

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

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

BALANCE SHEET		31/10/2015
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		(4,509.00)
301003 Municipal Short Term Investment		427,920.67
301002 Municipal Term Deposit		510,958.15
301001 Petty Cash Advance		550.00
		934,919.82
Restricted Cash		
301005 Reserve Investment Account		872,334.52
		872,334.52
Receivables		
302000 Sundry Debtors - Rates		101,920.92
302002 Sundry Debtors - Rubbish		5,074.46
302004 Sundry Debtors - ESL		6,562.42
303000 Sundry Debtors - Other		78,795.86
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		172,924.89
TOTAL CURRENT ASSETS		1,980,179.23
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(54,060.17)
401001 FESA ESL Liability		(14,126.93)
401003 Excess Rates Receipts		(4,924.84)
404001 Prepaid Rates		
405002 Tax Clearing		27,323.01
406001 PAYG Liability		(1,700.21)
406000 Payroll Liability		2,197.68
406005 MEU		
406006 Superannuation		13.53
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(45,277.93)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		(28,842.95)
		(28,842.95)
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(153,926.97)
NET CURRENT POSITION		1,826,252.26

BALANCE SHEET (continued)		31/10/2015 ACTUAL \$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		531,951.83
521000 Buildings		10,638,099.39
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		(14,816.27)
		12,718,502.83
Infrastructure		
541000 Infrastructure - Roads		60,307,602.26
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		
		62,359,057.75
		75,077,560.58
TOTAL NON-CURRENT ASSETS		
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(270,154.08)
		(270,154.08)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
		(301,876.84)
TOTAL NON CURRENT LIABILITIES		
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(6,227,670.43)
721000 Plant Reserve		(329,555.90)
722000 Long service Leave Reserve		(24,732.25)
723000 Information and Technology Reserve		(10,908.61)
724000 Tamma Village Upgrades and improvements Reserve		(26,316.45)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(480,821.31)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(76,601,936.00)
SUMMARY		
Current Assets		1,980,179.23
Non-Current Assets		75,077,560.58
Total Assets		
Current Liabilities		(153,926.97)
Non-Current Liabilities		(301,876.84)
Total Liabilities		
EQUITY		76,601,936.00
	Variance	0.00

BALANCE SHEET DETAIL		31/10/2015 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	87,730.15	70,000
091401	7 Nottage Way	84,025.78	70,000
113400	Bowling Green	297,390.59	350,000
084400	Tamma Village Fencing		8,000.00
Total		469,146.52	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	1,179.36	48,230
C0080	Tammin- Wyalkhatcehm	206,884.25	214,160
C0006	Yorkrakine Road	58,281.47	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		266,345.08	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps		55,350
Total		0.00	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		735,491.60	1,346,690

PROGRAMS / SCHEDULES SUMMARY	31/10/2015 ACTUAL		31/10/2015 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	1,542,050		1,152,490		1,948,890		389,560	(25.3%)
Law, Order, Public Safety	717		460		1,400			(35.8%)
Health	174		212		650			22.1%
Education & Welfare	23,422		20,032		60,100			(14.5%)
Housing	9,829		14,520		43,600			47.7%
Community Amenities	72,895		73,722		78,730			
Recreation & Culture	141,728		135,860		217,220		5,868	
Transport	160,796		151,012		517,870		9,784	
Economic Services	1,070		196		600			(81.7%)
Other Property & Services	26,919		14,578		26,560		12,341	(45.8%)
Expenditure								
Governance		82,096		126,338		242,580	44,242	53.9%
General Purpose Funding		16,695		20,804		67,450		24.6%
Law, Order, Public Safety		6,873		12,592		37,870	5,719	83.2%
Health		6,351		7,548		22,650		18.8%
Education & Welfare		13,369		40,428		121,340	27,059	202.4%
Housing		7,095		23,336		155,315	16,241	228.9%
Community Amenities		52,697		85,432		256,565	32,735	62.1%
Recreation & Culture		114,795		253,844		765,471	139,049	121.1%
Transport		251,888		617,729		1,848,715	365,841	145.2%
Economic Services		30,854		24,648		73,980	(6,206)	(20.1%)
Other Property & Services		38,689		36,148		17,915		
	2,029,599	621,403	1,563,082	1,248,847	2,895,620	3,609,851	466,517	

