

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

**TABLE OF CONTENTS**

	Financial Reports
Note 1	Net Current Assets
Note 2	Cash and Investments
Note 3	Receivables
Note 4	Budget Amendments
Note 5	Trust

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

<b>BALANCE SHEET</b>		<b>31/12/2015 ACTUAL \$</b>
<b>CURRENT ASSETS</b>		
<b>Cash</b>		
301000 Municipal Fund Bank		2,024.73
301003 Municipal Short Term Investment		427,920.67
301002 Municipal Term Deposit		512,765.61
301001 Petty Cash Advance		500.00
		943,211.01
<b>Restricted Cash</b>		
301005 Reserve Investment Account		861,708.81
		861,708.81
<b>Receivables</b>		
302000 Sundry Debtors - Rates		83,875.45
302002 Sundry Debtors - Rubbish		2,685.11
302004 Sundry Debtors - ESL		5,361.21
303000 Sundry Debtors - Other		79,049.98
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		
306001 Accrued Interest		
		151,542.98
		1,956,462.80
<b>TOTAL CURRENT ASSETS</b>		<b>1,956,462.80</b>
<b>CURRENT LIABILITIES</b>		
<b>Payables</b>		
401000 Sundry Creditors		(21,824.69)
401001 FESA ESL Liability		(7,322.60)
401003 Excess Rates Receipts		(7,722.70)
404001 Prepaid Rates		
405002 Tax Clearing		7,524.16
406001 PAYG Liability		(11,500.21)
406000 Payroll Liability		13,562.03
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(27,342.21)
<b>Interest Bearing Liabilities</b>		
411000 Loan Liability (Debentures)		(17,498.66)
		(17,498.66)
<b>Provisions</b>		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
		(124,646.96)
<b>TOTAL CURRENT LIABILITIES</b>		<b>(124,646.96)</b>
<b>NET CURRENT POSITION</b>		<b>1,831,815.84</b>

<b>BALANCE SHEET (continued)</b>		<b>31/12/2015</b>
		<b>ACTUAL</b>
		<b>\$</b>
<b>NON CURRENT ASSETS</b>		
<b>Property, Plant &amp; Equipment</b>		
519000 Land		531,951.83
521000 Buildings		10,672,819.71
522000 Less Accumulated Depreciation		(321,148.42)
523000 Furniture & Equipment		239,635.14
524000 Less Accumulated Depreciation		(111,022.66)
525000 Plant & Equipment		1,531,041.60
526000 Less Accumulated Depreciation		(491,576.79)
		<b>12,051,700.41</b>
<b>Infrastructure</b>		
541000 Infrastructure - Roads		60,309,802.26
542000 Less Accumulated Depreciation		(413,005.54)
543000 Infrastructure - Footpaths		211,455.49
544000 Less Accumulated Depreciation		(7,106.14)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(24,453.90)
		<b>61,916,692.17</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>73,968,392.58</b>
<b>NON CURRENT LIABILITIES</b>		
<b>Interest Bearing Liabilities</b>		
601000 Loan Liability (Debentures)		(270,154.08)
		<b>(270,154.08)</b>
<b>Provisions</b>		
611000 Provision For LSL Non-Current		(31,722.76)
		<b>(31,722.76)</b>
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>(301,876.84)</b>
<b>EQUITY</b>		
701000 Retained Profits (Municipal Accumulation Account)		(5,134,691.73)
721000 Plant Reserve		(315,475.87)
722000 Long service Leave Reserve		(24,889.65)
723000 Information and Technology Reserve		(10,978.02)
724000 Tamma Village Upgrades and improvements Reserve		(26,483.93)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(483,881.33)
710000 Asset Revaluation Surplus		(69,501,931.05)
		<b>(75,498,331.58)</b>
<b>SUMMARY</b>		
	Current Assets	1,956,462.80
	Non-Current Assets	73,968,392.58
<b>Total Assets</b>		
	Current Liabilities	(124,646.96)
	Non-Current Liabilities	(301,876.84)
<b>Total Liabilities</b>		
<b>EQUITY</b>		75,498,331.58
	Variance	0.00

<b>BALANCE SHEET DETAIL</b>		<b>31/12/2015 YTD Actual</b>	<b>Budget</b>
<b>Land</b>			
<b>Total</b>		0.00	0.00
<b>Buildings</b>			
091400	5 Nottage Way	91,844.04	70,000
091401	7 Nottage Way	87,893.38	70,000
113400	Bowling Green	324,129.42	350,000
084400	Tamma Village Fencing		8,000.00
<b>Total</b>		503,866.84	498,000.00
<b>Furniture &amp; Equipment</b>			
<b>Total</b>		0.00	0.00
<b>Plant &amp; Equipment</b>			
145400	1TN Sedan		48,000
100400	Compactor/Dozer		30,000
143400	Sundry Plant		20,000
<b>Total</b>		0.00	98,000.00
<b>Infrastructure - Roads</b>			
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	58,481.47	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
<b>Total</b>		268,545.08	695,340.00
<b>Infrastructure - Footpaths</b>			
121407	Footpath Ramps		55,350
<b>Total</b>		0.00	55,350
<b>Infrastructure - Other</b>			
<b>Total</b>		0.00	0.00
<b>Balance</b>		772,411.92	1,346,690

