

# SHIRE OF TAMMIN

## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may change with finalisation of the 2019 Annual Financial Report.

**SHIRE OF TAMMIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 January 2019**

|  | Note | Original Annual Budget | Amended Annual Budget | YTD Budget (a)     | YTD Actual (b)     | (b)-(a) | (b)-<br>% | Var. |
|--|------|------------------------|-----------------------|--------------------|--------------------|---------|-----------|------|
|  |      |                        | \$                    | \$                 | \$                 | \$      | %         |      |
| <b>Opening Funding Surplus(Deficit)</b>            | 3    | 657,584                | 657,584               | 657,584            | <b>711,466</b>     | 53,882  | 8%        |      |
| <b>Revenue from operating activities</b>           |      |                        |                       |                    |                    |         |           |      |
| Governance   |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       | 0%        |      |
| General Purpose Funding - Rates                    | 8    | 1,064,163              | 1,064,163             | 1,064,163          | <b>1,068,394</b>   | 4,230   | 0%        |      |
| General Purpose Funding - Other                    |      | 516,162                | 516,162               | 268,959            | <b>288,151</b>     | 19,192  | 7%        |      |
| Law, Order and Public Safety                       |      | 3,700                  | 3,700                 | 3,288              | <b>8,396</b>       | 5,108   | 155%      |      |
| Health   |      | 948                    | 948                   | 823                | <b>478</b>         | (345)   | (42%)     |      |
| Education and Welfare                              |      | 79,624                 | 79,624                | 39,783             | <b>38,711</b>      | (1,072) | (3%)      |      |
| Housing  |      | 38,400                 | 38,400                | 22,386             | <b>18,057</b>      | (4,329) | (19%)     |      |
| Community Amenities                                |      | 30,176                 | 30,176                | 26,111             | <b>26,446</b>      | 335     | 1%        |      |
| Recreation and Culture                             |      | 34,385                 | 34,385                | 29,087             | <b>25,067</b>      | (4,020) | (14%)     |      |
| Transport  |      | 47,400                 | 47,400                | 44,606             | <b>218,315</b>     | 173,709 | 389%      | 😊    |
| Economic Services                                  |      | 42,150                 | 42,150                | 41,150             | <b>60,020</b>      | 18,870  | 46%       | 😊    |
| Other Property and Services                        |      | 139,580                | 139,580               | 25,312             | <b>62,925</b>      | 37,613  | 149%      | 😊    |
|  |      | <b>1,996,688</b>       | <b>1,996,688</b>      | <b>1,565,668</b>   | <b>1,814,960</b>   |         |           |      |
| <b>Expenditure from operating activities</b>       |      |                        |                       |                    |                    |         |           |      |
| Governance   |      | (271,757)              | (271,757)             | (175,978)          | <b>(179,477)</b>   | (3,499) | (2%)      |      |
| General Purpose Funding                            |      | (95,269)               | (95,269)              | (56,154)           | <b>(48,204)</b>    | 7,950   | 14%       |      |
| Law, Order and Public Safety                       |      | (32,597)               | (32,597)              | (10,193)           | <b>(11,963)</b>    | (1,770) | (17%)     |      |
| Health   |      | (9,405)                | (9,405)               | (5,694)            | <b>(4,873)</b>     | 821     | 14%       |      |
| Education and Welfare                              |      | (130,099)              | (130,099)             | (75,814)           | <b>(61,068)</b>    | 14,746  | 19%       | 😊    |
| Housing  |      | (66,697)               | (66,697)              | (36,058)           | <b>(22,485)</b>    | 13,573  | 38%       | 😊    |
| Community Amenities                                |      | (254,309)              | (254,309)             | (119,416)          | <b>(89,179)</b>    | 30,237  | 25%       | 😊    |
| Recreation and Culture                             |      | (529,529)              | (529,529)             | (312,173)          | <b>(250,932)</b>   | 61,241  | 20%       | 😊    |
| Transport  |      | (1,675,555)            | (1,675,555)           | (980,804)          | <b>(839,093)</b>   | 141,711 | 14%       | 😊    |
| Economic Services                                  |      | (78,203)               | (78,203)              | (43,991)           | <b>(30,673)</b>    | 13,318  | 30%       | 😊    |
| Other Property and Services                        |      | (151,160)              | (151,160)             | (81,779)           | <b>(72,352)</b>    | 9,427   | 12%       |      |
|  |      | <b>(3,294,580)</b>     | <b>(3,294,580)</b>    | <b>(1,898,054)</b> | <b>(1,610,298)</b> |         |           |      |
| <b>Operating activities excluded from budget</b>   |      |                        |                       |                    |                    |         |           |      |
| Add back Depreciation                              |      | 1,240,370              | 1,240,370             | 723,471            | <b>744,682</b>     | 21,211  | 3%        |      |
| Adjust (Profit)/Loss on Asset Disposal             | 10   | 3,000                  | 3,000                 | 3,000              | <b>0</b>           | (3,000) | (100%)    |      |
| Adjust Provisions and Accruals                     |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       |           |      |
| <b>Amount attributable to operating activities</b> |      | <b>(54,522)</b>        | <b>(54,522)</b>       | <b>394,086</b>     | <b>949,343</b>     |         |           |      |
| <b>Investing Activities</b>                        |      |                        |                       |                    |                    |         |           |      |
| Non-operating Grants, Subsidies and Contributions  |      | 351,617                | 351,617               | 104,035            | <b>104,035</b>     | (0)     | 0%        |      |
| Proceeds from Disposal of Assets                   | 10   | 15,000                 | 15,000                | 15,000             | <b>16,364</b>      | 1,364   | (9%)      |      |
| Land and Buildings                                 | 11   | (74,500)               | (74,500)              | (51,581)           | <b>(45,739)</b>    | 5,842   | 11%       |      |
| Infrastructure Assets - Roads                      | 11   | (706,111)              | (706,111)             | (415,937)          | <b>(35,513)</b>    | 380,424 | 91%       | 😊    |
| Infrastructure Assets - Other                      | 11   | (153,740)              | (153,740)             | (145,240)          | <b>(60,050)</b>    | 85,191  | 59%       | 😊    |
| Plant and Equipment                                | 11   | (58,000)               | (58,000)              | (58,000)           | <b>(33,000)</b>    | 25,000  | 43%       | 😊    |
| Furniture and Equipment                            | 11   | (6,500)                | (6,500)               | (6,500)            | <b>(8,273)</b>     | (1,773) | (27%)     |      |
| <b>Amount attributable to investing activities</b> |      | <b>(632,234)</b>       | <b>(632,234)</b>      | <b>(558,223)</b>   | <b>(62,176)</b>    |         |           |      |
| <b>Financing Activities</b>                        |      |                        |                       |                    |                    |         |           |      |
| Proceeds from New Debentures                       |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       | 0%        |      |
| Proceeds from Advances                             |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       | 0%        |      |
| Self-Supporting Loan Principal                     |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       | 0%        |      |
| Transfer from Reserves                             | 7    | 118,000                | 118,000               | 0                  | <b>0</b>           | 0       | 0%        |      |
| Advances to Community Groups                       |      | 0                      | 0                     | 0                  | <b>0</b>           | 0       | 0%        |      |
| Repayment of Debentures                            | 9    | (50,828)               | (50,828)              | (44,012)           | <b>(44,012)</b>    | 0       | 0%        |      |
| Transfer to Reserves                               | 7    | (38,000)               | (38,000)              | (16,253)           | <b>(16,253)</b>    | 0       | 0%        |      |
| <b>Amount attributable to financing activities</b> |      | <b>29,172</b>          | <b>29,172</b>         | <b>(60,265)</b>    | <b>(60,265)</b>    |         |           |      |
| <b>Closing Funding Surplus(Deficit)</b>            | 3    | <b>0</b>               | <b>0</b>              | <b>433,181</b>     | <b>1,538,369</b>   |         |           |      |

