100		
053102 Impounding Vehicles		-		82		500		
sub-total	-	-	-	98	-	600		
Total L, O, PS	451	3,666	230	6,296	1,400	37,870		58.5%
PROGRAM / SCHEDULE 7								
HEALTH								
Preventative Services - Administration & Inspection								
Operating Revenue								
074002 Fines & Penalties	37		24		150			(35.6%)
074003 Licenses Other	-		50		300			
074004 Septic Tank Application Fees	-		32		200			
Operating Expenditure								
074103 EHO Contractors		1,250		1,250		7,500		
074104 Legal Expenses		-		166		1,000		
074105 Other Minor Expenditure		850		250		1,500		(70.6%)
074150 Allocation from Governance		2,120		2,108		12,650		
total Health	37	4,220	106	3,774	650	22,650		

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	-		16		100			
084003 Reimbursements	41		200		1,200			389.0%
084004 Tamma Village Aged Units Rentals	13,728		9,800		58,800			(28.6%)
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		2,838		10,216		61,330	7,378	259.9%
084150 Allocation from Governance		2,819		2,800		16,800		
084130 Depreciation		-		6,784		40,710	6,784	
sub-total	13,769	5,657	10,016	19,800	60,100	118,840	14,143	53.5%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		82		500		
083103 Tammin Primary School		-		332		2,000		
sub-total	-	-	-	414	-	2,500		
total Education & Welfare	13,769	5,657	10,016	20,214	60,100	121,340	14,557	55.6%

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	660		672		4,040			
091002 45 Draper St	23		1,588		9,530			6762.6%
091003 20 Ridley St	1,435		1,438		8,630			
091004 12 Russell St	435		858		5,160			97.4%
091005 14 Russell St	-		-		-			
091006 3 Nottage Way	-		582		3,500			
091007 5 Nottage Way	-		582		3,500			
Operating Expenditure								
091100 Maintenance Staff Housing		3,677		9,976		59,920	6,299	171.3%
091111 Interest On Loans		1		1,470		8,820		204066.7%
091130 Depreciation		-		5,780		34,690	5,780	
091125 Loss on sale of asset		-		-		85,190		
091106 Staff Housing Allocated to Works		888		6,670		40,025	(5,782)	651.5%
sub-total	2,553	2,791	5,720	10,556	34,360	148,595	7,765	204.6%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	1,800		1,540		9,240			(14.4%)
Operating Expenditure								
092100 11 Nottage Way		-		970		5,860		
092101 Nottage Way Vacant		-		142		860		
sub-total	1,800	-	1,540	1,112	9,240	6,720		47.3%
total housing	4,353	2,791	7,260	11,668	43,600	155,315	8,877	165.0%

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	19,558		20,730	20,730				
100011	Waste Site Identification Grant	50,000		-	50,000		50,000	(100.0%)	
Operating Expenditure									
100101	Refuse Site Mtce		9,137	13,006		78,060		42.3%	
100102	Street Bin Refuse Collection		2,234	1,474		8,870		(34.0%)	
100103	Domestic Refuse Collections		3,976	2,694		16,170		(32.2%)	
100104	Effluent Dam Site		38	82		500		114.2%	
100111	Waste Site Identification Report		-	8,332		50,000	8,332		
100150	Allocation from Governance		1,920	1,914		11,490			
100130	Depreciation		-	1,162		6,980			
	sub-total	69,558	17,306	20,730	28,664	70,730	172,070	48,828	(43.1%)
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	-		82		500			
Operating Expenditure									
105101	Control Expenses		-	40		250			
105102	Planning Services		-	916		5,500			
105150	Allocation from Governance		821	812		4,880			
	sub-total	-	821	82	1,768	500	10,630		125.3%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		40		250			
106004	Photocopying Charges	53		124		750		134.0%	
106001	Cemetery Charges	45		250		1,500		450.1%	
106005	Hire of Community Bus	447		500		3,000		11.9%	
106006	Cooinda Centre Rental	396		250		1,500		(36.9%)	
106007	Hunts Well Rental	-		500		500			
Operating Expenditure									
106104	Public Toilets		2,904	1,806		10,865		(37.8%)	
106105	Community Bus		2,013	656		3,960		(67.4%)	
106103	Grave Digging		-	928		5,600			
106102	Cemetery		108	1,036		6,250		856.8%	
106106	Cooinda Centre		257	4,110		24,690		1499.9%	
106107	Tammin Tabloid Building Mtce		-	166		1,000			
106150	Allocation from Governance		821	812		4,880			
106130	Depreciation		-	2,770		16,620			
	sub-total	941	6,103	1,664	12,284	7,500	73,865	6,181	98.0%
	total comm amenities	70,499	24,230	22,476	42,716	78,730	256,565	48,023	(31.2%)