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GOVERNANCE		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
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		6,000		344.4%
041109	Meeting Fees		2,440		3,664		11,000		50.2%
041100	Travelling		527		832		2,500		58.0%
041104	Refreshments & Entertainment		1,035		3,164		9,500		205.6%
041115	Donations & Contributions		1,050		564		1,700		(46.3%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		1,939		2,164		6,500		11.6%
041101	Conference Expenses		6,359		20,000		20,000	13,641	214.5%
041111	Training		-		1,664		5,000		
041120	DLG CEO Sharing Expense		5,130		-		-		
041150	Allocation from Governance		30,057		42,296		126,890	12,239	40.7%
041114	Audit Expense		7,010		14,000		20,000	6,990	99.7%
Total G		50,000	82,096	-	126,338	-	242,580	50,000	
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GENERAL PURPOSE FUNDING		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Rate Revenue									
031001	General Rates Levied	905,642		913,880		913,880		(8,238)	
031003	Non-Payment Penalty Interest	2,217		832		2,500			(62.5%)
031009	Interim Rating	-		64		200			
031006	Instalment Interest	1,024		1,250		1,250			22.0%
031002	Ex Gratia Rates	6,207		5,500		5,500			(11.4%)
031007	Rate Account Enquiry Fees	117		164		500			40.2%
031010	Discount Allowed	(39,466)		(38,000)		(38,000)			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		511		164		500		(67.9%)
031104	Valuation Expenses		79		-		5,000		(100.0%)
031105	Legal Expenses		1,609		500		1,500		(68.9%)
031106	Title Searches		-		164		500		
031150	Allocation from Governance		13,013		18,316		54,950	5,303	40.8%
Sub-total		875,742	15,212	885,190	19,144	887,330	62,450	(9,448)	
General Purpose Revenue									
032001	Grants Commission - General Purpose	470,402		189,140		756,560		281,262	(59.8%)
032002	Grants Commission - Roads	187,686		70,500		282,000		117,186	(62.4%)
Other Revenue									
032004	Interest - Municipal Fund	4,384		3,332		10,000			(24.0%)
032005	Interest - Reserve Funds	3,531		4,164		12,500			17.9%
032006	EFT-POS Charges	305		164		500			(46.2%)
General Operating Expenditure									
032102	Bank Fees		1,482		832		2,500		(43.9%)
032103	EFT-POS Charges		-		748		2,250		
032104	Bank Overdraft Interest		-		80		250		
Sub-total		666,308	1,482	267,300	1,660	1,061,560	5,000	399,008	(59.7%)
Total G P F		1,542,050	16,695	1,152,490	20,804	1,948,890	67,450	389,560	(24.7%)

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		32		100			
Operating Expenditure								
051102 Building Maintenance		123		432		1,300		251.2%
051103 Fire Control Measures		1,028		1,484		4,480		44.4%
051104 Advertising		-		164		500		
051105 General Expenses		-		80		250		
051150 Allocation from Governance		1,633		2,292		6,880		40.3%
051130 Depreciation		-		3,320		9,960		
sub-total	-	2,784	32	7,772	100	23,370		180.3%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		32		100			
052003 Impounding Fees	-		64		200			
052002 Dog/Cat Registrations	717		332		1,000			(53.7%)
Operating Expenditure								
052101 Pound Maintenance		-		664		2,000		
052102 Animal Control		63		432		1,300		586.6%
052103 Control Officer Contract		2,770		1,732		5,200		(37.5%)
052150 Allocation from Governance		1,257		1,772		5,320		41.0%
052130 Depreciation		-		24		80		
sub-total	717	4,090	428	4,624	1,300	13,900		
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		32		100		
053102 Impounding Vehicles		-		164		500		
sub-total	-	-	-	196	-	600		
Total L, O, PS	717	6,873	460	12,592	1,400	37,870	5,719	72.0%

