

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 30 April 2016

TABLE OF CONTENTS

	Financial Reports
Note 1	Net Current Assets
Note 2	Cash and Investments
Note 3	Receivables
Note 4	Budget Amendments
Note 5	Material Variance by Account
Note 6	Trust

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

BALANCE SHEET		30/04/2016 ACTUAL \$
CURRENT ASSETS		
Cash		
301000 Municipal Fund Bank		(34,833.01)
301003 Municipal Short Term Investment		252,920.67
301002 Municipal Term Deposit		516,420.91
301001 Petty Cash Advance		500.00
		735,008.57
Restricted Cash		
301005 Reserve Investment Account		819,126.96
		819,126.96
Receivables		
302000 Sundry Debtors - Rates		60,920.32
302002 Sundry Debtors - Rubbish		1,980.32
302004 Sundry Debtors - ESL		3,231.46
303000 Sundry Debtors - Other		23,245.80
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		1,500.00
306001 Accrued Interest		
		71,449.13
TOTAL CURRENT ASSETS		1,625,584.66
CURRENT LIABILITIES		
Payables		
401000 Sundry Creditors		(81,996.21)
401001 FESA ESL Liability		(424.08)
401003 Excess Rates Receipts		(10,783.12)
404001 Prepaid Rates		
405002 Tax Clearing		14,660.77
406001 PAYG Liability		(9,408.21)
406000 Payroll Liability		13,623.53
406005 MEU		(58.20)
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(74,385.52)
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		(165,769.94)
NET CURRENT POSITION		1,459,814.72

BALANCE SHEET (continued)		30/04/2016
		ACTUAL
		\$
NON CURRENT ASSETS		
Property, Plant & Equipment		
519000 Land		517,951.83
521000 Buildings		10,683,728.56
522000 Less Accumulated Depreciation		(393,103.28)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(126,959.40)
525000 Plant & Equipment		1,515,321.35
526000 Less Accumulated Depreciation		(549,096.33)
		11,893,271.20
Infrastructure		
541000 Infrastructure - Roads		60,574,094.51
542000 Less Accumulated Depreciation		(682,356.97)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(11,740.58)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(40,402.10)
		61,933,998.54
		73,827,269.74
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)		(4,664,149.61)
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)
		(74,985,207.62)
SUMMARY		
	Current Assets	1,625,584.66
	Non-Current Assets	73,827,269.74
Total Assets		
	Current Liabilities	(165,769.94)
	Non-Current Liabilities	(301,876.84)
Total Liabilities		
EQUITY		74,985,207.62
	Variance	0.00

BALANCE SHEET DETAIL		30/04/2016 YTD Actual	Budget
Land			
Total		0.00	0.00
Buildings			
091400	5 Nottage Way	93,190.04	70,000
091401	7 Nottage Way	89,866.38	70,000
113400	Bowling Green	331,719.27	375,000
084400	Tamma Village Fencing		8,000.00
	Donnan Park Ablution		40,000.00
Total		514,775.69	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	12,249.54	48,230
C0080	Tammin- Wyalkhatcehm	253,381.42	214,160
C0006	Yorkrakine Road	260,227.76	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road	6,978.61	23,860
Total		532,837.33	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		1,124,804.99	1,411,690

PROGRAMS / SCHEDULES SUMMARY	30/04/2016		30/04/2016		30/06/2016		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Revenue								
Governance	50,000		-		-		50,000	(100.0%)
General Purpose Funding	1,291,575		1,684,850		1,948,890		(393,275)	30.4%
Law, Order, Public Safety	1,085		1,150		1,400			
Health	174		530		650			205.3%
Education & Welfare	50,473		50,080		60,100			
Housing	27,228		36,300		43,600		(9,072)	33.3%
Community Amenities	77,502		77,460		78,730			
Recreation & Culture	147,975		210,750		217,220		(62,775)	42.4%
Transport	492,310		515,830		517,870		(23,520)	
Economic Services	1,762		490		600			(72.2%)
Other Property & Services	52,050		23,530		26,560		28,520	(54.8%)
Expenditure								
Governance		158,494		209,360		242,580	50,866	32.1%
General Purpose Funding		49,066		52,010		67,450		
Law, Order, Public Safety		23,497		31,480		37,870	7,983	34.0%
Health		13,209		18,870		22,650	5,661	42.9%
Education & Welfare		68,583		101,070		121,340	32,487	47.4%
Housing		17,545		143,530		155,315	125,985	718.1%
Community Amenities		168,250		213,580		256,565	45,330	26.9%
Recreation & Culture		416,664		637,610		765,471	220,946	53.0%
Transport		1,269,268		1,536,335		1,848,715	267,067	21.0%
Economic Services		52,623		61,620		73,980	8,997	17.1%
Other Property & Services		240,559		13,300		17,915	(227,259)	(94.5%)
	2,192,133	2,477,757	2,600,970	3,018,765	2,895,620	3,609,851	(408,837)	20.3%

