

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 31 March 2016

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

BALANCE SHEET		31/03/2016
		ACTUAL
		\$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		39,363.27
301003 Municipal Short Term Investment		562,920.67
301002 Municipal Term Deposit		515,488.79
301001 Petty Cash Advance		500.00
		1,118,272.73
Restricted Cash		
301005 Reserve Investment Account		819,126.96
		819,126.96
Receivables		
302000 Sundry Debtors - Rates		63,149.71
302002 Sundry Debtors - Rubbish		2,181.76
302004 Sundry Debtors - ESL		3,333.46
303000 Sundry Debtors - Other		24,384.51
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		1,500.00
306001 Accrued Interest		
		75,120.67
TOTAL CURRENT ASSETS		2,012,520.36
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(308,403.72)
401001 FESA ESL Liability		(424.08)
401003 Excess Rates Receipts		(10,703.13)
404001 Prepaid Rates		
405002 Tax Clearing		33,896.85
406001 PAYG Liability		(8,326.21)
406000 Payroll Liability		13,623.53
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(280,394.96)
Interest Bearing Liabilities		
411000 Loan Liability (Debentures)		(11,578.33)
		(11,578.33)
Provisions		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
TOTAL CURRENT LIABILITIES		(371,779.38)
NET CURRENT POSITION		1,640,740.98

BALANCE SHEET (continued)		31/03/2016
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		517,951.83
521000 Buildings		10,679,892.52
522000 Less Accumulated Depreciation		(375,114.53)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(122,903.80)
525000 Plant & Equipment		1,515,321.35
526000 Less Accumulated Depreciation		(531,353.71)
		11,929,222.13
Infrastructure		
541000 Infrastructure - Roads		60,502,303.28
542000 Less Accumulated Depreciation		(615,019.12)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(10,581.97)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(36,415.07)
		61,934,690.80
		73,863,912.93
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)		(4,881,719.06)
721000 Plant Reserve		(317,459.49)
722000 Long service Leave Reserve		(25,046.15)
723000 Information and Technology Reserve		(11,047.05)
724000 Tamma Village Upgrades and improvements Reserve		(18,650.45)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(446,923.82)
710000 Asset Revaluation Surplus		(69,501,931.05)
		(75,202,777.07)
SUMMARY		
	Current Assets	2,012,520.36
	Non-Current Assets	73,863,912.93
Total Assets		
	Current Liabilities	(371,779.38)
	Non-Current Liabilities	(301,876.84)
Total Liabilities		
EQUITY		75,202,777.07
	Variance	(0.00)

BALANCE SHEET DETAIL		31/03/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	92,285.84	70,000
091401	7 Nottage Way	88,752.72	70,000
113400	Bowling Green	329,901.09	375,000
084400	Tamma Village Fencing		8,000.00
	Donnan Park Ablution		40,000.00
Total		510,939.65	563,000.00
Furniture & Equipment			
111400	Tammin Hall Chairs	5,793.33	0
Total		5,793.33	0.00
Plant & Equipment			
145400	1TN Sedan	28,450.45	48,000
100400	Compactor/Dozer		30,000
143400	Sundry Plant		20,000
Total		28,450.45	98,000.00
Infrastructure - Roads			
C0003	Bungulla North Road		52,020
C0002	Tammin- York Road	10,767.36	48,230
C0080	Tammin- Wyalkhatcehm	211,086.80	214,160
C0006	Yorkrakine Road	239,191.94	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
Total		461,046.10	695,340.00
Infrastructure - Footpaths			
AFCFP	Footpath Ramps	42,948.19	55,350
Total		42,948.19	55,350
Infrastructure - Other			
Total		0.00	0.00
Balance		1,049,177.72	1,411,690

PROGRAMS / SCHEDULES SUMMARY	31/03/2016 ACTUAL		31/03/2016 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	1,290,087		1,682,670		1,948,890		(392,583)	30.4%
Law, Order, Public Safety	1,065		1,035		1,400			
Health	174		477		650			174.7%
Education & Welfare	48,240		45,072		60,100			
Housing	24,723		32,670		43,600		(7,947)	32.1%
Community Amenities	76,993		76,837		78,730			
Recreation & Culture	146,961		207,535		217,220		(60,574)	41.2%
Transport	491,748		514,814		517,870		(23,066)	
Economic Services	1,762		441		600			(75.0%)
Other Property & Services	51,415		22,038		26,560		29,377	(57.1%)
Expenditure								
Governance		145,933		195,773		242,580	49,840	34.2%
General Purpose Funding		40,359		46,809		67,450	6,450	16.0%
Law, Order, Public Safety		20,646		28,332		37,870	7,686	37.2%
Health		10,845		16,983		22,650	6,138	56.6%
Education & Welfare		62,358		90,963		121,340	28,605	45.9%
Housing		17,985		137,696		155,315	119,711	665.6%
Community Amenities		155,029		192,222		256,565	37,193	24.0%
Recreation & Culture		367,915		574,149		765,471	206,234	56.1%
Transport		1,144,362		1,383,234		1,848,715	238,872	20.9%
Economic Services		48,961		55,458		73,980	6,497	13.3%
Other Property & Services		236,829		17,108		17,915	(219,721)	(92.8%)
	2,183,167	2,251,222	2,583,589	2,738,727	2,895,620	3,609,851	(400,422)	20.0%