PROGRAM / SCHEDULE 7 HEALTH	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Preventative Services - Administration & Inspection								
Operating Revenue								
074002 Fines & Penalties	174		48		150			(72.4%)
074003 Licenses Other	-		100		300			
074004 Septic Tank Application Fees	-		64		200			
Operating Expenditure								
074103 EHO Contractors		2,500		2,500		7,500		
074104 Legal Expenses		-		332		1,000		
074105 Other Minor Expenditure		850		500		1,500		(41.2%)
074150 Allocation from Governance		3,001		4,216		12,650		40.5%
total Health	174	6,351	212	7,548	650	22,650		18.9%
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	-		32		100			
084003 Reimbursements	146		400		1,200			173.9%
084004 Tamma Village Aged Units Rentals	23,276		19,600		58,800			(15.8%)
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		9,381		20,432		61,330	11,051	117.8%
084150 Allocation from Governance		3,988		5,600		16,800		40.4%
084130 Depreciation		-		13,568		40,710	13,568	
sub-total	23,422	13,369	20,032	39,600	60,100	118,840	26,231	62.1%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		164		500		
083103 Tammin Primary School		-		664		2,000		
sub-total	-	-	-	828	-	2,500		
total Education & Welfare	23,422	13,369	20,032	40,428	60,100	121,340	27,059	64.3%

PROGRAM / SCHEDULE 9 Housing	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Staff Housing								
Operating Revenue								
091001 9 Nottage Way	1,361		1,344		4,040			
091002 45 Draper St	23		3,176		9,530			13625.2%
091003 20 Ridley St	3,212		2,876		8,630			(10.5%)
091004 12 Russell St	1,975		1,716		5,160			(13.1%)
091005 14 Russell St	258		-		-			(100.0%)
091006 3 Nottage Way	-		1,164		3,500			
091007 5 Nottage Way	-		1,164		3,500			
Operating Expenditure								
091100 Maintenance Staff Housing		11,225		19,952		59,920	8,727	77.8%
091111 Interest On Loans		826		2,940		8,820		256.1%
091130 Depreciation		-		11,560		34,690	11,560	
091125 Loss on sale of asset		-		-		85,190		
091106 Staff Housing Allocated to Works		5,244		13,340		40,025	(8,096)	154.4%
sub-total	6,829	6,806	11,440	21,112	34,360	148,595	14,306	138.7%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	3,000		3,080		9,240			
Operating Expenditure								
092100 11 Nottage Way		262		1,940		5,860		640.2%
092101 Nottage Way Vacant		27		284		860		946.0%
sub-total	3,000	289	3,080	2,224	9,240	6,720		61.3%
total housing	9,829	7,095	14,520	23,336	43,600	155,315	16,241	123.7%

PROGRAM / SCHEDULE 10		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
COMMUNITY AMENITIES		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
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			
Operating Expenditure									
100101	Refuse Site Mtce		18,414		26,012		78,060	7,598	41.3%
100102	Street Bin Refuse Collection		4,843		2,948		8,870		(39.1%)
100103	Domestic Refuse Collections		6,742		5,388		16,170		(20.1%)
100104	Effluent Dam Site		76		164		500		115.9%
100111	Waste Site Identification Report		-		16,664		50,000	16,664	
100150	Allocation from Governance		2,716		3,828		11,490		41.0%
100130	Depreciation		-		2,324		6,980		
	sub-total	69,558	32,790	70,730	57,328	70,730	172,070	24,538	25.1%
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	-		164		500			
Operating Expenditure									
105101	Control Expenses		-		80		250		
105102	Planning Services		1,250		1,832		5,500		46.6%
105150	Allocation from Governance		1,163		1,624		4,880		39.7%
	sub-total	-	2,413	164	3,536	500	10,630		53.4%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		80		250			
106004	Photocopying Charges	85		248		750			191.5%
106001	Cemetery Charges	1,282		500		1,500			(61.0%)
106005	Hire of Community Bus	1,310		1,000		3,000			(23.7%)
106006	Cooinda Centre Rental	660		500		1,500			(24.2%)
106007	Hunts Well Rental	-		500		500			
Operating Expenditure									
106104	Public Toilets		4,720		3,612		10,865		(23.5%)
106105	Community Bus		2,445		1,312		3,960		(46.3%)
106103	Grave Digging		168		1,856		5,600		1006.3%
106102	Cemetery		2,380		2,072		6,250		(12.9%)
106106	Cooinda Centre		6,618		8,220		24,690		24.2%
106107	Tammin Tabloid Building Mtce		-		332		1,000		
106150	Allocation from Governance		1,163		1,624		4,880		39.7%
106130	Depreciation		-		5,540		16,620	5,540	
	sub-total	3,337	17,494	2,828	24,568	7,500	73,865	7,074	31.5%
	total comm amenities	72,895	52,697	73,722	85,432	78,730	256,565	32,735	26.7%

