

Shire of Tammin
MONTHLY FINANCIAL REPORT
For the Period Ended 31 January 2014

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Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(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 7.

(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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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.

(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:

Buildings	2%
Furniture and Equipment	10-25%
Plant and Equipment	15-25%
Motor Vehicles	25%
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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.

(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.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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, service charges and sewerage rates.

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 classifications.

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, neighbourhood surveillance services and water. 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 associated with the employment of persons 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.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Details of expenses related to Councils six councillors, who normally meet the third Thursday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.

Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council utilises the Shire of York to monitor food quality and caters for health requirements for the broader community.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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34 (2)(c) **Note 2: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal	1.35%	43,038				43,038	NAB	Call
Cash Maxi	2.35%	192,921				192,921	NAB	Call
Trust	0.01%			3,103		3,103	NAB	Call
DPI	0.01%		0			0	NAB	Call
(b) Term Deposits								
TD1 - 13-92-2366	3.70%	409,771				409,771	NAB	25/02/2014
TD3 - 39-368-1985	2.90%	251,357				251,357	NAB	22/02/2014
TDR - 17-698-5077	3.65%		195,183			195,183	NAB	28/02/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		897,086	195,183	3,103	0	1,095,372		

Comments/Notes - Investments

Have invested all Surplus monies.

Includes sale of 22 Ridley St and Barracks

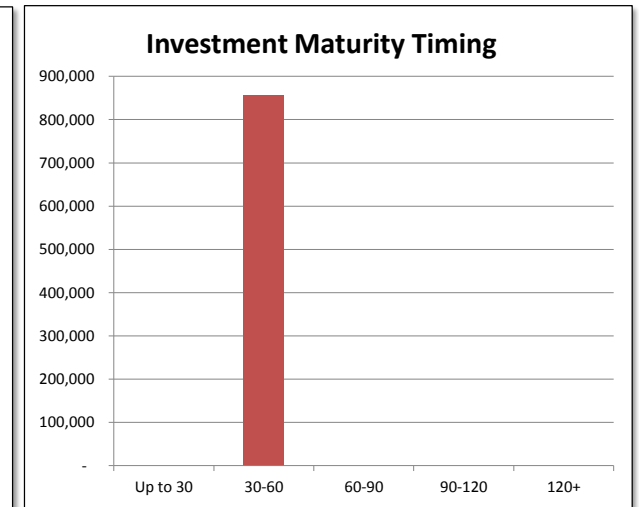
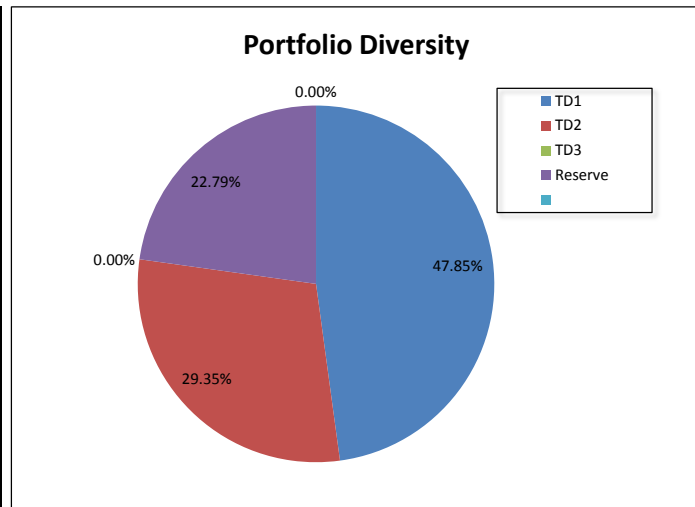
**Shire of Tammin
Monthly Investment Report
For the Period Ended 31 January 2014**

FM Reg
34 (2)(c)

Note 2A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest	Amount Invested (Days)					Total	Comparative rate		Budget v Actual		
						Up to 30	30-60	60-90	90-120	120+		Average Interest time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$
General Municipal																
TD1 13-92-2366		NAB	90	3.65%	3,692	409,771					409,771	3.65%	3.35%			
TD2 39-370-3822		NAB	60	3.30%	1,364	251,357					251,357	3.30%	2.80%			
					-						-	3.30%	2.80%			
				Subtotal	5,056	-	661,128	-	-	-	661,128			35,000	14,056	20,944
Restricted																
TD 17-698-5077		NAB	90	3.65%	1,757		195,183				195,183	3.30%	3.20%			
				Subtotal	1,757	-	195,183	-	-	-	195,183			10,270	5,132	5,138
				Subtotal	-	-	-	-	-	-	-			-	-	-
				Total Funds Invested	6,812	-	856,311	-	-	-	856,311			45,270	19,188	26,082

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
National Australia Bank					
TD1 13-92-2366		90	3.65%	409,771	
			Subtotal	409,771	47.9%
National Australia Bank					
TD2 39-370-3822		60	3.30%	251,357	
			Subtotal	251,357	29.4%
			Subtotal	-	0.0%
National Australia Bank					
TD 17-698-5077		90	3.65%	195,183	
			Subtotal	195,183	22.8%
			Subtotal	-	0.0%
			Total Funds Invested	856,311	100.0%



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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34 (2)(c) **Note 3: BUDGET AMENDMENTS**

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

[illegible]

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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(2)(c) **Note 4: RECEIVABLES**

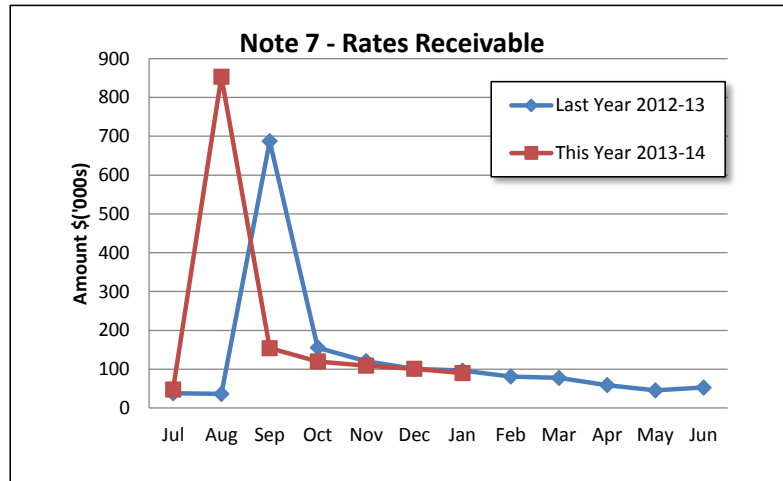
Receivables - Rates and Rubbish

Opening Arrears Previous Years
 Rates Levied this year
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

Current 2013-14	Previous 2012-13
\$	\$
52,481	39,240
841,886	785,542
(803,985)	(772,301)
90,382	52,481
90,382	52,481
89.89%	93.64%



Comments/Notes - Receivables Rates and Rubbish

All third instalments have been paid.

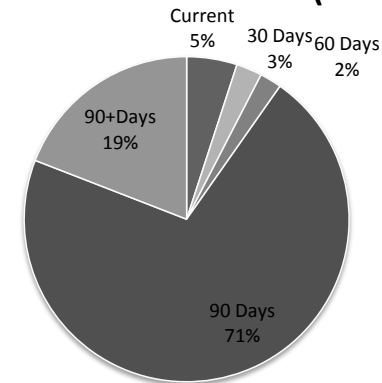
Receivables - General

Current	30 Days	60 Days	90 Days	90+Days
\$	\$	\$	\$	\$
5,192	2,651	2,250	73,655	19,778
Total Outstanding				103,527

Total Outstanding

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

The above figure includes all outstanding debt to the Shire of Tammin including funding and grants.

90 days includes Main Roads Invoice of \$67,857.90 for regional road group funding.

Chasing remaining RRG group money.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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34 (2)(c) **Note 5: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
GENERAL PURPOSE GRANTS		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
Grants Commission	Grants Comm.	Yes	536,720			536,720	536,720	131,384	405,337
Royalties for Regions - Individual	Department of Regional D	No	313,556		313,556		313,556	0	313,556
Royalties for Regions - Regional	Department of Regional D	No	862,000		862,000		862,000	0	862,000
GOVERNANCE			0	0	0	0	0	0	0
LAW, ORDER, PUBLIC SAFETY									
Aware Grant	FESA	Yes	8,500	0	0	8,500	8,500	0	8,500
EDUCATION & WELFARE SERVICES									
Local Government Energy Efficiency Program	Department of Resources,	Yes	13,160	0	13,160	0	13,160	7,348	5,812
Thank a Volunteer Grant	Department of Communit	No	1,000	0	0	1,000	1,000	0	1,000
COMMUNITY AMENITIES			0	0	0	0	0	0	0
RECREATION AND CULTURE			0	0	0	0	0	0	0
TRANSPORT									
MRWA ROAD FUNDING									
Project Grants	MRWA	Yes	149,070	0	149,070	0	149,070	0	149,070
Direct Grants	MRWA	Yes	52,282	0		52,282	52,282	52,282	0
BLACKSPOT FUNDING				0	0		0	0	0
OTHER ROAD/STREETS GRANTS									
Roads To Recovery	Dep't Trans & Reg Serv.	Yes	150,685	0	150,685		150,685	0	150,685
ECONOMIC SERVICES									
Business Case/Development Plan CLGF Regional	Shire of York	Yes	9,843	0	9,843		9,843	9,843	0
TOTALS			2,096,816	0	1,498,314	598,502	2,096,816	200,856	1,895,960