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		2,400		2,400		2,400		
041107	Deputy President Allowance		600		600		600		
041102	Election Expenses		1,350		6,000		6,000		344.4%
041109	Meeting Fees		5,440		8,244		11,000		51.5%
041100	Travelling		1,019		1,872		2,500		83.6%
041104	Refreshments & Entertainment		3,676		7,119		9,500		93.7%
041115	Donations & Contributions		2,050		1,269		1,700		(38.1%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		4,406		4,869		6,500		10.5%
041101	Conference Expenses		6,379		20,000		20,000	13,621	213.5%
041111	Training		200		3,744		5,000		1772.0%
041120	DLG CEO Sharing Expense		22,793		-		-	(22,793)	
041150	Allocation from Governance		63,909		95,166		126,890	31,257	48.9%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
Total G		50,000	145,933	-	195,773	-	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	912,357		913,880		913,880			
031003	Non-Payment Penalty Interest	5,797		1,872		2,500			(67.7%)
031009	Interim Rating	-		144		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	612		369		500			(39.7%)
031010	Discount Allowed	39,588		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		567		369		500		(34.9%)
031104	Valuation Expenses		429		-		5,000		(100.0%)
031105	Legal Expenses		9,196		1,125		1,500	(8,071)	(87.8%)
031106	Title Searches		-		369		500		
031150	Allocation from Governance		27,615		41,211		54,950	13,596	49.2%
Sub-total		886,483	37,808	886,515	43,074	887,330	62,450	5,266	
General Purpose Revenue									
032001	Grants Commission - General Purpose	273,323		567,420		756,560		(294,097)	107.6%
032002	Grants Commission - Roads	104,029		211,500		282,000		(107,471)	103.3%
Other Revenue									
032004	Interest - Municipal Fund	11,442		7,497		10,000			(34.5%)
032005	Interest - Reserve Funds	14,333		9,369		12,500			(34.6%)
032006	EFT-POS Charges	476		369		500			(22.5%)
General Operating Expenditure									
032102	Bank Fees		2,552		1,872		2,500		(26.6%)
032103	EFT-POS Charges		-		1,683		2,250		
032104	Bank Overdraft Interest		-		180		250		
Sub-total		403,604	2,552	796,155	3,735	1,061,560	5,000	(392,551)	96.9%
Total G P F		1,290,087	40,359	1,682,670	46,809	1,948,890	67,450	(392,583)	30.0%

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Fire Prevention								
Operating Revenue								
051002 Fines & Penalties	-		72		100			
Operating Expenditure								
051102 Building Maintenance		481		972		1,300		102.2%
051103 Fire Control Measures		1,226		3,339		4,480		172.4%
051104 Advertising		-		369		500		
051105 General Expenses		16		180		250		998.2%
051150 Allocation from Governance		3,437		5,157		6,880		50.0%
051130 Depreciation		7,480		7,470		9,960		
sub-total	-	12,640	72	17,487	100	23,370		38.9%
Animal Control								
Operating Revenue								
052004 Fines & Penalties	-		72		100			
052003 Impounding Fees	-		144		200			
052002 Dog/Cat Registrations	1,065		747		1,000			(29.8%)
Operating Expenditure								
052101 Pound Maintenance		-		1,494		2,000		
052102 Animal Control		87		972		1,300		1013.7%
052103 Control Officer Contract		5,235		3,897		5,200		(25.6%)
052150 Allocation from Governance		2,627		3,987		5,320		51.8%
052130 Depreciation		57		54		80		
sub-total	1,065	8,006	963	10,404	1,300	13,900		25.3%
Other Law, Order, Public Safety								
Operating Expenditure								
053101 Advertising		-		72		100		
053102 Impounding Vehicles		-		369		500		
sub-total	-	-	-	441	-	600		
Total L, O, PS	1,065	20,646	1,035	28,332	1,400	37,870	7,686	35.3%