😊 More Revenue OR Less Expenditure

😞 Less Revenue OR More Expenditure

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF TAMMIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 January 2019**

|  | Note | Original Annual Budget | Amended Annual Budget | YTD Budget (a)     | YTD Actual (b)     | Var. \$ (b)-(a)  | Var. % (b)-(a)/(a) | Var. |
|--|------|------------------------|-----------------------|--------------------|--------------------|------------------|--------------------|------|
|  |      |                        | \$                    | \$                 | \$                 | \$               | %                  |      |
| <b>Opening Funding Surplus (Deficit)</b>           | 3    | 657,584                | 657,584               | 657,584            | 711,466            | 53,882           | 8%                 |      |
| <b>Revenue from operating activities</b>           |      |                        |                       |                    |                    |                  |                    |      |
| Rates  | 8    | 1,064,163              | 1,064,163             | 1,064,163          | 1,068,394          | 4,230            | 0%                 |      |
| Operating Grants, Subsidies and Contributions      |      | 585,937                | 585,937               | 344,976            | 556,178            | 211,202          | 61%                | 😊    |
| Fees and Charges                                   |      | 151,058                | 151,058               | 97,639             | 114,503            | 16,864           | 17%                | 😊    |
| Sewerage Charges                                   |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| Interest Earnings                                  |      | 34,900                 | 34,900                | 27,153             | 24,490             | (2,663)          | (10%)              |      |
| Other Revenue                                      |      | 160,630                | 160,630               | 31,737             | 51,395             | 19,658           | 62%                | 😊    |
| Profit on Disposal of Assets                       |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
|  |      | <b>1,996,688</b>       | <b>1,996,688</b>      | <b>1,565,668</b>   | <b>1,814,960</b>   |                  |                    |      |
| <b>Expenditure from operating activities</b>       |      |                        |                       |                    |                    |                  |                    |      |
| Employee Costs                                     |      | (758,888)              | (758,888)             | (448,562)          | (301,072)          | 147,490          | 33%                | 😊    |
| Materials and Contracts                            |      | (1,114,848)            | (1,114,848)           | (597,411)          | (387,947)          | 209,464          | 35%                | 😊    |
| Utility Charges                                    |      | (52,680)               | (52,680)              | (30,760)           | (43,349)           | (12,589)         | (41%)              | 😞    |
| Depreciation on Non-Current Assets                 |      | (1,240,370)            | (1,240,370)           | (723,471)          | (744,682)          | (21,211)         | (3%)               |      |
| Interest Expenses                                  |      | (10,965)               | (10,965)              | (9,934)            | (5,362)            | 4,572            | 46%                |      |
| Insurance Expenses                                 |      | (62,479)               | (62,479)              | (46,878)           | (74,950)           | (28,072)         | (60%)              | 😞    |
| Other Expenditure                                  |      | (51,350)               | (51,350)              | (38,038)           | (52,938)           | (14,900)         | (39%)              | 😞    |
| Loss on Disposal of Assets                         | 10   | (3,000)                | (3,000)               | (3,000)            | 0                  | 3,000            | 100%               |      |
|  |      | <b>(3,294,580)</b>     | <b>(3,294,580)</b>    | <b>(1,898,054)</b> | <b>(1,610,298)</b> |                  |                    |      |
| <b>Operating activities excluded from budget</b>   |      |                        |                       |                    |                    |                  |                    |      |
| Add back Depreciation                              |      | 1,240,370              | 1,240,370             | 723,471            | 744,682            | 21,211           | 3%                 |      |
| Adjust (Profit)/Loss on Asset Disposal             | 10   | 3,000                  | 3,000                 | 3,000              | 0                  | (3,000)          | (100%)             |      |
| Adjust Provisions and Accruals                     |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| <b>Amount attributable to operating activities</b> |      | <b>(54,522)</b>        | <b>(54,522)</b>       | <b>394,085</b>     | <b>949,343</b>     |                  |                    |      |
| <b>Investing activities</b>                        |      |                        |                       |                    |                    |                  |                    |      |
| Grants, Subsidies and Contributions                |      | 351,617                | 351,617               | 104,035            | 104,035            | (0)              | (0%)               |      |
| Proceeds from Disposal of Assets                   | 10   | 15,000                 | 15,000                | 15,000             | 16,364             | 1,364            | 9%                 |      |
| Land Held for Resale                               |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| Land and Buildings                                 | 11   | (74,500)               | (74,500)              | (51,581)           | (45,739)           | 5,842            | (11%)              |      |
| Infrastructure Assets - Roads                      | 11   | (706,111)              | (706,111)             | (415,937)          | (35,513)           | 380,424          | (91%)              | 😊    |
| Infrastructure Assets - Other                      | 11   | (153,740)              | (153,740)             | (145,240)          | (60,050)           | 85,191           | (59%)              | 😊    |
| Infrastructure Assets - Footpaths                  | 11   | 0                      | 0                     | 0                  | 0                  | 0                |                    |      |
| Infrastructure Assets - Drainage                   | 11   | 0                      | 0                     | 0                  | 0                  | 0                |                    |      |
| Heritage Assets                                    | 11   | 0                      | 0                     | 0                  | 0                  | 0                |                    |      |
| Plant and Equipment                                | 11   | (58,000)               | (58,000)              | (58,000)           | (33,000)           | 25,000           | (43%)              | 😊    |
| Furniture and Equipment                            | 11   | (6,500)                | (6,500)               | (6,500)            | (8,273)            | (1,773)          | (27%)              |      |
| <b>Amount attributable to investing activities</b> |      | <b>(632,234)</b>       | <b>(632,234)</b>      | <b>(558,223)</b>   | <b>(62,176)</b>    |                  |                    |      |
| <b>Financing Activities</b>                        |      |                        |                       |                    |                    |                  |                    |      |
| Proceeds from New Debentures                       |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| Proceeds from Advances                             |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| Self-Supporting Loan Principal                     |      | 0                      | 0                     | 0                  | 0                  | 0                | 0%                 |      |
| Transfer from Reserves                             | 7    | 118,000                | 118,000               | 0                  | 0                  | 0                | 0%                 |      |
| Repayment of Debentures                            | 9    | (50,828)               | (50,828)              | (44,012)           | (44,012)           | 0                | 0%                 |      |
| Transfer to Reserves                               | 7    | (38,000)               | (38,000)              | (16,253)           | (16,253)           | 0                | 0%                 |      |
| <b>Amount attributable to financing activities</b> |      | <b>29,172</b>          | <b>29,172</b>         | <b>(60,265)</b>    | <b>(60,265)</b>    |                  |                    |      |
| <b>Closing Funding Surplus (Deficit)</b>           | 3    | <b>0</b>               | <b>0</b>              | <b>433,181</b>     | <b>1,538,369</b>   | <b>1,105,187</b> | <b>255%</b>        | 😊    |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