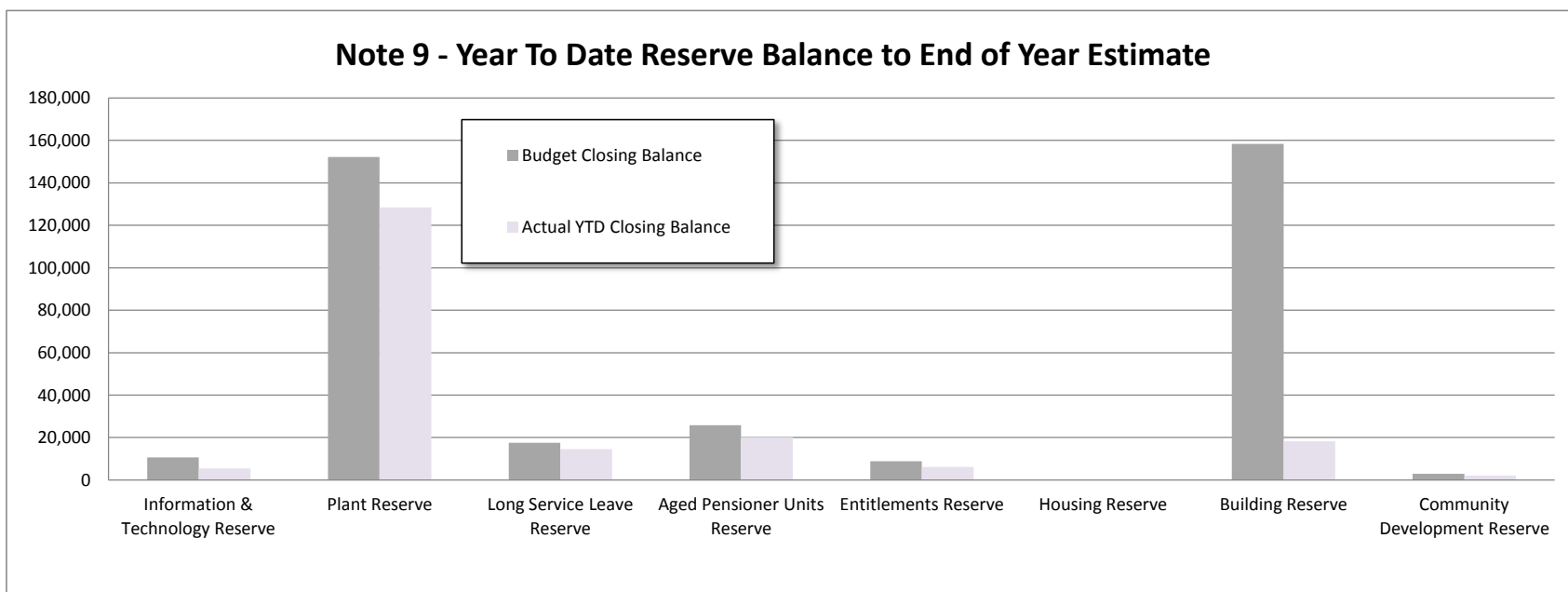
Comments - Grants and Contributions

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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34 (2)(c) **Note 6: Cash Backed Reserve**

2013-14										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Information & Technology Reserve	5,337	304	144	5,000	0	0	0		10,641	5,481
Plant Reserve	125,075	7,129	3,377	20,000	0	0	0		152,204	128,452
Long Service Leave Reserve	14,203	810	384	2,500	0	0	0		17,513	14,586
Aged Pensioner Units Reserve	19,671	1,121	531	5,000	0	0	0		25,792	20,202
Entitlements Reserve	5,919	337	160	2,500	0	0	0		8,756	6,079
Housing Reserve	0	0	0	0	0	0	0		0	0
Building Reserve	17,807	712	481	450,000	0	(310,200)	0		158,319	18,288
Community Development Reserve	2,040	82	55	850	0	0	0		2,972	2,095
	190,051	10,495	5,132	485,850	0	(310,200)	0		376,196	195,183



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2014

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(2)(c) **Note 7: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
Nomination Deposits	0	240	(240)	0
BRB Levy	0	200	0	200
Housing Bonds	4,700	0	(2,640)	2,060
Best Memorial Trust	843	0	0	843
Sale of Land (Non-payment of Rates)	0	0	0	0
Prepaid Rates	0	0	0	0
	5,543	440	(2,880)	3,103

	BALANCE SHEET	31/01/2014 ACTUAL		2013/14 YTD BUDGET		2013/14 BUDGET			Report >10% <90%	Report > \$5,000
		\$	\$			\$	\$			
	CURRENT ASSETS									
	Cash									
A01101	Municipal Fund Bank	897,085.75		817,402		257,532				
A01105	Municipal Fund DPI Bank	0.10		2,641		305				
A01107	Petty Cash Advance	<u>550.00</u>	897,635.85	<u>550</u>	820,593	<u>550</u>	258,386			
	Reserve Fund Investments									
A01111	Information Technology Reserve	5,480.71		6,500		10,641				
A01112	Plant Reserve	128,452.48		135,000		152,204				
A01113	LSL Reserve	14,586.14		16,500		17,513				
A01114	Housing Reserve	0.00		0		0				
A01115	Entitlements Reserve	6,078.67		7,500		8,756				
A01116	Aged Pensioner Units Reserve	20,201.76		21,500		25,762				
A01117	Building Reserve	18,288.30		20,000		158,319				
A01118	Community Development Reserv	<u>2,095.08</u>	195,183.14	<u>2,090</u>	209,090	<u>2,972</u>	376,167			
	Receivables									
A01121	Sundry Debtors - Rates	90,381.22		90,381		52,481				
A01122	Sundry Debtors - Other	103,426.80		103,427		183,308				
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	169,561.02	<u>(9,519)</u>	184,289	<u>(9,519)</u>	226,270			
	Inventories									
A01190	Materials & Stock	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0			
	TOTAL CURRENT ASSETS		1,262,380.01		1,213,972		860,823			
	CURRENT LIABILITIES									
	Payables									
L01215	Sundry Creditors	27,128.71		83,146		107,774				
L01258	FESA ESL Liability	3,796.80		19,653		1,723				
L01259	DPI Liability	0.00		2,641		305				
L0131	PAYG Liability	0.00		12,282		0				
2200	Tax Clearing	0.00		0		0				
L0137	Reportable FBT	0.00		0		0				
L0134	Child Support Agency	0.00		0		0				
L0136	Superannuation	4,055.98		0		0				
L0133	Prepaid Income	0.00		0		0				
L0135	MEU	58.20		0		0				
L01222	Accrued Interest - Current	0.00		0		2,453				
L01235	Accrued Salaries & Wages	<u>0.00</u>	35,039.69	<u>0</u>	117,722	<u>54,351</u>	166,606			
	Interest Bearing Liabilities									
L01221	Loan Liability (Debentures)	<u>45,792.55</u>	45,792.55	<u>45,793</u>	45,793	<u>54,536</u>	54,536			
	Provisions									
L01225	Provision For Annual Leave	47,105.68		47,129		47,129				
L01226	Provision For LSL	<u>29,779.00</u>	76,884.68	<u>29,763</u>	76,892	<u>29,763</u>	76,892			
	TOTAL CURRENT LIABILITIES		157,716.92		240,406		298,034			
	NET CURRENT POSITION		1,104,663.09		973,566		562,790			