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		108		150			(37.8%)
074003 Licenses Other	-		225		300			
074004 Septic Tank Application Fees	-		144		200			
Operating Expenditure								
074103 EHO Contractors		3,750		5,625		7,500		50.0%
074104 Legal Expenses		-		747		1,000		
074105 Other Minor Expenditure		850		1,125		1,500		32.4%
074150 Allocation from Governance		6,245		9,486		12,650		51.9%
total Health	174	10,845	477	16,983	650	22,650	6,138	58.5%
PROGRAM / SCHEDULE 8								
EDUCATION & WELFARE								
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		72		100			
084003 Reimbursements	266		900		1,200			238.3%
084004 Tamma Village Aged Units Rentals	47,974		44,100		58,800			
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		22,567		45,972		61,330	23,405	103.7%
084150 Allocation from Governance		8,428		12,600		16,800		49.5%
084130 Depreciation		31,012		30,528		40,710		
sub-total	48,240	62,006	45,072	89,100	60,100	118,840	27,094	21.7%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		369		500		
083103 Tammin Primary School		351		1,494		2,000		325.1%
sub-total	-	351	-	1,863	-	2,500		430.0%
total Education & Welfare	48,240	62,358	45,072	90,963	60,100	121,340	28,605	23.0%

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	1,395		3,024		4,040			116.8%
091002 45 Draper St	23		7,146		9,530		(7,123)	30781.6%
091003 20 Ridley St	7,153		6,471		8,630			
091004 12 Russell St	1,198		3,861		5,160			222.3%
091005 14 Russell St	4,210		-		-			(100.0%)
091006 3 Nottage Way	-		2,619		3,500			
091007 5 Nottage Way	1,244		2,619		3,500			110.5%
Operating Expenditure								
091100 Maintenance Staff Housing		19,437		44,892		59,920	25,455	131.0%
091111 Interest On Loans		4,904		6,615		8,820		34.9%
091130 Depreciation		24,965		26,010		34,690		
091125 Loss on sale of asset		-		85,190		85,190	85,190	
091106 Staff Housing Allocated to Works		33,216		30,015		40,025		
sub-total	15,223	16,090	25,740	132,692	34,360	148,595	(10,517)	406.0%
Other Housing								
Operating Revenue								
092001 11 Nottage Way	6,100		6,930		9,240			13.6%
092002 12 Russell St	3,400		-		-			
Operating Expenditure								
092100 11 Nottage Way		1,291		4,365		5,860		238.0%
092101 Nottage Way Vacant		83		639		860		667.6%
092102 12 Russell St		520		-		-		(100.0%)
sub-total	9,500	1,895	6,930	5,004	9,240	6,720		
total housing	24,723	17,985	32,670	137,696	43,600	155,315	(7,947)	298.9%

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	19,481		20,730		20,730			
100011	Waste Site Identification Grant	50,000		50,000		50,000			
Operating Expenditure									
100101	Refuse Site Mtce		71,727	58,527		78,060	(13,200)	(18.4%)	
100102	Street Bin Refuse Collection		11,358	6,633		8,870		(41.6%)	
100103	Domestic Refuse Collections		13,194	12,123		16,170			
100104	Effluent Dam Site		76	369		500		385.7%	
100111	Waste Site Identification Report		-	37,494		50,000	37,494		
100150	Allocation from Governance		5,768	8,613		11,490		49.3%	
100130	Depreciation		6,193	5,229		6,980		(15.6%)	
	sub-total	69,481	108,316	70,730	128,988	70,730	172,070	20,672	12.3%
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	147		369		500		151.0%	
Operating Expenditure									
105101	Control Expenses		-	180		250			
105102	Planning Services		2,500	4,122		5,500		64.9%	
105150	Allocation from Governance		2,429	3,654		4,880		50.5%	
	sub-total	147	4,929	369	7,956	500	10,630		64.0%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		180		250			
106004	Photocopying Charges	144		558		750		286.5%	
106001	Cemetery Charges	1,945		1,125		1,500		(42.2%)	
106005	Hire of Community Bus	3,323		2,250		3,000		(32.3%)	
106006	Cooinda Centre Rental	1,452		1,125		1,500		(22.5%)	
106007	Hunts Well Rental	500		500		500			
Operating Expenditure									
106104	Public Toilets		9,453	8,127		10,865		(14.0%)	
106105	Community Bus		8,044	2,952		3,960	(5,092)	(63.3%)	
106103	Grave Digging		1,699	4,176		5,600		145.8%	
106102	Cemetery		3,252	4,662		6,250		43.3%	
106106	Cooinda Centre		10,655	18,495		24,690	7,840	73.6%	
106107	Tammin Tabloid Building Mtce		-	747		1,000			
106150	Allocation from Governance		2,429	3,654		4,880		50.5%	
106130	Depreciation		6,253	12,465		16,620	6,212	99.4%	
	sub-total	7,365	41,785	5,738	55,278	7,500	73,865	13,493	24.1%
	total comm amenities	76,993	155,029	76,837	192,222	78,730	256,565	37,193	16.0%

