

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

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

BALANCE SHEET		30/11/2015
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		48,933.65
301003 Municipal Short Term Investment		427,920.67
301002 Municipal Term Deposit		511,861.08
301001 Petty Cash Advance		500.00
		989,215.40
Restricted Cash		
301005 Reserve Investment Account		856,324.52
		856,324.52
Receivables		
302000 Sundry Debtors - Rates		92,269.98
302002 Sundry Debtors - Rubbish		4,857.76
302004 Sundry Debtors - ESL		6,003.05
303000 Sundry Debtors - Other		156,942.68
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		240,644.70
TOTAL CURRENT ASSETS		2,086,184.62
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(31,492.52)
401001 FESA ESL Liability		(7,322.60)
401003 Excess Rates Receipts		(5,009.84)
404001 Prepaid Rates		
405002 Tax Clearing		930.06
406001 PAYG Liability		2,725.79
406000 Payroll Liability		2,197.68
406005 MEU		
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(37,971.43)
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		(146,620.47)
NET CURRENT POSITION		1,939,564.15

BALANCE SHEET (continued)		30/11/2015 ACTUAL \$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		531,951.83
521000 Buildings		10,651,462.64
522000 Less Accumulated Depreciation		(302,560.10)
523000 Furniture & Equipment		239,635.14
524000 Less Accumulated Depreciation		(106,930.26)
525000 Plant & Equipment		1,531,041.60
526000 Less Accumulated Depreciation		(472,965.14)
		12,071,635.71
Infrastructure		
541000 Infrastructure - Roads		60,309,602.26
542000 Less Accumulated Depreciation		(343,423.08)
543000 Infrastructure - Footpaths		211,455.49
544000 Less Accumulated Depreciation		(5,908.91)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(20,333.94)
		61,991,391.82
TOTAL NON-CURRENT ASSETS		74,063,027.53
NON CURRENT LIABILITIES		
Interest Bearing Liabilities		
601000 Loan Liability (Debentures)		(270,154.08)
		(270,154.08)
Provisions		
611000 Provision For LSL Non-Current		(31,722.76)
		(31,722.76)
TOTAL NON CURRENT LIABILITIES		(301,876.84)
EQUITY		
701000 Retained Profits (Municipal Accumulation Account)		(5,345,990.31)
721000 Plant Reserve		(312,211.92)
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)
		(75,700,714.84)
SUMMARY		
Current Assets		2,086,184.62
Non-Current Assets		74,063,027.53
Total Assets		
Current Liabilities		(146,620.47)
Non-Current Liabilities		(301,876.84)
Total Liabilities		
EQUITY		75,700,714.84
	Variance	0.00

BALANCE SHEET DETAIL		30/11/2015 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	91,760.40	70,000
091401	7 Nottage Way	87,741.46	70,000
113400	Bowling Green	303,007.91	350,000
084400	Tamma Village Fencing		8,000.00
Total		482,509.77	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	208,884.25	214,160
C0006	Yorrakine Road	58,281.47	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		268,345.08	695,340.00
Infrastructure - Footpaths			
121407	Footpath Ramps		55,350
Total		0.00	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		750,854.85	1,346,690

PROGRAMS / SCHEDULES SUMMARY	30/11/2015 ACTUAL		30/11/2015 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	1,138,357		1,414,310		1,948,890		(275,953)	24.2%
Law, Order, Public Safety	774		575		1,400			(25.7%)
Health	174		265		650			52.6%
Education & Welfare	27,619		25,040		60,100			
Housing	11,409		18,150		43,600		(6,741)	59.1%
Community Amenities	74,571		74,345		78,730			
Recreation & Culture	142,378		139,075		217,220			
Transport	233,109		211,976		517,870		21,133	
Economic Services	1,762		245		600			(86.1%)
Other Property & Services	31,800		16,070		26,560		15,730	(49.5%)
Expenditure								
Governance		105,026		139,925		242,580	34,899	33.2%
General Purpose Funding		21,284		26,005		67,450		22.2%
Law, Order, Public Safety		12,436		15,740		37,870		26.6%
Health		7,316		9,435		22,650		29.0%
Education & Welfare		34,434		50,535		121,340	16,101	46.8%
Housing		8,340		29,170		155,315	20,830	249.7%
Community Amenities		70,301		106,790		256,565	36,489	51.9%
Recreation & Culture		208,722		317,305		765,471	108,583	52.0%
Transport		653,070		770,830		1,848,715	117,760	18.0%
Economic Services		35,178		30,810		73,980		(12.4%)
Other Property & Services		125,699		32,340		17,915	(93,359)	(74.3%)
	1,711,954	1,281,806	1,900,051	1,528,885	2,895,620	3,609,851	(188,097)	14.5%