PROGRAMS / SCHEDULES SUMMARY	31/12/2015 ACTUAL		31/12/2015 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenue</b>								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,144,800		1,416,490		1,948,890		(271,690)	23.7%
Law, Order, Public Safety	774		690		1,400			(10.9%)
Health	174		318		650			83.2%
Education & Welfare	32,214		30,048		60,100			
Housing	15,863		21,780		43,600		(5,917)	37.3%
Community Amenities	75,209		74,968		78,730			
Recreation & Culture	142,731		142,290		217,220			
Transport	233,595		481,792		517,870		(248,197)	106.3%
Economic Services	1,762		294		600			(83.3%)
Other Property & Services	42,445		17,562		26,560		24,883	(58.6%)
<b>Expenditure</b>								
Governance		120,601		153,512		242,580	32,911	27.3%
General Purpose Funding		24,261		31,206		67,450	6,945	28.6%
Law, Order, Public Safety		14,497		18,888		37,870		30.3%
Health		7,875		11,322		22,650		43.8%
Education & Welfare		42,105		60,642		121,340	18,537	44.0%
Housing		10,601		35,004		155,315	24,403	230.2%
Community Amenities		85,109		128,148		256,565	43,039	50.6%
Recreation & Culture		247,811		381,766		765,471	133,955	54.1%
Transport		759,923		923,931		1,848,715	164,008	21.6%
Economic Services		42,599		36,972		73,980	(5,627)	(13.2%)
Other Property & Services		155,817		28,532		17,915	(127,285)	(81.7%)
	1,739,566	1,511,197	2,186,232	1,809,923	2,895,620	3,609,851	(446,666)	22.9%

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
<b>GOVERNANCE</b>		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
<b>Members of Council</b>									
<b>Operating Revenue</b>									
041020	DLG CEO Sharing Grant	50,000		-		-		50,000	(100.0%)
<b>Operating Expenditure</b>									
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		3,740		5,496		11,000		46.9%
041100	Travelling		765		1,248		2,500		63.2%
041104	Refreshments & Entertainment		3,029		4,746		9,500		56.7%
041115	Donations & Contributions		2,050		846		1,700		(58.7%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		2,847		3,246		6,500		14.0%
041101	Conference Expenses		6,359		20,000		20,000	13,641	214.5%
041111	Training		-		2,496		5,000		
041120	DLG CEO Sharing Expense		21,290		-		-		
041150	Allocation from Governance		45,961		63,444		126,890	17,483	38.0%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
	Total G	50,000	120,601	-	153,512	-	242,580	50,000	(10.0%)
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
<b>GENERAL PURPOSE FUNDING</b>		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
<b>Rate Revenue</b>									
031001	General Rates Levied	904,814		913,880		913,880		(9,066)	
031003	Non-Payment Penalty Interest	3,722		1,248		2,500			(66.5%)
031009	Interim Rating	-		96		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	337		246		500			(27.0%)
031010	Discount Allowed	39,466		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
<b>Operating Expenditure</b>									
031103	Postage & Freight		534		246		500		(54.0%)
031104	Valuation Expenses		143		-		5,000		(100.0%)
031105	Legal Expenses		1,765		750		1,500		(57.5%)
031106	Title Searches		-		246		500		
031150	Allocation from Governance		19,874		27,474		54,950	7,601	38.2%
	Sub-total	876,713	22,316	885,720	28,716	887,330	62,450	(9,007)	
<b>General Purpose Revenue</b>									
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%
<b>Other Revenue</b>									
032004	Interest - Municipal Fund	7,252		4,998		10,000			(31.1%)
032005	Interest - Reserve Funds	8,915		6,246		12,500			(29.9%)
032006	EFT-POS Charges	351		246		500			(30.0%)
<b>General Operating Expenditure</b>									
032102	Bank Fees		1,945		1,248		2,500		(35.8%)
032103	EFT-POS Charges		-		1,122		2,250		
032104	Bank Overdraft Interest		-		120		250		
	Sub-total	268,087	1,945	530,770	2,490	1,061,560	5,000	(262,683)	97.5%
	Total G P F	1,144,800	24,261	1,416,490	31,206	1,948,890	67,450	(271,690)	23.8%