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Public Halls, Civic Centres								
Operating Revenue								
111002 Contributions & Donations	128		522		700			308.6%
111001 Hall Hire Fees	1,183		747		1,000			(36.8%)
Operating Expenditure								
111101 Tammin Hall Mtce		14,372		28,683		38,290	14,311	99.6%
111102 Yorkrakine Hall Mtce		9,242		2,961		3,990	(6,281)	(68.0%)
111150 Allocation from Governance		8,643		12,933		17,250		49.6%
111130 Depreciation		32,639		32,265		43,020		
sub-total	1,310	64,896	1,269	76,842	1,700	102,550	11,946	18.0%
Other Recreation & Sport								
Operating Revenue								
113005 Government Grants (Capital)	92,843		123,000		123,000		(30,157)	32.5%
113004 Contributions	49,275		55,600		55,600		(6,325)	12.8%
113001 Donnan Park Ground Lease Rentals	210		900		1,210			328.6%
113003 Kadjininy Kep Hire Fees	-		72		100			
113002 Donnan Park Pavilion	565		225		300			(60.1%)
Operating Expenditure								
113100 Parks, Gardens & Reserves		31,054		65,880		87,880	34,826	112.1%
113101 Sports Facilities		13,280		22,950		30,640	9,670	72.8%
113102 Donnan Park Recreation Centre		48,266		90,837		121,170	42,571	88.2%
113150 Allocation from Governance		36,131		54,765		73,020	18,634	51.6%
113130 Depreciation		86,952		136,629		182,180	49,677	57.1%
sub-total	142,892	215,684	179,797	371,061	180,210	494,891	(36,905)	53.6%
Libraries								
Operating Revenue								
115001 Lost Books	-		27		40			
Operating Expenditure								
115100 Other Expenses		433		1,494		2,000		245.0%
115101 Library Mtce		1,348		1,125		1,500		(16.5%)
115150 Allocation from Governance		14,490		21,843		29,130	7,353	50.7%
sub-total	-	16,271	27	24,462	40	32,630	8,191	50.5%
Other Culture								
Operating Revenue								
116002 Tammin Tabloid Publication	885		711		950			(19.7%)
116003 History Book Sales	133		90		120			(32.2%)
116010 Functions & Events	1,740		25,641		34,200		(23,901)	1373.5%
Operating Expenditure								
116103 Art Prize		-		1,125		1,500		
116104 Municipal Heritage Inventory		-		3,744		5,000		
116105 Tammin Tabloid Publication		891		1,125		1,500		26.2%
116106 WA Week		-		-		650		
116107 Australia Day		1,000		1,000		1,000		
116108 Community Christmas Tree		1,000		1,000		1,000		
116109 Tammin Awards Night		-		1,000		1,000		
116110 Functions & Events		18,653		36,000		48,000	17,347	93.0%
116111 Community Development		49,521		56,790		75,750	7,269	14.7%
sub-total	2,758	71,065	26,442	101,784	35,270	135,400	(23,684)	73.7%
total rec & culture	146,961	367,915	207,535	574,149	217,220	765,471	(60,574)	51.8%

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	256,083	268,800	268,800	268,800		(12,717)		
122006	MRWA Road Project Grant	131,486	149,870	149,870	149,870		(18,384)	14.0%	
122011	R4R Footpath Crossing Construction	37,000	37,000	37,000	37,000				
122003	Contributions & Donations	351	2,250	3,000	3,000			541.0%	
122012	Old Depot Rental Income	529	-	-	-			(100.0%)	
Operating Expenditure									
122106	Depot Mtce		21,225	18,081	24,150			(14.8%)	
122110	Street Cleaning		14,409	12,915	17,240			(10.4%)	
122108	Traffic Signs		11,236	7,704	10,290			(31.4%)	
122104	Footpath Mtce		9,734	6,219	8,310			(36.1%)	
122111	Street Trees		5,392	10,314	13,780			91.3%	
122107	Road Maintenance		238,243	321,732	428,990		83,489	35.0%	
122113	ROMANS Capture		8,055	-	6,000		(8,055)	(100.0%)	
122112	ROMANS License		5,324	5,325	5,325				
122105	Street Lighting Utilities		16,306	17,991	24,000			10.3%	
122114	Interest on Loans		4,345	3,951	5,270				
122126	Loss on sale of asset		4,909	-	-			(100.0%)	
122150	Allocation from Governance		111,462	168,048	224,070		56,586	50.8%	
122130	Depreciation		650,559	783,945	1,045,270		133,386	20.5%	
NDRRA1	Repair of Yorkrakine East Rd		26,579	-	-		(26,579)	(100.0%)	
	sub-total	487,149	1,127,780	507,920	1,356,225	508,670	1,812,695	(20,771)	15.4%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-	747	747	1,000				
125003	Special Series No. Plates	-	900	900	1,200				
125004	DOT Licensing Commission	4,599	5,247	5,247	7,000			14.1%	
Operating Expenditure									
125101	DOT Telephone		323	747	1,000			131.4%	
125102	DOT Office Expenses		-	900	1,200				
125103	Special Series No. Plates		-	900	1,200				
125150	Allocation from Governance		16,259	24,462	32,620		8,203	50.5%	
	sub-total	4,599	16,582	6,894	27,009	9,200	36,020	10,427	60.1%
	total Transport	491,748	1,144,362	514,814	1,383,234	517,870	1,848,715	(23,066)	16.0%