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
GOVERNANCE		Actual		YTD Budget		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Members of Council									
Operating Revenue									
041020	DLG CEO Sharing Grant	50,000		-		-		50,000	(100.0%)
Operating Expenditure									
041103	Presidential Allowance		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		3,040		4,580		11,000		50.6%
041100	Travelling		635		1,040		2,500		63.7%
041104	Refreshments & Entertainment		1,631		3,955		9,500		142.5%
041115	Donations & Contributions		2,050		705		1,700		(65.6%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		2,495		2,705		6,500		
041101	Conference Expenses		6,359		20,000		20,000	13,641	214.5%
041111	Training		-		2,080		5,000		
041120	DLG CEO Sharing Expense		14,130		-		-		
041150	Allocation from Governance		40,126		52,870		126,890	12,744	31.8%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
Total G		50,000	105,026	-	139,925	-	242,580	50,000	
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
GENERAL PURPOSE FUNDING		Actual		YTD Budget		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Rate Revenue									
031001	General Rates Levied	905,642		913,880		913,880		(8,238)	
031003	Non-Payment Penalty Interest	3,571		1,040		2,500			(70.9%)
031009	Interim Rating	-		80		200			
031006	Instalment Interest	1,099		1,250		1,250			13.7%
031002	Ex Gratia Rates	6,207		5,500		5,500			(11.4%)
031007	Rate Account Enquiry Fees	117		205		500			75.2%
031010	Discount Allowed	39,466		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		534		205		500		(61.6%)
031104	Valuation Expenses		79		-		5,000		(100.0%)
031105	Legal Expenses		1,609		625		1,500		(61.2%)
031106	Title Searches		-		205		500		
031150	Allocation from Governance		17,356		22,895		54,950	5,539	31.9%
Sub-total		877,171	19,579	885,455	23,930	887,330	62,450	(8,284)	
General Purpose Revenue									
032001	Grants Commission - General Purpose	183,413		378,280		756,560		(194,867)	106.2%
032002	Grants Commission - Roads	68,155		141,000		282,000		(72,845)	106.9%
Other Revenue									
032004	Interest - Municipal Fund	5,783		4,165		10,000			(28.0%)
032005	Interest - Reserve Funds	3,531		5,205		12,500			47.4%
032006	EFT-POS Charges	305		205		500			(32.7%)
General Operating Expenditure									
032102	Bank Fees		1,705		1,040		2,500		(39.0%)
032103	EFT-POS Charges		-		935		2,250		
032104	Bank Overdraft Interest		-		100		250		
Sub-total		261,187	1,705	528,855	2,075	1,061,560	5,000	(267,668)	102.0%
Total G P F		1,138,357	21,284	1,414,310	26,005	1,948,890	67,450	(275,953)	24.2%

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	-		40		100			
Operating Expenditure								
051102 Building Maintenance		123		540		1,300		339.0%
051103 Fire Control Measures		1,028		1,855		4,480		80.5%
051104 Advertising		-		205		500		
051105 General Expenses		16		100		250		510.1%
051150 Allocation from Governance		2,170		2,865		6,880		32.0%
051130 Depreciation		4,177		4,150		9,960		
sub-total	-	7,514	40	9,715	100	23,370		29.8%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		40		100			
052003 Impounding Fees	-		80		200			
052002 Dog/Cat Registrations	774		415		1,000			(46.4%)
Operating Expenditure								
052101 Pound Maintenance		-		830		2,000		
052102 Animal Control		74		540		1,300		630.9%
052103 Control Officer Contract		3,153		2,165		5,200		(31.3%)
052150 Allocation from Governance		1,664		2,215		5,320		33.1%
052130 Depreciation		32		30		80		
sub-total	774	4,923	535	5,780	1,300	13,900		10.9%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		40		100		
053102 Impounding Vehicles		-		205		500		
sub-total	-	-	-	245	-	600		
Total L, O, PS	774	12,436	575	15,740	1,400	37,870		23.5%