PROGRAM / SCHEDULE 5  <b>LAW, ORDER, PUBLIC SAFETY</b>	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		
	\$	\$	\$	\$	\$	\$		
<b>Fire Prevention</b>								
<b>Operating Revenue</b>								
051002 Fines & Penalties	-		48		100			
<b>Operating Expenditure</b>								
051102 Building Maintenance		336		648		1,300		93.0%
051103 Fire Control Measures		1,101		2,226		4,480		102.2%
051104 Advertising		-		246		500		
051105 General Expenses		16		120		250		632.2%
051150 Allocation from Governance		2,481		3,438		6,880		38.6%
051130 Depreciation		5,023		4,980		9,960		
sub-total	-	8,957	48	11,658	100	23,370		30.7%
<b>Animal Control</b>								
<b>Operating Revenue</b>								
052004 Fines & Penalties	-		48		100			
052003 Impounding Fees	-		96		200			
052002 Dog/Cat Registrations	774		498		1,000			(35.7%)
<b>Operating Expenditure</b>								
052101 Pound Maintenance		-		996		2,000		
052102 Animal Control		87		648		1,300		642.4%
052103 Control Officer Contract		3,514		2,598		5,200		(26.1%)
052150 Allocation from Governance		1,901		2,658		5,320		39.9%
052130 Depreciation		38		36		80		
sub-total	774	5,540	642	6,936	1,300	13,900		20.0%
<b>Other Law, Order, Public Safety</b>								
<b>Operating Expenditure</b>								
053101 Advertising		-		48		100		
053102 Impounding Vehicles		-		246		500		
sub-total	-	-	-	294	-	600		
Total L, O, PS	774	14,497	690	18,888	1,400	37,870		28.2%

PROGRAM / SCHEDULE 7  <b>HEALTH</b>	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 \$		
<b>Preventative Services - Administration &amp; Inspection</b>								
<b>Operating Revenue</b>								
074002 Fines & Penalties	174		72		150			(58.5%)
074003 Licenses Other	-		150		300			
074004 Septic Tank Application Fees	-		96		200			
<b>Operating Expenditure</b>								
074103 EHO Contractors		2,500		3,750		7,500		50.0%
074104 Legal Expenses		-		498		1,000		
074105 Other Minor Expenditure		850		750		1,500		(11.8%)
074150 Allocation from Governance		4,525		6,324		12,650		39.8%
total Health	174	7,875	318	11,322	650	22,650		44.6%
<b>PROGRAM / SCHEDULE 8</b>	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
<b>EDUCATION &amp; WELFARE</b>	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
<b>Aged &amp; Disabled</b>								
<b>Operating Revenue</b>								
084002 Contributions & Donations	-		48		100			
084003 Reimbursements	182		600		1,200			229.9%
084004 Tamma Village Aged Units Rentals	32,032		29,400		58,800			
<b>Operating Expenditure</b>								
084102 Tamma Village Aged Units Mtce		15,205		30,648		61,330	15,443	101.6%
084150 Allocation from Governance		6,074		8,400		16,800		38.3%
084130 Depreciation		20,825		20,352		40,710		
sub-total	32,214	42,105	30,048	59,400	60,100	118,840	17,295	20.4%
<b>Care Of Families &amp; Children</b>								
<b>Operating Revenue</b>								
<b>Operating Expenditure</b>								
083102 Playgroup		-		246		500		
083103 Tammin Primary School		-		996		2,000		
sub-total	-	-	-	1,242	-	2,500		
total Education & Welfare	32,214	42,105	30,048	60,642	60,100	121,340	18,537	22.0%



PROGRAM / SCHEDULE 9		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
Housing		Actual		YTD Budget		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
<b>Staff Housing</b>									
<b>Operating Revenue</b>									
091001	9 Nottage Way	1,404		2,016		4,040			43.6%
091002	45 Draper St	23		4,764		9,530			20487.7%
091003	20 Ridley St	5,017		4,314		8,630			(14.0%)
091004	12 Russell St	1,175		2,574		5,160			119.0%
091005	14 Russell St	2,374		-		-			(100.0%)
091006	3 Nottage Way	-		1,746		3,500			
091007	5 Nottage Way	600		1,746		3,500			191.0%
<b>Operating Expenditure</b>									
091100	Maintenance Staff Housing		15,365		29,928		59,920	14,563	94.8%
091111	Interest On Loans		4,904		4,410		8,820		(10.1%)
091130	Depreciation		16,765		17,340		34,690		
091125	Loss on sale of asset		-		-		85,190		
091106	Staff Housing Allocated to Works		27,063		20,010		40,025	7,053	(26.1%)
	sub-total	10,594	9,970	17,160	31,668	34,360	148,595	(6,566)	137.4%
<b>Other Housing</b>									
<b>Operating Revenue</b>									
092001	11 Nottage Way	4,249		4,620		9,240			
092002	12 Russell St	1,020		-		-			
<b>Operating Expenditure</b>									
092100	11 Nottage Way		576		2,910		5,860		405.1%
092101	Nottage Way Vacant		54		426		860		684.5%
	sub-total	5,269	630	4,620	3,336	9,240	6,720		34.9%
	total housing	15,863	10,601	21,780	35,004	43,600	155,315	(5,917)	114.6%