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	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Expenditure									
131101	NRM Officer		4,759		9,747		13,000		104.8%
	sub-total	-	4,759	-	9,747	-	13,000		104.8%
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		1,590		3,366		4,500		111.6%
132150	Allocation from Governance		4,262		6,480		8,640		52.0%
132130	Depreciation		4,254		3,627		4,840		(14.7%)
	sub-total	-	10,107	-	13,473	-	17,980		33.3%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		369		500			(59.3%)
Operating Expenditure									
133100	Building Surveyor Contractor		3,750		4,122		5,500		
133150	Allocation from Governance		3,751		5,625		7,500		50.0%
	sub-total	908	7,501	369	9,747	500	13,000		20.3%
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		72		100			(91.6%)
Operating Expenditure									
136101	Standpipe Water Utility		26,594		22,491		30,000		(15.4%)
	sub-total	854	26,594	72	22,491	100	30,000		(17.8%)
	total economic services	1,762	48,961	441	55,458	600	73,980	6,497	10.2%

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Private Works								
Operating Revenue								
141001 General Charges	10,222		2,655		3,550		7,567	(74.0%)
Operating Expenditure								
141100 General Works		5,974		2,034		2,730		(66.0%)
141150 Allocation from Governance		113		351		470		210.2%
sub-total	10,222	6,087	2,655	2,385	3,550	3,200	7,567	(69.1%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	14,642		72		100		14,570	(99.5%)
Operating Expenditure								
142111 Salaries		44,776		29,250		39,000	(15,526)	(34.7%)
142102 Superannuation		33,329		32,211		42,950		
142105 Staff Training		4,713		7,380		9,840		56.6%
142101 Sick Pay		9,885		6,480		8,650		(34.4%)
142103 Holiday Pay		35,408		31,806		42,410		(10.2%)
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		2,250		3,000		852.9%
142106 Occupational Health & Safety		3,930		2,619		3,500		(33.4%)
142108 Office Expenses		980		486		650		(50.4%)
142113 Relocation Expenses		2,800		2,250		3,000		(19.6%)
142110 Telephone		1,174		5,400		7,200		360.2%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		6,178		11,610		15,480	5,432	87.9%
142116 Minor Plant and IT Expense		54,359		15,003		20,000	(39,356)	(72.4%)
142199 Less Allocated to Works	-	143,970	-	161,397	-	215,200	(17,428)	12.1%
sub-total	14,642	73,417	72	4,968	100	100	14,570	(94.3%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	-		369		500			
143002 Fuel Tax Credit	5,717		3,744		5,000			(34.5%)
143011 Sale of Electrical Inventory	8,300		6,219		8,300			(25.1%)
Operating Expenditure								
143111 Expendable Tools		3,129		11,250		15,000	8,121	259.6%
143106 Depot Consumables		1,105		2,250		3,000		103.7%
143112 Blades & Points		-		1,872		2,500		
143101 Fuels & Oils		28,244		37,494		50,000	9,250	32.7%
143103 Parts & Repairs		47,643		37,494		50,000	(10,149)	(21.3%)
143102 Tyres & Tubes		778		3,744		5,000		381.1%
143105 Licenses		322		2,250		3,000		597.8%
143104 Repairs Wages		7,753		10,017		13,370		29.2%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		14,994		20,000	14,994	
143130 Depreciation		135,960		4,563		6,090	(131,397)	(96.6%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	125,990	-	136,287	-	181,720	(10,297)	
sub-total	14,017	120,110	10,332	8,901	13,800	5,500	(111,209)	(85.7%)
Other Governance								
Operating Revenue								
145002 Reimbursements	7,585		369		500		7,216	(95.1%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	949		4,610		4,610			385.7%

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		208,216		280,350		373,800	72,134	34.6%
145102 Workers Compensation Insurance		7,249		5,490		7,320		(24.3%)
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		439		1,872		2,500		326.4%
145101 Administration Building Maintenance		10,569		25,506		34,050	14,937	141.3%
145116 Administration Building Garden Mtce		3,954		5,274		7,060		33.4%
145109 Fringe Benefit Tax		12,922		-		12,000	(12,922)	(100.0%)
145107 Training		2,998		5,625		7,500		87.6%
145108 Printing & Stationery		3,559		6,372		8,500		79.0%
145103 Office Equipment Mtce		453		369		500		(18.5%)
145117 Computer Maintenance		25,998		26,244		35,000		
145104 Telephone		6,734		6,372		8,500		
145118 Advertising		141		5,994		8,000	5,853	4146.8%
145119 Insurance		4,202		3,060		4,080		(27.2%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		1,010		936		1,250		
145106 Legal Expenses		-		1,494		2,000		
145105 Travelling & Accommodation		654		3,744		5,000		472.7%
145122 Office Expenses Other		509		1,125		1,500		121.1%
145110 Conference Expenses		-		4,122		5,500		
145123 Sundry Office Furniture & Equipment		390		747		1,000		91.5%
145124 Consultant Fees		5,200		29,997		40,000	24,797	476.9%
145125 Records Management		275		558		750		102.6%
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		3,240		6,372		8,500		96.6%
145128 Staff Housing - Administration		162		18,405		24,545	18,243	11288.5%
145130 Depreciation		39,708		45,261		60,350	5,553	14.0%
145150 Administration Allocated to Other Programs	-	303,427	-	496,935	-	662,590	(193,508)	63.8%
sub-total	12,535	37,215	8,979	854	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		428,653		-		-		
146101 Less Salaries and Wages		-	428,653		-	-		
sub-total	-	-	-	-	-	-		
total O P & S	51,415	236,829	22,038	17,108	26,560	17,915	29,377	(86.4%)