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		60		150			(65.4%)
074003 Licenses Other	-		125		300			
074004 Septic Tank Application Fees	-		80		200			
Operating Expenditure								
074103 EHO Contractors		2,500		3,125		7,500		25.0%
074104 Legal Expenses		-		415		1,000		
074105 Other Minor Expenditure		850		625		1,500		(26.5%)
074150 Allocation from Governance		3,966		5,270		12,650		32.9%
total Health	174	7,316	265	9,435	650	22,650		29.5%
PROGRAM / SCHEDULE 8								
EDUCATION & WELFARE								
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		40		100			
084003 Reimbursements	163		500		1,200			205.9%
084004 Tamma Village Aged Units Rentals	27,456		24,500		58,800			(10.8%)
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		11,809		25,540		61,330	13,731	116.3%
084150 Allocation from Governance		5,309		7,000		16,800		31.9%
084130 Depreciation		17,317		16,960		40,710		
sub-total	27,619	34,434	25,040	49,500	60,100	118,840	15,066	20.1%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		205		500		
083103 Tammin Primary School		-		830		2,000		
sub-total	-	-	-	1,035	-	2,500		
total Education & Welfare	27,619	34,434	25,040	50,535	60,100	121,340	16,101	21.8%

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	1,461		1,680		4,040			15.0%
091002 45 Draper St	23		3,970		9,530			17056.4%
091003 20 Ridley St	3,552		3,595		8,630			
091004 12 Russell St	2,515		2,145		5,160			(14.7%)
091005 14 Russell St	258		-		-			(100.0%)
091006 3 Nottage Way	-		1,455		3,500			
091007 5 Nottage Way	-		1,455		3,500			
Operating Expenditure								
091100 Maintenance Staff Housing		13,522		24,940		59,920	11,418	84.4%
091111 Interest On Loans		826		3,675		8,820		345.1%
091130 Depreciation		13,941		14,450		34,690		
091125 Loss on sale of asset		-		-		85,190		
091106 Staff Housing Allocated to Works	-	20,502	-	16,675	-	40,025		(18.7%)
sub-total	7,809	7,786	14,300	26,390	34,360	148,595	(6,491)	160.9%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	3,600		3,850		9,240			
Operating Expenditure								
092100 11 Nottage Way		527		2,425		5,860		360.2%
092101 Nottage Way Vacant		27		355		860		1207.6%
sub-total	3,600	554	3,850	2,780	9,240	6,720		59.6%
total housing	11,409	8,340	18,150	29,170	43,600	155,315	(6,741)	139.6%

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		
Operating Expenditure								
100101	Refuse Site Mtce		19,658		32,515		78,060	12,857 65.4%
100102	Street Bin Refuse Collection		5,748		3,685		8,870	(35.9%)
100103	Domestic Refuse Collections		7,971		6,735		16,170	(15.5%)
100104	Effluent Dam Site		76		205		500	169.8%
100111	Waste Site Identification Report		-		20,830		50,000	20,830
100150	Allocation from Governance		3,623		4,785		11,490	32.1%
100130	Depreciation		3,458		2,905		6,980	(16.0%)
	sub-total	69,558	40,534	70,730	71,660	70,730	172,070	31,126 29.3%
Town Planning & Regional Development								
Operating Revenue								
105001	Town Planning Fees	-		205		500		
Operating Expenditure								
105101	Control Expenses		-		100		250	
105102	Planning Services		1,250		2,290		5,500	83.2%
105150	Allocation from Governance		1,539		2,030		4,880	31.9%
	sub-total	-	2,789	205	4,420	500	10,630	65.8%
Other Community Amenities								
Operating Revenue								
106003	Contributions & Donations	-		100		250		
106004	Photocopying Charges	94		310		750		228.8%
106001	Cemetery Charges	1,282		625		1,500		(51.2%)
106005	Hire of Community Bus	2,845		1,250		3,000		(56.1%)
106006	Cooinda Centre Rental	792		625		1,500		(21.1%)
106007	Hunts Well Rental	-		500		500		
Operating Expenditure								
106104	Public Toilets		6,350		4,515		10,865	(28.9%)
106105	Community Bus		5,920		1,640		3,960	(72.3%)
106103	Grave Digging		468		2,320		5,600	396.0%
106102	Cemetery		2,380		2,590		6,250	
106106	Cooinda Centre		6,830		10,275		24,690	50.4%
106107	Tammin Tabloid Building Mtce		-		415		1,000	
106150	Allocation from Governance		1,539		2,030		4,880	31.9%
106130	Depreciation		3,491		6,925		16,620	98.3%
	sub-total	5,013	26,978	3,410	30,710	7,500	73,865	
	total comm amenities	74,571	70,301	74,345	106,790	78,730	256,565	36,489 25.0%