😊 More Revenue OR Less Expenditure  
 😞 Less Revenue OR More Expenditure

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 1: Significant Accounting Policies**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 1: Significant Accounting Policies**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

| <b>Asset</b>             | <b>Years</b>    |
|--------------------------|-----------------|
| Buildings                | 30 to 50 years  |
| Furniture and Equipment  | 4 to 10 years   |
| Plant and Equipment      | 5 to 15 years   |
| Sealed roads and streets |                 |
| formation                | not depreciated |
| pavement                 | 50 years        |
| seal                     |                 |
| bituminous seals         | 20 years        |
| asphalt surfaces         | 25 years        |
| Gravel Roads             |                 |
| formation                | not depreciated |
| pavement                 | 50 years        |
| gravel sheet             | 12 years        |
| Formed roads             |                 |
| formation                | not depreciated |
| pavement                 | 50 years        |
| Footpaths - slab         | 40 years        |

**(k) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

*(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

*(ii) Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 1: Significant Accounting Policies**

**(o) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 January 2019**

**Note 1: Significant Accounting Policies**  
**(r) Program Classifications (Function/Activity)**



Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**  
**GENERAL PURPOSE FUNDING**  
**LAW, ORDER, PUBLIC SAFETY**  
**HEALTH**  
**EDUCATION AND WELFARE**  
**HOUSING**  
**COMMUNITY AMENITIES**  
**RECREATION AND CULTURE**  
**TRANSPORT**  
**ECONOMIC SERVICES**  
**OTHER PROPERTY AND SERVICES**

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 2: Explanation of Material Variances**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2018/19 Financial Year is \$10,000 or 10% whichever is the greater.

 **More Revenue OR Less Expenditure**  
 **Less Revenue OR More Expenditure**

| Reporting Program                                | Var. \$ | Var. % | Var. | Timing/<br>Permanent | Explanation of Variance   |
|--|---------|--------|------|----------------------|---|
| <b>Operating Income</b>                          | \$      | %      |      |                      |   |
| Governance                                       | 0       | 0%     |      |                      | Within Variance Threshold   |
| General Purpose Funding - Rates                  | 4,230   | 0%     |      |                      | Within Variance Threshold   |
| General Purpose Funding - Other                  | 19,192  | 7%     |      |                      | Within Variance Threshold   |
| Law, Order and Public Safety                     | 5,108   | 155%   |      |                      | Within Variance Threshold   |
| Health   | (345)   | (42%)  |      |                      | Within Variance Threshold   |
| Education and Welfare                            | (1,072) | (3%)   |      |                      | Within Variance Threshold   |
| Housing  | (4,329) | (19%)  |      |                      | Within Variance Threshold   |
| Community Amenities                              | 335     | 1%     |      |                      | Within Variance Threshold   |
| Recreation and Culture                           | (4,020) | (14%)  |      |                      | Within Variance Threshold   |
| Transport  | 173,709 | 389%   | 😊    | Permanent            | Main Roads Direct Grant received is \$25k higher than budgeted. WANDRRA grant relating to FY17/18 of \$148k was received in Nov 18, This was not budgeted to be received and the additional funds will be addressed with the budget review.   |
| Economic Services                                | 18,870  | 46%    | 😊    | Permanent            | Reimbursement of standpipe water charges \$8k above YTD & full year budget. Connecting Corridors grant funding \$12k above YTD and full year budget. Both items will be addressed during the Shire's budget review.   |
| Other Property and Services                      | 37,613  | 149%   | 😊    | Permanent            | Income relating to Private works and Fuel Tax credits and reimbursements are \$38k higher than budget, the private works will partly be offset by higher expenditure.   |
| <b>Operating Expense</b>                         | \$      | %      |      |                      |   |
| Governance                                       | (3,499) | (2%)   |      |                      | Within Variance Threshold   |
| General Purpose Funding                          | 7,950   | 14%    |      |                      | Within Variance Threshold   |
| Law, Order and Public Safety                     | (1,770) | (17%)  |      |                      | Within Variance Threshold   |
| Health   | 821     | 14%    |      |                      | Within Variance Threshold   |
| Education and Welfare                            | 14,746  | 19%    | 😊    | Timing               | Expenditure on Tamma Village Units \$17k below YTD budget. This is expected to be a timing issue only and should even out as the year progresses.   |
| Housing  | 13,573  | 38%    | 😊    | Timing               | Staff Housing Maintenance is \$12k lower than YTD budget. This may even out over the year.  |
| Community Amenities                              | 30,237  | 25%    | 😊    | Timing               | Cemetery maintenance, tip maintenance and planning costs in total are \$28k under YTD budget. This is a timing issue and is expected to even out as the year progresses.  |
| Recreation and Culture                           | 61,241  | 20%    | 😊    | Timing               | Maintenance of Donnan Park & Sports facilities are \$40k below YTD budget, expenses relating to functions and events are \$17k lower than YTD budget. Maintenance spend on the Tammin Hall \$4k below YTD budget. These are budget timing issues and are expected to even out as the year progresses.   |
| Transport  | 141,711 | 14%    | 😊    | Permanent            | Road Maintenance and Street Cleaning costs are \$155k below the YTD budget. Depreciation is \$11k higher than YTD budget. These items will be reviewed by staff and addressed with the budget review.   |
| Economic Services                                | 13,318  | 30%    | 😊    | Timing               | Expenditure associated with the Connecting Corridors grant \$15k below YTD budget. This is expected to be a timing issue and will be reviewed in more detail as part of the budget review.  |
| Other Property and Services                      | 9,427   | 12%    |      |                      | Within Variance Threshold   |
| <b>Operating activities excluded from budget</b> |         |        |      |                      |   |
| Add back Depreciation                            | 21,211  | 3%     |      |                      | Within Variance Threshold   |
| Adjust (Profit)/Loss on Asset Disposal           | (3,000) | (100%) |      |                      | Within Variance Threshold   |
| Adjust Provisions and Accruals                   | 0       |        |      |                      | No provisions and accruals to date  |
| <b>Capital Revenues</b>                          |         |        |      |                      |   |
| Grants, Subsidies and Contributions              | (0)     | 0%     |      |                      | Within Variance Threshold   |
| Proceeds from Disposal of Assets                 | 1,364   | -9%    |      |                      | Within Variance Threshold   |
| <b>Capital Expenses</b>                          |         |        |      |                      | <b>Refer to Note 11 for further details</b>   |
| Land and Buildings                               | 5,842   | (11%)  |      |                      |   |
| Infrastructure - Roads                           | 380,424 | (91%)  | 😊    |                      | RRG, MRWA, R2R & Council funded road capital expenditure projects not yet commenced. This is timing issue only with expenditure expected to commence in the coming months.  |
| Infrastructure Assets - Other                    | 85,191  | 59%    | 😊    |                      | Tamma Village capital expenditure project \$43k under YTD budget, sport & rec capital expenditure \$15k under YTD budget. Tammin Hall pathway & lighting project \$20k behind budget - project yet to be commenced. The status of these projects and likely remaining costs in FY19 will be reviewed as part of the mid-year budget review process. |
| Infrastructure - Footpaths                       | 0       | 0%     |      |                      |   |
| Infrastructure - Drainage                        | 0       | 0%     |      |                      |   |
| Plant and Equipment                              | 25,000  | (43%)  | 😊    |                      | Purchase of the plant trailer yet to be carried out as budgeted.  |
| Furniture and Equipment                          | (1,773) | (27%)  |      |                      |   |
| <b>Financing</b>                                 |         |        |      |                      |   |
| Transfer from Reserves                           | 0       | 0%     |      |                      |   |
| Repayment of Debentures                          | 0       | 0%     |      |                      |   |
| <b>Opening Funding Surplus(Deficit)</b>          | 53,882  | 8%     |      |                      | The final surplus position as at 30 June 2018 is higher than budgeted. These additional funds will be addressed with the Budget review  |