PROGRAM / SCHEDULE 4		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GOVERNANCE		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
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		6,040		9,160		11,000		51.7%
041100	Travelling		1,113		2,080		2,500		86.8%
041104	Refreshments & Entertainment		3,868		7,910		9,500		104.5%
041115	Donations & Contributions		2,050		1,410		1,700		(31.2%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		4,452		5,410		6,500		21.5%
041101	Conference Expenses		6,379		20,000		20,000	13,621	213.5%
041111	Training		200		4,160		5,000		1980.0%
041120	DLG CEO Sharing Expense		22,793		-		-	(22,793)	
041150	Allocation from Governance		75,539		105,740		126,890	30,201	40.0%
041114	Audit Expense		8,010		14,000		20,000	5,990	74.8%
Total G		50,000	158,494	-	209,360	-	242,580	50,000	
PROGRAM / SCHEDULE 3		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
GENERAL PURPOSE FUNDING		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	>10%
									%
Rate Revenue									
031001	General Rates Levied	912,357		913,880		913,880			
031003	Non-Payment Penalty Interest	5,848		2,080		2,500			(64.4%)
031009	Interim Rating	-		160		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		410		500			(33.0%)
031010	Discount Allowed	39,588		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
Operating Expenditure									
031103	Postage & Freight		572		410		500		(28.3%)
031104	Valuation Expenses		3,914		-		5,000		(100.0%)
031105	Legal Expenses		9,196		1,250		1,500	(7,946)	(86.4%)
031106	Title Searches		-		410		500		
031150	Allocation from Governance		32,632		45,790		54,950	13,158	40.3%
Sub-total		886,535	46,313	886,780	47,860	887,330	62,450		
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	12,741		8,330		10,000			(34.6%)
032005	Interest - Reserve Funds	14,333		10,410		12,500			(27.4%)
032006	EFT-POS Charges	613		410		500			(33.1%)
General Operating Expenditure									
032102	Bank Fees		2,753		2,080		2,500		(24.4%)
032103	EFT-POS Charges		-		1,870		2,250		
032104	Bank Overdraft Interest		-		200		250		
Sub-total		405,040	2,753	798,070	4,150	1,061,560	5,000	(393,030)	96.7%
Total G P F		1,291,575	49,066	1,684,850	52,010	1,948,890	67,450	(393,275)	29.6%

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	-	80	100					
Operating Expenditure									
051102	Building Maintenance		481	1,080	1,300			124.7%	
051103	Fire Control Measures		1,226	3,710	4,480			202.7%	
051104	Advertising		-	410	500				
051105	General Expenses		16	200	250			1120.3%	
051150	Allocation from Governance		4,056	5,730	6,880			41.3%	
051130	Depreciation		8,299	8,300	9,960				
	sub-total	-	14,078	80	19,430	100	23,370	5,352	38.6%
Animal Control									
Operating Revenue									
052004	Fines & Penalties	-	80	100					
052003	Impounding Fees	-	160	200					
052002	Dog/Cat Registrations	1,085	830	1,000				(23.5%)	
Operating Expenditure									
052101	Pound Maintenance		-	1,660	2,000				
052102	Animal Control		87	1,080	1,300			1137.4%	
052103	Control Officer Contract		6,170	4,330	5,200			(29.8%)	
052150	Allocation from Governance		3,098	4,430	5,320			43.0%	
052130	Depreciation		63	60	80				
	sub-total	1,085	9,418	1,070	11,560	1,300	13,900		20.3%
Other Law, Order, Public Safety									
Operating Expenditure									
053101	Advertising		-	80	100				
053102	Impounding Vehicles		-	410	500				
	sub-total	-	-	-	490	-	600		
	Total L, O, PS	1,085	23,497	1,150	31,480	1,400	37,870	7,983	32.7%