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		290		700			166.5%
111001 Hall Hire Fees	913		415		1,000			(54.5%)
Operating Expenditure								
111101 Tammin Hall Mtce		8,144		15,935		38,290	7,791	95.7%
111102 Yorkrakine Hall Mtce		1,374		1,645		3,990		19.7%
111150 Allocation from Governance		5,438		7,185		17,250		32.1%
111130 Depreciation		18,225		17,925		43,020		
sub-total	1,022	33,182	705	42,690	1,700	102,550	9,508	26.9%
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	-		500		1,210			
113003 Kadjininy Kep Hire Fees	-		40		100			
113002 Donnan Park Pavilion	565		125		300			(77.9%)
Operating Expenditure								
113100 Parks, Gardens & Reserves		17,130		36,600		87,880	19,470	113.7%
113101 Sports Facilities		8,254		12,750		30,640		54.5%
113102 Donnan Park Recreation Centre		22,506		50,465		121,170	27,959	124.2%
113150 Allocation from Governance		22,911		30,425		73,020	7,514	32.8%
113130 Depreciation		48,554		75,905		182,180	27,351	56.3%
sub-total	138,877	119,354	123,665	206,145	180,210	494,891	15,212	27.7%
Libraries								
Operating Revenue								
115001 Lost Books	-		15		40			
Operating Expenditure								
115100 Other Expenses		111		830		2,000		645.0%
115101 Library Mtce		-		625		1,500		
115150 Allocation from Governance		9,166		12,135		29,130		32.4%
sub-total	-	9,277	15	13,590	40	32,630		46.7%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	700		395		950			(43.6%)
116003 History Book Sales	40		50		120			25.0%
116010 Functions & Events	1,740		14,245		34,200		(12,505)	718.6%
Operating Expenditure								
116103 Art Prize		-		625		1,500		
116104 Municipal Heritage Inventory		-		2,080		5,000		
116105 Tammin Tabloid Publication		449		625		1,500		39.2%
116106 WA Week		-		-		650		
116107 Australia Day		-		-		1,000		
116108 Community Christmas Tree		1,000		-		1,000		(100.0%)
116109 Tammin Awards Night		-		-		1,000		
116110 Functions & Events		18,383		20,000		48,000		
116111 Community Development		27,077		31,550		75,750		16.5%
sub-total	2,480	46,909	14,690	54,880	35,270	135,400	(12,210)	40.9%
total rec & culture	142,378	208,722	139,075	317,305	217,220	765,471	108,583	30.0%

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	131,486	119,896	119,896	149,870		11,590		
122011	R4R Footpath Crossing Construction	37,000	37,000	37,000	37,000				
122003	Contributions & Donations	345	1,250	1,250	3,000			261.8%	
Operating Expenditure									
122106	Depot Mtce		12,570	10,045		24,150		(20.1%)	
122110	Street Cleaning		4,082	7,175		17,240		75.8%	
122108	Traffic Signs		5,732	4,280		10,290		(25.3%)	
122104	Footpath Mtce		2,938	3,455		8,310		17.6%	
122111	Street Trees		629	5,730		13,780	5,101	811.6%	
122107	Road Maintenance		163,389	178,740		428,990	15,351		
122113	ROMANS Capture		4,868	-		6,000		(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		8,132	9,995		24,000		22.9%	
122114	Interest on Loans		1,237	2,195		5,270		77.4%	
122150	Allocation from Governance		70,474	93,360		224,070	22,886	32.5%	
122130	Depreciation		363,268	435,525		1,045,270	72,257	19.9%	
	sub-total	230,531	642,643	208,146	755,825	508,670	1,812,695	22,385	10.4%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-	415	415	1,000				
125003	Special Series No. Plates	-	500	500	1,200				
125004	DOT Licensing Commission	2,578	2,915	2,915	7,000			13.1%	
Operating Expenditure									
125101	DOT Telephone		163	415		1,000		154.8%	
125102	DOT Office Expenses		-	500		1,200			
125103	Special Series No. Plates		-	500		1,200			
125150	Allocation from Governance		10,265	13,590		32,620		32.4%	
	sub-total	2,578	10,427	3,830	15,005	9,200	36,020		44.8%
	total Transport	233,109	653,070	211,976	770,830	517,870	1,848,715	21,133	10.9%