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Public Halls, Civic Centres								
Operating Revenue								
111002 Contributions & Donations	-		116		700			
111001 Hall Hire Fees	170		166		1,000			
Operating Expenditure								
111101 Tammin Hall Mtce		3,115		6,374		38,290		104.6%
111102 Yorkrakine Hall Mtce		-		658		3,990		
111150 Allocation from Governance		2,885		2,874		17,250		
111130 Depreciation		-		7,170		43,020	7,170	
sub-total	170	6,000	282	17,076	1,700	102,550	11,076	181.3%
Other Recreation & Sport								
Operating Revenue								
113005 Government Grants (Capital)	-		123000		123000		(123,000)	
113004 Contributions	45,463		0		55600		45,463	(100.0%)
113001 Donnan Park Ground Lease Rentals	-		200		1210			
113003 Kadjininy Kep Hire Fees	-		16		100			
113002 Donnan Park Pavilion	10		50		300			400.0%
Operating Expenditure								
113100 Parks, Gardens & Reserves		3,985		14,640		87,880	10,655	267.4%
113101 Sports Facilities		1,200		5,100		30,640		325.0%
113102 Donnan Park Recreation Centre		7,167		20,186		121,170	13,019	181.7%
113150 Allocation from Governance		12,229		12,170		73,020		
113130 Depreciation		-		30,362		182,180	30,362	
sub-total	45,473	24,581	123,266	82,458	180,210	494,891	(77,793)	193.7%
Libraries								
Operating Revenue								
115001 Lost Books	-		6		40			
Operating Expenditure								
115100 Other Expenses		18		332		2,000		1783.2%
115101 Library Mtce		-		250		1,500		
115150 Allocation from Governance		4,883		4,854		29,130		
sub-total	-	4,901	6	5,436	40	32,630		11.0%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	408		158		950			(61.3%)
116003 History Book Sales	40		20		120			(50.0%)
116010 Functions & Events	173		5,698		34,200		(5,525)	3198.8%
Operating Expenditure								
116103 Art Prize		-		250		1,500		
116104 Municipal Heritage Inventory		-		832		5,000		
116105 Tammin Tabloid Publication		331		250		1,500		(24.5%)
116106 WA Week		-		-		650		
116107 Australia Day		-		-		1,000		
116108 Community Christmas Tree		-		-		1,000		
116109 Tammin Awards Night		-		-		1,000		
116110 Functions & Events		6,854		8,000		48,000		16.7%
116111 Community Development		5,457		12,620		75,750	7,163	131.3%
sub-total	621	12,642	5,876	21,952	35,270	135,400	(5,255)	109.8%
total rec & culture	46,263	48,124	129,430	126,922	217,220	765,471	(83,167)	171.6%