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Public Halls, Civic Centres								
Operating Revenue								
111002 Contributions & Donations	109		232		700			113.2%
111001 Hall Hire Fees	623		332		1,000			(46.7%)
Operating Expenditure								
111101 Tammin Hall Mtce		7,731		12,748		38,290	5,017	64.9%
111102 Yorkrakine Hall Mtce		1,083		1,316		3,990		21.5%
111150 Allocation from Governance		4,082		5,748		17,250		40.8%
111130 Depreciation		-		14,340		43,020	14,340	
sub-total	732	12,896	564	34,152	1,700	102,550	21,256	154.7%
Other Recreation & Sport								
Operating Revenue								
113005 Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004 Contributions	45,469		-		55,600		45,469	(100.0%)
113001 Donnan Park Ground Lease Rentals	-		400		1,210			
113003 Kadjininy Kep Hire Fees	-		32		100			
113002 Donnan Park Pavilion	446		100		300			(77.6%)
Operating Expenditure								
113100 Parks, Gardens & Reserves		14,030		29,280		87,880	15,250	108.7%
113101 Sports Facilities		6,154		10,200		30,640		65.7%
113102 Donnan Park Recreation Centre		19,696		40,372		121,170	20,676	105.0%
113150 Allocation from Governance		17,315		24,340		73,020	7,026	40.6%
113130 Depreciation		-		60,724		182,180	60,724	
sub-total	138,759	57,195	123,532	164,916	180,210	494,891	15,227	47.2%
Libraries								
Operating Revenue								
115001 Lost Books	-		12		40			
Operating Expenditure								
115100 Other Expenses		94		664		2,000		608.0%
115101 Library Mtce		-		500		1,500		
115150 Allocation from Governance		6,911		9,708		29,130		40.5%
sub-total	-	7,005	12	10,872	40	32,630		55.4%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	617		316		950			(48.8%)
116003 History Book Sales	40		40		120			
116010 Functions & Events	1,581		11,396		34,200		(9,815)	620.8%
Operating Expenditure								
116103 Art Prize		-		500		1,500		
116104 Municipal Heritage Inventory		-		1,664		5,000		
116105 Tammin Tabloid Publication		395		500		1,500		26.7%
116106 WA Week		-		-		650		
116107 Australia Day		-		-		1,000		
116108 Community Christmas Tree		-		-		1,000		
116109 Tammin Awards Night		-		-		1,000		
116110 Functions & Events		13,585		16,000		48,000		17.8%
116111 Community Development		23,719		25,240		75,750		
sub-total	2,238	37,698	11,752	43,904	35,270	135,400	(9,514)	39.4%
total rec & culture	141,728	114,795	135,860	253,844	217,220	765,471	5,868	51.9%

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		1,000	3,000			2344.4%	
Operating Expenditure									
122106	Depot Mtce		9,904	8,036		24,150		(18.9%)	
122110	Street Cleaning		4,037	5,740		17,240		42.2%	
122108	Traffic Signs		4,685	3,424		10,290		(26.9%)	
122104	Footpath Mtce		1,989	2,764		8,310		39.0%	
122111	Street Trees		584	4,584		13,780		684.9%	
122107	Road Maintenance		151,643	142,992		428,990	(8,651)		
122113	ROMANS Capture		4,868	-		6,000		(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		6,605	7,996		24,000		21.1%	
122114	Interest on Loans		1,237	1,756		5,270		41.9%	
122150	Allocation from Governance		53,121	74,688		224,070	21,567	40.6%	
122130	Depreciation		-	348,420		1,045,270	348,420		
	sub-total	158,691	243,998	147,948	605,725	508,670	1,812,695	10,743	87.2%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-		332		1,000			
125003	Special Series No. Plates	-		400		1,200			
125004	DOT Licensing Commission	2,105		2,332		7,000		10.8%	
Operating Expenditure									
125101	DOT Telephone		163	332		1,000		103.8%	
125102	DOT Office Expenses		-	400		1,200			
125103	Special Series No. Plates		-	400		1,200			
125150	Allocation from Governance		7,727	10,872		32,620		40.7%	
	sub-total	2,105	7,890	3,064	12,004	9,200	36,020		50.8%
	total Transport	160,796	251,888	151,012	617,729	517,870	1,848,715	9,784	86.3%

