

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

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

<b>BALANCE SHEET</b>		<b>30/06/2016 ACTUAL \$</b>
<b>CURRENT ASSETS</b>		
<b>Cash</b>		
301000 Municipal Fund Bank		173,931.50
301003 Municipal Short Term Investment		212,946.89
301002 Municipal Term Deposit		317,876.40
301001 Petty Cash Advance		500.00
		705,254.79
<b>Restricted Cash</b>		
301005 Reserve Investment Account		836,719.06
		836,719.06
<b>Receivables</b>		
302000 Sundry Debtors - Rates		60,088.36
302002 Sundry Debtors - Rubbish		1,871.32
302004 Sundry Debtors - ESL		3,093.83
303000 Sundry Debtors - Other		128,279.37
303001 Provision for Doubtful Debts		(19,428.77)
306000 Prepaid Expenses		1,500.00
306001 Accrued Interest		
		175,404.11
		175,404.11
<b>TOTAL CURRENT ASSETS</b>		<b>1,717,377.96</b>
<b>CURRENT LIABILITIES</b>		
<b>Payables</b>		
401000 Sundry Creditors		(97,614.24)
401001 FESA ESL Liability		1,875.43
401003 Excess Rates Receipts		(13,513.94)
404001 Prepaid Rates		0.00
405002 Tax Clearing		10,360.43
406001 PAYG Liability		(20,570.21)
406000 Payroll Liability		21,719.33
406005 MEU		
406006 Superannuation		
404000 Income Received in Advance		
407001 Accrued Salaries & Wages		
		(97,743.20)
<b>Interest Bearing Liabilities</b>		
411000 Loan Liability (Debentures)		0.00
		0.00
<b>Provisions</b>		
421000 Provision For Annual Leave		(50,663.07)
422000 Provision For LSL		(29,143.02)
		(79,806.09)
		(79,806.09)
<b>TOTAL CURRENT LIABILITIES</b>		<b>(177,549.29)</b>
<b>NET CURRENT POSITION</b>		<b>1,539,828.67</b>

<b>BALANCE SHEET (continued)</b>		<b>30/06/2016</b>
		<b>ACTUAL</b>
		<b>\$</b>
<b>NON CURRENT ASSETS</b>		
<b>Property, Plant &amp; Equipment</b>		
519000 Land		502,951.83
521000 Buildings		10,572,683.59
522000 Less Accumulated Depreciation		(423,040.40)
523000 Furniture & Equipment		245,428.47
524000 Less Accumulated Depreciation		(135,205.80)
525000 Plant & Equipment		1,527,594.08
526000 Less Accumulated Depreciation		(585,172.96)
		<b>11,705,238.81</b>
<b>Infrastructure</b>		
541000 Infrastructure - Roads		60,662,041.95
542000 Less Accumulated Depreciation		(819,277.28)
543000 Infrastructure - Footpaths		254,403.68
544000 Less Accumulated Depreciation		(14,096.42)
545000 Other Infrastructure		1,840,000.00
546000 Less Accumulated Depreciation		(48,509.09)
		<b>61,874,562.84</b>
<b>TOTAL NON-CURRENT ASSETS</b>		
		<b>73,579,801.65</b>
<b>NON CURRENT LIABILITIES</b>		
<b>Interest Bearing Liabilities</b>		
601000 Loan Liability (Debentures)		(400,153.91)
		<b>(400,153.91)</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>(431,876.67)</b>
<b>EQUITY</b>		
701000 Retained Profits (Municipal Accumulation Account)		(4,349,103.53)
721000 Plant Reserve		(319,626.76)
722000 Long service Leave Reserve		(25,217.14)
723000 Information and Technology Reserve		(11,122.47)
724000 Tamma Village Upgrades and improvements Reserve		(18,777.77)
725000 Tammin Sports, Recreation and Facilities Upgrade Reserve		(449,974.93)
726000 Bowling Greens Replacement Reserve		(12,000.00)
710000 Asset Revaluation Surplus		(69,501,931.05)
		<b>(74,687,753.64)</b>
<b>SUMMARY</b>		
	Current Assets	1,717,377.96
	Non-Current Assets	73,579,801.65
<b>Total Assets</b>		
	Current Liabilities	(177,549.29)
	Non-Current Liabilities	(431,876.67)
<b>Total Liabilities</b>		
<b>EQUITY</b>		74,687,753.65
	Variance	0.00

<b>BALANCE SHEET DETAIL</b>		<b>30/06/2016 YTD Actual</b>	<b>Budget</b>
<b>Land</b>			
<b>Total</b>		0.00	0.00
<b>Buildings</b>			
091400	5 Nottage Way	95,379.18	70,000
091401	7 Nottage Way	92,023.70	70,000
113400	Bowling Green	331,719.27	375,000
084400	Tamma Village Fencing		8,000.00
113401	Donnan Park Ablution	50,608.57	40,000.00
<b>Total</b>		569,730.72	563,000.00
<b>Furniture &amp; Equipment</b>			
111400	Tammin Hall Chairs	5,793.33	0
<b>Total</b>		5,793.33	0.00
<b>Plant &amp; Equipment</b>			
145400	1TN Sedan	28,450.45	48,000
100400	Compactor/Dozer		30,000
142400	Sundry Plant	12,272.73	20,000
<b>Total</b>		40,723.18	98,000.00
<b>Infrastructure - Roads</b>			
C0003	Bungulla North Road		52,020
C0002	Tammin- York Road	46,369.54	48,230
C0080	Tammin- Wyalkhatcehm	262,100.07	214,160
C0006	Yorkrakine Road	290,027.46	278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road	22,287.70	23,860
<b>Total</b>		620,784.77	695,340.00
<b>Infrastructure - Footpaths</b>			
AFCFP	Footpath Ramps	42,948.19	55,350
<b>Total</b>		42,948.19	55,350
<b>Infrastructure - Other</b>			
<b>Total</b>		0.00	0.00
Balance		1,279,980.19	1,411,690