**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

|  | Note | Last Years Actual<br>Closing<br>30 June 2018 | Current<br>31 Jan 2019 |
|--|------|--|------------------------|
|  |      | \$   | \$                     |
| <b>Current Assets</b>                              |      |  |                        |
| Cash Unrestricted                                  | 4    | 808,415                                      | 1,493,759              |
| Cash Restricted                                    | 4    | 1,181,241                                    | 1,197,494              |
| Receivables - Rates                                |      | 15,273                                       | 77,092                 |
| Receivables - Other                                |      | 56,784                                       | 64,809                 |
| Interest / ATO Receivable/Trust                    |      | 23,557                                       | 5,640                  |
| Inventories  |      | 0  | 0                      |
|  |      | 2,085,269                                    | 2,838,794              |
| <b>Less: Current Liabilities</b>                   |      |  |                        |
| Payables   |      | (108,454)                                    | (18,824)               |
| Current Borrowings                                 |      | (50,828)                                     | (6,816)                |
| Provisions   |      | (84,107)                                     | (84,107)               |
|  |      | (243,390)                                    | (109,747)              |
| Net Current Assets                                 |      | 1,841,880                                    | 2,729,047              |
| Less: Cash Reserves                                | 7    | (1,181,241)                                  | (1,197,494)            |
| <b>Plus: Current Borrowings included in Budget</b> |      | 50,828                                       | 6,816                  |
| <b>Net Current Funding Position</b>                |      | <b>711,466</b>                               | <b>1,538,368</b>       |

**Comments - Net Current Funding Position**

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 4: Cash and Investments**

|                            | Unrestricted     | Restricted       | Trust         | Total<br>Amount  | Institution | Interest<br>Rate | Maturity<br>Date |
|----------------------------|------------------|------------------|---------------|------------------|-------------|------------------|------------------|
|                            | \$               | \$               | \$            | \$               |             |                  |                  |
| <b>(a) Cash Deposits</b>   |                  |                  |               |                  |             |                  |                  |
| Municipal Bank Account     | 185,475          |                  |               | 185,475          | NAB         | 0.10%            | At Call          |
| Cash Maxi                  | 1,307,784        |                  |               | 1,307,784        | NAB         | 0.60%            | At Call          |
| Trust Bank Account         |                  |                  | 24,407        | 24,407           | NAB         | 0.01%            | At Call          |
| Cash On Hand               | 500              |                  |               | 500              | n/a         | n/a              | On Hand          |
|                            |                  |                  |               | 0                |             |                  |                  |
| <b>(b) Term Deposits</b>   |                  |                  |               | 0                |             |                  |                  |
| Reserve Investment Account |                  | 1,197,494        |               | 1,197,494        | NAB         | 2.53%            | 11-Mar-19        |
|                            | <b>1,493,759</b> | <b>1,197,494</b> | <b>24,407</b> | <b>3,716,107</b> |             |                  |                  |

**Comments/Notes - Investments**

The totals above reflect the balance of the Shires General Ledger Accounts.

SHIRE OF TAMMIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 For the Period Ended 31 January 2019

**Note 5: BUDGET AMENDMENTS**

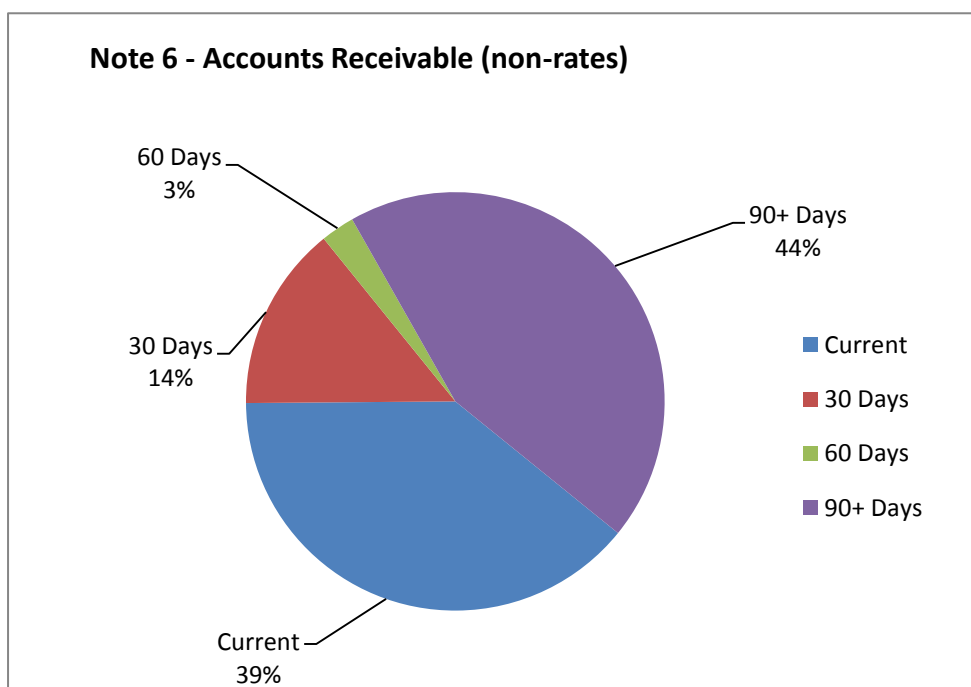
Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account Code | Description                      | Council Resolution | Classification           | Original Budget | Amended Budget | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-----------------|----------------------------------|--------------------|--------------------------|-----------------|----------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
|                 |                                  |                    |                          |                 |                | \$                                   | \$                         | \$                         | \$                             |
|                 | Budget Adoption Year End Surplus |                    | Opening Surplus(Deficit) |                 |                |                                      |                            |                            | 0                              |
|                 |                                  |                    | Predicted Net Changes    |                 |                | 0                                    | 0                          | 0                          | 0                              |