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		-		5,415		13,000	5,415	
	sub-total	-	-	-	5,415	-	13,000	5,415	
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		421		1,870		4,500		344.6%
132150	Allocation from Governance		2,703		3,600		8,640		33.2%
132130	Depreciation		2,375		2,015		4,840		(15.2%)
	sub-total	-	5,499	-	7,485	-	17,980		36.1%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		205		500			(77.4%)
Operating Expenditure									
133100	Building Surveyor Contractor		2,500		2,290		5,500		
133150	Allocation from Governance		2,362		3,125		7,500		32.3%
	sub-total	908	4,862	205	5,415	500	13,000		
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		40		100			(95.3%)
Operating Expenditure									
136101	Standpipe Water Utility		24,816		12,495		30,000	(12,321)	(49.7%)
	sub-total	854	24,816	40	12,495	100	30,000	(12,321)	(51.2%)
	total economic services	1,762	35,178	245	30,810	600	73,980		(15.9%)

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	5,216		1,475		3,550			(71.7%)
Operating Expenditure								
141100 General Works		4,048		1,130		2,730		(72.1%)
141150 Allocation from Governance		113		195		470		72.3%
sub-total	5,216	4,161	1,475	1,325	3,550	3,200		(70.1%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	7,928		40		100		7,888	(99.5%)
Operating Expenditure								
142111 Salaries		39,582		16,250		39,000	(23,332)	(58.9%)
142102 Superannuation		22,616		17,895		42,950		(20.9%)
142105 Staff Training		400		4,100		9,840		925.0%
142101 Sick Pay		5,019		3,600		8,650		(28.3%)
142103 Holiday Pay		17,677		17,670		42,410		
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		1,250		3,000		429.4%
142106 Occupational Health & Safety		1,287		1,455		3,500		13.1%
142108 Office Expenses		123		270		650		119.2%
142113 Relocation Expenses		-		1,250		3,000		
142110 Telephone		613		3,000		7,200		389.7%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		6,213		6,450		15,480		
142116 Minor Plant and IT Expense		26,843		8,335		20,000	(18,508)	(68.9%)
142199 Less Allocated to Works	-	97,292	-	89,665	-	215,200	7,627	
sub-total	7,928	42,936	40	11,480	100	100	7,888	(77.4%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		205		500		8,095	(97.5%)
143002 Fuel Tax Credit	4,440		2,080		5,000			(53.2%)
143011 Sale of Electrical Inventory	-		3,455		8,300			
Operating Expenditure								
143111 Expendable Tools		-		6,250		15,000	6,250	
143106 Depot Consumables		724		1,250		3,000		72.7%
143112 Blades & Points		-		1,040		2,500		
143101 Fuels & Oils		19,640		20,830		50,000		
143103 Parts & Repairs		27,420		20,830		50,000	(6,590)	(24.0%)
143102 Tyres & Tubes		778		2,080		5,000		167.3%
143105 Licenses		279		1,250		3,000		348.8%
143104 Repairs Wages		3,401		5,565		13,370		63.6%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		1,728		8,330		20,000	6,602	382.0%
143130 Depreciation		75,919		2,535		6,090	(73,384)	(96.7%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	77,892	-	75,715	-	181,720		
sub-total	12,740	73,163	5,740	13,505	13,800	5,500	7,000	(77.6%)
Other Governance								
Operating Revenue								
145002 Reimbursements	1,916		205		500			(89.3%)
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		112,240		155,750		373,800	43,510	38.8%	
145102 Workers Compensation Insurance		7,249		3,050		7,320		(57.9%)	
145115 Relocation Expenses		-		3,000		3,000			
145111 Uniforms		-		1,040		2,500			
145101 Administration Building Maintenance		4,110		14,170		34,050	10,060	244.8%	
145116 Administration Building Garden Mtce		1,770		2,930		7,060		65.6%	
145109 Fringe Benefit Tax		9,763		-		12,000	(9,763)	(100.0%)	
145107 Training		1,673		3,125		7,500		86.7%	
145108 Printing & Stationery		2,518		3,540		8,500		40.6%	
145103 Office Equipment Mtce		-		205		500			
145117 Computer Maintenance		18,036		14,580		35,000		(19.2%)	
145104 Telephone		3,417		3,540		8,500			
145118 Advertising		-		3,330		8,000			
145119 Insurance		4,202		1,700		4,080		(59.5%)	
145120 Subscriptions		2,060		2,500		2,500		21.4%	
145121 Postage & Freight		493		520		1,250			
145106 Legal Expenses		-		830		2,000			
145105 Travelling & Accommodation		595		2,080		5,000		249.7%	
145122 Office Expenses Other		255		625		1,500		144.7%	
145110 Conference Expenses		-		2,290		5,500			
145123 Sundry Office Furniture & Equipment		260		415		1,000		59.6%	
145124 Consultant Fees		5,200		16,665		40,000	11,465	220.5%	
145125 Records Management		275		310		750		12.5%	
145126 Accounting Support		-		7,000		7,000	7,000		
145127 Vehicle Running Expenses		2,956		3,540		8,500		19.7%	
145128 Staff Housing - Administration		-	477	10,225		24,545	10,702	(2243.6%)	
145130 Depreciation		22,706		25,145		60,350		10.7%	
145150 Administration Allocated to Other Programs		-	193,863	-	276,075	-	662,590	(82,212)	42.4%
sub-total	5,916	5,439	8,815	6,030	9,110	9,115			
Salaries and Wages									
146100 Gross Salaries and Wages		236,280		-		-	(236,280)	(100.0%)	
146101 Less Salaries and Wages		-	236,280		-	-	236,280	(100.0%)	
sub-total	-	-	-	-	-	-			
total O P & S	31,800	125,699	16,070	32,340	26,560	17,915	15,730	(69.3%)	