PROGRAMS / SCHEDULES SUMMARY	30/06/2016 ACTUAL		30/06/2016 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	1,425,168		1,948,890		1,948,890		(523,722)	36.7%
Law, Order, Public Safety	1,375		1,400		1,400			
Health	174		650		650			274.4%
Education & Welfare	61,253		60,100		60,100			
Housing	34,452		43,600		43,600		(9,148)	26.6%
Community Amenities	78,328		78,730		78,730			
Recreation & Culture	160,431		217,220		217,220		(56,789)	35.4%
Transport	724,294		517,870		517,870		206,424	(28.5%)
Economic Services	1,762		600		600			(65.9%)
Other Property & Services	53,815		26,560		26,560		27,255	(50.6%)
<b>Expenditure</b>								
Governance		189,981		242,580		242,580	52,599	27.7%
General Purpose Funding		57,523		67,450		67,450	9,927	17.3%
Law, Order, Public Safety		27,633		37,870		37,870	10,237	37.0%
Health		16,174		22,650		22,650	6,476	40.0%
Education & Welfare		91,054		121,340		121,340	30,286	33.3%
Housing		108,079		155,315		155,315	47,236	43.7%
Community Amenities		194,586		256,565		256,565	61,979	31.9%
Recreation & Culture		492,066		765,471		765,471	273,405	55.6%
Transport		1,672,016		1,848,715		1,848,715	176,699	10.6%
Economic Services		60,111		73,980		73,980	13,869	23.1%
Other Property & Services		264,908		17,915		17,915	(246,993)	(93.2%)
	2,591,052	3,174,129	2,895,620	3,609,851	2,895,620	3,609,851	(304,568)	12.8%

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 \$		
<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		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		7,340		11,000		11,000		49.9%
041100	Travelling		1,367		2,500		2,500		82.9%
041104	Refreshments & Entertainment		4,266		9,500		9,500	5,234	122.7%
041115	Donations & Contributions		2,700		1,700		1,700		(37.0%)
041105	Insurance		8,484		8,490		8,490		
041106	Subscriptions		15,215		22,000		22,000	6,785	44.6%
041113	Other Minor Expenditure		5,094		6,500		6,500		27.6%
041101	Conference Expenses		6,379		20,000		20,000	13,621	213.5%
041111	Training		200		5,000		5,000		2400.0%
041120	DLG CEO Sharing Expense		27,353		-		-	(27,353)	
041150	Allocation from Governance		93,443		126,890		126,890	33,447	35.8%
041114	Audit Expense		13,790		20,000		20,000	6,211	45.0%
Total G		50,000	189,981	-	242,580	-	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 \$		
<b>Rate Revenue</b>									
031001	General Rates Levied	912,089		913,880		913,880			
031003	Non-Payment Penalty Interest	5,973		2,500		2,500			(58.1%)
031009	Interim Rating	-		200		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	942		500		500			(46.9%)
031010	Discount Allowed	39,588		38,000		38,000			
031011	Reimbursement Legal Costs	-		1,500		1,500			
<b>Operating Expenditure</b>									
031103	Postage & Freight		572		500		500		(12.5%)
031104	Valuation Expenses		4,294		5,000		5,000		16.4%
031105	Legal Expenses		9,122		1,500		1,500	(7,622)	(83.6%)
031106	Title Searches		-		500		500		
031150	Allocation from Governance		40,355		54,950		54,950	14,595	36.2%
Sub-total		886,722	54,342	887,330	62,450	887,330	62,450	8,108	
<b>General Purpose Revenue</b>									
032001	Grants Commission - General Purpose	363,234		756,560		756,560		(393,326)	108.3%
032002	Grants Commission - Roads	139,902		282,000		282,000		(142,098)	101.6%
<b>Other Revenue</b>									
032004	Interest - Municipal Fund	14,646		10,000		10,000			(31.7%)
032005	Interest - Reserve Funds	19,926		12,500		12,500	7,426		(37.3%)
032006	EFT-POS Charges	738		500		500			(32.3%)
<b>General Operating Expenditure</b>									
032102	Bank Fees		3,181		2,500		2,500		(21.4%)
032103	EFT-POS Charges		-		2,250		2,250		
032104	Bank Overdraft Interest		-		250		250		
Sub-total		538,446	3,181	1,061,560	5,000	1,061,560	5,000	(523,114)	96.9%
Total G P F		1,425,168	57,523	1,948,890	67,450	1,948,890	67,450	(523,722)	36.0%

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	-		100		100			
<b>Operating Expenditure</b>								
051102 Building Maintenance		580		1,300		1,300		124.0%
051103 Fire Control Measures		1,226		4,480		4,480		265.5%
051104 Advertising		-		500		500		
051105 General Expenses		16		250		250		1425.3%
051150 Allocation from Governance		5,010		6,880		6,880		37.3%
051130 Depreciation		9,965		9,960		9,960		
sub-total	-	16,797	100	23,370	100	23,370	6,573	39.7%
<b>Animal Control</b>								
<b>Operating Revenue</b>								
052004 Fines & Penalties	-		100		100			
052003 Impounding Fees	-		200		200			
052002 Dog/Cat Registrations	1,375		1,000		1,000			(27.2%)
<b>Operating Expenditure</b>								
052101 Pound Maintenance		-		2,000		2,000		
052102 Animal Control		87		1,300		1,300		1389.5%
052103 Control Officer Contract		6,850		5,200		5,200		(24.1%)
052150 Allocation from Governance		3,822		5,320		5,320		39.2%
052130 Depreciation		76		80		80		
sub-total	1,375	10,836	1,300	13,900	1,300	13,900		24.5%
<b>Other Law, Order, Public Safety</b>								
<b>Operating Expenditure</b>								
053101 Advertising		-		100		100		
053102 Impounding Vehicles		-		500		500		
sub-total	-	-	-	600	-	600		
Total L, O, PS	1,375	27,633	1,400	37,870	1,400	37,870	10,237	35.4%