	BALANCE SHEET (continued)	31/01/2014 ACTUAL		2013/14 YTD BUDGET		2013/14 BUDGET				Report > \$5,000
		\$	\$	\$	\$	\$	\$			
	NON CURRENT ASSETS									
	Property, Plant & Equipment									
A01512	Land	<u>527,444.89</u>	527,444.89	<u>230,314</u>	230,314	<u>230,314</u>	230,314			
A01522	Buildings	6,705,736.27		4,113,897		4,662,857				
A01521	Less Accumulated Depreciation	<u>(43,402.52)</u>	6,662,333.75	<u>(791,397)</u>	3,322,500	<u>(847,200)</u>	3,815,657			
A01542	Furniture & Equipment	204,100.78		279,813		290,463				
A01541	Less Accumulated Depreciation	<u>(8,336.58)</u>	195,764.20	<u>(233,134)</u>	46,679	<u>(243,852)</u>	46,611			
A01572	Plant & Equipment	1,480,169.79		1,653,913		1,626,213				
A01571	Less Accumulated Depreciation	<u>(94,807.75)</u>	1,385,362.04	<u>(832,776)</u>	821,137	<u>(1,047,157)</u>	579,056			
A01582	Tools	0.00		2,796		2,796				
A01581	Less Accumulated Depreciation	<u>0.00</u>	0.00	<u>(2,796)</u>	0	<u>(2,796)</u>	0			
A0159	Landcare Centre Equipment	0.00		0		0				
A01591	Less Accumulated Depreciation	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0			
	Infrastructure									
A01533	Infrastructure - Roads	31,651,190.70		31,651,191		32,787,721				
A01531	Less Accumulated Depreciation	<u>(10,284,361.00)</u>	21,366,829.70	<u>(10,215,978)</u>	21,435,213	<u>(10,933,778)</u>	21,853,943			
A0156	Infrastructure - Footpaths	579,231.01		579,231		579,231				
A01561	Less Accumulated Depreciation	<u>(23,651.81)</u>	555,579.20	<u>(448,009)</u>	131,222	<u>(478,419)</u>	100,812			
A01552	Other Infrastructure	1,495,111.04		1,182,501		1,242,001				
A01551	Less Accumulated Depreciation	<u>(38,408.79)</u>	1,456,702.25	<u>(401,236)</u>	781,266	<u>(450,618)</u>	791,383			
	TOTAL NON-CURRENT ASSETS		32,150,016.03		26,768,330		27,417,775			
	NON CURRENT LIABILITIES									
	Interest Bearing Liabilities									
L01710	Loan Liability (Debentures)	<u>229,315.74</u>	229,315.74	<u>229,316</u>	229,316	<u>174,780</u>	174,780			
	Provisions									
L01230	Provision For LSL Non-Current	<u>30,834.00</u>	30,834.00	<u>30,641</u>	30,641	<u>30,642</u>	30,642			
	TOTAL NON CURRENT LIABILITIES		260,149.74		259,957		205,422			
	EQUITY		32,994,529.38		27,481,939		27,775,143			
	EQUITY									
3-8000	Retained Profits (Municipal Accum)	6,760,388.06		6,776,043		6,763,043				
3-8000	Plus nett operating balance	(350,164.84)		470,999		596,087				
L01900	Reserves - Cash Backed	195,183.14		195,080		376,197				
L01911	Reserves - Asset Revaluation	<u>26,389,123.02</u>	32,994,529.38	<u>20,039,815.46</u>	27,481,939	<u>20,039,815.00</u>	27,775,142			
	SUMMARY									
	Current Assets		1,262,380.01		1,213,972		860,823			
	Non-Current Assets		<u>32,150,016.03</u>		<u>26,768,330</u>		<u>27,417,775</u>			
	Total Assets		33,412,396.04		27,982,302		28,278,598			
	Current Liabilities		157,716.92		240,406		298,034			
	Non-Current Liabilities		<u>260,149.74</u>		<u>259,957</u>		<u>205,422</u>			
	Total Liabilities		417,866.66		500,363		503,456			
	EQUITY		32,994,529.38		27,481,939		27,775,143			
	Variance		0.00		0		0			

	PROGRAM / SCHEDULE 4 GOVERNANCE	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance		Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	YTD		
		\$	\$	\$	\$	\$	\$	>10% >5,000		
	Members									
	Operating Revenue									
I041020	Reimbursements	500.00		0		500			99.99%	0
	Operating Expenditure									
E041005	Presidential Allowance		1,309.09		1,309		2,509		0.00%	0
E041006	Deputy Presidential Allowance		329.73		330		630		0.00%	0
E041010	Election Expenses		0.00		15,500		21,000	15,500	100.00%	15,500
E041020	Meeting Fees		5,500.00		6,300		10,800		0.00%	0
E041025	Expenses Reimbursements		0.00		0		300		99.99%	0
E041030	Travelling		1,544.72		1,456		2,500		0.00%	0
E041035	Refreshments & Entertainment		5,569.88		6,500		9,500		0.00%	0
E041040	Donations & Contributions		530.91		700		1,700		0.00%	0
E041045	Public Relations		207.93		140		250		0.00%	0
E041050	Other Stationery		627.30		105		200		0.00%	0
E041055	Insurance		9,482.38		4,445		8,890	(5,037)	113.33%	(5,037)
E041060	Subscriptions		13,627.93		35,225		35,225	21,597	61.31%	21,597
E041065	Other Minor Expenditure		2,236.60		1,540		2,650		0.00%	0
E041070	Conference Expenses		15,392.29		10,000		15,830	(5,392)	53.92%	(5,392)
E041075	Training		0.00		1,750		3,500		0.00%	0
E041080	Ipad Expenses		0.00		0		0		0.00%	0
E041098	Allocation from Governance		41,485.00		43,243		74,130		0.00%	0
E041099	Depreciation		0.00		0		0		0.00%	0
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	Sub Total - Governance	500.00	97,843.76	0.00	128,542.50	500.00	189,614.00			

	PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Other Governance									
	Operating Revenue									
I045010	Government Grants - Operating	0.00		0		0			0.00%	0
I045011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I045015	Contributions & Donations	0.00		0		0			0.00%	0
I045020	Reimbursements	1,585.43		1,509		1,509			0.00%	0
I045025	Administration Services (ESL)	4,000.00		4,000		4,000			0.00%	0
I045030	Rents & Leases	0.00		0		0			0.00%	0
I045040	Other Income	3,526.24		0		0			99.90%	0
I045097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
I045413	Fringe Benefits Tax Refund	0.00		0		0				
I045098	Governance Allocated to Other Programs	0.00		0		0			0.00%	0
	Operating Expenditure									
E045401	Salaries		161,573.76		166,523		285,460		0.00%	0
E045403	Sick Leave		4,396.89		3,507		6,020		0.00%	0
E045404	Annual Leave		27,089.02		17,500		31,030	(9,589)	54.79%	(9,589)
E045405	Long Service Leave		12,961.02		0		3,200	(12,961)	99.99%	(12,961)
E045406	Workers Compensation Insurance		8,936.05		4,705		9,410		0.00%	0
E045407	Superannuation		26,101.29		22,603		38,740		0.00%	0
E045408	Relocation Expenses		0.00		0		0		0.00%	0
E045409	Uniforms		970.50		1,350		2,700		0.00%	0
E045410	Administration Building Maintenance		20,487.42		24,500		42,000		0.00%	0
E045411	Administration Building Garden Mtce		1,822.73		3,938		6,750		0.00%	0
E045412	Housing Mtce		15,021.85		8,540		14,620	(6,482)	75.90%	(6,482)
E045413	Fringe Benefit Tax		3,916.00		4,350		8,700		0.00%	0
E045414	Training		4,786.90		4,050		8,000		0.00%	0
E045415	Printing & Stationery		1,249.16		3,500		6,000		0.00%	0
E045416	Office Equipment Mtce		375.58		315		500		0.00%	0
E045417	Computer Maintenance		10,065.52		10,360		17,740		0.00%	0
E045418	Telephone		3,767.03		3,850		6,770		0.00%	0
E045419	Advertising		12,274.48		5,000		7,500	(7,274)	145.49%	(7,274)
E045420	Insurance		3,970.26		2,720		4,080		0.00%	0
E045421	Subscriptions		2,140.27		1,750		3,500		0.00%	0
E045422	Photocopier Supplies		2,348.47		1,750		3,000		0.00%	0
E045424	Postage & Freight		940.39		1,015		1,760		0.00%	0
E045425	Legal Expenses		275.95		1,250		5,000		0.00%	0
E045426	Travelling & Accommodation		1,796.46		3,117		5,343		0.00%	0
E045427	Office Expenses Other		518.64		1,841		13,724		0.00%	0
E045428	Conference Expenses		2,571.74		4,000		6,106		0.00%	0
E045429	Sundry Office Furniture & Equipment		260.00		0		750		99.99%	0
E045430	Consultant Fees		11,653.50		15,000		36,000		0.00%	0
E045431	Records Management		52.38		500		750		0.00%	0
E045432	Accounting Support		8,304.99		9,500		9,500		0.00%	0
E045438	Community Service Leave		731.37		0		0		99.90%	0
E045434	Vehicle Running Expenses		3,774.60		4,830		8,280		0.00%	0
E045444	Workforce Plan		14,618.80		15,000		20,000		0.00%	0
E045497	Loss On Disposal Of Asset		543.00		5,000		10,000		0.00%	0
E045498	Governance Allocated to Other Programs		(252,885.84)		(263,333)		(451,430)	(10,447)	0.00%	(10,447)
E045499	Depreciation		19,036.01		19,033		32,633		0.00%	0
	Sub Total of Other Governance	9,111.67	136,446.19	5,509.00	107,563.25	5,509.00	204,136.00			
	Total Governance	9,611.67	234,289.95	5,509.00	236,105.75	6,009.00	393,750.00		0.00%	0