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 Revenue	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,682,670	1,290,087	(392,583)	(23.33%)
Law, Order and Public Safety	1,400	1,035	1,065	30	2.85%
Health	650	477	174	(303)	(63.60%)
Education and Welfare	60,100	45,072	48,240	3,168	7.03%
Housing	43,600	32,670	24,723	(7,947)	(24.32%)
Community Amenities	78,730	76,837	76,993	156	0.20%
Recreation and Culture	94,220	84,535	54,118	(30,417)	(35.98%)
Transport	62,200	59,144	67,179	8,035	13.59%
Economic Services	600	441	1,762	1,321	299.54%
Other Property and Services	26,560	22,038	51,415	29,377	133.30%
Total Operating Revenue	2,316,950	2,004,919	1,665,755	(339,164)	(16.92%)
Operating Expense					
Governance	242,580	195,773	145,933	(49,840)	(25.46%)
General Purpose Funding	67,450	46,809	40,359	(6,450)	(13.78%)
Law, Order and Public Safety	37,870	28,332	20,646	(7,686)	(27.13%)
Health	22,650	16,983	10,845	(6,138)	(36.14%)
Education and Welfare	121,340	90,963	62,358	(28,605)	(31.45%)
Housing	61,305	45,891	13,081	(32,810)	(71.50%)
Community Amenities	256,565	192,222	155,029	(37,193)	(19.35%)
Recreation and Culture	745,471	574,149	367,915	(206,234)	(35.92%)
Transport	1,843,445	1,379,283	1,135,107	(244,176)	(17.70%)
Economic Services	73,980	55,458	48,961	(6,497)	(11.72%)
Other Property and Services	16,735	15,928	230,152	214,224	1344.95%
Total Operating Expenditure	3,489,391	2,641,791	2,230,387	(411,404)	(15.57%)
Finance Costs					
Housing	8,820	6,615	4,904	(1,711)	(25.87%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	3,951	4,345	394	9.98%
	34,090	10,566	9,249	(1,317)	(12.47%)
Non-Operating Grants,Subsidies and Contributions					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	455,670	424,569	(31,101)	(6.83%)
	578,670	578,670	517,412	(61,258)	(10.59%)
Loss on Disposal of Asset					
Housing	85,190	85,190	0	(85,190)	100.00%
Transport	0	0	4,909	4,909	
Other Property and Services	1,180	1,180	6,677	5,497	(465.81%)
	86,370	86,370	11,586	(74,784)	86.59%
NET RESULT	(714,231)	(155,138)	(68,054)	87,084	-56.13%
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)	(155,138)	(68,054)	87,084	(56.13%)

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	881,524	878,975
Operating Grants & Subsidies	11	1,256,010	980,852	624,634
Fees and Charges	15	148,650	118,254	111,552
Interest Earnings	16	25,500	19,238	32,671
Other Revenue	17	600	441	13,658
Total Operating Revenue		2,312,340	2,000,309	1,661,491
Operating Expense				
Employee Costs	50	863,560	642,940	614,788
Materials and Contracts	52	1,005,051	759,880	573,266
Utility Charges	54	112,725	84,420	63,393
Depreciation on Non-Current Assets	55	1,450,790	1,088,046	1,026,032
Interest Expenses	56	34,090	25,560	9,249
Insurance Expenses	57	57,380	49,730	56,638
Other Expenditure	58	35,635	27,672	47,147
Total Operating Expenditure		3,559,231	2,678,248	2,390,513
		(1,246,891)	(677,939)	(729,022)
Non-Operating Grants, Subsidies and Contributions	18	578,670	578,670	517,412
Profit on Asset Disposal	13	4,610	4,610	949
Loss on Asset Disposal	59	90,980	90,980	12,535
Reallocation	90	(40,360)	(30,501)	(155,141)
Net Profit from Operations		(714,231)	(155,138)	(68,054)

