

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 30 September 2015

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

BALANCE SHEET		30/09/2015
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		256,103.11
301003 Municipal Short Term Investment		547,920.67
301002 Municipal Term Deposit		508,258.91
301001 Petty Cash Advance		550.00
		1,312,832.69
Restricted Cash		
301005 Reserve Investment Account		868,803.48
		868,803.48
Receivables		
302000 Sundry Debtors - Rates		142,478.21
302002 Sundry Debtors - Rubbish		6,968.89
302004 Sundry Debtors - ESL		8,226.73
303000 Sundry Debtors - Other		83,853.95
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		222,099.01
TOTAL CURRENT ASSETS		2,403,735.18
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(99,290.73)
401001 FESA ESL Liability		(15,819.52)
401003 Excess Rates Receipts		(2,451.43)
404001 Prepaid Rates		
405002 Tax Clearing		7,524.16
406001 PAYG Liability		(1,242.97)
406000 Payroll Liability		2,197.68
406005 MEU		
406006 Superannuation		13.53
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(109,069.28)
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		(188,875.37)
NET CURRENT POSITION		2,214,859.81

BALANCE SHEET (continued)		30/09/2015
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		531,951.83
521000 Buildings		10,537,402.01
522000 Less Accumulated Depreciation		(210,794.74)
523000 Furniture & Equipment		482,656.16
524000 Less Accumulated Depreciation		(239,635.14)
525000 Plant & Equipment		1,531,041.60
526000 Less Accumulated Depreciation		
		12,632,621.72
Infrastructure		
541000 Infrastructure - Roads		60,179,162.10
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		
		62,230,617.59
		74,863,239.31
TOTAL NON-CURRENT ASSETS		
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)
		(336,502.84)
TOTAL NON CURRENT LIABILITIES		
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(6,370,861.75)
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)
		(76,741,596.28)
SUMMARY		
Current Assets		2,403,735.18
Non-Current Assets		74,863,239.31
Total Assets		
Current Liabilities		(188,875.37)
Non-Current Liabilities		(336,502.84)
Total Liabilities		
EQUITY		76,741,596.28
	Variance	0.00

BALANCE SHEET DETAIL		30/09/2015 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	54,924.08	70,000
091401	7 Nottage Way	53,151.11	70,000
113400	Bowling Green	260,373.95	350,000
084400	Tamma Village Fencing		8,000.00
Total		368,449.14	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	90,606.37	214,160
C0006	Yorrakine Road	47,298.55	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		137,904.92	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps		55,350
Total		0.00	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		506,354.06	1,346,690

PROGRAMS / SCHEDULES SUMMARY	30/09/2015 ACTUAL		30/09/2015 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
Revenue								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,536,220		1,150,310		1,948,890		385,910	(25.1%)
Law, Order, Public Safety	499		345		1,400			(30.9%)
Health	83		159		650			92.2%
Education & Welfare	18,432		15,024		60,100			(18.5%)
Housing	6,557		10,890		43,600			66.1%
Community Amenities	70,637		23,099		78,730		47,538	(67.3%)
Recreation & Culture	140,192		132,645		217,220		7,547	
Transport	160,289		149,996		517,870		10,293	
Economic Services	1,070		147		600			(86.3%)
Other Property & Services	18,270		8,476		26,560		9,794	(53.6%)
Expenditure								
Governance		68,614		102,506		242,580	33,892	49.4%
General Purpose Funding		14,181		15,603		67,450		10.0%
Law, Order, Public Safety		5,565		9,444		37,870		69.7%
Health		4,688		5,661		22,650		20.8%
Education & Welfare		9,970		30,321		121,340	20,351	204.1%
Housing		4,315		17,502		155,315	13,187	305.6%
Community Amenities		37,150		64,074		256,565	26,924	72.5%
Recreation & Culture		69,680		190,383		765,471	120,703	173.2%
Transport		199,512		464,628		1,848,715	265,116	132.9%
Economic Services		28,981		18,486		73,980	(10,495)	(36.2%)
Other Property & Services		19,062		23,411		17,915		22.8%
	2,002,247	461,716	1,491,091	942,019	2,895,620	3,609,851	511,156	