PROGRAM / SCHEDULE 10  <b>COMMUNITY AMENITIES</b>	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		
	\$	\$	\$	\$	\$	\$		
<b>Sanitation - Household Refuse</b>								
<b>Operating Revenue</b>								
100001	Domestic Refuse Collections Fees	19,404		20,730		20,730		
100011	Waste Site Identification Grant	50,000		50,000		50,000		
<b>Operating Expenditure</b>								
100101	Refuse Site Mtce		26,036		39,018		78,060	12,982 49.9%
100102	Street Bin Refuse Collection		7,654		4,422		8,870	(42.2%)
100103	Domestic Refuse Collections		9,200		8,082		16,170	(12.1%)
100104	Effluent Dam Site		76		246		500	223.8%
100111	Waste Site Identification Report		-		24,996		50,000	24,996
100150	Allocation from Governance		4,150		5,742		11,490	38.4%
100130	Depreciation		4,159		3,486		6,980	(16.2%)
	sub-total	69,404	51,274	70,730	85,992	70,730	172,070	34,718 29.9%
<b>Town Planning &amp; Regional Development</b>								
<b>Operating Revenue</b>								
105001	Town Planning Fees	147		246		500		67.3%
<b>Operating Expenditure</b>								
105101	Control Expenses		-		120		250	
105102	Planning Services		1,250		2,748		5,500	119.8%
105150	Allocation from Governance		1,757		2,436		4,880	38.6%
	sub-total	147	3,007	246	5,304	500	10,630	75.9%
<b>Other Community Amenities</b>								
<b>Operating Revenue</b>								
106003	Contributions & Donations	-		120		250		
106004	Photocopying Charges	103		372		750		259.6%
106001	Cemetery Charges	1,786		750		1,500		(58.0%)
106005	Hire of Community Bus	2,845		1,500		3,000		(47.3%)
106006	Cooinda Centre Rental	924		750		1,500		(18.8%)
106007	Hunts Well Rental	-		500		500		
<b>Operating Expenditure</b>								
106104	Public Toilets		7,151		5,418		10,865	(24.2%)
106105	Community Bus		6,624		1,968		3,960	(70.3%)
106103	Grave Digging		1,399		2,784		5,600	99.0%
106102	Cemetery		2,800		3,108		6,250	11.0%
106106	Cooinda Centre		6,898		12,330		24,690	5,432 78.7%
106107	Tammin Tabloid Building Mtce		-		498		1,000	
106150	Allocation from Governance		1,757		2,436		4,880	38.6%
106130	Depreciation		4,199		8,310		16,620	97.9%
	sub-total	5,658	30,828	3,992	36,852	7,500	73,865	6,024 11.9%
	total comm amenities	75,209	85,109	74,968	128,148	78,730	256,565	43,039 26.7%

PROGRAM / SCHEDULE 11  <b>RECREATION &amp; CULTURE</b>	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			
	\$	\$	\$	\$	\$	\$			
<b>Public Halls, Civic Centres</b>									
<b>Operating Revenue</b>									
111002	Contributions & Donations	128		348		700		172.4%	
111001	Hall Hire Fees	1,083		498		1,000		(54.0%)	
<b>Operating Expenditure</b>									
111101	Tammin Hall Mtce		9,385		19,122		38,290	9,737	103.8%
111102	Yorkrakine Hall Mtce		1,381		1,974		3,990		43.0%
111150	Allocation from Governance		6,225		8,622		17,250		38.5%
111130	Depreciation		21,918		21,510		43,020		
	sub-total	1,210	38,908	846	51,228	1,700	102,550	12,320	29.8%
<b>Other Recreation &amp; Sport</b>									
<b>Operating Revenue</b>									
113005	Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004	Contributions	45,482		-		55,600		45,482	(100.0%)
113001	Donnan Park Ground Lease Rentals	110		600		1,210			445.5%
113003	Kadjininy Kep Hire Fees	-		48		100			
113002	Donnan Park Pavilion	565		150		300			(73.4%)
<b>Operating Expenditure</b>									
113100	Parks, Gardens & Reserves		21,602		43,920		87,880	22,318	103.3%
113101	Sports Facilities		9,758		15,300		30,640	5,542	56.8%
113102	Donnan Park Recreation Centre		28,592		60,558		121,170	31,966	111.8%
113150	Allocation from Governance		26,155		36,510		73,020	10,355	39.6%
113130	Depreciation		58,391		91,086		182,180	32,695	56.0%
	sub-total	139,000	144,498	123,798	247,374	180,210	494,891	15,202	30.9%
<b>Libraries</b>									
<b>Operating Revenue</b>									
115001	Lost Books	-		18		40			
<b>Operating Expenditure</b>									
115100	Other Expenses		135		996		2,000		638.2%
115101	Library Mtce		1,334		750		1,500		(43.8%)
115150	Allocation from Governance		10,472		14,562		29,130		39.1%
	sub-total	-	11,941	18	16,308	40	32,630		36.7%
<b>Other Culture</b>									
<b>Operating Revenue</b>									
116002	Tammin Tabloid Publication	741		474		950			(36.0%)
116003	History Book Sales	40		60		120			50.0%
116010	Functions & Events	1,740		17,094		34,200		(15,354)	882.4%
<b>Operating Expenditure</b>									
116103	Art Prize		-		750		1,500		
116104	Municipal Heritage Inventory		-		2,496		5,000		
116105	Tammin Tabloid Publication		481		750		1,500		56.0%
116106	WA Week		-		-		650		
116107	Australia Day		-		-		1,000		
116108	Community Christmas Tree		1,000		1,000		1,000		
116109	Tammin Awards Night		-		-		1,000		
116110	Functions & Events		18,433		24,000		48,000	5,567	30.2%
116111	Community Development		32,550		37,860		75,750	5,310	16.3%
	sub-total	2,521	52,464	17,628	66,856	35,270	135,400	(15,107)	53.7%
	total rec & culture	142,731	247,811	142,290	381,766	217,220	765,471	133,955	34.2%