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		120		150			(30.9%)
074003 Licenses Other	-		250		300			
074004 Septic Tank Application Fees	-		160		200			
Operating Expenditure								
074103 EHO Contractors		5,000		6,250		7,500		25.0%
074104 Legal Expenses		-		830		1,000		
074105 Other Minor Expenditure		850		1,250		1,500		47.1%
074150 Allocation from Governance		7,359		10,540		12,650		43.2%
total Health	174	13,209	530	18,870	650	22,650	5,661	45.0%
PROGRAM / SCHEDULE 8								
EDUCATION & WELFARE								
Aged & Disabled								
Operating Revenue								
084002 Contributions & Donations	-		80		100			
084003 Reimbursements	285		1,000		1,200			250.5%
084004 Tamma Village Aged Units Rentals	50,188		49,000		58,800			
Operating Expenditure								
084102 Tamma Village Aged Units Mtce		23,871		51,080		61,330	27,209	114.0%
084150 Allocation from Governance		9,953		14,000		16,800		40.7%
084130 Depreciation		34,407		33,920		40,710		
sub-total	50,473	68,231	50,080	99,000	60,100	118,840	30,769	25.6%
Care Of Families & Children								
Operating Revenue								
Operating Expenditure								
083102 Playgroup		-		410		500		
083103 Tammin Primary School		351		1,660		2,000		372.3%
sub-total	-	351	-	2,070	-	2,500		488.9%
total Education & Welfare	50,473	68,583	50,080	101,070	60,100	121,340	32,487	27.0%

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		3,360		4,040		140.9%	
091002	45 Draper St	23		7,940		9,530	(7,917)	34212.9%	
091003	20 Ridley St	7,956		7,190		8,630			
091004	12 Russell St	1,255		4,290		5,160		241.8%	
091005	14 Russell St	4,610		-		-		(100.0%)	
091006	3 Nottage Way	-		2,910		3,500			
091007	5 Nottage Way	1,496		2,910		3,500		94.6%	
Operating Expenditure									
091100	Maintenance Staff Housing		24,019	49,880		59,920	25,861	107.7%	
091111	Interest On Loans		4,904	7,350		8,820		49.9%	
091130	Depreciation		27,699	28,900		34,690			
091125	Loss on sale of asset		-	85,190		85,190	85,190		
091106	Staff Housing Allocated to Works		41,238	33,350		40,025	7,888	(19.1%)	
	sub-total	16,734	15,383	28,600	137,970	34,360	148,595	(11,866)	418.6%
Other Housing									
Operating Revenue									
092001	11 Nottage Way	6,754		7,700		9,240		14.0%	
092002	12 Russell St	3,740		-		-			
Operating Expenditure									
092100	11 Nottage Way		1,380	4,850		5,860		251.4%	
092101	Nottage Way Vacant		83	710		860		752.9%	
092102	12 Russell St		699	-		-		(100.0%)	
	sub-total	10,494	2,162	7,700	5,560	9,240	6,720		
	total housing	27,228	17,545	36,300	143,530	43,600	155,315	(9,072)	301.6%

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	19,481		20,730	20,730				
100011	Waste Site Identification Grant	50,000		50,000	50,000				
Operating Expenditure									
100101	Refuse Site Mtce		75,034	65,030	78,060		(10,004)	(13.3%)	
100102	Street Bin Refuse Collection		12,605	7,370	8,870		(5,235)	(41.5%)	
100103	Domestic Refuse Collections		14,731	13,470	16,170				
100104	Effluent Dam Site		76	410	500			439.7%	
100111	Waste Site Identification Report		-	41,660	50,000		41,660		
100150	Allocation from Governance		6,816	9,570	11,490			40.4%	
100130	Depreciation		6,871	5,810	6,980			(15.4%)	
	sub-total	69,481	116,132	70,730	143,320	70,730	172,070	27,188	15.3%
Town Planning & Regional Development									
Operating Revenue									
105001	Town Planning Fees	147		410	500			178.9%	
Operating Expenditure									
105101	Control Expenses		-	200	250				
105102	Planning Services		3,750	4,580	5,500			22.1%	
105150	Allocation from Governance		2,864	4,060	4,880			41.8%	
	sub-total	147	6,614	410	8,840	500	10,630		36.8%
Other Community Amenities									
Operating Revenue									
106003	Contributions & Donations	-		200	250				
106004	Photocopying Charges	144		620	750			329.5%	
106001	Cemetery Charges	2,239		1,250	1,500			(44.2%)	
106005	Hire of Community Bus	3,538		2,500	3,000			(29.3%)	
106006	Cooinda Centre Rental	1,452		1,250	1,500			(13.9%)	
106007	Hunts Well Rental	500		500	500				
Operating Expenditure									
106104	Public Toilets		10,290	9,030	10,865			(12.2%)	
106105	Community Bus		9,430	3,280	3,960		(6,150)	(65.2%)	
106103	Grave Digging		1,699	4,640	5,600			173.1%	
106102	Cemetery		3,478	5,180	6,250			48.9%	
106106	Cooinda Centre		10,807	20,550	24,690		9,744	90.2%	
106107	Tammin Tabloid Building Mtce		-	830	1,000				
106150	Allocation from Governance		2,864	4,060	4,880			41.8%	
106130	Depreciation		6,937	13,850	16,620		6,913	99.6%	
	sub-total	7,874	45,504	6,320	61,420	7,500	73,865	15,916	26.9%
	total comm amenities	77,502	168,250	77,460	213,580	78,730	256,565	45,330	18.4%