PROGRAM / SCHEDULE 12 TRANSPORT	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Streets, Roads, Bridges, Depots									
Operating Revenue									
122005	Direct Grant	61,700		50,000	50,000		11,700	(19.0%)	
122004	Roads To Recovery Grant	-		-	268,800				
122006	MRWA Road Project Grant	59,950		59,948	149,870				
122011	R4R Footpath Crossing Construction	-		37,000	37,000		(37,000)		
122003	Contributions & Donations	41		500	3,000			1122.2%	
Operating Expenditure									
122106	Depot Mtce		1,820	4,018		24,150		120.8%	
122110	Street Cleaning		2,674	2,870		17,240			
122108	Traffic Signs		706	1,712		10,290		142.6%	
122104	Footpath Mtce		620	1,382		8,310		122.8%	
122111	Street Trees		584	2,292		13,780		292.4%	
122107	Road Maintenance		77,456	71,496		428,990	(5,960)		
122113	ROMANS Capture		4,868	-		6,000		(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		3,224	3,998		24,000		24.0%	
122114	Interest on Loans		-	878		5,270			
122150	Allocation from Governance		37,532	37,344		224,070			
122130	Depreciation		-	174,210		1,045,270	174,210		
	sub-total	121,691	134,809	147,448	305,525	508,670	1,812,695	(25,757)	76.6%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-		166		1,000			
125003	Special Series No. Plates	-		200		1,200			
125004	DOT Licensing Commission	1,156		1,166		7,000			
Operating Expenditure									
125101	DOT Telephone		96	166		1,000		73.7%	
125102	DOT Office Expenses		-	200		1,200			
125103	Special Series No. Plates		-	200		1,200			
125150	Allocation from Governance		5,460	5,436		32,620			
	sub-total	1,156	5,556	1,532	6,002	9,200	36,020		12.3%
	total Transport	122,847	140,364	148,980	311,527	517,870	1,848,715	(26,133)	75.0%

PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Rural Services								
Operating Expenditure								
131101 NRM Officer		-		2,166		13,000		
sub-total	-	-	-	2,166	-	13,000		
Tourism & Area Promotion								
Operating Revenue								
Operating Expenditure								
132101 Area Promotion		164		748		4,500		357.1%
132150 Allocation from Governance		1,443		1,440		8,640		
132130 Depreciation		-		806		4,840		
sub-total	-	1,606	-	2,994	-	17,980		86.4%
Building Control								
Operating Revenue								
133001 Building Permits Application Fees	-		82		500			
Operating Expenditure								
133100 Building Surveyor Contractor		1,250		916		5,500		(26.7%)
133150 Allocation from Governance		1,254		1,250		7,500		
sub-total	-	2,504	82	2,166	500	13,000		(10.2%)
Other Economic Services								
Operating Revenue								
136002 Standpipe Water Charges	854		16		100			(98.1%)
Operating Expenditure								
136101 Standpipe Water Utility		24,025		4,998		30,000	(19,027)	(79.2%)
sub-total	854	24,025	16	4,998	100	30,000	(19,027)	(79.8%)
total economic services	854	28,136	98	12,324	600	73,980	(15,812)	(57.2%)