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
ECONOMIC SERVICES		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Expenditure									
131101	NRM Officer		-		4,332		13,000		
	sub-total	-	-	-	4,332	-	13,000		
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		362		1,496		4,500		313.7%
132150	Allocation from Governance		2,043		2,880		8,640		41.0%
132130	Depreciation		-		1,612		4,840		
	sub-total	-	2,404	-	5,988	-	17,980		149.1%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	215		164		500			(23.8%)
Operating Expenditure									
133100	Building Surveyor Contractor		2,500		1,832		5,500		(26.7%)
133150	Allocation from Governance		1,774		2,500		7,500		40.9%
	sub-total	215	4,274	164	4,332	500	13,000		
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		32		100			(96.3%)
Operating Expenditure									
136101	Standpipe Water Utility		24,176		9,996		30,000	(14,180)	(58.7%)
	sub-total	854	24,176	32	9,996	100	30,000	(14,180)	(59.9%)
	total economic services	1,070	30,854	196	24,648	600	73,980	(6,206)	(22.2%)

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	1,378		1,180		3,550			(14.4%)
Operating Expenditure								
141100 General Works		3,596		904		2,730		(74.9%)
141150 Allocation from Governance		113		156		470		37.9%
sub-total	1,378	3,709	1,180	1,060	3,550	3,200		(56.0%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	7,928		32		100		7,896	(99.6%)
Operating Expenditure								
142111 Salaries		31,507		13,000		39,000	(18,507)	(58.7%)
142102 Superannuation		21,399		14,316		42,950	(7,083)	(33.1%)
142105 Staff Training		-		3,280		9,840		
142101 Sick Pay		4,715		2,880		8,650		(38.9%)
142103 Holiday Pay		15,914		14,136		42,410		(11.2%)
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		1,000		3,000		323.5%
142106 Occupational Health & Safety		-		1,164		3,500		
142108 Office Expenses		123		216		650		75.4%
142113 Relocation Expenses		-		1,000		3,000		
142110 Telephone		567		2,400		7,200		323.2%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		5,019		5,160		15,480		
142116 Minor Plant and IT Expense		14,963		6,668		20,000	(8,295)	(55.4%)
142199 Less Allocated to Works	-	87,791	-	71,732	-	215,200	16,059	(18.3%)
sub-total	7,928	26,271	32	13,108	100	100	7,896	(61.6%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		164		500		8,136	(98.0%)
143002 Fuel Tax Credit	4,132		1,664		5,000			(59.7%)
143011 Sale of Electrical Inventory	-		2,764		8,300			
Operating Expenditure								
143111 Expendable Tools		-		5,000		15,000		
143106 Depot Consumables		724		1,000		3,000		38.2%
143112 Blades & Points		-		832		2,500		
143101 Fuels & Oils		16,011		16,664		50,000		
143103 Parts & Repairs		19,438		16,664		50,000		(14.3%)
143102 Tyres & Tubes		778		1,664		5,000		113.8%
143105 Licenses		279		1,000		3,000		259.0%
143104 Repairs Wages		2,397		4,452		13,370		85.7%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		1,728		6,664		20,000		285.6%
143130 Depreciation		-		2,028		6,090		
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	58,392	-	60,572	-	181,720		
sub-total	12,432	4,129	4,592	14,656	13,800	5,500	7,840	16.2%
Other Governance								
Operating Revenue								
145002 Reimbursements	1,181		164		500			(86.1%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	-		4,610		4,610			