	PROGRAM / SCHEDULE 3 GENERAL PURPOSE	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Rate Revenue									
I031001	GRV Residential	67,265.30		67,960		67,960			0.00%	0
I031005	UV Rural	703,011.10		703,210		703,210			0.00%	0
I031010	GRV Residential Minimum Rates	22,620.00		23,055		23,055			0.00%	0
I031014	UV Rural Minimum Rates	8,729.10		7,830		7,830			0.00%	0
I031020	Non-Payment Penalty Interest	0.00		1,313		3,500			0.00%	0
I031021	Interim Rating Current Year	457.65		294		500			0.00%	0
I031022	Interim Rating Previous Years	27.46		0		0			99.90%	0
I031024	Instalment Interest	1,263.30		2,000		2,000			0.00%	0
I031025	Instalment Administration Fees	810.00		2,500		2,500			0.00%	0
I031023	Ex Gratia Rates	5,451.05		5,430		5,430			0.00%	0
I031027	Rate Account Enquiry Fees	392.44		250		500			0.00%	0
I031028	Discount Allowed - GRV	(2,304.20)		(2,278)		(2,278)			0.00%	0
I031029	Discount Allowed - UV	(32,235.60)		(28,848)		(28,848)			0.00%	0
I031030	Reimbursement Legal Costs	0.00		0		0			0.00%	0
	Operating Expenditure									
E031005	Rates Written Off		0.00		0		0		0.00%	0
E031010	Stationery		0.00		0		0		0.00%	0
E031015	Postage & Freight		0.55		340		400		0.00%	0
E031020	Valuation Expenses		576.45		4,700		4,700		0.00%	0
E031025	Legal Expenses		314.72		3,500		7,720		0.00%	0
E031030	Title Searches		24.00		75		250		0.00%	0
E031200	Allocation from Governance		42,895.00		38,946		75,340		0.00%	0
	Sub Total - Rate Revenue	775,487.60	43,810.72	782,715.50	47,561.00	785,359.00	88,410.00			
	General Purpose Revenue									
I032010	Grants Commission - General Purp	197,539.00		202,775		405,550		(5,236)	2.58%	(5,236)
I032020	Grants Commission - Roads	65,228.00		65,585		131,170			0.00%	0
I032021	Grants - Royalties for Regions	0.00		862,000		1,175,560			100.00%	(862,000)
I032023	Grants - Workforce Planning	0.00		0		0				
	Other Revenue									
I032025	Pensioner Deferred Rates Grant	0.00		0		220			99.99%	0
I032030	Interest - Municipal Fund	14,055.67		19,110		35,000		(5,054)	26.45%	(5,054)
I032040	Interest - Reserve Funds	5,131.89		5,135		10,270			0.00%	0
I032045	EFT-POS Charges	413.59		219		375			0.00%	0
	General Operating Expenditure									
E032339	Bank Fees		1,532.73		1,450		2,500		0.00%	0
E032338	EFT-POS Charges		1,214.85		725		1,250		0.00%	0
E032340	Audit Fees		9,163.64		5,000		10,000		0.00%	0
E032359	Bank Overdraft Interest		0.00		75		150		0.00%	0
E032360	Unders/Overs		0.00		0		0		0.00%	0
	Sub Total - General Purpose Revenue	282,368.15	11,911.22	1,154,823.75	7,250.00	1,758,145.30	13,900.00			
	Total General Purpose Revenue	1,057,855.75	55,721.94	1,937,539.25	54,811.00	2,543,504.30	102,310.00		44.20%	(880,594)

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Fire Prevention									
	Operating Revenue									
I051010	Government Grants - Operating	8,613.64		8,500		8,500			0.00%	0
I051011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I051015	Contributions & Donations	0.00		0		250			99.99%	0
I051030	Fines & Penalties	0.00		0		0			0.00%	0
I051097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E051005	Building Maintenance		239.18		742		1,280		0.00%	0
E051010	Fire Control Measures		374.96		0		150		99.99%	0
E051015	Brigade Vehicle Maintenance		0.00		0		0		0.00%	0
E051020	Advertising		0.00		205		410		0.00%	0
E051025	Fire Insurance		97.72		45		90		0.00%	0
E051030	Postage & Freight		0.00		0		50		99.99%	0
E051035	District Maps		0.00		0		0		0.00%	0
E051040	General Expenses		90.00		150		250		0.00%	0
E051065	Aware Grant Expenditure		8,172.73		8,500		8,500		0.00%	0
E051097	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E051098	Allocation from Governance		2,622.00		2,765		4,740		0.00%	0
E051099	Depreciation		70.21		70		120		0.00%	0
	Sub Total - Fire Prevention	8,613.64	11,666.80	8,500.00	12,477.00	8,750.00	15,590.00			
	Animal Control									
	Operating Revenue									
I052120	Government Grants - Operating	0.00								
I052130	Fines & Penalties	0.00		0		0			0.00%	0
I052155	Impounding Fees	0.00		160		300			0.00%	0
I052165	Impounded Sustenance	0.00		0		0			0.00%	0
I052170	Dog Registrations	917.00		850		1,200			0.00%	0
I052175	Other Fees & Charges	0.00		35		50			0.00%	0
	Operating Expenditure									
E052540	Pound Maintenance		49.93		1,000		2,500		0.00%	0
E052545	Animal Control		37.37		500		1,300		0.00%	0
E052550	Advertising		0.00		0		200		99.99%	0
E052555	Postage & Freight		0.00		0		50		99.99%	0
E052565	Registration Disks		73.25		50		100		0.00%	0
E052570	Control Officer Contract		2,437.50		2,905		5,000		0.00%	0
E052598	Allocation from Governance		1,306.00		1,372		2,360		0.00%	0
E052599	Depreciation		3.50		6		10		0.00%	0
	Sub Total - Animal Control	917.00	3,907.55	1,045.00	5,832.60	1,550.00	11,519.80			
	Other Law, Order, Public Safety									
	Operating Revenue									
I053010	Government Grants - Operating	0.00		0		0			0.00%	0
I053011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I053035	Emergency Services	0.00		0		0			0.00%	0
I053040	Crime Prevention Plan	0.00		0		45,000			99.99%	0
	Operating Expenditure									
E053005	Emergency Services		0.00		0		0		0.00%	0
E053010	Advertising		0.00		58		100		0.00%	0
E053020	Impounding Vehicles		300.00		250		500		0.00%	0
E050515	Crime Prevention Plan		0.00		0		45,000		99.99%	0
E053098	Allocation from Governance		0.00		0		0		0.00%	0
	Sub Total - Other	0.00	300.00	0.00	308.10	45,000.00	45,600.30			
		9,530.64	15,874.35	9,545.00	18,617.70	55,300.00	72,710.10		0.00%	0

	PROGRAM / SCHEDULE 7 HEALTH	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Preventative Services - Administration & Inspection									
	Operating Revenue									
I073030	Fines & Penalties	410.00		0		250			99.99%	0
I073035	Licenses Other	0.00		0		280			99.99%	0
I073040	Septic Tank Application Fees	226.00		0		300			99.99%	0
I073097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
I073098	Allocation from Governance	0.00		0		0			0.00%	0
	Operating Expenditure									
E073105	Salaries		0.00		0		0		0.00%	0
E073110	EHO Contractor		2,169.98		4,375		7,500		0.00%	0
E073115	Telephone		0.00		0		0		0.00%	0
E073120	Advertising		0.00		0		0		0.00%	0
E073125	Housing		0.00		0		0		0.00%	0
E073130	Legal Expenses		0.00		500		1,000		0.00%	0
E073135	Other Minor Expenditure		425.35		700		1,390		0.00%	0
E073197	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E073198	Allocation from Governance		15,204.00		17,430		29,880		0.00%	0
E073199	Depreciation		0.00		0		0		0.00%	0
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	Sub Total - Administration & Inspection	636.00	17,799.33	0.00	23,005.00	830.00	39,770.00			
	Preventative Services - Pest Control									
	Operating Revenue									
I074020	Reimbursements	0.00		0		0			0.00%	0
I074035	Sale of Insecticide/Pesticide	0.00		0		0			0.00%	0
I074098	Administration	0.00		0		0			0.00%	0
	Operating Expenditure									
E074010	Mosquito Control		0.00		0		0		0.00%	0
E074098	Allocation from Governance		0.00		0		0		0.00%	0
E074099	Depreciation		0.00		0		0		0.00%	0
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	Sub Total - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00			
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	Total - Health	636.00	17,799.33	0.00	23,005.00	830.00	39,770.00		0.00%	0

	PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >\$5,000	Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
	Aged & Disabled								
	Operating Revenue								
I081010	Government Grants - Operating	0.00		0		0		0.00%	0
I081011	Government Grants - Non-Operati	12,748.00		13,160		13,160		0.00%	0
I081015	Contributions & Donations	0.00		0		2,000		99.99%	0
I101020	Reimbursements	499.02		1,015		1,700		0.00%	0
I081035	Tamma Village Aged Units Rental	32,060.00		32,760		56,158		0.00%	0
	Operating Expenditure								
E081005	Tamma Village Aged Units Mtce		46,821.86		43,750		75,000	0.00%	0
E081***	Contract Residence Inspections		0.00		2,500		5,000	0.00%	0
E081020	Seniors Activities		0.00		0		0	0.00%	0
E081098	Allocation from Governance		8,323.00		8,488		14,550	0.00%	0
E081099	Depreciation		2,684.64		2,681		4,600	0.00%	0
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	Sub Total - Aged & Disabled	45,307.02	57,829.50	46,935.00	57,418.50	73,018.00	99,150.00		
	Care Of Families & Children								
	Operating Revenue								
I083020	Contributions & Donations	61.05		0		1,000		99.99%	0
	Care Of Families & Children								
	Operating Expenditure								
E083015	Playgroup		0.00		287		500	0.00%	0
E083016	Tammin Primary School		865.14		1,103		1,890	0.00%	0
E083020	Youth Program - Holiday		286.07		1,700		2,500	0.00%	0
E08302	Thank A Volunteer Day		0.00		0		1,000	99.99%	0
		-----	-----	-----	-----	-----	-----		
	Sub - Total - Care of Families & Ch	61.05	1,151.21	0.00	3,089.50	1,000.00	5,890.00		
		-----	-----	-----	-----	-----	-----		
	Total - Education & Welfare	45,368.07	58,980.71	46,935.00	60,508.00	74,018.00	105,040.00	0.00%	0

	PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Sanitation - Household Refuse									
	Operating Revenue									
I101110	Government Grants - Operating	0.00		0		0			0.00%	0
I101111	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I101115	Contributions	0.00		0		20			99.99%	0
I101135	Domestic Refuse Collections Fees	17,581.25		20,155		20,155			0.00%	0
I101140	Bulk Service Fees	0.00		0		0			0.00%	0
I101145	Tip Service Fees	25,564.86		27,594		47,300			0.00%	0
	Operating Expenditure									
E101005	Litter Control		92.35		56		100		0.00%	0
E101010	Refuse Site Mtce		36,115.11		23,765		40,750	(12,350)	51.97%	(12,350)
E101020	Commercial Refuse Collection		0.00		0		0		0.00%	0
E101025	Street Bin Refuse Collection		4,359.04		4,956		8,500		0.00%	0
E101030	Bulk Service Collection		0.00		1,750		3,000		0.00%	0
E101035	Domestic Refuse Collections		8,485.34		9,583		16,430		0.00%	0
E101040	Effluent Dam Site		131.83		500		750		0.00%	0
E101098	Allocation from Governance		5,906.00		5,530		9,500		0.00%	0
E101099	Depreciation		495.67		490		850		0.00%	0
	Sub Total - Household Refuse	43,146.11	55,585.34	47,749.00	46,630.00	67,475.00	79,880.00			
	Town Planning & Regional Development									
	Operating Revenue									
I102135	Town Planning Fees	1,280.00		500		1,000			0.00%	0
	Operating Expenditure									
E102105	Control Expenses		0.00		250		500		0.00%	0
E102110	Title Fees		0.00		0		0		0.00%	0
E102115	Planning Services Contractor		4,545.45		2,905		5,000		0.00%	0
E102198	Allocation from Governance		1,731.00		1,873		3,210		0.00%	0
	Sub Total - Town Planning & Regional Development	1,280.00	6,276.45	500.00	5,027.50	1,000.00	8,710.00			
	Other Community Amenities									
	Operating Revenue									
I103110	Government Grants - Operating	0.00		0		0			0.00%	0
I103111	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I103115	Contributions & Donations	352.00		0		0			99.90%	0
I103135	Tabloid Office Rents	0.00		0		0			0.00%	0
I103140	Photocopying Charges	249.09		245		1,000			0.00%	0
I103145	Facsimile Charges	59.72		28		50			0.00%	0
I103150	Cemetery Charges	1,208.18		1,000		2,000			0.00%	0
I103155	Hire of Community Bus	1,963.23		2,155		3,700			0.00%	0
I103160	Cooinda Centre Rental	560.00		580		1,040			0.00%	0
I103165	Tidy Towns	0.00		0		0			0.00%	0
I103197	Profit on Disposal of Assts	0.00		0		0			0.00%	0
	Operating Expenditure									
E103120	Public Toilets		3,119.03		3,381		5,800		0.00%	0
E103125	Community Bus		155.27		1,640		2,811		0.00%	0
E103130	Grave Digging		732.81		2,850		5,200		0.00%	0
E103135	Cemetery		2,661.28		3,300		6,100		0.00%	0
E103140	Cooinda Centre		10,094.13		8,820		15,120		0.00%	0
E103145	Tidy Towns		389.19		1,100		1,100		0.00%	0
E103155	Insurance		0.00		215		215		0.00%	0
E103160	Tammin Tabloid Building Mtce		206.94		378		650		0.00%	0
E103197	Loss on Disposal of Assets		0.00		0		0		0.00%	0
E103198	Allocation from Governance		415.00		483		830		0.00%	0
E103199	Depreciation		1,245.72		1,246		2,136		0.00%	0
	Sub Total - Other	4,392.22	19,019.37	4,008.00	23,412.75	7,790.00	39,962.00			
	Protection of the Environment									
	Operating Expenditure									
E104005	NRM Officer - EO & EPO		926.66		3,787		6,500		0.00%	0
	Sub Total - Protection of the Environment	0.00	926.66	0.00	3,787.00	0.00	6,500.00			
	Total - Community Amenities	48,818.33	81,807.82	52,257.00	71,283.25	76,265.00	122,052.00		11.30%	(13,963)

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Public Halls, Civic Centres									
	Operating Revenue									
I111010	Government Grants - Operating	0.00		0		0			0.00%	0
I111011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I111015	Contributions & Donations	32.19		385		650			0.00%	0
I111020	Reimbursements	0.00		0		0			0.00%	0
I111035	Hall Hire Fees	563.64		900		1,800			0.00%	0
I111040	Hall Hire Deposits	300.00		300		900			0.00%	0
	Operating Expenditure									
E111005	Tammin Hall Mtce		11,059.00		28,861		49,480	17,802	61.68%	17,802
E111010	Yorakine Hall Mtce		2,066.30		3,500		6,010		0.00%	0
E111015	Tammin Hall Bonds Refunds		0.00		600		900		0.00%	0
E111098	Allocation from Governance		13,606.00		13,720		23,520		0.00%	0
E111099	Depreciation		7,504.70		11,585		19,870		0.00%	0
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	Sub Total - Public Halls	895.83	34,236.00	1,585.00	58,266.00	3,350.00	99,780.00			
	Other Recreation & Sport									
	Operating Revenue									
I113010	Government Grants - Operating	0.00		0		0			0.00%	0
I113011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I113015	Contributions	5,041.77		14,628		25,077		(9,586)	65.53%	(9,586)
I113040	Donnan Park Ground Lease Rental	427.27		470		1,595			0.00%	0
I113045	Functions & Events	36,519.69		28,500		30,200		8,020	28.14%	8,020
I113050	Kadjininy Kep Hire Fees	0.00		0		300			99.99%	0
I113055	Bonds	300.00		0		300			99.99%	0
I113065	Donnan Park Pavilion	472.73		0		300			99.99%	0
I113070	Donnan Park Changerooms	0.00		0		0			0.00%	0
I113075	Other Sundry	0.00		0		250			99.99%	0
I113098	Profit On Disposal Of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E113005	Donnan Park Pavilion Mtce		17,130.23		22,106		37,900		0.00%	0
E113010	Donnan Park Changerooms Mtce		1,693.94		4,375		7,500		0.00%	0
E113015	Donnan Park Oval Mtce		26,881.26		34,972		59,960	8,091	23.13%	8,091
E113030	Donnan Park Oval Surrounds Mtce		8,473.51		6,125		10,500		0.00%	0
E113020	Heritage Park Mtce		19.37		1,190		2,050		0.00%	0
E113025	Parks, Gardens & Reserves Mtce		45,206.79		29,610		50,760	(15,597)	52.67%	(15,597)
E113035	Kadjininy Kep Mtce		10,720.31		30,422		52,160	19,702	64.76%	19,702
E113036	Functions & Events		22,713.60		25,960		52,960		0.00%	0
E113040	Town Dam Mtce		2,093.31		1,750		3,000		0.00%	0
E113043	Work for the Dole Projects		5,786.84		16,118		27,630	10,331	64.10%	10,331
E113045	Memorial Park Mtce		3,017.91		5,537		9,500		0.00%	0
E113050	Reserves Mtce		0.00		613		1,050		0.00%	0
E113055	Bowling Club Mtce		20,000.00		20,000		20,000		0.00%	0
E113060	Golf Club Mtce		6,693.36		4,340		7,450		0.00%	0
E113065	Tennis Club Mtce		562.07		420		730		0.00%	0
E113070	Sports & Recreation Council		7,181.82		7,900		7,900		0.00%	0
E113075	Donnan Park Bonds		300.00		300		300		0.00%	0
E113***	Feasibility Studies - Public Toilets		0.00		5,000		10,000		0.00%	0
E113090	Interest On Loans		1,399.77		1,280		1,790		0.00%	0
E113095	Other Club Insurance		0.00		0		0		0.00%	0
E113097	Loss on disposal of assets		0.00		0		0		0.00%	0
E113098	Allocation from Governance		10,731.00		11,270		19,330		0.00%	0
E113099	Depreciation		47,962.32		47,965		82,220		0.00%	0
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	Sub Total - Other Sport & Rec	42,761.46	238,567.41	43,598.25	277,251.93	58,022.00	464,690.06			

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE (continued)	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000	Report Variance > \$5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend		
		\$	\$	\$	\$	\$	\$		
	Libraries								
	Operating Revenue								
I114115	Contributions & Donations	0.00		0		0		0.00%	0
I114135	Fines & Penalties	0.00		0		0		0.00%	0
I114140	Lost Books	0.00		0		50		99.99%	0
	Operating Expenditure								
E114020	Other Expenses		272.50		581		1,000	0.00%	0
E114025	Postage & Freight		420.23		438		750	0.00%	0
E114030	Library Mtce		1,263.45		1,015		1,750	0.00%	0
E114035	Library Book Purchases		30.00		75		150	0.00%	0
E114098	Allocation from Governance		12,730.00		13,300		22,810	0.00%	0
E114099	Depreciation		0.00		0		0	0.00%	0
		-----	-----	-----	-----	-----	-----		
	Sub Total Libraries	0.00	14,716.18	0.00	15,408.50	50.00	26,460.00		
	Other Culture								
	Operating Revenue								
I115010	Government Grants - Operating	0.00		0		0		0.00%	0
I115011	Government Grants - Non-Operati	0.00		0		0		0.00%	0
I115035	Tammin Tabloid Publication	688.44		875		1,500		0.00%	0
I115040	Tammin Art Prize	0.00		0		0		0.00%	0
I115015	Contributions & Donations	0.00		0		0		0.00%	0
I115045	History Book Sales	80.00		0		120		99.99%	0
	Operating Expenditure								
E116005	Art Prize		1,000.00		0		1,500	99.99%	0
E116010	Municipal Heritage Inventory		0.00		0		5,000	99.99%	0
E116015	Tammin Tabloid Publication		380.00		4,515		7,750	0.00%	0
E116020	WA Week		0.00		0		650	99.99%	0
E116025	Australia Day		0.00		600		1,200	0.00%	0
E116030	Anzac Day		0.00		0		200	99.99%	0
E116040	Banners In The Terrace		0.00		0		500	99.99%	0
E116045	Carols By Candlelight		1,000.00		1,000		1,000		
E116050	Tammin Awards Night		922.68		1,000		1,000	0.00%	0
E116098	Allocation from Governance		0.00		0		0	0.00%	0
E116099	Depreciation		0.00		0		0	0.00%	0
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	Sub Total - Other Culture	768.44	3,302.68	875.00	7,115.00	1,620.00	18,800.00		
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	Total - Recreation & Culture	44,425.73	290,822.27	46,058.25	358,041.43	63,042.00	609,730.06	16.23%	65,587