PROGRAM / SCHEDULE 4 GOVERNANCE	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Members of Council								
Operating Revenue								
041020 DLG CEO Sharing Grant	50,000		-		-		50,000	(100.0%)
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		1,700		2,748		11,000		61.6%
041100 Travelling		371		624		2,500		68.2%
041104 Refreshments & Entertainment		846		2,373		9,500		180.5%
041115 Donations & Contributions		1,050		423		1,700		(59.7%)
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		1,621		1,623		6,500		
041101 Conference Expenses		6,359		20,000		20,000	13,641	214.5%
041111 Training		-		1,248		5,000		
041120 DLG CEO Sharing Expense		5,130		-		-		
041150 Allocation from Governance		25,947		31,722		126,890	5,775	22.3%
041114 Audit Expense		-		14,000		20,000	14,000	
Total G	50,000	68,614	-	102,506	-	242,580	50,000	(13.6%)
PROGRAM / SCHEDULE 3								
GENERAL PURPOSE FUNDING								
Rate Revenue								
031001 General Rates Levied	905,642		913,880		913,880		(8,238)	
031003 Non-Payment Penalty Interest	1,791		624		2,500			(65.2%)
031009 Interim Rating	-		48		200			
031006 Instalment Interest	859		1,250		1,250			45.6%
031002 Ex Gratia Rates	6,207		5,500		5,500			(11.4%)
031007 Rate Account Enquiry Fees	117		123		500			
031010 Discount Allowed	(37,744)		(38,000)		(38,000)			
031011 Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure								
031103 Postage & Freight		483		123		500		(74.5%)
031104 Valuation Expenses		79		-		5,000		(100.0%)
031105 Legal Expenses		1,609		375		1,500		(76.7%)
031106 Title Searches		-		123		500		
031150 Allocation from Governance		11,232		13,737		54,950		22.3%
Sub-total	876,872	13,403	884,925	14,358	887,330	62,450	(8,053)	
General Purpose Revenue								
032001 Grants Commission - General Purpose	622,214		189,140		756,560		433,074	(69.6%)
032002 Grants Commission - Roads	35,874		70,500		282,000		(34,626)	96.5%
Other Revenue								
032004 Interest - Municipal Fund	1,043		2,499		10,000			139.6%
032005 Interest - Reserve Funds	-		3,123		12,500			
032006 EFT-POS Charges	217		123		500			(43.3%)
General Operating Expenditure								
032102 Bank Fees		778		624		2,500		(19.8%)
032103 EFT-POS Charges		-		561		2,250		
032104 Bank Overdraft Interest		-		60		250		
Sub-total	659,348	778	265,385	1,245	1,061,560	5,000	393,963	(59.6%)
Total G P F	1,536,220	14,181	1,150,310	15,603	1,948,890	67,450	385,910	(24.8%)

PROGRAM / SCHEDULE 5		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
LAW, ORDER, PUBLIC SAFETY		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
Fire Prevention									
Operating Revenue									
051002	Fines & Penalties	-		24		100			
Operating Expenditure									
051102	Building Maintenance		123		324		1,300		163.4%
051103	Fire Control Measures		477		1,113		4,480		133.2%
051104	Advertising		-		123		500		
051105	General Expenses		-		60		250		
051150	Allocation from Governance		1,409		1,719		6,880		22.0%
051130	Depreciation		-		2,490		9,960		
sub-total		-	2,009	24	5,829	100	23,370		191.3%
Animal Control									
Operating Revenue									
052004	Fines & Penalties	-		24		100			
052003	Impounding Fees	-		48		200			
052002	Dog/Cat Registrations	499		249		1,000			(50.1%)
Operating Expenditure									
052101	Pound Maintenance		-		498		2,000		
052102	Animal Control		63		324		1,300		414.9%
052103	Control Officer Contract		2,409		1,299		5,200		(46.1%)
052150	Allocation from Governance		1,084		1,329		5,320		22.6%
052130	Depreciation		-		18		80		
sub-total		499	3,556	321	3,468	1,300	13,900		
Other Law, Order, Public Safety									
Operating Expenditure									
053101	Advertising		-		24		100		
053102	Impounding Vehicles		-		123		500		
sub-total		-	-	-	147	-	600		
Total L, O, PS		499	5,565	345	9,444	1,400	37,870		61.4%
PROGRAM / SCHEDULE 7		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
HEALTH		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
Preventative Services - Administration & Inspection									
Operating Revenue									
074002	Fines & Penalties	83		36		150			(56.5%)
074003	Licenses Other	-		75		300			
074004	Septic Tank Application Fees	-		48		200			
Operating Expenditure									
074103	EHO Contractors		1,250		1,875		7,500		50.0%
074104	Legal Expenses		-		249		1,000		
074105	Other Minor Expenditure		850		375		1,500		(55.9%)
074150	Allocation from Governance		2,588		3,162		12,650		22.2%
total Health		83	4,688	159	5,661	650	22,650		22.0%