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 1: Net Current Assets

	ACTUAL \$
Composition of Net Current Asset Position	
CURRENT ASSETS	
Cash - Unrestricted	1,118,273
Cash - Restricted	819,127
Receivables	75,121
Total Current Assets	2,012,520
CURRENT LIABILITIES	
Payables	-280,395
Provisions	-79,806
Loans	-11,578
Total Current Liabilities	-371,779
Less: Committed and Restricted Assets	-819,127
NET CURRENT ASSET POSITION	821,614

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%	88,192				88,192	NAB	Call
Cash Maxi	1.85%	562,947				562,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) Term Deposits								
TDR - 17-698-5077	2.00%		819,127			819,127	NAB	19/06/2016
(c) Investments								
TD Muni	2.20%				515,489	515,489	NAB	5/04/2016
Total		651,139	819,127	13,416	515,489	1,999,170		

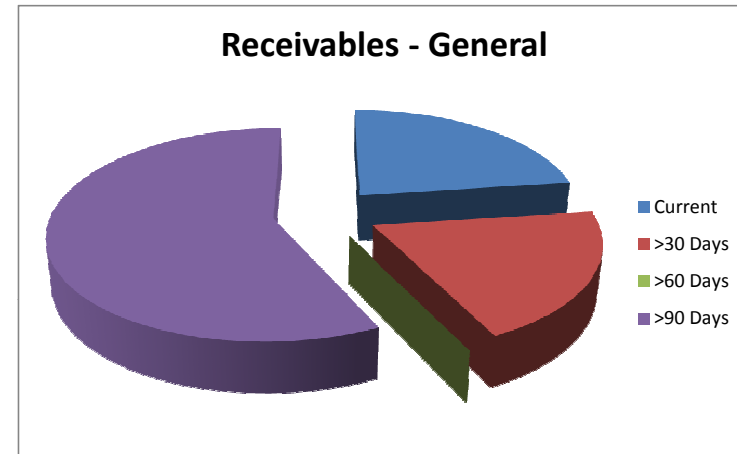
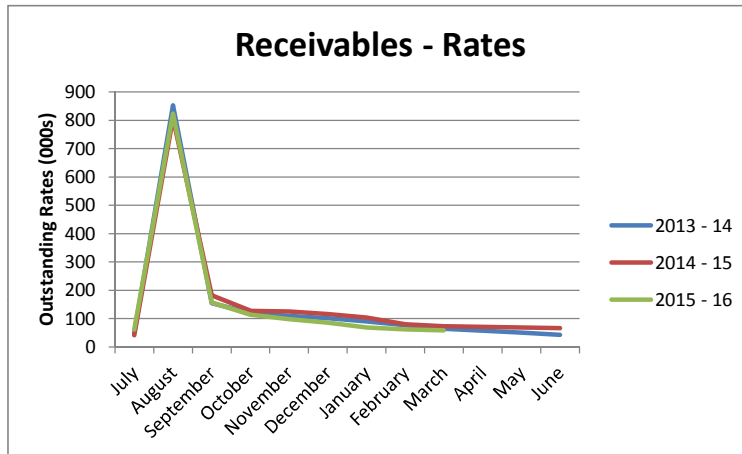
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(964,573)	(878,129)
Equals Current Outstanding	57,962	66,493
Net Rates Collectable	57,962	66,493
% Collected	94.33%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	5,591	4,837	0	13,950
Total Outstanding				24,379



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
113401	Budget Adoption Donnan Park Ablution	MIN 18/16	Opening Surplus(Deficit) Capital Expenditure	\$	\$	\$	\$
						(40,000)	(40,000)
Closing Funding Surplus (Deficit)				0	0	(40,000)	(40,000)

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 5: Explanation of material variances by account