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES (continued)	2015/16		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		104,997		124,600		373,800	19,603	18.7%	
145102 Workers Compensation Insurance		7,249		2,440		7,320		(66.3%)	
145115 Relocation Expenses		-		3,000		3,000			
145111 Uniforms		-		832		2,500			
145101 Administration Building Maintenance		2,941		11,336		34,050	8,395	285.4%	
145116 Administration Building Garden Mtce		1,711		2,344		7,060		37.0%	
145109 Fringe Benefit Tax		9,763		-		12,000	(9,763)	(100.0%)	
145107 Training		123		2,500		7,500		1925.1%	
145108 Printing & Stationery		2,353		2,832		8,500		20.4%	
145103 Office Equipment Mtce		-		164		500			
145117 Computer Maintenance		14,139		11,664		35,000		(17.5%)	
145104 Telephone		3,371		2,832		8,500		(16.0%)	
145118 Advertising		-		2,664		8,000			
145119 Insurance		4,074		1,360		4,080		(66.6%)	
145120 Subscriptions		2,060		2,500		2,500		21.4%	
145121 Postage & Freight		196		416		1,250		112.3%	
145106 Legal Expenses		-		664		2,000			
145105 Travelling & Accommodation		66		1,664		5,000		2437.0%	
145122 Office Expenses Other		225		500		1,500		122.1%	
145110 Conference Expenses		-		1,832		5,500			
145123 Sundry Office Furniture & Equipment		130		332		1,000		155.4%	
145124 Consultant Fees		5,200		13,332		40,000	8,132	156.4%	
145125 Records Management		275		248		750			
145126 Accounting Support		-		7,000		7,000	7,000		
145127 Vehicle Running Expenses		2,526		2,832		8,500		12.1%	
145128 Staff Housing - Administration		-	601	8,180		24,545	8,781	(1461.2%)	
145130 Depreciation		-		20,116		60,350	20,116		
145150 Administration Allocated to Other Programs		-	156,220	-	220,860	-	662,590	(64,640)	41.4%
sub-total	5,181	4,580	8,774	7,324	9,110	9,115			
Salaries and Wages									
146100 Gross Salaries and Wages		215,712		-		-	(215,712)	(100.0%)	
146101 Less Salaries and Wages		-	215,712		-	-	215,712	(100.0%)	
sub-total	-	-	-	-	-	-			
total O P & S	26,919	38,689	14,578	36,148	26,560	17,915	12,341	(22.7%)	

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	1,152,490	1,542,050	389,560	33.80%
Law, Order and Public Safety	1,400	460	717	257	55.76%
Health	650	212	174	(38)	(18.10%)
Education and Welfare	60,100	20,032	23,422	3,390	16.92%
Housing	43,600	14,520	9,829	(4,691)	(32.30%)
Community Amenities	78,730	73,722	72,895	(827)	(1.12%)
Recreation and Culture	94,220	12,860	48,885	36,025	280.14%
Transport	62,200	54,064	63,846	9,782	18.09%
Economic Services	600	196	1,070	874	445.73%
Other Property and Services	26,560	14,578	26,919	12,341	84.65%
Total Operating Revenue	2,316,950	1,343,134	1,839,806	496,672	36.98%
Operating Expense					
Governance	242,580	126,338	82,096	(44,242)	(35.02%)
General Purpose Funding	67,450	20,804	16,695	(4,109)	(19.75%)
Law, Order and Public Safety	37,870	12,592	6,873	(5,719)	(45.41%)
Health	22,650	7,548	6,351	(1,197)	(15.85%)
Education and Welfare	121,340	40,428	13,369	(27,059)	(66.93%)
Housing	61,305	20,396	6,270	(14,126)	(69.26%)
Community Amenities	256,565	85,432	52,697	(32,735)	(38.32%)
Recreation and Culture	745,471	253,844	114,795	(139,049)	(54.78%)
Transport	1,843,445	615,973	250,650	(365,323)	(59.31%)
Economic Services	73,980	24,648	30,854	6,206	25.18%
Other Property and Services	16,735	34,968	31,063	(3,905)	(11.17%)
Total Operating Expenditure	3,489,391	1,242,971	611,714	(631,257)	(50.79%)
Finance Costs					
Housing	8,820	2,940	826	(2,114)	(71.92%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	1,756	1,237	(519)	(29.53%)
	34,090	4,696	2,063	(2,114)	(56.07%)
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	1,180	7,626	6,446	(546.24%)
	86,370	1,180	7,626	6,446	(546.24%)
NET RESULT	(714,231)	314,235	1,408,196	(160,409)	348.13%
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)	314,235	1,408,196	(160,409)	348.13%