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		150		150			(13.6%)
074003 Licenses Other	-		300		300			
074004 Septic Tank Application Fees	-		200		200			
<b>Operating Expenditure</b>								
074103 EHO Contractors		6,250		7,500		7,500		20.0%
074104 Legal Expenses		-		1,000		1,000		
074105 Other Minor Expenditure		850		1,500		1,500		76.5%
074150 Allocation from Governance		9,074		12,650		12,650		39.4%
total Health	174	16,174	650	22,650	650	22,650	6,476	42.5%
<b>PROGRAM / SCHEDULE 8</b>								
<b>EDUCATION &amp; WELFARE</b>								
<b>Aged &amp; Disabled</b>								
<b>Operating Revenue</b>								
084002 Contributions & Donations	-		100		100			
084003 Reimbursements	343		1,200		1,200			250.3%
084004 Tamma Village Aged Units Rentals	60,910		58,800		58,800			
<b>Operating Expenditure</b>								
084102 Tamma Village Aged Units Mtce		37,068		61,330		61,330	24,262	65.5%
084150 Allocation from Governance		12,301		16,800		16,800		36.6%
084130 Depreciation		41,311		40,710		40,710		
sub-total	61,253	90,680	60,100	118,840	60,100	118,840	28,160	17.8%
<b>Care Of Families &amp; Children</b>								
<b>Operating Revenue</b>								
<b>Operating Expenditure</b>								
083102 Playgroup		-		500		500		
083103 Tammin Primary School		373		2,000		2,000		435.7%
sub-total	-	373	-	2,500	-	2,500		569.6%
total Education & Welfare	61,253	91,054	60,100	121,340	60,100	121,340	30,286	19.1%



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		
	\$	\$	\$	\$	\$	\$		
<b>Staff Housing</b>								
<b>Operating Revenue</b>								
091001 9 Nottage Way	1,395		4,040		4,040			189.7%
091002 45 Draper St	23		9,530		9,530	(9,507)		41084.1%
091003 20 Ridley St	9,732		8,630		8,630			(11.3%)
091004 12 Russell St	1,308		5,160		5,160			294.5%
091005 14 Russell St	6,239		-		-	6,239		(100.0%)
091006 3 Nottage Way	-		3,500		3,500			
091007 5 Nottage Way	2,131		3,500		3,500			64.2%
<b>Operating Expenditure</b>								
091100 Maintenance Staff Housing		27,921		59,920		59,920	31,999	114.6%
091111 Interest On Loans		7,806		8,820		8,820		13.0%
091130 Depreciation		32,702		34,690		34,690		
091125 Loss on sale of asset		85,802		85,190		85,190		
091106 Staff Housing Allocated to Works	-	48,788	-	40,025	-	40,025	8,763	(18.0%)
sub-total	20,827	105,443	34,360	148,595	34,360	148,595	(13,533)	44.9%
<b>Other Housing</b>								
<b>Operating Revenue</b>								
092001 11 Nottage Way	8,064		9,240		9,240			14.6%
092002 12 Russell St	5,561		-		-			
<b>Operating Expenditure</b>								
092100 11 Nottage Way		1,485		5,860		5,860		294.7%
092101 Nottage Way Vacant		83		860		860		933.0%
092102 12 Russell St		1,068		-		-		(100.0%)
sub-total	13,625	2,636	9,240	6,720	9,240	6,720		
total housing	34,452	108,079	43,600	155,315	43,600	155,315	(9,148)	39.6%

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	19,481		20,730	20,730				
100011	Waste Site Identification Grant	50,000		50,000	50,000				
<b>Operating Expenditure</b>									
100101	Refuse Site Mtce		84,677	78,060	78,060		(6,617)		
100102	Street Bin Refuse Collection		15,738	8,870	8,870		(6,868)	(43.6%)	
100103	Domestic Refuse Collections		17,189	16,170	16,170				
100104	Effluent Dam Site		76	500	500			558.2%	
100111	Waste Site Identification Report		-	50,000	50,000		50,000		
100150	Allocation from Governance		8,431	11,490	11,490			36.3%	
100130	Depreciation		8,249	6,980	6,980			(15.4%)	
	sub-total	69,481	134,360	70,730	172,070	70,730	172,070	37,710	19.1%
<b>Town Planning &amp; Regional Development</b>									
<b>Operating Revenue</b>									
105001	Town Planning Fees	147		500	500			240.1%	
<b>Operating Expenditure</b>									
105101	Control Expenses		-	250	250				
105102	Planning Services		5,000	5,500	5,500				
105150	Allocation from Governance		3,533	4,880	4,880			38.1%	
	sub-total	147	8,533	500	10,630	500	10,630		28.2%
<b>Other Community Amenities</b>									
<b>Operating Revenue</b>									
106003	Contributions & Donations	-		250	250				
106004	Photocopying Charges	177		750	750			323.0%	
106001	Cemetery Charges	2,253		1,500	1,500			(33.4%)	
106005	Hire of Community Bus	3,921		3,000	3,000			(23.5%)	
106006	Cooinda Centre Rental	1,848		1,500	1,500			(18.8%)	
106007	Hunts Well Rental	500		500	500				
<b>Operating Expenditure</b>									
106104	Public Toilets		11,899	10,865	10,865				
106105	Community Bus		11,612	3,960	3,960		(7,652)	(65.9%)	
106103	Grave Digging		1,699	5,600	5,600			229.6%	
106102	Cemetery		3,562	6,250	6,250			75.5%	
106106	Cooinda Centre		11,059	24,690	24,690		13,631	123.3%	
106107	Tammin Tabloid Building Mtce		-	1,000	1,000				
106150	Allocation from Governance		3,533	4,880	4,880			38.1%	
106130	Depreciation		8,329	16,620	16,620		8,291	99.5%	
	sub-total	8,699	51,693	7,500	73,865	7,500	73,865	22,172	34.7%
	total comm amenities	78,328	194,586	78,730	256,565	78,730	256,565	61,979	22.9%