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	158	580	700				266.2%	
111001	Hall Hire Fees	1,283	830	1,000				(35.3%)	
Operating Expenditure									
111101	Tammin Hall Mtce		14,983	31,870	38,290	16,887		112.7%	
111102	Yorkrakine Hall Mtce		9,677	3,290	3,990	(6,387)		(66.0%)	
111150	Allocation from Governance		10,210	14,370	17,250			40.7%	
111130	Depreciation		36,308	35,850	43,020				
	sub-total	1,441	71,178	1,410	85,380	1,700	102,550	14,202	19.5%
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	901	1,000	1,210				11.0%	
113003	Kadjininy Kep Hire Fees	-	80	100					
113002	Donnan Park Pavilion	565	250	300				(55.7%)	
Operating Expenditure									
113100	Parks, Gardens & Reserves		34,161	73,200	87,880	39,039		114.3%	
113101	Sports Facilities		13,795	25,500	30,640	11,705		84.9%	
113102	Donnan Park Recreation Centre		62,556	100,930	121,170	38,374		61.3%	
113150	Allocation from Governance		42,595	60,850	73,020	18,255		42.9%	
113130	Depreciation		96,473	151,810	182,180	55,337		57.4%	
	sub-total	143,583	249,580	179,930	412,290	180,210	494,891	(36,347)	50.6%
Libraries									
Operating Revenue									
115001	Lost Books	-	30	40					
Operating Expenditure									
115100	Other Expenses		450	1,660	2,000			268.5%	
115101	Library Mtce		1,348	1,250	1,500				
115150	Allocation from Governance		17,094	24,270	29,130	7,176		42.0%	
	sub-total	-	18,892	30	27,180	40	32,630	8,288	44.0%
Other Culture									
Operating Revenue									
116002	Tammin Tabloid Publication	1,078	790	950				(26.7%)	
116003	History Book Sales	133	100	120				(24.7%)	
116010	Functions & Events	1,740	28,490	34,200		(26,750)		1537.3%	
Operating Expenditure									
116103	Art Prize		1,000	1,250	1,500			25.0%	
116104	Municipal Heritage Inventory		-	4,160	5,000				
116105	Tammin Tabloid Publication		1,260	1,250	1,500				
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		67	1,000	1,000			1398.1%	
116110	Functions & Events		18,872	40,000	48,000	21,128		112.0%	
116111	Community Development		53,815	63,100	75,750	9,285		17.3%	
	sub-total	2,951	77,014	29,380	112,760	35,270	135,400	(26,429)	77.8%
	total rec & culture	147,975	416,664	210,750	637,610	217,220	765,471	(62,775)	50.2%

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	2,500	3,000	3,000		612.2%		
122012	Old Depot Rental Income	629	-	-	-		(100.0%)		
Operating Expenditure									
122106	Depot Mtce		23,194	20,090	24,150		(13.4%)		
122110	Street Cleaning		15,283	14,350	17,240				
122108	Traffic Signs		11,436	8,560	10,290		(25.1%)		
122104	Footpath Mtce		10,018	6,910	8,310		(31.0%)		
122111	Street Trees		6,156	11,460	13,780	5,304	86.2%		
122107	Road Maintenance		264,614	357,480	428,990	92,866	35.1%		
122113	ROMANS Capture		8,055	-	6,000	(8,055)	(100.0%)		
122112	ROMANS License		5,324	5,325	5,325				
122105	Street Lighting Utilities		16,549	19,990	24,000		20.8%		
122114	Interest on Loans		4,345	4,390	5,270				
122126	Loss on sale of asset		4,909	-	-		(100.0%)		
122150	Allocation from Governance		131,503	186,720	224,070	55,217	42.0%		
122130	Depreciation		721,788	871,050	1,045,270	149,262	20.7%		
NDRRA1	Repair of Yorkrakine East Rd		26,579	-	-	(26,579)	(100.0%)		
	sub-total	487,249	1,249,754	508,170	1,506,325	508,670	1,812,695	(20,921)	16.0%
Traffic Control									
Operating Revenue									
125002	Reimbursements	-	830	830	1,000				
125003	Special Series No. Plates	-	1,000	1,000	1,200				
125004	DOT Licensing Commission	5,061	5,830	5,830	7,000		15.2%		
Operating Expenditure									
125101	DOT Telephone		323	830	1,000		157.1%		
125102	DOT Office Expenses		-	1,000	1,200				
125103	Special Series No. Plates		-	1,000	1,200				
125150	Allocation from Governance		19,190	27,180	32,620	7,990	41.6%		
	sub-total	5,061	19,513	7,660	30,010	9,200	36,020	10,497	53.3%
	total Transport	492,310	1,269,268	515,830	1,536,335	517,870	1,848,715	(23,520)	16.5%