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	1,018		590		3,550			(42.1%)
Operating Expenditure								
141100 General Works		583		452		2,730		(22.5%)
141150 Allocation from Governance		78		78		470		
sub-total	1,018	661	590	530	3,550	3,200		(33.3%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	6,317		16		100		6,301	(99.7%)
Operating Expenditure								
142111 Salaries		13,735		6,500		39,000	(7,235)	(52.7%)
142102 Superannuation		15,508		7,158		42,950	(8,350)	(53.8%)
142105 Staff Training		-		1,640		9,840		
142101 Sick Pay		-		1,440		8,650		
142103 Holiday Pay		3,056		7,068		42,410		131.3%
142109 Workers Compensation		8,988		7,310		14,620		(18.7%)
142104 Protective Clothing		236		500		3,000		111.8%
142106 Occupational Health & Safety		-		582		3,500		
142108 Office Expenses		-		108		650		
142113 Relocation Expenses		-		500		3,000		
142110 Telephone		319		1,200		7,200		275.9%
142112 Insurance		17,005		2,500		5,000	(14,505)	(85.3%)
142115 Staff Housing - Works		1,547		2,580		15,480		66.7%
142116 Minor Plant and IT Expense		6,989		3,334		20,000		(52.3%)
142199 Less Allocated to Works	-	142,921	-	35,866		215,200	107,055	(74.9%)
sub-total	6,317	75,537	16	6,554	100	100	6,301	(109.5%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		82		500		8,218	(99.0%)
143002 Fuel Tax Credit	1,155		832		5,000			(28.0%)
143011 Sale of Electrical Inventory	-		1,382		8,300			
Operating Expenditure								
143111 Expendable Tools		-		2,500		15,000		
143106 Depot Consumables		671		500		3,000		(25.5%)
143112 Blades & Points		-		416		2,500		
143101 Fuels & Oils		9,611		8,332		50,000		(13.3%)
143103 Parts & Repairs		2,863		8,332		50,000	5,469	191.1%
143102 Tyres & Tubes		778		832		5,000		
143105 Licenses		279		500		3,000		79.5%
143104 Repairs Wages		882		2,226		13,370		152.4%
143100 Insurance		-		6,735		13,470	6,735	
143110 Light Vehicles		1,728		3,332		20,000		92.8%
143130 Depreciation		-		1,014		6,090		
143125 Loss on sale of asset		17,700		5,790		5,790	(11,910)	(67.3%)
143199 Less Allocated to Works	-	30,058	-	30,286		181,720		
sub-total	9,455	4,453	2,296	10,223	13,800	5,500	7,159	
Other Governance								
Operating Revenue								
145002 Reimbursements	-		82		500			
145003 Administration Services (ESL)	-		4,000		4,000			
145025 Profit on Sale	-		-		4,610			

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES (continued)	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 \$		
Operating Expenditure								
145113 Employee Costs		62,541		62,300		373,800		
145102 Workers Compensation Insurance		3,625		1,220		7,320		(66.3%)
145115 Relocation Expenses		-		-		3,000		
145111 Uniforms		-		416		2,500		
145101 Administration Building Maintenance		12,987		5,668		34,050	(7,319)	(56.4%)
145116 Administration Building Garden Mtce		357		1,172		7,060		227.9%
145109 Fringe Benefit Tax		6,604		-		12,000	(6,604)	(100.0%)
145107 Training		-		1,250		7,500		
145108 Printing & Stationery		1,653		1,416		8,500		(14.3%)
145103 Office Equipment Mtce		-		82		500		
145117 Computer Maintenance		8,378		5,832		35,000		(30.4%)
145104 Telephone		2,018		1,416		8,500		(29.8%)
145118 Advertising		-		1,332		8,000		
145119 Insurance		3,114		680		4,080		(78.2%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		115		208		1,250		80.3%
145106 Legal Expenses		-		332		2,000		
145105 Travelling & Accommodation		-		832		5,000		
145122 Office Expenses Other		173		250		1,500		44.3%
145110 Conference Expenses		-		916		5,500		
145123 Sundry Office Furniture & Equipment		130		166		1,000		27.7%
145124 Consultant Fees		5,200		6,666		40,000		28.2%
145125 Records Management		-		124		750		
145126 Accounting Support		-		-		7,000		
145127 Vehicle Running Expenses		2,018		1,416		8,500		(29.8%)
145128 Staff Housing - Administration		660		4,090		24,545		(719.2%)
145130 Depreciation		-		10,058		60,350	10,058	
145150 Administration Allocated to Other Programs		110,974		110,430		662,590		
sub-total	-	660	4,082	88	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		104,221		-		-	(104,221)	(100.0%)
146101 Less Salaries and Wages		1,703		-		-		(100.0%)
sub-total	-	102,518	-	-	-	-	(102,518)	(100.0%)
total O P & S	16,790	31,435	6,984	17,219	26,560	17,915	9,806	(49.8%)