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	-		24		100			
084003 Reimbursements	128		300		1,200			135.3%
084004 Tamma Village Aged Units Rentals	18,304		14,700		58,800			(19.7%)
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		6,528		15,324		61,330	8,796	134.7%
084150 Allocation from Governance		3,442		4,200		16,800		22.0%
084130 Depreciation		-		10,176		40,710	10,176	
sub-total	18,432	9,970	15,024	29,700	60,100	118,840	19,730	57.5%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		123		500		
083103 Tammin Primary School		-		498		2,000		
sub-total	-	-	-	621	-	2,500		
total Education & Welfare	18,432	9,970	15,024	30,321	60,100	121,340	20,351	59.7%

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	860		1,008		4,040			17.1%
091002 45 Draper St	23		2,382		9,530			10193.9%
091003 20 Ridley St	2,115		2,157		8,630			
091004 12 Russell St	1,159		1,287		5,160			11.1%
091005 14 Russell St	-		-		-			
091006 3 Nottage Way	-		873		3,500			
091007 5 Nottage Way	-		873		3,500			
Operating Expenditure								
091100 Maintenance Staff Housing		6,538		14,964		59,920	8,426	128.9%
091111 Interest On Loans		826		2,205		8,820		167.1%
091130 Depreciation		-		8,670		34,690	8,670	
091125 Loss on sale of asset		-		-		85,190		
091106 Staff Housing Allocated to Works		3,230		10,005		40,025	(6,775)	209.8%
sub-total	4,157	4,134	8,580	15,834	34,360	148,595	11,700	194.5%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	2,400		2,310		9,240			
Operating Expenditure								
092100 11 Nottage Way		181		1,455		5,860		703.9%
092101 Nottage Way Vacant		-		213		860		
sub-total	2,400	181	2,310	1,668	9,240	6,720		54.1%
total housing	6,557	4,315	10,890	17,502	43,600	155,315	13,187	161.1%

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		13,116	19,509		78,060	6,393	48.7%	
100102	Street Bin Refuse Collection		3,288	2,211		8,870		(32.8%)	
100103	Domestic Refuse Collections		5,205	4,041		16,170		(22.4%)	
100104	Effluent Dam Site		76	123		500		61.9%	
100111	Waste Site Identification Report		-	12,498		50,000	12,498		
100150	Allocation from Governance		2,344	2,871		11,490		22.5%	
100130	Depreciation		-	1,743		6,980			
	sub-total	69,558	24,029	20,730	42,996	70,730	172,070	48,828	(31.9%)
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	-		123		500			
Operating Expenditure									
105101	Control Expenses		-	60		250			
105102	Planning Services		-	1,374		5,500			
105150	Allocation from Governance		1,003	1,218		4,880		21.5%	
	sub-total	-	1,003	123	2,652	500	10,630		176.8%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		60		250			
106004	Photocopying Charges	58		186		750		218.2%	
106001	Cemetery Charges	45		375		1,500		725.1%	
106005	Hire of Community Bus	447		750		3,000		67.8%	
106006	Cooinda Centre Rental	528		375		1,500		(29.0%)	
106007	Hunts Well Rental	-		500		500			
Operating Expenditure									
106104	Public Toilets		3,253	2,709		10,865		(16.7%)	
106105	Community Bus		2,013	984		3,960		(51.1%)	
106103	Grave Digging		-	1,392		5,600			
106102	Cemetery		46	1,554		6,250		3258.5%	
106106	Cooinda Centre		5,805	6,165		24,690			
106107	Tammin Tabloid Building Mtce		-	249		1,000			
106150	Allocation from Governance		1,003	1,218		4,880		21.5%	
106130	Depreciation		-	4,155		16,620			
	sub-total	1,079	12,119	2,246	18,426	7,500	73,865	6,307	56.6%
	total comm amenities	70,637	37,150	23,099	64,074	78,730	256,565	47,538	(19.1%)