Account Code	Account Name	Var \$	Var %	Comment
041020	DLG CEO Sharing Grant	50,000.00	-100%	Not originally budgeted
041106	Subscriptions	6,784.81	45%	No EARTG needed
041101	Conference Expenses	13,620.90	214%	Reduced local government cost due to reduced attendance
041120	DLG CEO Sharing Expense	22,793.26	-	Costs not budgeted
041150	Allocation from Governance	31,256.52	49%	Lower administration cost allocated
041114	Audit Expense	5,990.00	75%	Timing
031105	Legal Expenses	8,071.11	-88%	Cost of sale and settlement of unpaid rate property
031150	Allocation from Governance	13,595.57	49%	Lower administration cost allocated
032001	Grants Commission - General Purpose	294,096.70	108%	Received in 2014/15 instead of 2015/16
032002	Grants Commission - Roads	107,471.30	103%	Received in 2014/15 instead of 2015/16
084102	Tamma Village Aged Units Mtce	23,404.82	104%	Costs lower than budgeted
091002	45 Draper St	7,122.86	30782%	Not occupied as was budgeted
091100	Maintenance Staff Housing	25,454.59	131%	Costs lower than budgeted
091106	Staff Housing Allocated to Works	-	-	Change of accounting method from budget
100101	Refuse Site Mtce	13,200.24	-18%	Higher maintenance needed than budgeted
100111	Waste Site Identification Report	37,494.00	-	Not originally budgeted
106105	Community Bus	5,092.24	-63%	Change of accounting method (Add depreciation from 106130)
106106	Cooinda Centre	7,840.18	74%	Lower maintenance needed than budgeted
106130	Depreciation	6,212.28	99%	Change of accounting method (Move depreciation to 106105)
111101	Tammin Hall Mtce	14,311.14	100%	Costs of new chairs moved to capital account/ Costs lower than budgeted
111102	Yorkrakine Hall Mtce	6,281.17	-68%	New floors added to hall
113005	Government Grants (Capital)	30,157.00	32%	Timing (Bowling Club project not fully completed)
113004	Contributions	6,325.40	13%	Timing (Bowling club contribution not yet recieved)
113100	Parks, Gardens & Reserves	34,826.08	112%	Costs lower than budgeted
113101	Sports Facilities	9,669.70	73%	Timing (No bowling green loan interest paid this year)
113102	Donnan Park Recreation Centre	42,570.99	88%	Costs lower than budgeted
113150	Allocation from Governance	18,633.76	52%	Lower administration cost allocated
113130	Depreciation	49,676.75	57%	Change of accounting method(Depreciation to 143130)
115150	Allocation from Governance	7,352.86	51%	Lower administration cost allocated
116010	Functions & Events	23,900.91	1374%	Lotterywest grant not to be recieved
116110	Functions & Events	17,347.43	93%	Events expenditure lower than budgeted
116111	Community Development	7,269.46	15%	Lower than budgeted ABC costs allocated
122005	Direct Grant	11,700.00	-19%	Grant higher than budgeted
122006	MRWA Road Project Grant	18,384.00	14%	Final portion of grant not yet acquitted
122107	Road Maintenance	83,488.89	35%	Timing
122113	ROMANS Capture	8,055.01	-100%	Timing/ Costs \$2,055 than budgeted
122150	Allocation from Governance	56,586.15	51%	Lower administration cost allocated
122130	Depreciation	133,386.10	21%	Change of accounting method (Depreciation to 143130)
NDRRA1	Repair of Yorkrakine East Rd	26,579.04	-100%	Unbudgeted repair of damaged road
125150	Allocation from Governance	8,202.80	50%	Lower administration cost allocated
141001	General Charges	7,566.60	-74%	Works carried out not budgeted
142002	Reimbursements	14,569.80	-100%	Workers compensation reimbursements not budgeted
142111	Salaries	15,525.88	-35%	Includes unbudgeted workers compensation/ change of accounting method for allowances
142103	Holiday Pay	-	-10%	Costs lower than budgeted
142115	Staff Housing - Works	5,431.97	88%	Lower staff housing expense for works staff
142116	Minor Plant and IT Expense	39,356.32	-72%	Change of accounting method for small plant and vehicles
142199	Less Allocated to Works	17,427.50	12%	Hours allocated lower than budgeted
143110	Light Vehicles	14,994.00	-	Accounting method change (Moved to 124116)
143111	Expendable Tools	8,121.26	260%	Timing
143101	Fuels & Oils	9,249.85	33%	Lower fuel prices
143103	Parts & Repairs	10,148.64	-21%	More repairs needed than budgeted
143130	Depreciation	131,397.25	-97%	Change of accounting method from budget (Depreciation from 113130,122130)
145002	Reimbursements	7,216.47	-95%	LGIS dividend/ Workcare reimbursement
145113	Employee Costs	72,134.45	35%	No CEO costs for January to March applied/ Lower wages paid than budgeted
145101	Administration Building Maintenance	14,936.86	141%	Timing
145109	Fringe Benefit Tax	12,922.42	-100%	Timing / Costs may be higher than budgeted
145118	Advertising	5,852.86	4147%	Reduced cost due to no advertising for new CEO needed
145124	Consultant Fees	24,797.00	477%	Timing/ Reduced by \$5000 with workforce plan to be moved to 041120
145126	Accounting Support	7,000.00	-	No support needed for budget and annual financial report
145128	Staff Housing - Administration	18,243.39	11289%	Lower administration housing costs then budgeted
145130	Depreciation	5,553.13	14%	Lower plant depreciation than budgeted
145150	Administration Allocated to Other Programs	193,507.71	64%	Lower administration cost allocated

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 6: Trust Account

TRUST FUND	1/07/2015	Receipts	Payments	Balance
	\$	\$	\$	\$
BRB Levy	0.00	0.00	0.00	0.00
Bonds	980.00	3,950.00	3,150.00	1,780.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Prepaid Rates	18,000.00	0.00	18,000.00	0.00
Licensing	338.90	78,570.15	78,128.70	780.35
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	6,879.56	0.00	6,879.56
Trust Balance	31,074.50	92,639.71	99,518.70	24,195.51