PROGRAM / SCHEDULE 11		2015/16		2015/16		2015/16		Var. \$(b)-(a) >\$5000	Var. % (b)-(a)/(a) >10%
<b>RECREATION &amp; CULTURE</b>		Actual		YTD Budget		BUDGET			
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$	\$	%
<b>Public Halls, Civic Centres</b>									
<b>Operating Revenue</b>									
111002	Contributions & Donations	195		700		700			259.3%
111001	Hall Hire Fees	1,453		1,000		1,000			(31.2%)
<b>Operating Expenditure</b>									
111101	Tammin Hall Mtce		15,631		38,290		38,290	22,659	145.0%
111102	Yorkrakine Hall Mtce		9,714		3,990		3,990	(5,724)	(58.9%)
111150	Allocation from Governance		12,622		17,250		17,250		36.7%
111130	Depreciation		43,768		43,020		43,020		
sub-total		1,648	81,735	1,700	102,550	1,700	102,550	20,815	25.0%
<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	61,311		55,600		55,600		5,711	
113001	Donnan Park Ground Lease Rentals	901		1,210		1,210			34.3%
113003	Kadjininy Kep Hire Fees	-		100		100			
113002	Donnan Park Pavilion	565		300		300			(46.9%)
<b>Operating Expenditure</b>									
113100	Parks, Gardens & Reserves		44,693		87,880		87,880	43,187	96.6%
113101	Sports Facilities		16,316		30,640		30,640	14,324	87.8%
113102	Donnan Park Recreation Centre		71,626		121,170		121,170	49,544	69.2%
113150	Allocation from Governance		52,547		73,020		73,020	20,473	39.0%
113130	Depreciation		115,831		182,180		182,180	66,349	57.3%
sub-total		155,620	301,013	180,210	494,891	180,210	494,891	(24,590)	47.8%
<b>Libraries</b>									
<b>Operating Revenue</b>									
115001	Lost Books	-		40		40			
<b>Operating Expenditure</b>									
115100	Other Expenses		468		2,000		2,000		327.5%
115101	Library Mtce		1,348		1,500		1,500		11.3%
115150	Allocation from Governance		21,102		29,130		29,130	8,028	38.0%
sub-total		-	22,918	40	32,630	40	32,630	9,712	42.6%
<b>Other Culture</b>									
<b>Operating Revenue</b>									
116002	Tammin Tabloid Publication	1,291		950		950			(26.4%)
116003	History Book Sales	133		120		120			
116010	Functions & Events	1,740		34,200		34,200		(32,460)	1865.4%
<b>Operating Expenditure</b>									
116103	Art Prize		1,014		1,500		1,500		47.9%
116104	Municipal Heritage Inventory		-		5,000		5,000		
116105	Tammin Tabloid Publication		1,970		1,500		1,500		(23.8%)
116106	WA Week		-		650		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		18,972		48,000		48,000	29,028	153.0%
116111	Community Development		62,377		75,750		75,750	13,373	21.4%
sub-total		3,164	86,400	35,270	135,400	35,270	135,400	(32,106)	90.6%
total rec & culture		160,431	492,066	217,220	765,471	217,220	765,471	(56,789)	50.6%

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	384,125	268,800	268,800	268,800	115,325	(30.0%)	
122006	MRWA Road Project Grant	230,500	149,870	149,870	149,870	80,630	(35.0%)	
122011	R4R Footpath Crossing Construction	37,000	37,000	37,000	37,000			
122003	Contributions & Donations	3,506	3,000	3,000	3,000		(14.4%)	
122012	Old Depot Rental Income	857	-	-	-		(100.0%)	
<b>Operating Expenditure</b>								
122106	Depot Mtce		26,295	24,150	24,150			
122110	Street Cleaning		19,213	17,240	17,240		(10.3%)	
122108	Traffic Signs		13,296	10,290	10,290		(22.6%)	
122104	Footpath Mtce		11,942	8,310	8,310		(30.4%)	
122111	Street Trees		24,464	13,780	13,780	(10,684)	(43.7%)	
122107	Road Maintenance		438,979	428,990	428,990	(9,989)		
122113	ROMANS Capture		8,558	6,000	6,000		(29.9%)	
122112	ROMANS License		5,324	5,325	5,325			
122105	Street Lighting Utilities		19,928	24,000	24,000		20.4%	
122114	Interest on Loans		5,459	5,270	5,270			
122126	Loss on sale of asset		4,909	-	-		(100.0%)	
122150	Allocation from Governance		162,358	224,070	224,070	61,712	38.0%	
122130	Depreciation		866,620	1,045,270	1,045,270	178,650	20.6%	
NDRRA1	Repair of Yorkrakine East Rd		40,579	-	-	(40,579)	(100.0%)	
	sub-total	717,687	1,647,926	508,670	1,812,695	508,670	1,812,695	209,017
<b>Traffic Control</b>								
<b>Operating Revenue</b>								
125002	Reimbursements	-	1,000	1,000	1,000			
125003	Special Series No. Plates	-	1,200	1,200	1,200			
125004	DOT Licensing Commission	6,607	7,000	7,000	7,000			
<b>Operating Expenditure</b>								
125101	DOT Telephone		387	1,000	1,000		158.3%	
125102	DOT Office Expenses		-	1,200	1,200			
125103	Special Series No. Plates		-	1,200	1,200			
125150	Allocation from Governance		23,703	32,620	32,620	8,917	37.6%	
	sub-total	6,607	24,090	9,200	36,020	9,200	36,020	11,930
	total Transport	724,294	1,672,016	517,870	1,848,715	517,870	1,848,715	206,424