PROGRAM / SCHEDULE 13		2015/16		2015/16		2015/16		Var. \$(b)-(a)	Var. %
ECONOMIC SERVICES		Actual		YTD Budget		BUDGET		Var. \$(b)-(a)	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	(b)-(a)/(a)
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Expenditure									
131101	NRM Officer		4,759		10,830		13,000	6,071	127.6%
	sub-total	-	4,759	-	10,830	-	13,000	6,071	127.6%
Tourism & Area Promotion									
Operating Revenue									
Operating Expenditure									
132101	Area Promotion		1,590		3,740		4,500		135.2%
132150	Allocation from Governance		5,025		7,200		8,640		43.3%
132130	Depreciation		4,720		4,030		4,840		(14.6%)
	sub-total	-	11,335	-	14,970	-	17,980		32.1%
Building Control									
Operating Revenue									
133001	Building Permits Application Fees	908		410		500			(54.8%)
Operating Expenditure									
133100	Building Surveyor Contractor		5,000		4,580		5,500		
133150	Allocation from Governance		4,430		6,250		7,500		41.1%
	sub-total	908	9,430	410	10,830	500	13,000		
Other Economic Services									
Operating Revenue									
136002	Standpipe Water Charges	854		80		100			(90.6%)
Operating Expenditure									
136101	Standpipe Water Utility		27,099		24,990		30,000		
	sub-total	854	27,099	80	24,990	100	30,000		(10.3%)
	total economic services	1,762	52,623	490	61,620	600	73,980	8,997	14.2%