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	-	174	700					
111001	Hall Hire Fees	390	249	1,000				(36.2%)	
Operating Expenditure									
111101	Tammin Hall Mtce	5,308	9,561	38,290				80.1%	
111102	Yorkrakine Hall Mtce	492	987	3,990				100.8%	
111150	Allocation from Governance	3,523	4,311	17,250				22.4%	
111130	Depreciation	-	10,755	43,020		10,755			
	sub-total	390	9,322	423	25,614	1,700	102,550	16,292	168.1%
Other Recreation & Sport									
Operating Revenue									
113005	Government Grants (Capital)	92,843	123,000	123,000			(30,157)	32.5%	
113004	Contributions	45,463	-	55,600			45,463	(100.0%)	
113001	Donnan Park Ground Lease Rentals	-	300	1,210					
113003	Kadjiriny Kep Hire Fees	-	24	100					
113002	Donnan Park Pavilion	210	75	300				(64.3%)	
Operating Expenditure									
113100	Parks, Gardens & Reserves	8,849	21,960	87,880		13,111		148.2%	
113101	Sports Facilities	2,031	7,650	30,640		5,619		276.6%	
113102	Donnan Park Recreation Centre	13,673	30,279	121,170		16,606		121.4%	
113150	Allocation from Governance	14,931	18,255	73,020				22.3%	
113130	Depreciation	-	45,543	182,180		45,543			
	sub-total	138,516	39,485	123,399	123,687	180,210	494,891	15,117	38.8%
Libraries									
Operating Revenue									
115001	Lost Books	-	9	40					
Operating Expenditure									
115100	Other Expenses	76	498	2,000				554.0%	
115101	Library Mtce	-	375	1,500					
115150	Allocation from Governance	5,962	7,281	29,130				22.1%	
	sub-total	-	6,038	9	8,154	40	32,630		35.2%
Other Culture									
Operating Revenue									
116002	Tammin Tabloid Publication	529	237	950				(55.2%)	
116003	History Book Sales	40	30	120				(25.0%)	
116010	Functions & Events	717	8,547	34,200			(7,830)	1091.5%	
Operating Expenditure									
116103	Art Prize	-	375	1,500					
116104	Municipal Heritage Inventory	-	1,248	5,000					
116105	Tammin Tabloid Publication	331	375	1,500				13.3%	
116106	WA Week	-	-	650					
116107	Australia Day	-	-	1,000					
116108	Community Christmas Tree	-	-	1,000					
116109	Tammin Awards Night	-	-	1,000					
116110	Functions & Events	8,115	12,000	48,000				47.9%	
116111	Community Development	6,389	18,930	75,750		12,541		196.3%	
	sub-total	1,286	14,835	8,814	32,928	35,270	135,400	(7,528)	158.9%
	total rec & culture	140,192	69,680	132,645	190,383	217,220	765,471	7,547	53.9%

PROGRAM / SCHEDULE 12 TRANSPORT	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Streets, Roads, Bridges, Depots									
Operating Revenue									
122005	Direct Grant	61,700	50,000	50,000	50,000		11,700	(19.0%)	
122004	Roads To Recovery Grant	-	-	-	268,800				
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		750	3,000			1733.3%	
Operating Expenditure									
122106	Depot Mtce		4,676	6,027		24,150		28.9%	
122110	Street Cleaning		3,927	4,305		17,240			
122108	Traffic Signs		4,633	2,568		10,290		(44.6%)	
122104	Footpath Mtce		1,240	2,073		8,310		67.2%	
122111	Street Trees		584	3,438		13,780		488.6%	
122107	Road Maintenance		115,634	107,244		428,990	(8,390)		
122113	ROMANS Capture		4,868	-		6,000		(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		4,803	5,997		24,000		24.9%	
122114	Interest on Loans		1,237	1,317		5,270			
122150	Allocation from Governance		45,824	56,016		224,070	10,192	22.2%	
122130	Depreciation		-	261,315		1,045,270	261,315		
	sub-total	158,691	192,750	147,698	455,625	508,670	1,812,695	10,993	71.7%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-		249		1,000			
125003	Special Series No. Plates	-		300		1,200			
125004	DOT Licensing Commission	1,598		1,749		7,000			
Operating Expenditure									
125101	DOT Telephone		96	249		1,000		160.5%	
125102	DOT Office Expenses		-	300		1,200			
125103	Special Series No. Plates		-	300		1,200			
125150	Allocation from Governance		6,666	8,154		32,620		22.3%	
	sub-total	1,598	6,762	2,298	9,003	9,200	36,020		35.2%
	total Transport	160,289	199,512	149,996	464,628	517,870	1,848,715	10,293	70.8%

PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Rural Services								
Operating Expenditure								
131101 NRM Officer		-		3,249		13,000		
sub-total	-	-	-	3,249	-	13,000		
Tourism & Area Promotion								
Operating Revenue								
Operating Expenditure								
132101 Area Promotion		263		1,122		4,500		327.2%
132150 Allocation from Governance		1,761		2,160		8,640		22.6%
132130 Depreciation		-		1,209		4,840		
sub-total	-	2,024	-	4,491	-	17,980		121.9%
Building Control								
Operating Revenue								
133001 Building Permits Application Fees	215		123		500			(42.9%)
Operating Expenditure								
133100 Building Surveyor Contractor		1,250		1,374		5,500		
133150 Allocation from Governance		1,531		1,875		7,500		22.5%
sub-total	215	2,781	123	3,249	500	13,000		12.5%
Other Economic Services								
Operating Revenue								
136002 Standpipe Water Charges	854		24		100			(97.2%)
Operating Expenditure								
136101 Standpipe Water Utility		24,176		7,497		30,000	(16,679)	(69.0%)
sub-total	854	24,176	24	7,497	100	30,000	(16,679)	(70.0%)
total economic services	1,070	28,981	147	18,486	600	73,980	(10,495)	(38.0%)

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		885		3,550			(13.1%)
Operating Expenditure								
141100 General Works		768		678		2,730		(11.7%)
141150 Allocation from Governance		95		117		470		23.4%
sub-total	1,018	863	885	795	3,550	3,200		(10.7%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	6,317		24		100		6,293	(99.6%)
Operating Expenditure								
142111 Salaries		23,492		9,750		39,000	(13,742)	(58.5%)
142102 Superannuation		17,886		10,737		42,950	(7,149)	(40.0%)
142105 Staff Training		-		2,460		9,840		
142101 Sick Pay		-		2,160		8,650		
142103 Holiday Pay		4,340		10,602		42,410	6,262	144.3%
142109 Workers Compensation		8,988		7,310		14,620		(18.7%)
142104 Protective Clothing		236		750		3,000		217.6%
142106 Occupational Health & Safety		-		873		3,500		
142108 Office Expenses		-		162		650		
142113 Relocation Expenses		-		750		3,000		
142110 Telephone		380		1,800		7,200		373.6%
142112 Insurance		17,005		2,500		5,000	(14,505)	(85.3%)
142115 Staff Housing - Works		2,825		3,870		15,480		37.0%
142116 Minor Plant and IT Expense		6,989		5,001		20,000		(28.4%)
142199 Less Allocated to Works	-	61,507	-	53,799	-	215,200	7,708	(12.5%)
sub-total	6,317	20,634	24	4,926	100	100	6,293	(81.6%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		123		500		8,177	(98.5%)
143002 Fuel Tax Credit	2,635		1,248		5,000			(52.6%)
143011 Sale of Electrical Inventory	-		2,073		8,300			
Operating Expenditure								
143111 Expendable Tools		-		3,750		15,000		
143106 Depot Consumables		724		750		3,000		
143112 Blades & Points		-		624		2,500		
143101 Fuels & Oils		14,019		12,498		50,000		(10.9%)
143103 Parts & Repairs		14,782		12,498		50,000		(15.4%)
143102 Tyres & Tubes		778		1,248		5,000		60.4%
143105 Licenses		279		750		3,000		169.3%
143104 Repairs Wages		525		3,339		13,370		536.1%
143100 Insurance		-		6,735		13,470	6,735	
143110 Light Vehicles		1,728		4,998		20,000		189.2%
143130 Depreciation		-		1,521		6,090		
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	42,475	-	45,429	-	181,720		
sub-total	10,935	2,015	3,444	9,072	13,800	5,500	7,491	40.3%
Other Governance								
Operating Revenue								
145002 Reimbursements	-		123		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		92,453		93,450		373,800		
145102 Workers Compensation Insurance		3,625		1,830		7,320		(49.5%)
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		-		624		2,500		
145101 Administration Building Maintenance		1,559		8,502		34,050	6,943	445.3%
145116 Administration Building Garden Mtce		1,136		1,758		7,060		54.7%
145109 Fringe Benefit Tax		6,604		-		12,000	(6,604)	(100.0%)
145107 Training		-		1,875		7,500		
145108 Printing & Stationery		1,818		2,124		8,500		16.8%
145103 Office Equipment Mtce		-		123		500		
145117 Computer Maintenance		12,389		8,748		35,000		(29.4%)
145104 Telephone		2,065		2,124		8,500		
145118 Advertising		-		1,998		8,000		
145119 Insurance		3,114		1,020		4,080		(67.2%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		142		312		1,250		119.5%
145106 Legal Expenses		-		498		2,000		
145105 Travelling & Accommodation		66		1,248		5,000		1802.7%
145122 Office Expenses Other		213		375		1,500		76.2%
145110 Conference Expenses		-		1,374		5,500		
145123 Sundry Office Furniture & Equipment		130		249		1,000		91.5%
145124 Consultant Fees		5,200		9,999		40,000		92.3%
145125 Records Management		-		186		750		
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		2,093		2,124		8,500		
145128 Staff Housing - Administration		421		6,135		24,545	6,556	(1557.2%)
145130 Depreciation		-		15,087		60,350	15,087	
145150 Administration Allocated to Other Programs		134,668		165,645		662,590	(30,977)	23.0%
sub-total	-	421	4,123	8,618	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		154,249		-		-	(154,249)	(100.0%)
146101 Less Salaries and Wages		154,249		-		-	154,249	(100.0%)
sub-total	-	-	-	-	-	-		
total O P & S	18,270	19,062	8,476	23,411	26,560	17,915	9,794	(14.6%)