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		13,000		13,000	8,241	173.2%
	sub-total	-	4,759	-	13,000	-	13,000	8,241	173.2%
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
132101	Area Promotion		2,614		4,500		4,500		72.2%
132150	Allocation from Governance		6,199		8,640		8,640		39.4%
132130	Depreciation		5,667		4,840		4,840		(14.6%)
	sub-total	-	14,480	-	17,980	-	17,980		24.2%
<b>Building Control</b>									
<b>Operating Revenue</b>									
133001	Building Permits Application Fees	908		500		500			(44.9%)
<b>Operating Expenditure</b>									
133100	Building Surveyor Contractor		6,250		5,500		5,500		(12.0%)
133150	Allocation from Governance		5,476		7,500		7,500		37.0%
	sub-total	908	11,726	500	13,000	500	13,000		
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
136002	Standpipe Water Charges	854		100		100			(88.3%)
<b>Operating Expenditure</b>									
136101	Standpipe Water Utility		29,146		30,000		30,000		
	sub-total	854	29,146	100	30,000	100	30,000		
	total economic services	1,762	60,111	600	73,980	600	73,980	13,869	20.5%

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	11,647		3,550		3,550		8,097	(69.5%)
<b>Operating Expenditure</b>								
141100 General Works		6,313		2,730		2,730		(56.8%)
141150 Allocation from Governance		113		470		470		315.4%
sub-total	11,647	6,426	3,550	3,200	3,550	3,200	8,097	(62.7%)
<b>Public Works Overheads</b>								
<b>Operating Revenue</b>								
142002 Reimbursements	14,642		100		100		14,542	(99.3%)
<b>Operating Expenditure</b>								
142111 Salaries		71,864		39,000		39,000	(32,864)	(45.7%)
142102 Superannuation		41,620		42,950		42,950		
142105 Staff Training		6,675		9,840		9,840		47.4%
142101 Sick Pay		10,901		8,650		8,650		(20.6%)
142103 Holiday Pay		37,388		42,410		42,410	5,022	13.4%
142109 Workers Compensation		14,619		14,620		14,620		
142104 Protective Clothing		2,836		3,000		3,000		
142106 Occupational Health & Safety		6,510		3,500		3,500		(46.2%)
142108 Office Expenses		1,096		650		650		(40.7%)
142113 Relocation Expenses		2,800		3,000		3,000		
142110 Telephone		1,477		7,200		7,200	5,723	387.4%
142112 Insurance		5,000		5,000		5,000		
142115 Staff Housing - Works		7,534		15,480		15,480	7,946	105.5%
142116 Minor Plant and IT Expense		87,533		20,000		20,000	(67,533)	(77.2%)
142199 Less Allocated to Works	-	197,477	-	215,200	-	215,200	(17,723)	
sub-total	14,642	100,375	100	100	100	100	14,542	(99.8%)
<b>Plant Operating Costs</b>								
<b>Operating Revenue</b>								
143001 Reimbursements	400		500		500			25.0%
143002 Fuel Tax Credit	6,292		5,000		5,000			(20.5%)
143011 Sale of Electrical Inventory	8,300		8,300		8,300			
<b>Operating Expenditure</b>								
143111 Expendable Tools		9,951		15,000		15,000	5,049	50.7%
143106 Depot Consumables		3,427		3,000		3,000		(12.5%)
143112 Blades & Points		-		2,500		2,500		
143101 Fuels & Oils		37,515		50,000		50,000	12,485	33.3%
143103 Parts & Repairs		64,231		50,000		50,000	(14,231)	(22.2%)
143102 Tyres & Tubes		778		5,000		5,000		542.5%
143105 Licenses		2,937		3,000		3,000		
143104 Repairs Wages		11,088		13,370		13,370		20.6%
143100 Insurance		13,541		13,470		13,470		
143110 Light Vehicles		-		20,000		20,000	20,000	
143130 Depreciation		181,115		6,090		6,090	(175,025)	(96.6%)
143125 Loss on sale of asset		7,626		5,790		5,790		(24.1%)
143199 Less Allocated to Works	-	188,350	-	181,720	-	181,720	6,630	
sub-total	14,992	143,859	13,800	5,500	13,800	5,500	(138,359)	(87.9%)
<b>Other Governance</b>								
<b>Operating Revenue</b>								
145002 Reimbursements	7,585		500		500		7,085	(93.4%)
145003 Administration Services (ESL)	4,000		4,000		4,000			
145025 Profit on Sale	949		4,610		4,610			385.7%