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %
	Actual		YTD Budget		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Private Works								
Operating Revenue								
141001 General Charges	10,282		2,950		3,550		7,332	(71.3%)
Operating Expenditure								
141100 General Works		6,073		2,260		2,730		(62.8%)
141150 Allocation from Governance		113		390		470		244.7%
sub-total	10,282	6,186	2,950	2,650	3,550	3,200	7,332	(66.0%)
Public Works Overheads								
Operating Revenue								
142002 Reimbursements	14,642		80		100		14,562	(99.5%)
Operating Expenditure								
142111 Salaries		53,993		32,500		39,000	(21,493)	(39.8%)
142102 Superannuation		35,703		35,790		42,950		
142105 Staff Training		4,713		8,200		9,840		74.0%
142101 Sick Pay		10,493		7,200		8,650		(31.4%)
142103 Holiday Pay		35,570		35,340		42,410		
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		236		2,500		3,000		958.8%
142106 Occupational Health & Safety		5,729		2,910		3,500		(49.2%)
142108 Office Expenses		980		540		650		(44.9%)
142113 Relocation Expenses		2,800		2,500		3,000		(10.7%)
142110 Telephone		1,229		6,000		7,200		388.1%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		8,512		12,900		15,480		51.5%
142116 Minor Plant and IT Expense		68,770		16,670		20,000	(52,100)	(75.8%)
142199 Less Allocated to Works	-	157,662	-	179,330	-	215,200	(21,668)	13.7%
sub-total	14,642	90,684	80	3,340	100	100	14,562	(96.8%)
Plant Operating Costs								
Operating Revenue								
143001 Reimbursements	8,300		410		500		7,890	(95.1%)
143002 Fuel Tax Credit	6,292		4,160		5,000			(33.9%)
143011 Sale of Electrical Inventory	-		6,910		8,300		(6,910)	
Operating Expenditure								
143111 Expendable Tools		8,816		12,500		15,000		41.8%
143106 Depot Consumables		2,904		2,500		3,000		(13.9%)
143112 Blades & Points		-		2,080		2,500		
143101 Fuels & Oils		31,921		41,660		50,000	9,739	30.5%
143103 Parts & Repairs		54,536		41,660		50,000	(12,876)	(23.6%)
143102 Tyres & Tubes		778		4,160		5,000		434.6%
143105 Licenses		322		2,500		3,000		675.4%
143104 Repairs Wages		8,525		11,130		13,370		30.6%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		16,660		20,000	16,660	
143130 Depreciation		150,846		5,070		6,090	(145,776)	(96.6%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	148,950	-	151,430	-	181,720		
sub-total	14,592	130,864	11,480	7,750	13,800	5,500	(123,114)	(86.8%)
Other Governance								
Operating Revenue								
145002 Reimbursements	7,585		410		500		7,175	(94.6%)
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		225,389		311,500		373,800	86,111	38.2%
145102 Workers Compensation Insurance		7,249		6,100		7,320		(15.9%)
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		439		2,080		2,500		373.8%
145101 Administration Building Maintenance		12,354		28,340		34,050	15,986	129.4%
145116 Administration Building Garden Mtce		4,115		5,860		7,060		42.4%
145109 Fringe Benefit Tax		16,081		-		12,000	(16,081)	(100.0%)
145107 Training		2,998		6,250		7,500		108.5%
145108 Printing & Stationery		3,733		7,080		8,500		89.7%
145103 Office Equipment Mtce		453		410		500		
145117 Computer Maintenance		27,963		29,160		35,000		
145104 Telephone		7,053		7,080		8,500		
145118 Advertising		141		6,660		8,000	6,519	4618.7%
145119 Insurance		4,202		3,400		4,080		(19.1%)
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		1,028		1,040		1,250		
145106 Legal Expenses		-		1,660		2,000		
145105 Travelling & Accommodation		654		4,160		5,000		536.3%
145122 Office Expenses Other		790		1,250		1,500		58.3%
145110 Conference Expenses		-		4,580		5,500		
145123 Sundry Office Furniture & Equipment		390		830		1,000		112.8%
145124 Consultant Fees		5,200		33,330		40,000	28,130	541.0%
145125 Records Management		275		620		750		125.1%
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		3,522		7,080		8,500		101.0%
145128 Staff Housing - Administration		291		20,450		24,545	20,159	6932.6%
145130 Depreciation		43,891		50,290		60,350	6,399	14.6%
145150 Administration Allocated to Other Programs	-	357,445	-	552,150	-	662,590	(194,705)	54.5%
sub-total	12,535	12,825	9,020	- 440	9,110	9,115		
Salaries and Wages								
146100 Gross Salaries and Wages		471,413		-		-		
146101 Less Salaries and Wages		- 471,413		-		-		
sub-total	-	-	-	-	-	-		
total O P & S	52,050	240,559	23,530	13,300	26,560	17,915	28,520	(87.4%)

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)
Operating Revenue	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,684,850	1,291,575	(393,275)	(23.34%)
Law, Order and Public Safety	1,400	1,150	1,085	(66)	(5.70%)
Health	650	530	174	(356)	(67.24%)
Education and Welfare	60,100	50,080	50,473	393	0.79%
Housing	43,600	36,300	27,228	(9,072)	(24.99%)
Community Amenities	78,730	77,460	77,502	42	0.05%
Recreation and Culture	94,220	87,750	55,132	(32,618)	(37.17%)
Transport	62,200	60,160	67,741	7,581	12.60%
Economic Services	600	490	1,762	1,272	259.59%
Other Property and Services	26,560	23,530	52,050	28,520	121.21%
Total Operating Revenue	2,316,950	2,022,300	1,674,721	(347,579)	(17.19%)
Operating Expense					
Governance	242,580	209,360	158,494	(50,866)	(24.30%)
General Purpose Funding	67,450	52,010	49,066	(2,944)	(5.66%)
Law, Order and Public Safety	37,870	31,480	23,497	(7,983)	(25.36%)
Health	22,650	18,870	13,209	(5,661)	(30.00%)
Education and Welfare	121,340	101,070	68,583	(32,487)	(32.14%)
Housing	61,305	50,990	12,642	(38,348)	(75.21%)
Community Amenities	256,565	213,580	168,250	(45,330)	(21.22%)
Recreation and Culture	745,471	637,610	416,664	(220,946)	(34.65%)
Transport	1,843,445	1,531,945	1,260,013	(271,932)	(17.75%)
Economic Services	73,980	61,620	52,623	(8,997)	(14.60%)
Other Property and Services	16,735	12,120	233,883	221,763	1829.73%
Total Operating Expenditure	3,489,391	2,920,655	2,456,922	(463,733)	(15.88%)
Finance Costs					
Housing	8,820	7,350	4,904	(2,446)	(33.29%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	4,390	4,345	(45)	(1.02%)
	34,090	11,740	9,249	(2,491)	(21.22%)
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)	(417,795)	(285,624)	132,171	-31.64%
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)	(417,795)	(285,624)	132,171	(31.64%)