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 6: Receivables**

| Receivables - General                                       | Current | 30 Days | 60 Days | 90+ Days | Total         |
|---|---------|---------|---------|----------|---------------|
|   | \$      | \$      | \$      | \$       | \$            |
| Receivables - General                                       | 25,363  | 9,296   | 1,700   | 28,610   | 64,969        |
| <b>Balance per Trial Balance</b>                            |         |         |         |          |               |
| Sundry Debtors  |         |         |         |          | 64,969        |
| <b>Total Receivables General Outstanding (includes GST)</b> |         |         |         |          | <b>64,969</b> |



**Comments/Notes - Receivables General**

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 7: Cash Backed Reserve**

| Name   | Opening Balance  | Budget        | Actual          | Budget           | Actual           | Budget            | Actual            | Budget Closing   | Actual YTD Closing |
|--|------------------|---------------|-----------------|------------------|------------------|-------------------|-------------------|------------------|--------------------|
|  |                  | Interest In   | Interest Earned | Transfers In (+) | Transfers In (+) | Transfers Out (-) | Transfers Out (-) | Balance          | Balance            |
|  | \$               | \$            | \$              | \$               | \$               | \$                | \$                | \$               | \$                 |
| Reserves Staff Entitlements                        | 26,442           | 582           | 323             | 0                | 0                | 0                 | 0                 | 27,024           | 26,764             |
| Reserves Plant Replacement                         | 248,449          | 5,469         | 3,029           | 0                | 0                | (25,000)          | 0                 | 228,918          | 251,478            |
| Reserves Information & Technology                  | 11,663           | 257           | 142             | 0                | 0                | 0                 | 0                 | 11,920           | 11,805             |
| Reserves Tamma Village Upgrade & Improvements      | 19,690           | 433           | 240             | 0                | 0                | 0                 | 0                 | 20,123           | 19,930             |
| Sports, Recreation & Community Facilities Upgrades | 862,415          | 18,982        | 12,365          | 0                | 0                | (93,000)          | 0                 | 788,397          | 874,780            |
| Bowling Green Replacement                          | 12,582           | 277           | 154             | 12,000           | 0                | 0                 | 0                 | 24,859           | 12,736             |
|  | <b>1,181,241</b> | <b>26,000</b> | <b>16,253</b>   | <b>12,000</b>    | <b>0</b>         | <b>(118,000)</b>  | <b>0</b>          | <b>1,101,241</b> | <b>1,197,494</b>   |

**Comments**

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer to Note 4.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 8: Rating Information**

|                                  | Rate in           | Number of Properties | Rateable Value    | Original Budget  |              |           | YTD Actual       |              |                  |                  |
|----------------------------------|-------------------|----------------------|-------------------|------------------|--------------|-----------|------------------|--------------|------------------|------------------|
|                                  |                   |                      |                   | Rate Revenue     | Interim Rate | Back Rate | Total Revenue    | Rate Revenue | Interim Rates    | Back Rates       |
| <b>RATE TYPE</b>                 | \$                |                      | \$                | \$               | \$           | \$        | \$               | \$           | \$               | \$               |
| <b>Differential General Rate</b> |                   |                      |                   |                  |              |           |                  |              |                  |                  |
| GRV                              | 0.1196            | 89                   | 807,924           | 96,666           | 0            | 0         | 96,666           | 0            | 0                | 0                |
| UV                               | 0.0161            | 166                  | 59,086,500        | 951,943          | 0            | 0         | 951,943          | 0            | 1,089,450        | 0                |
|                                  |                   |                      |                   |                  | 0            | 0         | 0                | 0            | 0                | 0                |
|                                  |                   |                      |                   |                  | 0            | 0         | 0                | 0            | 0                | 0                |
|                                  |                   |                      |                   |                  | 0            | 0         | 0                | 0            | 0                | 0                |
| <b>Sub-Totals</b>                |                   | <b>255</b>           | <b>59,894,424</b> | <b>1,048,608</b> | <b>0</b>     | <b>0</b>  | <b>1,048,608</b> | <b>0</b>     | <b>1,089,450</b> | <b>0</b>         |
| <b>Minimum Payment</b>           | <b>Minimum \$</b> |                      |                   |                  |              |           |                  |              |                  |                  |
| GRV                              | 551.00            | 46                   | 23,662            | 25,346           | 0            | 0         | 25,346           | 0            | 0                | 0                |
| UV                               | 551.00            | 28                   | 542,000           | 15,428           | 0            | 0         | 15,428           | 0            | 0                | 0                |
| <b>Sub-Totals</b>                |                   | <b>74</b>            | <b>565,662</b>    | <b>40,774</b>    | <b>0</b>     | <b>0</b>  | <b>40,774</b>    | <b>0</b>     | <b>0</b>         | <b>0</b>         |
|                                  |                   | <b>329</b>           | <b>60,460,086</b> | <b>1,089,382</b> | <b>0</b>     | <b>0</b>  | <b>1,089,382</b> | <b>0</b>     | <b>1,089,450</b> | <b>0</b>         |
| Concession/discount              |                   |                      |                   | (32,681)         |              |           | (32,681)         |              |                  | (28,449)         |
| <b>Amount from General Rates</b> |                   |                      |                   | <b>1,056,701</b> |              |           | <b>1,056,701</b> |              |                  | 1,061,001        |
| Ex-Gratia Rates                  |                   |                      |                   | 7,462            |              |           | 7,462            |              |                  | 7,392            |
| <b>Totals</b>                    |                   |                      |                   | <b>1,064,163</b> |              |           | <b>1,064,163</b> |              |                  | <b>1,068,393</b> |

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 9 : Information on Borrowings**  
**(a) Debenture Repayments**

| Particulars                   | Actual      |           | Principal Repayments |        | Principal Outstanding |         | Interest Repayments |        |
|-------------------------------|-------------|-----------|----------------------|--------|-----------------------|---------|---------------------|--------|
|                               | 01 Jul 2018 | New Loans | Actual               | Budget | Actual                | Budget  | Actual              | Budget |
|                               |             |           | \$                   | \$     | \$                    | \$      | \$                  | \$     |
| <b>Housing</b>                |             |           |                      |        |                       |         |                     |        |
| Loan 79                       | 42,912      | 0         | 7,989                | 10,715 | 34,923                | 32,197  | 914                 | 1,838  |
| Loan 80                       | 101,565     | 0         | 12,077               | 12,077 | 89,488                | 89,488  | 1,649               | 3,420  |
| <b>Recreation and Culture</b> |             |           |                      |        |                       |         |                     |        |
| Loan 81                       | 112,644     | 0         | 11,963               | 11,963 | 100,681               | 100,681 | 1,427               | 2,950  |
| <b>Transport</b>              |             |           |                      |        |                       |         |                     |        |
| Loan 78                       | 64,366      | 0         | 11,984               | 16,073 | 52,382                | 48,293  | 1,371               | 2,757  |
|                               | 321,487     | 0         | 44,012               | 50,828 | 277,475               | 270,659 | 5,362               | 10,965 |

**(b) New Debentures**

The Shire does not expect to take out any new debenture during the year.