PROGRAM / SCHEDULE 14  <b>OTHER PROPERTY &amp; SERVICES (continued)</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>Operating Expenditure</b>								
145113 Employee Costs		290,915		373,800		373,800	82,885	28.5%
145102 Workers Compensation Insurance		7,249		7,320		7,320		
145115 Relocation Expenses		-		3,000		3,000		
145111 Uniforms		811		2,500		2,500		208.4%
145101 Administration Building Maintenance		14,520		34,050		34,050	19,530	134.5%
145116 Administration Building Garden Mtce		4,632		7,060		7,060		52.4%
145109 Fringe Benefit Tax		15,450		12,000		12,000		(22.3%)
145107 Training		3,221		7,500		7,500		132.9%
145108 Printing & Stationery		4,215		8,500		8,500		101.6%
145103 Office Equipment Mtce		453		500		500		10.4%
145117 Computer Maintenance		32,059		35,000		35,000		
145104 Telephone		8,519		8,500		8,500		
145118 Advertising		1,036		8,000		8,000	6,964	672.0%
145119 Insurance		4,202		4,080		4,080		
145120 Subscriptions		2,060		2,500		2,500		21.4%
145121 Postage & Freight		1,146		1,250		1,250		
145106 Legal Expenses		-		2,000		2,000		
145105 Travelling & Accommodation		654		5,000		5,000		664.8%
145122 Office Expenses Other		1,185		1,500		1,500		26.6%
145110 Conference Expenses		-		5,500		5,500	5,500	
145123 Sundry Office Furniture & Equipment		520		1,000		1,000		92.3%
145124 Consultant Fees		5,200		40,000		40,000	34,800	669.2%
145125 Records Management		275		750		750		172.3%
145126 Accounting Support		-		7,000		7,000	7,000	
145127 Vehicle Running Expenses		3,876		8,500		8,500		119.3%
145128 Staff Housing - Administration		1,714		24,545		24,545	22,831	1332.2%
145130 Depreciation		52,398		60,350		60,350	7,952	15.2%
145150 Administration Allocated to Other Programs	-	442,060	-	662,590	-	662,590	(220,530)	49.9%
sub-total	12,535	14,248	9,110	9,115	9,110	9,115		
<b>Salaries and Wages</b>								
146100 Gross Salaries and Wages		571,797		-		-		
146101 Less Salaries and Wages		-		571,797		-		
sub-total	-	-	-	-	-	-		
total O P & S	53,815	264,908	26,560	17,915	26,560	17,915	27,255	(86.0%)

**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)
	\$	\$	\$	\$	%
Governance	0	0	50,000	50,000	
General Purpose Funding	1,948,890	1,948,890	1,425,168	(523,722)	(26.87%)
Law, Order and Public Safety	1,400	1,400	1,375	(26)	(1.82%)
Health	650	650	174	(476)	(73.29%)
Education and Welfare	60,100	60,100	61,253	1,153	1.92%
Housing	43,600	43,600	34,452	(9,148)	(20.98%)
Community Amenities	78,730	78,730	78,328	(402)	(0.51%)
Recreation and Culture	94,220	94,220	67,588	(26,632)	(28.27%)
Transport	62,200	62,200	72,670	10,470	16.83%
Economic Services	600	600	1,762	1,162	193.67%
Other Property and Services	26,560	26,560	53,815	27,255	102.62%
<b>Total Operating Revenue</b>	<b>2,316,950</b>	<b>2,316,950</b>	<b>1,846,584</b>	<b>(470,366)</b>	<b>(20.30%)</b>
<b>Operating Expense</b>					
Governance	242,580	242,580	189,981	(52,599)	(21.68%)
General Purpose Funding	67,450	67,450	57,523	(9,927)	(14.72%)
Law, Order and Public Safety	37,870	37,870	27,633	(10,237)	(27.03%)
Health	22,650	22,650	16,174	(6,476)	(28.59%)
Education and Welfare	121,340	121,340	91,054	(30,286)	(24.96%)
Housing	61,305	61,305	14,471	(46,834)	(76.39%)
Community Amenities	256,565	256,565	194,586	(61,979)	(24.16%)
Recreation and Culture	745,471	765,471	492,066	(273,405)	(35.72%)
Transport	1,843,445	1,843,445	1,661,648	(181,797)	(9.86%)
Economic Services	73,980	73,980	60,111	(13,869)	(18.75%)
Other Property and Services	16,735	16,735	258,232	241,497	1443.06%
<b>Total Operating Expenditure</b>	<b>3,489,391</b>	<b>3,509,391</b>	<b>3,063,477</b>	<b>(445,913)</b>	<b>(12.71%)</b>
<b>Finance Costs</b>					
Housing	8,820	8,820	7,806	(1,014)	(11.50%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	5,270	5,459	189	3.58%
	<b>34,090</b>	<b>14,090</b>	<b>13,264</b>	<b>(826)</b>	<b>(5.86%)</b>
<b>Non-Operating Grants,Subsidies and Contributions</b>					
Recreation & Culture	123,000	123,000	92,843	(30,157)	(24.52%)
Transport	455,670	455,670	651,625	195,955	43.00%
	<b>578,670</b>	<b>578,670</b>	<b>744,468</b>	<b>165,798</b>	<b>28.65%</b>
<b>Loss on Disposal of Asset</b>					
Housing	85,190	85,190	85,802	612	(0.72%)
Transport	0	0	4,909	4,909	
Other Property and Services	1,180	1,180	6,677	5,497	(465.81%)
	<b>86,370</b>	<b>86,370</b>	<b>97,388</b>	<b>11,018</b>	<b>(12.76%)</b>
<b>NET RESULT</b>	<b>(714,231)</b>	<b>(714,231)</b>	<b>(583,078)</b>	<b>131,153</b>	<b>-18.36%</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>(714,231)</b>	<b>(583,078)</b>	<b>131,153</b>	<b>(18.36%)</b>