PROGRAM / SCHEDULE 12  <b>TRANSPORT</b>	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			
	\$	\$	\$	\$	\$	\$			
<b>Streets, Roads, Bridges, Depots</b>									
<b>Operating Revenue</b>									
122005	Direct Grant	61,700	50,000	50,000	50,000		11,700	(19.0%)	
122004	Roads To Recovery Grant	-	268,800	268,800	268,800		(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	1,500	1,500	3,000			334.2%	
<b>Operating Expenditure</b>									
122106	Depot Mtce		14,178	12,054		24,150		(15.0%)	
122110	Street Cleaning		7,015	8,610		17,240		22.7%	
122108	Traffic Signs		5,899	5,136		10,290		(12.9%)	
122104	Footpath Mtce		5,996	4,146		8,310		(30.9%)	
122111	Street Trees		1,737	6,876		13,780	5,139	295.8%	
122107	Road Maintenance		172,387	214,488		428,990	42,101	24.4%	
122113	ROMANS Capture		5,706	-		6,000	(5,706)	(100.0%)	
122112	ROMANS License		5,324	5,325		5,325			
122105	Street Lighting Utilities		9,926	11,994		24,000		20.8%	
122114	Interest on Loans		2,420	2,634		5,270			
122150	Allocation from Governance		80,531	112,032		224,070	31,501	39.1%	
122130	Depreciation		436,872	522,630		1,045,270	85,758	19.6%	
	sub-total	230,531	747,993	477,196	905,925	508,670	1,812,695	(246,665)	41.3%
<b>Traffic Control</b>									
<b>Operating Revenue</b>									
125002	Reimbursements	-	498	498	1,000				
125003	Special Series No. Plates	-	600	600	1,200				
125004	DOT Licensing Commission	3,063	3,498	3,498	7,000			14.2%	
<b>Operating Expenditure</b>									
125101	DOT Telephone		195	498		1,000		155.5%	
125102	DOT Office Expenses		-	600		1,200			
125103	Special Series No. Plates		-	600		1,200			
125150	Allocation from Governance		11,735	16,308		32,620		39.0%	
	sub-total	3,063	11,930	4,596	18,006	9,200	36,020	6,076	50.7%
	total Transport	233,595	759,923	481,792	923,931	517,870	1,848,715	(248,197)	41.5%

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
<b>ECONOMIC SERVICES</b>		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	%
<b>Rural Services</b>									
<b>Operating Expenditure</b>									
131101	NRM Officer		4,759		6,498		13,000		36.6%
	sub-total	-	4,759	-	6,498	-	13,000		36.6%
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
132101	Area Promotion		1,170		2,244		4,500		91.8%
132150	Allocation from Governance		3,085		4,320		8,640		40.0%
132130	Depreciation		2,857		2,418		4,840		(15.4%)
	sub-total	-	7,112	-	8,982	-	17,980		26.3%
<b>Building Control</b>									
<b>Operating Revenue</b>									
133001	Building Permits Application Fees	908		246		500			(72.9%)
<b>Operating Expenditure</b>									
133100	Building Surveyor Contractor		2,500		2,748		5,500		
133150	Allocation from Governance		2,703		3,750		7,500		38.7%
	sub-total	908	5,203	246	6,498	500	13,000		10.4%
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
136002	Standpipe Water Charges	854		48		100			(94.4%)
<b>Operating Expenditure</b>									
136101	Standpipe Water Utility		25,525		14,994		30,000	(10,531)	(41.3%)
	sub-total	854	25,525	48	14,994	100	30,000	(10,531)	(43.0%)
	total economic services	1,762	42,599	294	36,972	600	73,980	(5,627)	(16.0%)