**(c) Unspent Debentures**

The Shire has no unspent debentures.

**(d) Overdraft**

Council has an overdraft facility of \$100,000 with NAB.

**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

**Note 10: Disposal of Assets**





















| Asset Number | Asset Description                   | Program                     | YTD Actual     |               |          |                 | Budget         |               |          |                |
|--------------|-------------------------------------|-----------------------------|----------------|---------------|----------|-----------------|----------------|---------------|----------|----------------|
|              |                                     |                             | Net Book Value | Proceeds      | Profit   | (Loss)          | Net Book Value | Proceeds      | Profit   | (Loss)         |
|              |                                     |                             | \$             | \$            | \$       | \$              | \$             | \$            | \$       | \$             |
| P1           | 2016 Mazda 6 Sport Sedan - MF (1TN) | Other Property and Services | 27,825         | 16,364        | \$0      | (11,462)        | 18,000         | 15,000        |          | (3,000)        |
|              |                                     |                             | <b>27,825</b>  | <b>16,364</b> | <b>0</b> | <b>(11,462)</b> | <b>18,000</b>  | <b>15,000</b> | <b>0</b> | <b>(3,000)</b> |

Disposal Transactions will take place in the ledger in February. The financial report does not yet reflect the predicted loss as per this note.


























SHIRE OF TAMMIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 January 2019

Note 11: Capital Acquisitions

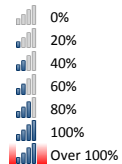
| Assets   | Account/Job | Budget                 |                |               |                 | YTD Actual  |               | Strategic Reference / Comment  |
|--|-------------|------------------------|----------------|---------------|-----------------|-------------|---------------|--|
|  |             | Original Annual Budget | Amended budget | YTD Budget    | YTD Variance    | Total YTD   |               |  |
|  |             | \$                     | \$             | \$            | %               | \$          |               |  |
|  Level of completion indicator (based on expenditure), please see table at the end of this note for further detail. |             |                        |                |               |                 |             |               |  |
| <b>Land and Buildings</b>  |             |                        |                |               |                 |             |               |  |
| <b>Education &amp; Welfare</b>   |             |                        |                |               |                 |             |               |  |
|  |             |                        |                |               |                 |             |               | Locks and keys have been ordered and waiting on installation.                        |
|  Unit 10 Building Renewal/ Upgrade  | TVRE10      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 1 Building Renewal/ Upgrade   | TVREN1      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 2 Building Renewal/ Upgrade   | TVREN2      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 3 Building Renewal/ Upgrade   | TVREN3      | 4,100                  | 4,100          | 3,850         | (305)           | -8%         | 3,545         |  |
|  Unit 4 Building Renewal/ Upgrade   | TVREN4      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 5 Building Renewal/ Upgrade   | TVREN5      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 6 Building Renewal/ Upgrade   | TVREN6      | 600                    | 600            | 350           | 2,300           | 657%        | 2,650         |  |
|  Unit 7 Building Renewal/ Upgrade   | TVREN7      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 8 Building Renewal/ Upgrade   | TVREN8      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
|  Unit 9 Building Renewal/ Upgrade   | TVREN9      | 600                    | 600            | 350           | (350)           | -100%       | 0             |  |
| <b>Housing</b>   |             |                        |                |               |                 |             |               |  |
|  3 Nottage Way - 6X6 Shed   | 3NOT1       | 10,000                 | 10,000         | 0             | 0               | 0%          | 0             | 0 Quotes are being obtained, but budget amount isn't enough to complete the project. |
| <b>Community Amenities</b>   |             |                        |                |               |                 |             |               |  |
|  Public Toilet Renovations  | PT001       | 20,000                 | 20,000         | 20,000        | 4,621           | 23%         | 24,621        | Works have been completed & toilets are now open to the public.                      |
| <b>Recreation &amp; Culture</b>  |             |                        |                |               |                 |             |               |  |
|  Kitchen Renovation   | DPB1        | 25,000                 | 25,000         | 14,581        | (11,954)        | -82%        | 2,627         | Works are underway and will be completed by 28th February 2019.                      |
|  Pavilion Building Renovations  | PN001       | 0                      | 0              | 0             | 3,800           | 0%          | 3,800         | 17/18 Capex works, works to remove pole were completed in 18/19.                     |
| <b>Other Property &amp; Services</b>   |             |                        |                |               |                 |             |               |  |
|  Administration Office Window Treatments  | AO004       | 5,000                  | 5,000          | 5,000         | (862)           | -17%        | 4,138         | Works have been completed.   |
|  Administration Office Reception Furniture  | AO005       | 5,000                  | 5,000          | 5,000         | (641)           | -13%        | 4,359         | Works have been completed.   |
| <b>Total - Land and Buildings</b>  |             | <b>74,500</b>          | <b>74,500</b>  | <b>51,581</b> | <b>(5,842)</b>  | <b>-11%</b> | <b>45,739</b> |  |
| <b>Furniture and Equipment</b>   |             |                        |                |               |                 |             |               |  |
| <b>Governance</b>  |             |                        |                |               |                 |             |               |  |
|  Councillor Ipads   | MC1901      | 6,500                  | 6,500          | 6,500         | 1,773           | 27%         | 8,273         | Purchase of 6 x Samsung tablets and keyboards.                                       |
| <b>Total - Furniture and Equipment</b>   |             | <b>6,500</b>           | <b>6,500</b>   | <b>6,500</b>  | <b>1,773</b>    | <b>27%</b>  | <b>8,273</b>  |  |
| <b>Plant, Equip. &amp; Vehicles</b>  |             |                        |                |               |                 |             |               |  |
| <b>Other Property &amp; Services</b>   |             |                        |                |               |                 |             |               |  |
|  Plant Trailer  | 143406      | 25,000                 | 25,000         | 25,000        | (25,000)        | -100%       | 0             | Quotes are being obtained.   |
|  Purchase of TN1 Administration Vehicle   | 145400      | 33,000                 | 33,000         | 33,000        | 0               | 0%          | 33,000        | Mazda CX-5 Maxx Sport has been purchased from Northam Mazda.                         |
| <b>Total - Plant and Equipment</b>   |             | <b>58,000</b>          | <b>58,000</b>  | <b>58,000</b> | <b>(25,000)</b> | <b>-43%</b> | <b>33,000</b> |  |