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

	Code	Amended Annual Budget	YTD Budget	YTD Actual
		\$		\$
Rates	10	881,580	881,580	878,708
Operating Grants & Subsidies	11	1,256,010	1,256,010	768,011
Fees and Charges	15	148,650	148,650	137,699
Interest Earnings	16	25,500	25,500	41,644
Other Revenue	17	600	600	16,259
Total Operating Revenue		2,312,340	2,312,340	1,842,320
<b>Operating Expense</b>				
Employee Costs	50	863,560	863,560	766,362
Materials and Contracts	52	1,005,051	1,005,051	886,944
Utility Charges	54	112,725	112,725	93,522
Depreciation on Non-Current Assets	55	1,450,790	1,450,790	1,366,031
Interest Expenses	56	34,090	34,090	13,264
Insurance Expenses	57	57,380	57,380	56,638
Other Expenditure	58	35,635	35,635	53,587
Total Operating Expenditure		3,559,231	3,559,231	3,236,349
		(1,246,891)	(1,246,891)	(1,394,028)
Non-Operating Grants, Subsidies and Contributions	18	578,670	578,670	744,468
Profit on Asset Disposal	13	4,610	4,610	949
Loss on Asset Disposal	59	90,980	90,980	98,337
Reallocation	90	(40,360)	(40,360)	(163,871)
Net Profit from Operations		(714,231)	(714,231)	(583,078)

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

**Note 1: Net Current Assets**

	<b>ACTUAL</b>
	<b>\$</b>
Composition of Net Current Asset Position	
<b>CURRENT ASSETS</b>	
Cash - Unrestricted	705,255
Cash - Restricted	836,719
Receivables	175,404
<b>Total Current Assets</b>	<b>1,717,378</b>
<b>CURRENT LIABILITIES</b>	
Payables	-97,743
Provisions	-79,806
Loans	0
<b>Total Current Liabilities</b>	<b>-177,549</b>
Less: Committed and Restricted Assets	-836,719
<b>NET CURRENT ASSET POSITION</b>	<b>703,110</b>

**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%	263,943				263,943	NAB	Call
Cash Maxi	1.85%	212,947				212,947	NAB	Call
Trust	0.01%			13,416		13,416	NAB	Call
(b) <b>Term Deposits</b>								
TDR - 17-698-5077	2.75%		824,692			824,692	NAB	17/09/2016
(c) <b>Investments</b>								
TD Muni	2.00%				317,876	317,876	NAB	4/07/2016
<b>Total</b>		476,890	824,692	13,416	317,876	1,632,875		

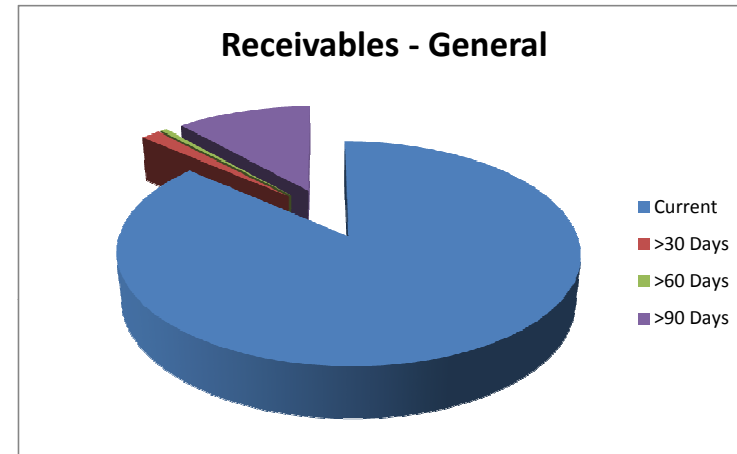
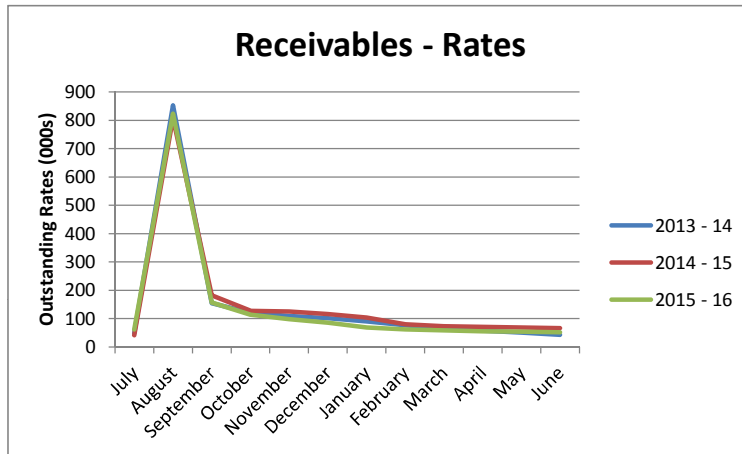
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**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	(970,995)	(878,129)
Equals Current Outstanding	<b>51,540</b>	<b>66,493</b>
<b>Net Rates Collectable</b>	<b>51,540</b>	<b>66,493</b>
% Collected	94.96%	92.96%

<b>Receivables - General</b>	<b>Current</b>	<b>&gt;30 Days</b>	<b>&gt;60 Days</b>	<b>&gt;90 Days</b>
	\$	\$	\$	\$
	110,932	2,021	676	14,651
<b>Total Outstanding</b>				<b>128,280</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>
113401	<b>Budget Adoption</b> Donnan Park Ablution	MIN 18/16	Opening Surplus(Deficit) Capital Expenditure	\$	\$	\$	\$
						(40,000)	(40,000)
<b>Closing Funding Surplus (Deficit)</b>				<b>0</b>	<b>0</b>	<b>(40,000)</b>	<b>(40,000)</b>