PROGRAM / SCHEDULE 14  <b>OTHER PROPERTY &amp; SERVICES</b>	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 \$		
<b>Private Works</b>								
<b>Operating Revenue</b>								
141001 General Charges	9,426		1,770		3,550		7,656	(81.2%)
<b>Operating Expenditure</b>								
141100 General Works		5,466		1,356		2,730		(75.2%)
141150 Allocation from Governance		113		234		470		106.8%
sub-total	9,426	5,579	1,770	1,590	3,550	3,200	7,656	(77.6%)
<b>Public Works Overheads</b>								
<b>Operating Revenue</b>								
142002 Reimbursements	7,928		48		100		7,880	(99.4%)
<b>Operating Expenditure</b>								
142111 Salaries		38,923		19,500		39,000	(19,423)	(49.9%)
142102 Superannuation		26,115		21,474		42,950		(17.8%)
142105 Staff Training		404		4,920		9,840		1117.8%
142101 Sick Pay		5,931		4,320		8,650		(27.2%)
142103 Holiday Pay		18,758		21,204		42,410		13.0%
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		1,500		3,000		535.3%
142106 Occupational Health & Safety		1,287		1,746		3,500		35.7%
142108 Office Expenses		123		324		650		163.0%
142113 Relocation Expenses		-		1,500		3,000		
142110 Telephone		727		3,600		7,200		395.4%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		5,678		7,740		15,480		36.3%
142116 Minor Plant and IT Expense		44,369		10,002		20,000	(34,367)	(77.5%)
142199 Less Allocated to Works	-	101,524	-	107,598	-	215,200	(6,074)	
sub-total	7,928	60,647	48	9,852	100	100	7,880	(85.6%)
<b>Plant Operating Costs</b>								
<b>Operating Revenue</b>								
143001 Reimbursements	8,300		246		500		8,054	(97.0%)
143002 Fuel Tax Credit	5,103		2,496		5,000			(51.1%)
143011 Sale of Electrical Inventory	-		4,146		8,300			
<b>Operating Expenditure</b>								
143111 Expendable Tools		1,999		7,500		15,000	5,501	275.2%
143106 Depot Consumables		750		1,500		3,000		100.0%
143112 Blades & Points		-		1,248		2,500		
143101 Fuels & Oils		21,888		24,996		50,000		14.2%
143103 Parts & Repairs		34,073		24,996		50,000	(9,077)	(26.6%)
143102 Tyres & Tubes		778		2,496		5,000		220.7%
143105 Licenses		279		1,500		3,000		438.5%
143104 Repairs Wages		5,369		6,678		13,370		24.4%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		9,996		20,000	9,996	
143130 Depreciation		91,302		3,042		6,090	(88,260)	(96.7%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	99,417	-	90,858	-	181,720	8,559	
sub-total	13,403	78,187	6,888	12,354	13,800	5,500	6,515	(79.0%)
<b>Other Governance</b>								
<b>Operating Revenue</b>								
145002 Reimbursements	7,688		246		500		7,442	(96.8%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	-		4,610		4,610			

PROGRAM / SCHEDULE 14  <b>OTHER PROPERTY &amp; SERVICES (continued)</b>	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			
	\$	\$	\$	\$	\$	\$			
<b>Operating Expenditure</b>									
145113		131,337		186,900		373,800	55,563	42.3%	
145102		7,249		3,660		7,320		(49.5%)	
145115		-		3,000		3,000			
145111		-		1,248		2,500			
145101		7,132		17,004		34,050	9,872	138.4%	
145116		2,317		3,516		7,060		51.7%	
145109		9,763		-		12,000	(9,763)	(100.0%)	
145107		1,900		3,750		7,500		97.3%	
145108		2,581		4,248		8,500		64.6%	
145103		-		246		500			
145117		18,199		17,496		35,000			
145104		4,107		4,248		8,500			
145118		-		3,996		8,000			
145119		4,202		2,040		4,080		(51.4%)	
145120		2,060		2,500		2,500		21.4%	
145121		547		624		1,250		14.0%	
145106		-		996		2,000			
145105		654		2,496		5,000		281.8%	
145122		370		750		1,500		102.5%	
145110		-		2,748		5,500			
145123		260		498		1,000		91.5%	
145124		5,200		19,998		40,000	14,798	284.6%	
145125		275		372		750		35.1%	
145126		-		7,000		7,000	7,000		
145127		3,082		4,248		8,500		37.8%	
145128		-	284	12,270		24,545	12,554	(4424.8%)	
145130		27,307		30,174		60,350		10.5%	
145150		-	216,856	-	331,290	-	662,590	(114,434)	52.8%
		sub-total							
		11,688	11,405	8,856	4,736	9,110	9,115		
<b>Salaries and Wages</b>									
146100		296,331		-		-	(296,331)	(100.0%)	
146101		-	296,331		-	-	296,331	(100.0%)	
		sub-total							
		-	-	-	-	-	-		
		total O P & S							
		42,445	155,817	17,562	28,532	26,560	17,915	24,883	(76.8%)