SHIRE OF TAMMIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 January 2019

Note 11: Capital Acquisitions

| Assets   | Account/Job | Budget                 |                |                |                  | YTD Actual  |                | Strategic Reference / Comment  |
|--|-------------|------------------------|----------------|----------------|------------------|-------------|----------------|--|
|  |             | Original Annual Budget | Amended budget | YTD Budget     | YTD Variance     | Total YTD   |                |  |
|  |             | \$                     | \$             | \$             | %                | \$          |                |  |
| <b>Roads</b>   |             |                        |                |                |                  |             |                |  |
| <b>Transport</b>   |             |                        |                |                |                  |             |                |  |
|  Tammin Oval - Entrance & Kerbing   | TO01        | 10,000                 | 10,000         | 10,000         | 8,042            | 80%         | 18,042         | Roadworks commencing in Feb 2019 - June 2019.  |
|  Nelson Road                        | C0083       | 20,141                 | 20,141         | 11,732         | (11,732)         | -100%       | 0              | Works were completed before the Avon Football Grandfinal in 2018.  |
|  Leslie Road                        | C0084       | 41,438                 | 41,438         | 24,157         | (24,157)         | -100%       | 0              |  |
|  Chappell Wheelodon Road            | C0085       | 81,179                 | 81,179         | 47,341         | (29,870)         | -63%        | 17,471         |  |
|  Turon Road                         | C0086       | 51,827                 | 51,827         | 30,219         | (30,219)         | -100%       | 0              |  |
|  Tammin-Wyalkatchem Road            | RRG080      | 195,585                | 195,585        | 114,079        | (114,079)        | -100%       | 0              |  |
|  Tammin-Wyalkatchem Reseals         | RRG081      | 95,806                 | 95,806         | 55,874         | (55,874)         | -100%       | 0              |  |
|  McLaren Street                     | RRG082      | 100,750                | 100,750        | 58,758         | (58,758)         | -100%       | 0              |  |
|  Tammin South Bypass Road           | MRWA01      | 30,193                 | 30,193         | 17,598         | (17,598)         | -100%       | 0              |  |
|  Ralston Road                       | R2R002      | 79,192                 | 79,192         | 46,179         | (46,179)         | -100%       | 0              |  |
| <b>Total - Roads</b>   |             | <b>706,111</b>         | <b>706,111</b> | <b>415,937</b> | <b>(380,424)</b> | <b>-91%</b> | <b>35,513</b>  |  |
| <b>Other Infrastructure</b>  |             |                        |                |                |                  |             |                |  |
| <b>Law, order, public safety</b>   |             |                        |                |                |                  |             |                |  |
|  Water Tanks                        | FP001       | 4,840                  | 4,840          | 4,840          | 2,891            | 60%         | 7,731          | Water tanks have been installed onsite and are in working order.   |
| <b>Education &amp; Welfare</b>   |             |                        |                |                |                  |             |                |  |
|  Tamma Village Garden Reticulation  | TVI01       | 25,000                 | 25,000         | 25,000         | (18,827)         | -75%        | 6,173          | Reticulation has been fixed and is in good working order.  |
|  Tamma Village Pathways             | TVINF       | 25,000                 | 25,000         | 25,000         | (25,000)         | -100%       | 0              | Pathways at Tamma Village wont be completed in 18/19.  |
| <b>Housing</b>   |             |                        |                |                |                  |             |                |  |
|  14 Russell Street - Solar Panels   | 14RU1       | 8,500                  | 8,500          | 0              | 0                | 0%          | 0              | Quotes are being obtained.   |
| <b>Recreation &amp; Culture</b>  |             |                        |                |                |                  |             |                |  |
|  Tammin Hall - Pathways & Lighting  | THO11       | 20,000                 | 20,000         | 20,000         | (20,000)         | -100%       | 0              | To be discussed during Budget Review as flooring in hall is needing urgent attention due to rising damp. |
|  Donnan Park Oval Fencing           | DP001       | 15,000                 | 15,000         | 15,000         | 15,450           | 103%        | 30,450         | Works were completed before the Avon Football Grandfinal in 2018.  |
|  Kadjininy Kep Other Infrastructure | KEP001      | 5,000                  | 5,000          | 5,000          | (5,000)          | -100%       | 0              | Quotes are being obtained.   |
|  Tennis Court Landscaping           | TC001       | 23,000                 | 23,000         | 23,000         | (23,000)         | -100%       | 0              | Quotes are being obtained. To be completed when contractors are working on McLaren Street.               |
|  Main Street Gardens               | 113546      | 10,000                 | 10,000         | 10,000         | (5,512)          | -55%        | 4,488          | Works to commence in March 2019 when weather cools down.   |
|  Pump & Foot Valves               | TDO01       | 3,400                  | 3,400          | 3,400          | (3,400)          | -100%       | 0              | Quotes are being obtained.   |
|  Pontoon Purchase & Construction  | TDO02       | 6,000                  | 6,000          | 6,000          | (6,000)          | -100%       | 0              | Quotes are being obtained.   |
|  Playground Upgrades              | 113402      | 0                      | 0              | 0              | 1,967            | 0%          | 1,967          | 17/18 Capex works, purchase of white sand for playground area in 18/19.                                  |
| <b>Economic Services</b>   |             |                        |                |                |                  |             |                |  |
|  RV Site - Other Infrastructure   | 132151      | 8,000                  | 8,000          | 8,000          | 1,239            | 15%         | 9,239          | Works have been completed and RV site is operational.  |
| <b>Total - Other Infrastructure</b>  |             | <b>153,740</b>         | <b>153,740</b> | <b>145,240</b> | <b>(85,191)</b>  | <b>-59%</b> | <b>60,050</b>  |  |
| <b>Capital Expenditure Total</b>   |             | <b>998,851</b>         | <b>998,851</b> | <b>677,258</b> | <b>(494,683)</b> | <b>-73%</b> | <b>182,575</b> |  |