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	881,540	878,975
Operating Grants & Subsidies	11	1,256,010	986,000	625,544
Fees and Charges	15	148,650	128,340	117,658
Interest Earnings	16	25,500	21,320	34,022
Other Revenue	17	600	490	14,257
Total Operating Revenue		2,312,340	2,017,690	1,670,457
Operating Expense				
Employee Costs	50	863,560	712,420	657,829
Materials and Contracts	52	1,005,051	835,775	629,065
Utility Charges	54	112,725	93,800	80,131
Depreciation on Non-Current Assets	55	1,450,790	1,208,940	1,138,303
Interest Expenses	56	34,090	28,400	9,249
Insurance Expenses	57	57,380	52,260	56,638
Other Expenditure	58	35,635	30,080	52,000
Total Operating Expenditure		3,559,231	2,961,675	2,623,215
		(1,246,891)	(943,985)	(952,758)
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)	(33,890)	(161,308)
Net Profit from Operations		(714,231)	(417,795)	(285,624)

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	735,009
Cash - Restricted	819,127
Receivables	71,449
Total Current Assets	1,625,585
CURRENT LIABILITIES	
Payables	-74,386
Provisions	-79,806
Loans	-11,578
Total Current Liabilities	-165,770
Less: Committed and Restricted Assets	-819,127
NET CURRENT ASSET POSITION	640,688

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%	29,554				29,554	NAB	Call
Cash Maxi	1.85%	252,947				252,947	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%				516,421	516,421	NAB	5/05/2016
Total		282,501	819,127	13,416	516,421	1,631,465		

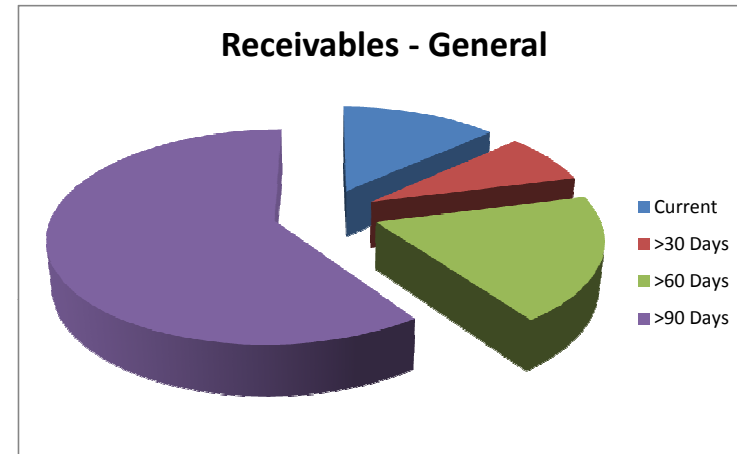
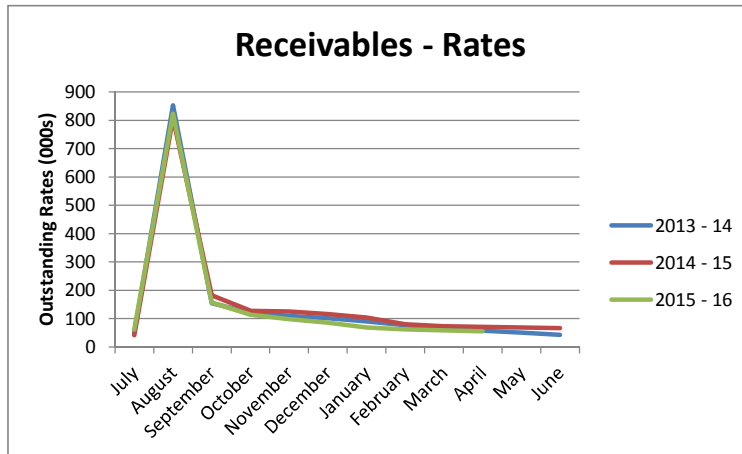
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

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	(967,185)	(878,129)
Equals Current Outstanding	55,349	66,493
Net Rates Collectable	55,349	66,493
% Collected	94.59%	92.96%