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

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Income	\$	\$	\$	\$	%
Governance	0	0	0	0	
General Purpose Funding	1,948,890	1,184,630	1,652,056	467,426	39.46%
Law, Order and Public Safety	1,400	230	451	221	96.09%
Health	650	106	37	(69)	(64.84%)
Education and Welfare	60,100	10,016	13,769	3,753	37.47%
Housing	43,600	7,260	4,353	(2,907)	(40.04%)
Community Amenities	78,730	22,476	70,499	48,023	213.66%
Recreation and Culture	94,220	6,430	46,263	39,833	619.49%
Transport	62,200	52,032	62,897	10,865	20.88%
Economic Services	600	98	854	756	771.80%
Other Property and Services	26,560	6,984	16,790	9,806	140.41%
Total Operating Revenue	2,316,950	1,290,262	1,867,970	577,708	44.77%
Operating Expense					
Governance	242,580	74,919	56,444	(18,475)	(24.66%)
General Purpose Funding	67,450	10,402	10,039	(363)	(3.49%)
Law, Order and Public Safety	37,870	6,296	3,666	(2,630)	(41.78%)
Health	22,650	3,774	4,220	446	11.81%
Education and Welfare	121,340	20,214	5,657	(14,557)	(72.01%)
Housing	61,305	10,198	2,790	(7,408)	(72.64%)
Community Amenities	256,565	42,716	24,230	(18,486)	(43.28%)
Recreation and Culture	745,471	126,922	48,124	(78,798)	(62.08%)
Transport	1,843,445	310,649	140,364	(170,285)	(54.82%)
Economic Services	73,980	12,324	28,136	15,812	128.30%
Other Property and Services	16,735	11,429	13,735	2,306	20.18%
Total Operating Expenditure	3,489,391	629,843	337,404	(292,439)	(46.43%)
Finance Costs					
Housing	8,820	1,470	1	(1,469)	(99.95%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	878	0		
	34,090	2,348	1	(1,469)	(99.97%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	0	(123,000)	(100.00%)
Transport	455,670	96,948	59,950	(36,998)	(38.16%)
	578,670	219,948	59,950	(159,998)	(72.74%)
loss on Disposal of Asset					
Housing	85,190	0	0	0	
Other Property and Services	1,180	5,790	17,700	11,910	(205.70%)
	86,370	5,790	17,700	11,910	(205.70%)
NET RESULT	(714,231)	872,229	1,572,815	135,712	80.32%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Assest					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	(714,231)	872,229	1,572,815	135,712	80.32%

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
		\$		\$
Rates	10	881,580	919,412	900,239
Operating Grants & Subsidies	11	1,256,010	319,936	923,104
Fees and Charges	15	148,650	46,152	40,282
Interest Earnings	16	25,500	4,664	1,461
Other Revenue	17	600	98	1,464
Total Operating Revenue		2,312,340	1,290,262	1,866,550
Operating Expense				
Employee Costs	50	863,560	146,270	201,193
Materials and Contracts	52	1,005,051	201,615	124,068
Utility Charges	54	112,725	18,760	13,857
Depreciation on Non-Current Assets	55	1,450,790	241,788	0
Interest Expenses	56	34,090	5,680	1
Insurance Expenses	57	57,380	18,540	40,349
Other Expenditure	58	35,635	6,316	25,648
Total Operating Expenditure		3,559,231	638,969	405,116
		(1,246,891)	651,293	1,461,434
Non-Operating Grants, Subsidies and Contributions	18	578,670	219,948	59,950
Profit on Asset Disposal	13	4,610	0	0
Loss on Asset Disposal	59	90,980	5,790	17,700
Reallocation	90	(40,360)	(6,778)	(69,131)
Net Profit from Operations		(714,231)	872,229	1,572,815