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

	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note					
Operating Revenue	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,414,310	1,138,357	(275,953)	(19.51%)
Law, Order and Public Safety	1,400	575	774	199	34.61%
Health	650	265	174	(91)	(34.48%)
Education and Welfare	60,100	25,040	27,619	2,579	10.30%
Housing	43,600	18,150	11,409	(6,741)	(37.14%)
Community Amenities	78,730	74,345	74,571	226	0.30%
Recreation and Culture	94,220	16,075	49,535	33,460	208.15%
Transport	62,200	55,080	64,623	9,543	17.33%
Economic Services	600	245	1,762	1,517	619.18%
Other Property and Services	26,560	16,070	31,800	15,730	97.88%
Total Operating Revenue	2,316,950	1,620,155	1,450,625	(169,530)	(10.46%)
Operating Expense					
Governance	242,580	139,925	105,026	(34,899)	(24.94%)
General Purpose Funding	67,450	26,005	21,284	(4,721)	(18.15%)
Law, Order and Public Safety	37,870	15,740	12,436	(3,304)	(20.99%)
Health	22,650	9,435	7,316	(2,119)	(22.46%)
Education and Welfare	121,340	50,535	34,434	(16,101)	(31.86%)
Housing	61,305	25,495	7,515	(17,980)	(70.52%)
Community Amenities	256,565	106,790	70,301	(36,489)	(34.17%)
Recreation and Culture	745,471	317,305	208,722	(108,583)	(34.22%)
Transport	1,843,445	768,635	651,833	(116,802)	(15.20%)
Economic Services	73,980	30,810	35,178	4,368	14.18%
Other Property and Services	16,735	31,160	118,073	86,913	278.92%
Total Operating Expenditure	3,489,391	1,521,835	1,272,117	(249,718)	(16.41%)
Finance Costs					
Housing	8,820	3,675	826	(2,849)	(77.53%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	2,195	1,237	(958)	(43.62%)
	34,090	5,870	2,063	(2,849)	(64.85%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	156,896	168,486	11,590	7.39%
	578,670	279,896	261,329	(18,567)	(6.63%)
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)	371,166	430,148	(434,219)	15.89%
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)	371,166	430,148	(434,219)	15.89%