Receivables - General	Current	>30 Days	>60 Days	>90 Days
	\$	\$	\$	\$
	3,091	1,804	4,446	13,904
Total Outstanding				23,246



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	30,201.28	40%	Lower administration cost allocated
041114	Audit Expense	5,990.00	75%	Timing
031105	Legal Expenses	- 7,946.11	-86%	Cost of sale and settlement of unpaid rate property
031150	Allocation from Governance	13,158.25	40%	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	27,208.77	114%	Costs lower than budgeted
091002	45 Draper St	- 7,916.86	34213%	Not occupied as was budgeted
091100	Maintenance Staff Housing	25,861.39	108%	Costs lower than budgeted
100101	Refuse Site Mtce	- 10,003.55	-13%	Higher maintenance needed than budgeted
100102	Street Bin Refuse Collection	- 5,235.15	-42%	Costs Higher than budgeted
100111	Waste Site Identification Report	41,660.00		Not originally budgeted
106105	Community Bus	- 6,149.61	-65%	Change of accounting method (Add depreciation from 106130)
106106	Cooinda Centre	9,743.50	90%	Lower maintenance needed than budgeted
106130	Depreciation	6,912.67	100%	Change of accounting method (Move depreciation to 106105)
111101	Tammin Hall Mtce	16,886.73	113%	Costs of new chairs moved to capital account/ Costs lower than budgeted
111102	Yorkrakine Hall Mtce	- 6,387.17	-66%	New floors added to hall
111150	Allocation from Governance		41%	Lower than budgeted ABC costs allocated
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	39,038.80	114%	Costs lower than budgeted
113101	Sports Facilities	11,705.24	85%	Timing (No bowling green loan interest paid this year)
113102	Donnan Park Recreation Centre	38,374.21	61%	Costs lower than budgeted
113150	Allocation from Governance	18,254.76	43%	Lower administration cost allocated
113130	Depreciation	55,337.45	57%	Change of accounting method (Depreciation to 143130)
115150	Allocation from Governance	7,176.39	42%	Lower administration cost allocated
116010	Functions & Events	- 26,749.91	1537%	Lotterywest grant not to be recieved
116110	Functions & Events	21,127.63	112%	Events expenditure lower than budgeted
116111	Community Development	9,284.71	17%	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	92,865.66	35%	Timing
122111	Street Trees	5,304.36	86%	Costs lower than budgeted
122113	ROMANS Capture	- 8,055.01	-100%	Timing/ Costs \$2,055 than budgeted
122150	Allocation from Governance	55,216.75	42%	Lower administration cost allocated
122130	Depreciation	149,262.02	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	7,989.63	42%	Lower administration cost allocated
131101	NRM Officer	6,071.40	128%	Timing
141001	General Charges	7,331.60	-71%	Works carried out not budgeted
142002	Reimbursements	14,561.80	-99%	Workers compensation reimbursements not budgeted
142111	Salaries	- 21,493.29	-40%	Includes unbudgeted workers compensation/ change of accounting method for allowances
142115	Staff Housing - Works		52%	Lower staff housing expense for works staff
142116	Minor Plant and IT Expense	- 52,099.65	-76%	Change of accounting method for small plant and vehicles
142199	Less Allocated to Works	- 21,668.08	14%	Hours allocated lower than budgeted
143110	Light Vehicles	16,660.00		Accounting method change (Moved to 124116)
143101	Fuels & Oils	9,739.14	31%	Lower fuel prices
143103	Parts & Repairs	- 12,875.68	-24%	More repairs needed than budgeted
143130	Depreciation	- 145,776.42	-97%	Change of accounting method from budget (Depreciation from 113130,122130)
145002	Reimbursements	7,175.47	-95%	LGIS dividend/ Workcare reimbursement
145113	Employee Costs	86,111.36	38%	No CEO costs for January to March applied/ Lower wages paid than budgeted
145101	Administration Building Maintenance	15,985.93	129%	Timing
145109	Fringe Benefit Tax	- 16,081.42	-100%	Timing / Costs may be higher than budgeted
145118	Advertising	6,518.86	4619%	Reduced cost due to no advertising for new CEO needed
145124	Consultant Fees	28,130.00	541%	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	20,159.21	6933%	Lower administration housing costs then budgeted
145130	Depreciation	6,398.61	15%	Lower plant depreciation than budgeted
145150	Administration Allocated to Other Programs	- 194,704.63	54%	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	4,400.00	3,400.00	1,980.00
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	95,441.30	95,204.00	576.20
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	109,960.86	116,844.00	24,191.36