**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)
<b>Operating Revenue</b>	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,416,490	1,144,800	(271,690)	(19.18%)
Law, Order and Public Safety	1,400	690	774	84	12.17%
Health	650	318	174	(144)	(45.40%)
Education and Welfare	60,100	30,048	32,214	2,166	7.21%
Housing	43,600	21,780	15,863	(5,917)	(27.17%)
Community Amenities	78,730	74,968	75,209	241	0.32%
Recreation and Culture	94,220	19,290	49,888	30,598	158.62%
Transport	62,200	56,096	65,109	9,013	16.07%
Economic Services	600	294	1,762	1,468	499.32%
Other Property and Services	26,560	17,562	42,445	24,883	141.69%
<b>Total Operating Revenue</b>	<b>2,316,950</b>	<b>1,637,536</b>	<b>1,478,237</b>	<b>(159,299)</b>	<b>(9.73%)</b>
<b>Operating Expense</b>					
Governance	242,580	153,512	120,601	(32,911)	(21.44%)
General Purpose Funding	67,450	31,206	24,261	(6,945)	(22.26%)
Law, Order and Public Safety	37,870	18,888	14,497	(4,391)	(23.25%)
Health	22,650	11,322	7,875	(3,447)	(30.44%)
Education and Welfare	121,340	60,642	42,105	(18,537)	(30.57%)
Housing	61,305	30,594	5,697	(24,897)	(81.38%)
Community Amenities	256,565	128,148	85,109	(43,039)	(33.59%)
Recreation and Culture	745,471	381,766	247,811	(133,955)	(35.09%)
Transport	1,843,445	921,297	757,503	(163,794)	(17.78%)
Economic Services	73,980	36,972	42,599	5,627	15.22%
Other Property and Services	16,735	27,352	148,191	120,839	441.79%
<b>Total Operating Expenditure</b>	<b>3,489,391</b>	<b>1,801,699</b>	<b>1,496,248</b>	<b>(305,451)</b>	<b>(16.95%)</b>
<b>Finance Costs</b>					
Housing	8,820	4,410	4,904	494	11.19%
Recreation & Culture	20,000	0	0	0	
Transport	5,270	2,634	2,420	(214)	(8.11%)
	34,090	7,044	7,324	280	3.97%
<b>Non-Operating Grants,Subsidies and Contributions</b>					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	425,696	168,486	(257,210)	(60.42%)
	578,670	548,696	261,329	(287,367)	(52.37%)
<b>loss on Disposal of Asset</b>					
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%)
<b>NET RESULT</b>	<b>(714,231)</b>	<b>376,309</b>	<b>228,369</b>	<b>(745,391)</b>	<b>-39.31%</b>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-Current Asset					
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(714,231)</b>	<b>376,309</b>	<b>228,369</b>	<b>(745,391)</b>	<b>(39.31%)</b>



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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
<b>Operating Revenue</b>		\$		\$
Rates	10	881,580	881,476	871,555
Operating Grants & Subsidies	11	1,256,010	650,168	490,585
Fees and Charges	15	148,650	87,996	83,925
Interest Earnings	16	25,500	12,992	20,989
Other Revenue	17	600	294	7,870
Total Operating Revenue		2,312,340	1,632,926	1,474,923
<b>Operating Expense</b>				
Employee Costs	50	863,560	434,500	473,951
Materials and Contracts	52	1,005,051	532,195	338,511
Utility Charges	54	112,725	56,280	38,581
Depreciation on Non-Current Assets	55	1,450,790	725,364	689,656
Interest Expenses	56	34,090	17,040	7,324
Insurance Expenses	57	57,380	42,140	56,638
Other Expenditure	58	35,635	16,948	39,533
Total Operating Expenditure		3,559,231	1,824,467	1,644,195
		(1,246,891)	(191,541)	(169,272)
Non-Operating Grants, Subsidies and Contributions	18	578,670	548,696	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)	(20,334)	(143,937)
Net Profit from Operations		(714,231)	376,309	228,369

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 1: Net Current Assets**

	ACTUAL \$
Composition of Net Current Asset Position	
<b>CURRENT ASSETS</b>	
Cash - Unrestricted	943,211
Cash - Restricted	861,709
Receivables	151,543
<b>Total Current Assets</b>	1,956,463
<b>CURRENT LIABILITIES</b>	
Payables	-27,342
Provisions	-79,806
Loans	-17,499
<b>Total Current Liabilities</b>	-124,647
Less: Committed and Restricted Assets	-861,709
<b>NET CURRENT ASSET POSITION</b>	970,107