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	50,000	50,000	
General Purpose Funding	1,948,890	1,150,310	1,536,220	385,910	33.55%
Law, Order and Public Safety	1,400	345	499	154	44.64%
Health	650	159	83	(76)	(47.97%)
Education and Welfare	60,100	15,024	18,432	3,408	22.68%
Housing	43,600	10,890	6,557	(4,333)	(39.79%)
Community Amenities	78,730	23,099	70,637	47,538	205.80%
Recreation and Culture	94,220	9,645	47,349	37,704	390.92%
Transport	62,200	53,048	63,339	10,291	19.40%
Economic Services	600	147	1,070	923	627.64%
Other Property and Services	26,560	8,476	18,270	9,794	115.55%
Total Operating Revenue	2,316,950	1,271,143	1,812,454	541,311	42.58%
Operating Expense					
Governance	242,580	102,506	68,614	(33,892)	(33.06%)
General Purpose Funding	67,450	15,603	14,181	(1,422)	(9.11%)
Law, Order and Public Safety	37,870	9,444	5,565	(3,879)	(41.07%)
Health	22,650	5,661	4,688	(973)	(17.19%)
Education and Welfare	121,340	30,321	9,970	(20,351)	(67.12%)
Housing	61,305	15,297	3,489	(11,808)	(77.19%)
Community Amenities	256,565	64,074	37,150	(26,924)	(42.02%)
Recreation and Culture	745,471	190,383	69,680	(120,703)	(63.40%)
Transport	1,843,445	463,311	198,274	(265,037)	(57.20%)
Economic Services	73,980	18,486	28,981	10,495	56.77%
Other Property and Services	16,735	17,621	11,436	(6,185)	(35.10%)
Total Operating Expenditure	3,489,391	932,707	452,027	(480,680)	(51.54%)
Finance Costs					
Housing	8,820	2,205	826	(1,379)	(62.55%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	1,317	1,237	(83)	
	34,090	3,522	2,063	(1,379)	(41.42%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	96,948	96,950	2	0.00%
	578,670	219,948	189,793	(30,155)	(13.71%)
loss on Disposal of Asset					
Housing	85,190	0	0	0	
Other Property and Services	1,180	5,790	7,626	1,836	(31.70%)
	86,370	5,790	7,626	1,836	(31.70%)
NET RESULT	(714,231)	549,072	1,540,531	30,933	180.57%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	(714,231)	549,072	1,540,531	30,933	180.57%