**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
041104	Refreshments & Entertainment	5,234.48	123%	Costs lower than budgeted
041120	DLG CEO Sharing Expense	- 27,353.26	0%	Costs not budgeted
041150	Allocation from Governance	33,447.45	36%	Lower administration cost allocated
041114	Audit Expense	6,210.50	45%	Costs lower than budgeted
031105	Legal Expenses	- 7,621.57	-84%	Cost of sale and settlement of unpaid rate property
031150	Allocation from Governance	14,595.39	36%	Lower administration cost allocated
032001	Grants Commission - General Purpose	- 393,326.30	108%	Received in 2014/15 instead of 2015/16
032002	Grants Commission - Roads	- 142,097.70	102%	Received in 2014/15 instead of 2015/16
032005	Interest - Reserve Funds	7,425.58	-37%	Higher funds invested than budgeted
084102	Tamma Village Aged Units Mtce	24,261.64	65%	Costs lower than budgeted
091002	45 Draper St	- 9,506.86	41084%	Not occupied as was budgeted
091005	14 Russell St	6,238.78	-100%	Income was higher than budgeted
091100	Maintenance Staff Housing	31,998.88	115%	Costs lower than budgeted
091106	Staff Housing Allocated to Works	8,763.11	-18%	Costs higher than budgeted
100102	Street Bin Refuse Collection	- 6,868.45	-44%	Costs higher than budgeted
100111	Waste Site Identification Report	50,000.00		Not originally budgeted
106105	Community Bus	- 7,651.70	-66%	Change of accounting method (Add depreciation from 106130)
106106	Cooinda Centre	13,630.76	123%	Lower maintenance needed than budgeted
106130	Depreciation	8,290.64	100%	Change of accounting method (Move depreciation to 106105)
111101	Tammin Hall Mtce	22,658.62	145%	Costs of new chairs moved to capital account/ Costs lower than budgeted
111102	Yorkrakine Hall Mtce	- 5,723.58	-59%	New floors added to hall
113005	Government Grants (Capital)	- 30,157.00	32%	Grant to be received in July 2016
113100	Parks, Gardens & Reserves	43,186.97	97%	Costs lower than budgeted
113101	Sports Facilities	14,323.86	88%	Timing (No bowling green loan interest paid this year)
113102	Donnan Park Recreation Centre	49,544.16	69%	Costs lower than budgeted
113150	Allocation from Governance	20,473.08	39%	Lower administration cost allocated
113130	Depreciation	66,349.48	57%	Change of accounting method (Depreciation to 143130)
115150	Allocation from Governance	8,028.21	38%	Lower administration cost allocated
116010	Functions & Events	- 32,459.91		Lotterywest grant not to be received
116110	Functions & Events	29,027.63	153%	Events expenditure lower than budgeted
116111	Community Development	13,372.91	21%	Lower than budgeted ABC costs allocated
122004	Roads To Recovery Grant	115,325.00	-30%	Extra grant funding received than budgeted
122005	Direct Grant	11,700.00	-19%	Grant higher than budgeted
122006	MRWA Road Project Grant	80,629.62	-35%	Extra grant funding received than budgeted
122111	Street Trees	- 10,684.48	-44%	Costs lower than budgeted
122150	Allocation from Governance	61,711.98	38%	Lower administration cost allocated
122130	Depreciation	178,649.56	21%	Change of accounting method (Depreciation to 143130)
NDRRA1	Repair of Yorkrakine East Rd	- 40,579.04	-100%	Unbudgeted repair of damaged road
125150	Allocation from Governance	8,916.97	38%	Lower administration cost allocated
131101	NRM Officer	8,241.40	173%	Costs lower than budgeted
141001	General Charges	8,097.05	-70%	Works carried out not budgeted
142002	Reimbursements	14,541.80	-99%	Workers compensation reimbursements not budgeted
142103	Holiday Pay	5,022.36	13%	Less costs than budgeted
142110	Telephone	5,722.92	387%	Costs lower than budgeted
142111	Salaries	- 32,864.05	-46%	Includes unbudgeted workers compensation/ change of accounting method for allowances
142115	Staff Housing - Works	7,945.81	105%	Lower staff housing expense for works staff
142116	Minor Plant and IT Expense	- 67,532.82	-77%	Change of accounting method for small plant and vehicles
142199	Less Allocated to Works	- 17,723.43		Hours allocated lower than budgeted
143110	Light Vehicles	20,000.00		Accounting method change (Moved to 124116)
143101	Fuels & Oils	12,485.06	33%	Lower fuel prices
143103	Parts & Repairs	- 14,231.36	-22%	More repairs needed than budgeted
143111	Expendable Tools	5,048.78	51%	Less costs than budgeted
143130	Depreciation	- 175,024.95	-97%	Change of accounting method from budget (Depreciation from 113130,122130)
145002	Reimbursements	7,085.47	-93%	LGIS dividend/ Workcare reimbursement
145113	Employee Costs	82,885.44	28%	No CEO costs for January to March applied/ Lower wages paid than budgeted
145101	Administration Building Maintenance	19,529.70	134%	Costs lower than budgeted
145110	Conference Expenses	5,500.00		No conferences attended by administration staff
145118	Advertising	6,963.77	672%	Reduced cost due to no advertising for new CEO needed
145124	Consultant Fees	34,800.00	669%	Consultants not used with integrated planning moved to 2015/16
145126	Accounting Support	7,000.00		No support needed for budget and annual financial report
145128	Staff Housing - Administration	22,831.25	1332%	Lower administration housing costs then budgeted
145130	Depreciation	7,952.16	15%	Lower plant depreciation than budgeted
145150	Administration Allocated to Other Programs	- 220,529.61	50%	Lower administration cost allocated

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

**Note 6: 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	4,600.00	4,200.00	1,380.00
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	18,000.00	18,000.00	18,000.00
Licensing	338.90	116,410.06	116,062.70	686.26
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	33.00	6,846.56
<b>Trust Balance</b>	<b>31,074.50</b>	<b>149,129.62</b>	<b>138,535.70</b>	<b>41,668.42</b>