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 2: CASH AND INVESTMENTS**

	<b>Interest Rate</b>	<b>Unrestricted \$</b>	<b>Restricted \$</b>	<b>Trust \$</b>	<b>Investments \$</b>	<b>Total Amount \$</b>	<b>Institution</b>	<b>Maturity</b>
(a) <b>Cash Deposits</b>								
Municipal	0.01%	47,798				47,798	NAB	Call
Cash Maxi	1.85%	427,947				427,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) <b>Term Deposits</b>								
TDR - 17-698-5077	2.55%		861,709			861,709	NAB	3/03/2016
(c) <b>Investments</b>								
TD Muni	2.15%				512,766	512,766	NAB	6/01/2016
<b>Total</b>		475,745	861,709	13,416	512,766	1,863,636		

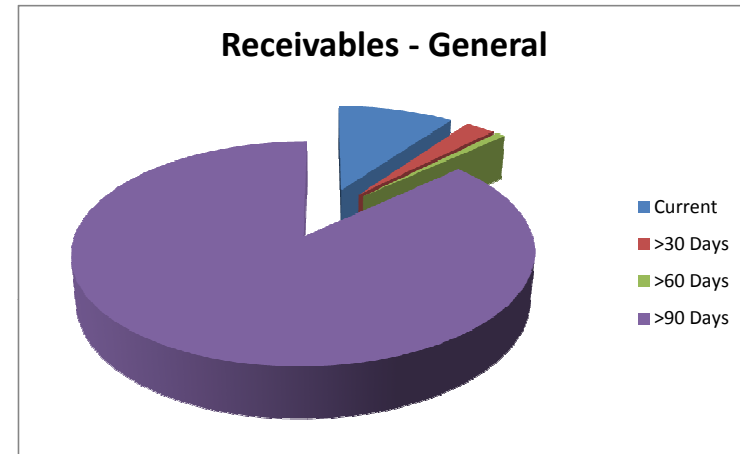
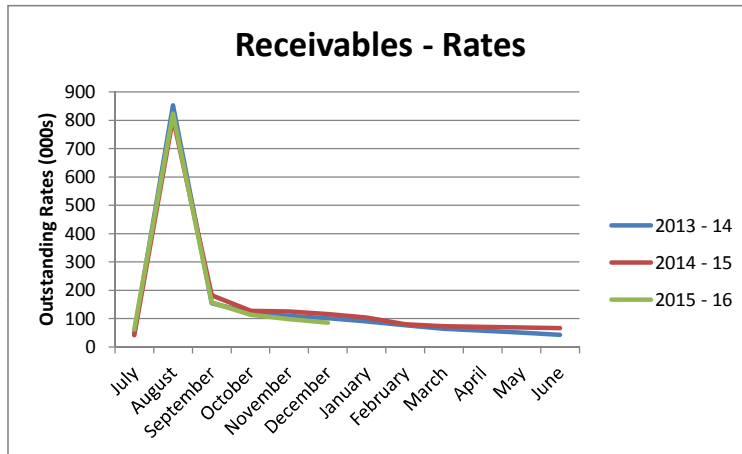
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 3: RECEIVABLES**

**Receivables - Rates and Rubbish**

	<b>Current 2015-16</b>	<b>Previous 2014-15</b>
	\$	\$
Opening Arrears Previous Years	66,493	43,469
Rates Levied this year	956,041	901,153
<u>Less</u> Collections to date	(938,335)	(878,129)
Equals Current Outstanding	<b>84,199</b>	<b>66,493</b>
<b>Net Rates Collectable</b>	<b>84,199</b>	<b>66,493</b>
% Collected	91.77%	92.96%

<b>Receivables - General</b>	<b>Current</b>	<b>&gt;30 Days</b>	<b>&gt;60 Days</b>	<b>&gt;90 Days</b>
	\$	\$	\$	\$
	7,783	1,970	641	68,656
<b>Total Outstanding</b>				<b>79,050</b>



**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 4: BUDGET AMENDMENTS**

**Amendments to original budget since budget adoption. Surplus/(Deficit)**

<b>GL Account Code</b>	<b>Description</b>	<b>Council Resolution</b>	<b>Classification</b>	<b>No Change -(Non Cash Items)</b>	<b>Increase in Available Cash</b>	<b>Decrease in Available Cash</b>	<b>Amended Budget</b>
	<b>Budget Adoption</b>		Opening Surplus(Deficit)	\$	\$	\$	\$
				0	0	0	0
	<b>Closing Funding Surplus (Deficit)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 5: Trust Account**

<b>TRUST FUND</b>	<b>1/07/2015</b>	<b>Receipts</b>	<b>Payments</b>	<b>Balance</b>
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	3,250.00	2,650.00	1,580.00
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	48,835.75	48,924.05	250.60
BCITF Liability	0.00	0.00	0.00	0.00
Nomination Deposit	0.00	240.00	240.00	0.00
Kidsport	0.00	3,000.00	0.00	3,000.00
Unclaimed Monies	0.00	6,687.17	0.00	6,687.17
<b>Trust Balance</b>	<b>31,074.50</b>	<b>62,012.92</b>	<b>69,814.05</b>	<b>23,273.37</b>