	PROGRAM / SCHEDULE 12 TRANSPORT	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Streets, Roads, Bridges, Depots									
	Operating Revenue									
I121011	Direct Grant	52,282.00		52,280		52,280			0.00%	0
I121012	Roads To Recovery Grant	110,545.00		50,690		150,690		59,855	118.08%	59,855
I121013	MRWA Road Project Grant	59,949.00		74,070		149,070		(14,121)	19.06%	(14,121)
I121014	Black Spot Grant (State)	0.00		0		0			0.00%	0
I121015	Contributions & Donations	0.00		0		3,510			99.99%	0
I122016	Townsite Entry Statements	0.00		0		0			0.00%	0
I121097	Profit on Disposal of Assets	0.00		0		0			0.00%	0
	Operating Expenditure									
E122020	Depot Mtce		6,430.78		7,000		12,000		0.00%	0
E122025	Depot Vandalism Mtce		0.00		0		200		99.99%	0
E122030	Street Cleaning		8,898.63		11,550		19,800		0.00%	0
E122035	Traffic Signs		3,656.88		7,287		12,500		0.00%	0
E122040	Footpath Mtce		3,296.27		3,206		5,500		0.00%	0
E122060	Street Lighting Utilities		11,706.21		12,831		22,000		0.00%	0
E122045	Street Tree Mtce		3,228.90		9,625		16,500	6,396	66.45%	6,396
E122050	Storm Damage		2.90		1,162		2,000		0.00%	0
E122055	Road Maintenance		158,195.73		244,090		418,450	85,894	35.19%	85,894
E122056	ROMANS Capture		0.00		0		2,500		99.99%	0
E122057	ROMANS II License		4,675.00		5,000		5,000		0.00%	0
E122070	Advertising		0.00		0		200		99.99%	0
E122075	Interest on Loans		8,498.58		7,235		10,550		0.00%	0
E122097	Loss on Disposal of Asset		0.00		0		0		0.00%	0
E122098	Allocation from Governance		25,558.00		25,673		44,010		0.00%	0
E122099	Depreciation		236,030.69		236,026		404,620		0.00%	0
	Capital Expenditure									
E122100	Road Construction		417,611.50		327,128		572,480	(90,484)	27.66%	(90,484)
E122100	Less transferred to Infrastructure		0.00		0		(572,480)		0.00%	0
	Sub Total - Streets, Roads, Bridge	222,776.00	887,790.07	177,040.00	897,812.45	355,550.00	975,829.50			
	Traffic Control									
	Operating Revenue									
I124020	Reimbursements	1,031.09		500		1,000			0.00%	0
I124025	Shire of Tammin Special Series Pl	2,500.00		1,500		2,500			0.00%	0
I124040	DPI Licensing Commission	5,142.16		5,250		9,000			0.00%	0
	Operating Expenditure									
E124005	DPI Telephone		382.20		581		1,000		0.00%	0
E124010	DPI Postage		0.00		0		10		99.99%	0
E124015	DPI Office Expenses		848.64		875		1,500		0.00%	0
E124020	Shire of Tammin Special Series Plates		1,178.20		800		2,500		0.00%	0
E124098	Allocation from Governance		12,855.00		13,447		23,060		0.00%	0
	Sub Total - Traffic Control	8,673.25	15,264.04	7,250.00	15,703.00	12,500.00	28,070.00			
	Total - Transport	231,449.25	903,054.11	184,290.00	913,515.45	368,050.00	1,003,899.50		5.25%	57,621

PROGRAM / SCHEDULE 13 ECONOMIC SERVICES		31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000	Report Variance > \$5,000	
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Rural Services									
	Operating Revenue									
I131110	Government Grants - Operating	0.00		0		0		0.00%	0	
I131111	Government Grants - Non-Operating	0.00		0		0		0.00%	0	
I131135	CDO Contributions & Reimbursement	0.00		0		0		0.00%	0	
I131136	CDO Rent	0.00		0		0				
I131140	Sale of Poisons	0.00		0		0		0.00%	0	
	Operating Expenditure									
E131030	CDO Salary		20,645.49		26,047		44,660	5,402	20.74%	5,402
E131025	CDO Superannuation		3,588.91		3,308		5,670		0.00%	0
E131035	CDO Sick Leave		463.92		378		650		0.00%	0
E131040	CDO Annual Leave		4,300.34		2,135		3,668		0.00%	0
E131043	CDL Long Service Leave		0.00		0		550			
E131045	CDO Workers Compensation Insurance		964.50		1,350		1,350		0.00%	0
E131020	CDO Training		227.63		1,000		2,000		0.00%	0
E131050	CDO Uniforms		565.79		290		540		0.00%	0
E131065	CDO Printing & Stationery		104.55		150		500		0.00%	0
E131070	CDO Promotions		0.00		0		0		0.00%	0
E131075	CDO Subscriptions		220.00		300		650		0.00%	0
E131080	CDO Postage & Freight		37.73		0		50		99.99%	0
E131085	CDO Travel & Accommodation		838.51		1,000		1,500		0.00%	0
E131090	CDO Conference		72.73		700		1,700		0.00%	0
E131095	CDO Insurance		985.78		750		1,000		0.00%	0
E131055	Noxious Weed Control		0.00		0		0		0.00%	0
E131060	Vermin Control		0.00		0		0		0.00%	0
E131098	Allocation from Governance		18,801.00		19,530		33,490		0.00%	0
E131099	Depreciation		0.00		378		658		0.00%	0
	Sub Total - Rural Services	0.00	51,816.88	0.00	57,315.50	0.00	98,636.00			
	Tourism & Area Promotion									
	Operating Revenue									
I132010	Government Grants - Operating	9,842.50		9,843		9,843			0.00%	0
I132011	Government Grants - Non-Operating	0.00		0		0			0.00%	0
I132015	Contributions & Donations	0.00		0		0			0.00%	0
I132016	Sale of Postcards	0.00		0		0				
I132020	Entry Statements	0.00		0		0			0.00%	0
I132030	Promotional Material	0.00		0		0				
	Operating Expenditure									
E132005	Caravan Park Mtce		0.00		875		1,500		0.00%	0
E132010	Entry Statements		0.00		1,288		2,210		0.00%	0
E132020	Area Promotion		1,364.30		2,422		4,160		0.00%	0
E132025	Radio Marketing		1,800.00		875		1,500		0.00%	0
E132098	Allocation from Governance		3,928.00		4,137		7,100		0.00%	0
E132099	Depreciation		2,616.11		2,226		3,826		0.00%	0
	Sub Total - Tourism & Area Promotion	9,842.50	9,708.41	9,843.00	11,823.00	9,843.00	20,296.00			
	Building Control									
	Operating Revenue									
I133035	Building Permits Application Fees	410.00		0		500			99.99%	0
I133040	Other Licenses	0.00		0		200			99.99%	0
I133045	Commissions	0.00		0		0			0.00%	0
I133050	Legal Expenses Recovered	0.00		0		0			0.00%	0
	Operating Expenditure									
E133005	Building Surveyor Contractor		4,206.69		3,787		6,500		0.00%	0
E133010	Advertising		0.00		0		0		0.00%	0
E133015	Legal Expenses		0.00		0		0		0.00%	0
E133020	Building Administration Material		411.98		0		500		99.99%	0
E133098	Allocation from Governance		1,306.00		1,372		2,360		0.00%	0
	Sub Total - Building Control	410.00	5,924.67	0.00	5,159.00	700.00	9,360.00			

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	31/01/2014 ACTUAL		31/01/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >\$5,000		Report Variance > \$5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$			
	Other Economic Services									
	Operating Revenue									
I135035	Standpipe Water Charges	8.55		0		275			99.99%	0
	Operating Expenditure									
E135005	Standpipe Water Utility		4,386.56		3,206		5,500		0.00%	0
E135098	Allocation from Governance		0.00		0		0		0.00%	0
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	Sub Total - Other	8.55	4,386.56	0.00	3,206.00	275.00	5,500.00			
		-----	-----	-----	-----	-----	-----			
	Total - Economic Services	10,261.05	71,836.52	9,843.00	77,503.50	10,818.00	133,792.00		6.97%	6,085