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

	ACTUAL \$
Note 1. NET CURRENT ASSETS	
Composition of Net Current Asset Position	
CURRENT ASSETS	
Cash - Unrestricted	718,836
Cash - Restricted	868,803
Receivables	1,016,607
Total Current Assets	2,604,247
CURRENT LIABILITIES	
Payables	-96,181
Provisions	-79,806
Loans	0
Total Current Liabilities	-175,987
Less: Committed and Restricted Assets	-868,803
NET CURRENT ASSET POSITION	1,559,456

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%	40,170				40,170	NAB	Call
Cash Maxi	1.85%	547,921				547,921	NAB	Call
Trust	0.01%			12,736		12,736	NAB	Call
DPI	0.01%			53		53	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.90%		493,803			493,803	NAB	23/09/2015
(c) Investments								
TD Muni	2.00%				509,220	509,220	NAB	8/09/2015
Total		588,091	493,803	12,789	509,220	1,603,903		

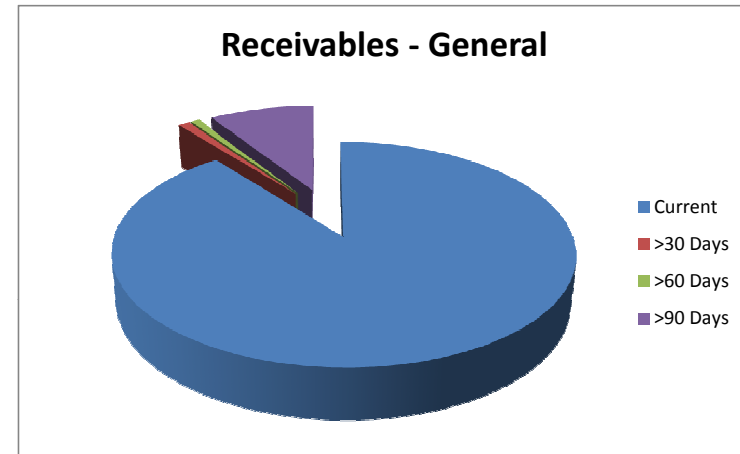
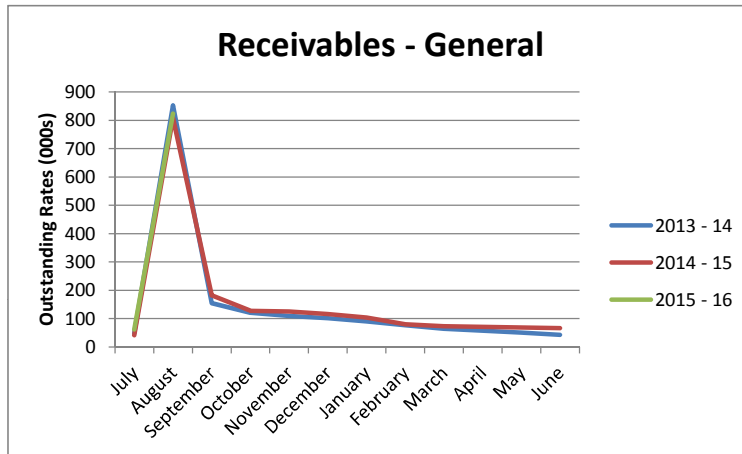
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(199,196)	(878,129)
Equals Current Outstanding	823,338	66,493
 Net Rates Collectable	 823,338	 66,493
% Collected	19.48%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	190,305	2,011	1,565	18,816
Total Outstanding				212,697



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

TRUST FUND	1/07/2014	Receipts	Payments	Balance
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	300.00	200.00	1,080.00
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	16,955.10	14,140.90	3,153.10
BCITF Liability	0.00	0.00	0.00	0.00
Kidsport	0.00	3,000.00	0.00	3,000.00
Trust Balance	31,074.50	20,255.10	32,340.90	18,988.70