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	881,444	872,383
Operating Grants & Subsidies	11	1,256,010	380,232	887,761
Fees and Charges	15	148,650	67,824	58,486
Interest Earnings	16	25,500	8,828	11,156
Other Revenue	17	600	196	6,633
Total Operating Revenue		2,312,340	1,338,524	1,836,419
Operating Expense				
Employee Costs	50	863,560	295,540	380,858
Materials and Contracts	52	1,005,051	380,405	256,147
Utility Charges	54	112,725	37,520	22,820
Depreciation on Non-Current Assets	55	1,450,790	483,576	0
Interest Expenses	56	34,090	11,360	2,063
Insurance Expenses	57	57,380	37,080	56,511
Other Expenditure	58	35,635	11,132	35,995
Total Operating Expenditure		3,559,231	1,256,613	754,395
		(1,246,891)	81,911	1,082,025
Non-Operating Grants, Subsidies and Contributions	18	578,670	219,948	189,793
Profit on Asset Disposal	13	4,610	4,610	0
Loss on Asset Disposal	59	90,980	5,790	7,626
Reallocation	90	(40,360)	(13,556)	(144,004)
Net Profit from Operations		(714,231)	314,235	1,408,196

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	934,920
Cash - Restricted	872,335
Receivables	172,925
Total Current Assets	1,980,179
CURRENT LIABILITIES	
Payables	-45,278
Provisions	-79,806
Loans	-28,843
Total Current Liabilities	-153,927
Less: Committed and Restricted Assets	-872,335
NET CURRENT ASSET POSITION	953,918

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%	114,718				114,718	NAB	Call
Cash Maxi	1.85%	427,921				427,921	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%				510,958	510,958	NAB	7/11/2015
Total		542,639	856,325	12,736	510,958	1,922,657		

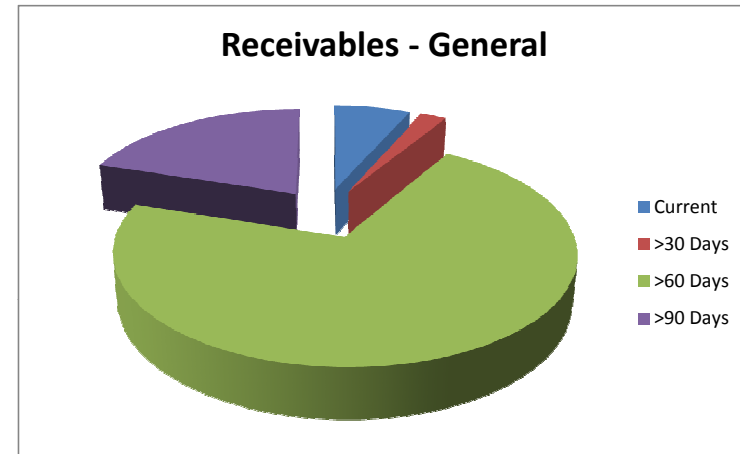
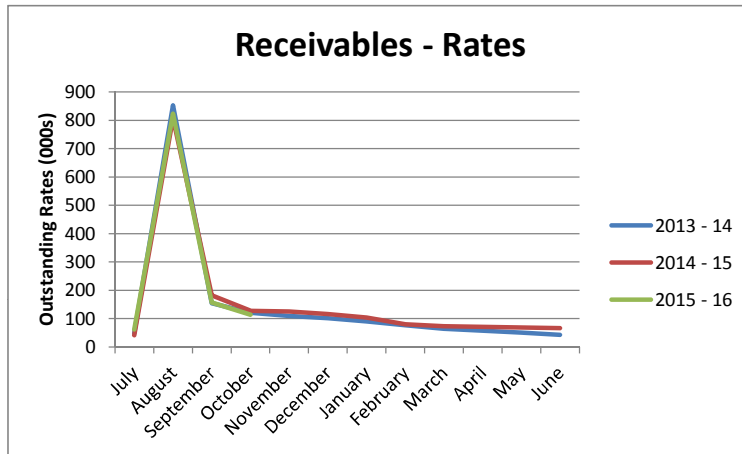
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(908,977)	(878,129)
Equals Current Outstanding	113,557	66,493
Net Rates Collectable	113,557	66,493
% Collected	88.89%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	5,065	1,727	56,256	15,747
Total Outstanding				78,795



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	3,430.00	1,950.00	2,460.00
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	36,091.45	31,540.70	4,889.65
BCITF Liability	0.00	0.00	0.00	0.00
Nomination Deposit	0.00	240.00	0.00	240.00
Kidsport	0.00	3,000.00	0.00	3,000.00
Trust Balance	31,074.50	42,761.45	51,490.70	22,345.25