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	31/01/2014 ACTUAL Revenue \$	Expend \$	31/01/2014 YTD BUDGET Revenue \$	Expend \$	2013/14 BUDGET Revenue \$	Expend \$	Variance YTD >10% >5,000		Report Variance > \$5,000
	Private Works									
	Operating Revenue									
I141035	General Charges	7,314.18		18,235		31,250		(10,921)	59.89%	(10,921)
I141037	Electrician Private Works	26,218.98		70,735		121,250		(44,516)	62.93%	(44,516)
	Operating Expenditure									
E141035	General Works		3,508.12		12,581		25,000	9,073	72.12%	9,073
E141037	Electrician Private Works		30,691.18		48,581		97,000	17,890	36.82%	17,890
E141098	Allocation from Governance		10,387.00		11,375		19,500		0.00%	0
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	Sub Total - Private Works	33,533.16	44,586.30	88,970.00	72,537.00	152,500.00	141,500.00			
	Public Works Overheads									
	Operating Revenue									
I143035	Rentals	0.00		0		0			0.00%	0
I143015	Contributions & Donations	0.00		0		0			0.00%	0
I143020	Reimbursements	720.00		5,000		7,500			0.00%	0
	Operating Expenditure									
E143005	Salaries		24,819.09		17,493		29,999	(7,326)	41.88%	(7,326)
E143006	Contract - Works Management		5,000.00		5,831		10,000		0.00%	0
E143010	Superannuation		19,803.31		19,495		33,420		0.00%	0
E143020	Salary Sacrifice		0.00		0		0		0.00%	0
E143025	Staff Training		5,093.09		6,412		11,000		0.00%	0
E143030	Sick Pay		6,246.84		4,515		7,750		0.00%	0
E143035	Holiday Pay		19,288.79		20,335		34,860		0.00%	0
E143040	Long Service Leave		0.00		0		4,082		99.99%	0
E143045	Workers Compensation		9,614.14		5,800		11,600		0.00%	0
E143050	Bonus Pay Scheme		0.00		0		0		0.00%	0
E143055	Protective Clothing		3,675.00		1,715		2,940		0.00%	0
E143060	Occupational Health & Safety		3,434.38		2,713		4,650		0.00%	0
E143070	Subscriptions/Seminars		0.00		0		0		0.00%	0
E143075	Supervisor Training		16.36		0		250		99.99%	0
E143085	Office Expenses		238.89		300		650		0.00%	0
E143095	Two Way Mtce		0.00		0		0		0.00%	0
E143105	Telephone		822.41		1,757		3,014		0.00%	0
E143110	Insurance		5,248.72		5,240		5,240		0.00%	0
E143115	Fringe Benefits Tax		0.00		0		0		0.00%	0
E143198	Allocation from Governance		23,110.00		24,332		41,720		0.00%	0
E143299	Less Allocated to Works		(164,763.49)		(117,852)		(202,040)	46,911	0.00%	46,911
		-----	-----	-----	-----	-----	-----			
	Sub Total - PWOH	720.00	(38,352.47)	5,000.00	(1,914.50)	7,500.00	(865.00)			
	Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		250		500		0.00%	0
E143301	Electrician - Fuels and Repairs		4,818.75		4,662		8,000		0.00%	0
E143302	Electrician - Minor P&E		2,554.97		2,331		4,000		0.00%	0
E143303	Electrician - Telephone		554.50		581		1,000		0.00%	0
E143304	Electrician - Material Purchase		8,237.84		13,125		22,500		0.00%	0
E143305	Electrician - Advertising		0.00		1,000		1,500		0.00%	0
E143306	Electrician - Uniforms		1,132.60		1,162		2,000		0.00%	0
E143307	Electrician - Training		7,048.79		4,375		7,500		0.00%	0
E143308	Electrician - Consumables		0.00		1,162		2,000		0.00%	0
E143309	Electrician - Office Expenses		4,675.87		8,778		15,050		0.00%	0
E143310	Electrician - Workers Compensation		3,477.65		2,000		2,500		0.00%	0
E143311	Electrician - Superannuation		7,606.80		6,993		11,990		0.00%	0
E143312	Electrician - Relocation Expenses		0.00		0		0		0.00%	0
E143313	Electrician - Annual Leave		6,107.73		5,530		9,480		0.00%	0
E143314	Electrician - Public Holidays		2,944.96		2,335		4,000		0.00%	0
E143315	Electrician - Personal Leave		518.71		1,383		2,370		0.00%	0
E143316	Electrician - Long Service Leave		0.00		0		1,950		99.99%	0
E143317	Electrician - Allowances		0.00		0		0		0.00%	0
E1433**	Electrician - Allocated to Works and Services		0.00		0		0		0.00%	0
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	Sub Total - Electrician	0.00	49,679.17	0.00	55,666.50	0.00	96,340.00			

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	31/01/2014 ACTUAL Revenue Expend \$ \$	31/01/2014 YTD BUDGET Revenue Expend \$ \$	2013/14 BUDGET Revenue Expend \$ \$	Variance YTD >10% >\$5,000		Report Variance > \$5,000
	Plant Operating Costs						
	Operating Revenue						
I144020	Reimbursements	0.00	0	500		99.99%	0
I144036	Fuel Tax Credit	4,730.00	6,405	11,000		0.00%	0
	Operating Expenditure						
E144005	Expendable Tools	316.11	1,456	2,500		0.00%	0
E144010	Depot Consumables	4,286.44	1,456	2,500		0.00%	0
E144015	Blades & Points	311.13	1,162	2,000		0.00%	0
E144020	Fuels & Oils	28,518.43	39,956	68,500	11,438	28.63%	11,438
E144025	Parts & Repairs	45,777.76	29,170	50,000	(16,608)	56.93%	(16,608)
E144030	Tyres & Tubes	2,237.36	2,912	5,000		0.00%	0
E144035	Licenses	0.00	500	2,600		0.00%	0
E144040	Repairs Wages	7,119.12	6,125	10,500		0.00%	0
E144045	Insurance	16,137.87	9,212	15,800	(6,926)	75.18%	(6,926)
E144099	Less Allocated to Depreciation	4,233.46	(29,631)	(50,800)	(33,864)	0.00%	(33,864)
E144299	Less Allocated to Works	(86,820.22)	(106,218)	(182,098)	(19,398)	0.00%	(19,398)
	Sub Total - POC	4,730.00 22,117.46	6,405.00 (43,900.00)	11,500.00 (73,498.00)			
	Salaries & Wages						
	Operating Revenue						
I146020	Reimbursement - Workers Compensation	0.00	0	0		0.00%	0
	Operating Expenditure						
E146010	Gross Salaries & Wages Paid	528,680.21	526,663	902,850		0.00%	0
E146200	Salaries & Wages - Allocated	(528,680.21)	(526,663)	(902,850)		0.00%	0
	Sub Total - Salaries & Wages	0.00 0.00	0.00 0.00	0.00 0.00			
	Unclassified						
	Operating Revenue						
I148010	Government Grants - Operating	0.00	0	0		0.00%	0
I148011	Government Grants - Non-Operating	0.00	0	0		0.00%	0
I148015	Contributions & Donations	0.00	0	0		0.00%	0
I148020	Reimbursements	20,134.78	17,129	29,363		0.00%	0
I148030	Rental Income	27,360.00	26,696	45,765		0.00%	0
I148050	Sale of Land	0.00	0	0		0.00%	0
I148097	Profit On Disposal of Assets	0.00	0	0		0.00%	0
	Operating Expenditure						
E148100	Other Housing						
E148101	6 Russell St	4,458.81	2,912	5,000		0.00%	0
E148102	9 Nottage Way	1,338.63	2,870	4,920		0.00%	0
E148103	11 Nottage Way	7,900.20	2,870	4,920	(5,030)	175.27%	(5,030)
E148104	45 Draper St	1,453.44	2,982	5,120		0.00%	0
E148105	22 Ridley St	2,194.93	1,760	1,760		0.00%	0
E148107	20 Ridley St	2,868.34	4,253	7,290		0.00%	0
E148108	12 Russell St	9,589.94	7,500	12,850		0.00%	0
E148109	81 Barrack Rd	34,367.53	23,790	23,790		44.46%	(10,578)
E148110	Miscellaneous Land Mtce	178.51	0	750		99.99%	0
E148111	5 Nottage Way	687.45	0	809		99.99%	0
E148112	7 Nottage Way	3,755.86	0	809		99.99%	0
E148114	3 Nottage Way	484.56	0	0		99.90%	0
E148120	Interest On Loans	1,824.15	3,084	4,040		0.00%	0
E148121	Consultancy Fees - Business Plan Disposal of Barrack	3,150.00	4,000	4,000		0.00%	0
E148***	Contract Residence Inspections	0.00	1,250	5,000		0.00%	0
E148197	Loss On Disposal Of Assets	0.00	12,128	20,790	12,128	100.00%	12,128
E148198	Allocation from Governance	0.00	0	0		0.00%	0
E148199	Depreciation	12,129.46	0	0	(12,129)	99.90%	(12,129)
	Sub Total - Unclassified	47,494.78 86,381.81	43,825.25 69,397.81	75,128.00 101,847.51			
	Total- Other Property & Services	86,477.94 164,412.27	144,200.25 151,786.81	246,628.00 265,324.51		23.77%	(70,348)
That in accordance with section 34(5) of the Local Government (Financial Management) Regulations 1996 a variance percentage of 10% or \$5,000 be adopted for reporting material variances. (5 - 15 August 2013)							

	TRUST FUND	31/01/2014			
		1/07/2013	Receipts	Payments	Balance
		\$	\$	\$	\$
L01270	Nomination Deposits	0.00	240.00	(240.00)	0.00
L01255	BRB Levy	0.00	200.00	0.00	200.00
L01271	Housing Bonds	4,700.00	0.00	(2,640.00)	2,060.00
L01273	Tamma Village Bonds	0.00	0.00	0.00	0.00
L01276	Tammin Tourist Promotion	0.00	0.00	0.00	0.00
L01276	Best Memorial Trust	842.81	0.00	0.00	842.81
L01280	Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
L01282	Alcoa Area Promotion	0.00	0.00	0.00	0.00
L01284	Prepaid Rates	0.00	0.00	0.00	0.00
	Trust Balance	5,542.81	440.00	(2,880.00)	3,102.81
	Trust Fund Cash Management	5,542.81			3,102.81
	Trust Balance	5,542.81			3,102.81