Level of Completion Indicators

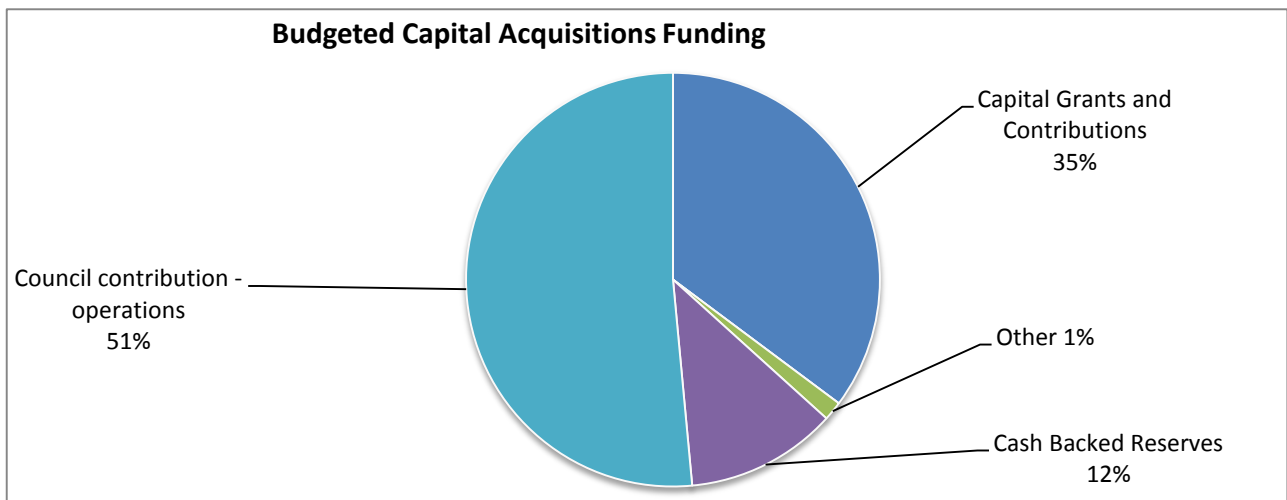


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

**SHIRE OF TAMMIN**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 January 2019

**Capital Acquisitions**

|  | Note | Amended<br>YTD Budget | Annual Budget  | YTD Actual<br>Total |
|--|------|-----------------------|----------------|---------------------|
|  |      | \$                    | \$             | \$                  |
| Land and Buildings                       | 11   | 51,581                | 74,500         | 45,739              |
| Infrastructure Assets - Roads            | 11   | 415,937               | 706,111        | 35,513              |
| Infrastructure Assets - Other            | 11   | 145,240               | 153,740        | 60,050              |
| Plant and Equipment                      | 11   | 58,000                | 58,000         | 33,000              |
| Furniture and Equipment                  | 11   | 6,500                 | 6,500          | 8,273               |
| <b>Capital Expenditure Totals</b>        |      | <b>677,258</b>        | <b>998,851</b> | <b>182,575</b>      |
| <b>Capital acquisitions funded by:</b>   |      |                       |                |                     |
| Capital Grants and Contributions         |      | 0                     | 351,617        | 104,035             |
| Borrowings                               | 9    | 0                     | 0              | 0                   |
| Other (Disposals & C/Fwd)                | 10   | 15,000                | 15,000         | 16,364              |
| Cash Backed Reserves                     | 7    |                       | 118,000        | 0                   |
| <b>Council contribution - operations</b> |      | <b>662,258</b>        | <b>514,234</b> | <b>62,176</b>       |
| <b>Capital Funding Total</b>             |      | <b>677,258</b>        | <b>998,851</b> | <b>182,575</b>      |



**SHIRE OF TAMMIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 January 2019

Note 12: Grant Register

| Funding Organisation                | Federal / State | Program                      | Description   | Grant Type | Grant Funding     | Forecast Grant to | Actual Grant          | Date of Receipt | Total Grant Funds | Total Grant Funds |
|-------------------------------------|-----------------|------------------------------|---|------------|-------------------|-------------------|-----------------------|-----------------|-------------------|-------------------|
|                                     |                 |                              |   |            | Received in Prior | be Received       | Received/<br>Invoiced |                 | Received &        | Still to be       |
|                                     |                 |                              |   |            | Year (17/18)*     | FY18/19           | FY18/19               |                 | Attributable to   | Received FY17/18  |
|                                     |                 |                              |   |            | (a)               | (b)               | (c)                   |                 | (a+c)             | (b-c)             |
|                                     |                 |                              |   |            | \$                | \$                | \$                    |                 | \$                | \$                |
| <b>Operating</b>                    |                 |                              |   |            |                   |                   |                       |                 |                   |                   |
| Dept. Infrastructure & Regional Dev | Federal         | General Purpose Funding      | Financial Assistance Grant FY18/19 - General                | Operating  | 387,239           | 350,511           | 185,889               | Aug 18          | 573,128           | 164,623           |
| Dept. Infrastructure & Regional Dev | Federal         | General Purpose Funding      | Financial Assistance Grant FY18/19 - Roads                  | Operating  | 159,323           | 126,401           | 67,830                | Aug 18          | 227,153           | 58,572            |
| Lotterywest                         | State           | Recreation and Culture       | Grant   | Operating  | 0                 | 22,000            | 22,000                | Pending         | 22,000            | 0                 |
| Main Roads                          | State           | Transport                    | Regional Road Group - Direct                                | Operating  | 0                 | 40,000            | 66,404                | Sept 18         | 66,404            | 0                 |
| Natural Resource Management         | State           | Economic Services            | Connecting Corridors  | Operating  | 0                 | 40,000            | 51,636                | July 18         | 51,636            | (11,636)          |
| Fire & Emergency Services           | State           | Law, Order and Public Safety | AWARE Project   | Operating  | 0                 | 0                 | 4,354                 | Aug 18          | 4,354             | 0                 |
| Office of Emergency Management      | Federal & State | Transport                    | WA Natural Disaster Relief & Recovery Arrangement (WANDRRA) | Operating  | 0                 | 0                 | 147,944               | Nov 18          | 147,944           | 0                 |
|                                     |                 |                              |   |            | <b>546,562</b>    | <b>578,912</b>    | <b>393,758</b>        |                 | <b>940,320</b>    | <b>211,558</b>    |
| <b>Capital</b>                      |                 |                              |   |            |                   |                   |                       |                 |                   |                   |
| Tammin Bowling Club                 | State           | Recreation and Culture       | Synthetic Bowling Greens                                    | Capital    | 0                 | 12,000            | 0                     |                 | 0                 | 12,000            |
| Dept. Infrastructure & Regional Dev | Federal         | Transport                    | Roads to Recovery   | Capital    | 0                 | 78,777            | 0                     |                 | 0                 | 78,777            |
| Main Roads                          | State           | Transport                    | Regional Road Group - Specific                              | Capital    | 0                 | 260,840           | 104,035               | Sept 18         | 104,035           | 156,805           |
|                                     |                 |                              |   |            | <b>0</b>          | <b>351,617</b>    | <b>104,035</b>        |                 | <b>104,035</b>    | <b>247,582</b>    |
|                                     |                 |                              |   |            | <b>546,562</b>    | <b>930,529</b>    | <b>497,794</b>        |                 | <b>1,044,356</b>  | <b>459,139</b>    |

**Comments**

\*The Shire received 50% of its Financial Assistance Grants for FY18/19 in FY17/18. (Roads \$159,323. General \$387,239. Total \$546,562)  
Pending receipts indicate that an invoice has been sent to the Funder.