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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
Operating Revenue		\$		\$
Rates	10	881,580	881,460	872,383
Operating Grants & Subsidies	11	1,256,010	645,020	485,091
Fees and Charges	15	148,650	77,910	72,048
Interest Earnings	16	25,500	10,910	13,984
Other Revenue	17	600	245	7,118
Total Operating Revenue		2,312,340	1,615,545	1,450,625
Operating Expense				
Employee Costs	50	863,560	365,020	406,700
Materials and Contracts	52	1,005,051	456,300	309,911
Utility Charges	54	112,725	46,900	30,417
Depreciation on Non-Current Assets	55	1,450,790	604,470	573,464
Interest Expenses	56	34,090	14,200	2,063
Insurance Expenses	57	57,380	39,610	56,638
Other Expenditure	58	35,635	13,540	38,704
Total Operating Expenditure		3,559,231	1,540,040	1,417,897
		(1,246,891)	75,505	32,727
Non-Operating Grants, Subsidies and Contributions	18	578,670	279,896	261,329
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)	(16,945)	(143,717)
Net Profit from Operations		(714,231)	371,166	430,148

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	989,215
Cash - Restricted	856,325
Receivables	240,645
Total Current Assets	2,086,185
CURRENT LIABILITIES	
Payables	-37,971
Provisions	-79,806
Loans	-28,843
Total Current Liabilities	-146,620
Less: Committed and Restricted Assets	-856,325
NET CURRENT ASSET POSITION	1,083,240

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%	82,557				82,557	NAB	Call
Cash Maxi	1.85%	427,947				427,947	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%				511,861	511,861	NAB	7/12/2015
Total		510,504	856,325	12,736	511,861	1,891,426		

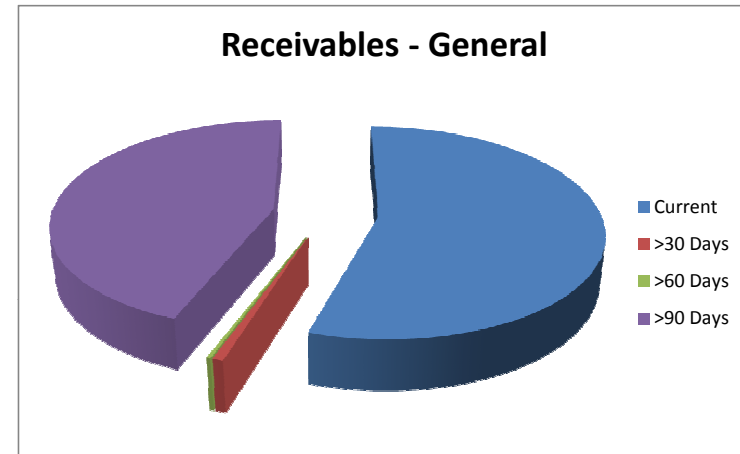
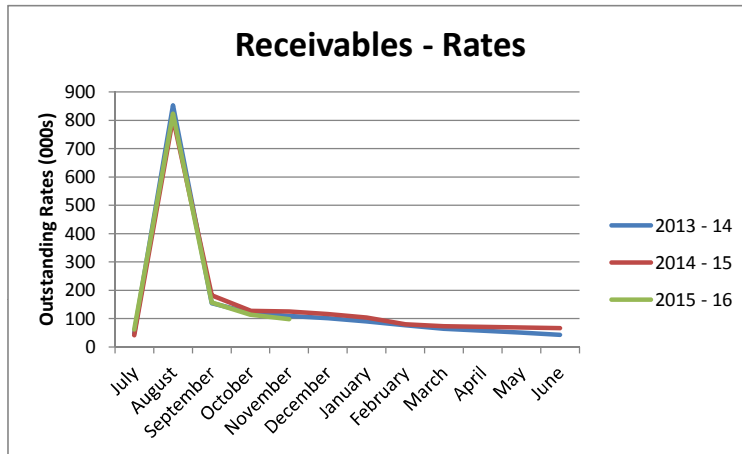
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(924,413)	(878,129)
Equals Current Outstanding	98,121	66,493
Net Rates Collectable	98,121	66,493
% Collected	90.40%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	86,178	1,055	404	69,306
Total Outstanding				156,943



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	1/07/2015	Receipts	Payments	Balance
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	3,930.00	2,550.00	2,360.00
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	40,406.55	40,166.10	579.35
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	47,576.55	60,716.10	17,934.95