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
Operating Income		\$		\$
Rates	10	881,580	881,428	874,105
Operating Grants & Subsidies	11	1,256,010	325,084	882,886
Fees and Charges	15	148,650	57,738	47,510
Interest Earnings	16	25,500	6,746	3,693
Other Revenue	17	600	147	1,972
Total Operating Revenue		2,312,340	1,271,143	1,810,166
Operating Expense				
Employee Costs	50	863,560	218,750	279,369
Materials and Contracts	52	1,005,051	298,510	192,682
Utility Charges	54	112,725	28,140	15,818
Depreciation on Non-Current Assets	55	1,450,790	362,682	0
Interest Expenses	56	34,090	8,520	2,063
Insurance Expenses	57	57,380	21,070	40,349
Other Expenditure	58	35,635	8,724	31,941
Total Operating Expenditure		3,559,231	946,396	562,222
		(1,246,891)	324,747	1,247,943
Non-Operating Grants, Subsidies and Contributions	18	578,670	219,948	189,793
Profit on Asset Disposal	13	4,610	0	0
Loss on Asset Disposal	59	90,980	5,790	7,626
Reallocation	90	(40,360)	(10,167)	(110,421)
Net Profit from Operations		(714,231)	549,072	1,540,531

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	1,312,833
Cash - Restricted	868,803
Receivables	222,099
Total Current Assets	2,403,735
CURRENT LIABILITIES	
Payables	-109,069
Provisions	-79,806
Loans	0
Total Current Liabilities	-188,875
Less: Committed and Restricted Assets	-868,803
NET CURRENT ASSET POSITION	1,346,056

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%	332,691				332,691	NAB	Call
Cash Maxi	1.85%	547,921				547,921	NAB	Call
Trust	0.01%			12,736		12,736	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.55%		856,325			856,325	NAB	22/12/2015
(c) Investments								
TD Muni	2.15%				510,057	510,057	NAB	8/10/2015
Total		880,612	856,325	12,736	510,057	2,259,729		

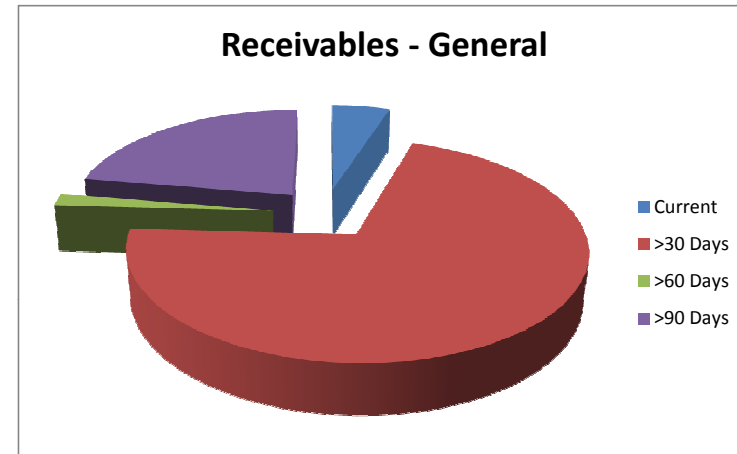
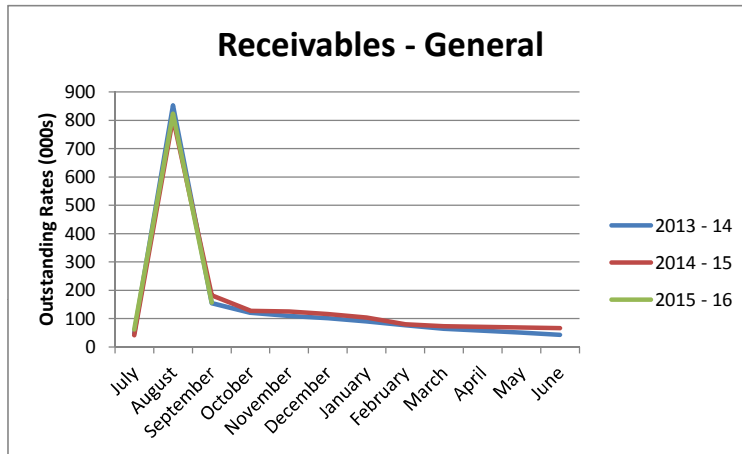
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(864,860)	(878,129)
Equals Current Outstanding	157,674	66,493
Net Rates Collectable	157,674	66,493
% Collected	84.58%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	4,332	63,167	1,615	19,889
Total Outstanding				89,003



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	2,580.00	500.00	3,060.00
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	25,298.20	24,311.95	1,325.15
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	30,878.20	42,811.95	19,140.75