	BALANCE SHEET DETAIL	31/01/2014 ACTUAL		2013/14 BUDGET		Variance To Budget		
		Revenue \$	Expend \$	Revenue \$	Expend \$			
A01512	Land							
E168035	Lots 3 Nottage Way - Purchase		16,058.16		0	(16,058)		
E168034	Lots 5- 6 Nottage Way - Purchase		30,925.73		30,000	(926)		
		-----	-----	-----	-----			
	Total	0.00	46,983.89	0.00	30,000.00			
A01522	Buildings							
E168066	Depot Construction - New		412,869.99		495,004	82,134		
E168070	Shed - 12 Russell St		0.00		0			
E1680*1A	Residence (Nottage Way) - R4R		0.00		313,556	313,556		
E168072	12 Russell St - Improvements		22,373.61		9,040	(13,334)		
E168084	Donnan Park Storage Cages		3,500.00		5,000	1,500		
E1680*4C	RV Dump Site		0.00		3,500	3,500		
E1680*5D	Construction of Sullage Pit		0.00		9,000	9,000		
E1680*6E	Fencing of Sullage Pit		0.00		18,000	18,000		
E1680*7F	Town Hall Additions		0.00		7,000	7,000		
E1680*8	Donnan Park Toilets		0.00		0			
E1680*9	Caravan Park - R4R		0.00		0			
E1680*10	14 Russell St - Aircons		0.00		0			
E168060	Tamma Village Aged Units Refurbishments		29,110.57		37,160	8,049		
E168082	Admin Aircons		5,645.45		0	(5,645)		
E168080	Buildings Disposals	343,877.81		450,000	0			
		-----	-----	-----	-----			
	Total	343,877.81	473,499.62	450,000.00	897,260.00			
A01542	Furniture & Equipment							
E168238	It Supplies - Governance		6,190.00		12,000	5,810		
E1682*2	It Supplies - Other Governance		0.00		1,500	1,500		
E1682*3	Hall Heaters		0.00		900	900		
E1682*4	Hall - Pots, crockery		0.00		1,500	1,500		
E168235	Recycling Station		476.40		0	(476)		
E1682*5A	Other		0.00		2,000	2,000		
E1682*6	Depot		0.00		5,000	5,000		
		-----	-----	-----	-----			
	Total	0.00	6,666.40	0.00	22,900.00			
A01572	Plant & Equipment							
E168516	1TN Caprice Sedan Purchase		44,092.79		95,000	50,907		
E1685*1	Mower		508.18		2,500	1,992		
E1685*2	6x4 Trailer		0.00		5,000	5,000		
E1685*3	Whipper Snipper x2		0.00		2,000	2,000		
E1685*4	Electrician Equipment		1,695.45		7,800	6,105		
E1685*5	Slasher Mower		0.00		7,500	7,500		
E168556	2D Grader System		18,645.00		0	(18,645)		
E168525	1TN Caprice Sedan - Disposal	0.00		90,000				
		-----	-----	-----	-----			
	Total	0.00	64,941.42	90,000.00	119,800.00			
A01582	Tools							
A01533	Infrastructure - Roads							
A0156	Infrastructure - Footpaths							
A01552	Infrastructure - Other							
E168418	Townscaping		2,331.88		10,000	7,668		
E168417	Kep Biofilters		13.38		9,000	8,987		
E168419	Tip Fence		13,795.00		13,000	(795)		
E1684*4	Public Toilets		0.00		100,000	100,000		
		-----	-----	-----	-----			
	Total	0.00	16,140.26	0.00	132,000.00			
	ROAD CONSTRUCTION							
	CFWD - 12-13		(218.95)					
FAG	0047 - Strang St		16,035.21		80,000	63,965		
R ² R	0039 - Ridley St		34,242.48		32,500	(1,742)		
FAG	0004 - Ralston Road		0.00		10,000	10,000		
R ² R	0003 - Bungulla North Rd		134,844.93		147,522	12,677		
FAG	0005 - Tammin South Rd		25,157.73		78,256	53,098		
RRG/Own	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73)		63,934.61		67,138	3,203		
RRG/Own	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10)		143,615.49		157,061	13,446		
	E122100 Balance		417,611.50	TRUE	572,477	154,866		

STATEMENT OF FINANCIAL ACTIVITY	31/01/2014 ACTUAL \$	31/01/2014 YTD BUDGET \$	2013/14 BUDGET \$	Variance YTD >10% >\$5,000
Operating				
Revenues (Sources)				
Governance	9,611.67	5,509	6,009	0
General Purpose Funding	1,057,855.75	1,937,539	2,543,504	(879,684)
Law, Order, Public Safety	9,530.64	9,545	55,300	0
Health	636.00	0	830	0
Education and Welfare	45,368.07	46,935	74,018	0
Housing	0.00	0	0	0
Community Amenities	48,818.33	52,257	76,265	0
Recreation and Culture	44,425.73	46,058	63,042	0
Transport	231,449.25	184,290	368,050	47,159
Economic Services	10,261.05	9,843	10,818	0
Other Property and Services	<u>86,477.94</u>	<u>144,200</u>	<u>246,628</u>	<u>(57,722)</u>
	1,544,434.43	2,436,177	3,444,464	(891,742)
Expenses (Applications)				
Governance	(234,289.95)	(236,106)	(393,750)	0
General Purpose Funding	(55,721.94)	(54,811)	(102,310)	0
Law, Order, Public Safety	(15,874.35)	(18,618)	(72,710)	0
Health	(17,799.33)	(23,005)	(39,770)	5,206
Education and Welfare	(58,980.71)	(60,508)	(105,040)	0
Housing	0.00	0	0	0
Community Amenities	(81,807.82)	(71,283)	(122,052)	(10,525)
Recreation & Culture	(290,822.27)	(358,041)	(609,730)	67,219
Transport	(903,054.11)	(913,515)	(1,003,900)	10,461
Economic Services	(71,836.52)	(77,504)	(133,792)	5,667
Other Property and Services	<u>(164,412.27)</u>	<u>(151,787)</u>	<u>(265,325)</u>	<u>(12,625)</u>
	(1,894,599.27)	(1,965,178)	(2,848,378)	70,579
Net Operating	(350,164.84)	470,999	596,087	(821,164)
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	543.00	17,128	30,790	(16,585)
Depreciation on Assets	334,012.49	0	435,367	334,012
Increase/(Decrease) in Staff Entitlements	0.00	0	7,326	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	0.00	0	0	0
Purchase Land & Buildings	(504,425.35)	(865,000.00)	(1,863,960.00)	360,575
Purchase Plant & Equipment	(44,600.97)	(48,500.00)	(104,500.00)	0
Purchase Furniture & Equipment	0.00	0.00	(5,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	(417,611.50)	(327,128)	(572,480)	(90,484)
Purchase Infrastructure Assets - Footpaths	0.00	0.00	0.00	0
Purchase Infrastructure Assets - Other	(16,140.26)	(88,640.26)	(220,640.26)	72,500
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	(33,615.77)	(33,616)	(64,264)	0
Transfers to Reserves (Restricted Assets)	0.00	0	(14,153)	0
Transfers from Reserves (Restricted Assets)	0.00	0	0.00	0
Surplus/(Deficit) 1 July Brought Forward	1,280,662.00	1,280,662	1,484,342	0
Estimated Surplus/(Deficit) at Carried Forward	<u><u>248,658.80</u></u>	<u><u>405,904</u></u>	<u><u>(240,636)</u></u>	<u><u>(157,246)</u></u>

STATEMENT OF FINANCIAL ACTIVITY	31/01/2014 ACTUAL \$	2013/14 BUDGET \$	
Note 1. NET CURRENT ASSETS Composition of Net Current Asset Position CURRENT ASSETS Cash - Unrestricted 897,635.85 Cash - Restricted 195,183.14 Receivables 169,561.02 Inventories 0.00 Total Current Assets 1,262,380.01 LESS: CURRENT LIABILITIES Payables and Provisions (157,716.92) Sub-Total 1,104,663.09 Less: Cash - Reserves - Restricted (195,183.14) NET CURRENT ASSET POSITION 909,479.95		258,386.42 376,167.00 226,270.00 0.00 860,823.42 (298,033.80) 562,789.62 (376,167.00) 186,622.62	
Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement Revenue General Purpose Funding - Royalties for Region Regional Grant (Caravan Park) not granted.. Transport - Invoiced Project Grant for RRG to Main Roads early than budgeted. Other Property & Services - Private Works and Electrical Works received less revenue than anticipated. Reflected in expenditure. Expenditure Governance - Long service leave payout to Mick Oliver - Annual Leave taken and paid out to staff. - Housing mtce - gardening mtce - More advertising than anticipated, CEO, Admin Officer and Work Supervisor recruitment. Community Ammenties - Refuse Site Mtce - fire and clean up day performed by Shire. Recreation & Culture - Various Accounts under expended such as Kep mtce. But have over expended in Parks n Gardens. - Under expended in Working for the Dole project due to having no Supervisor. Transport - Under expended in Road Maintenance and various small accounts. - Finished most road construction projects before schedule. Economic Services - CDO Salaries less than budgeted for due to being costed out to Functions and Events			

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	31/01/2014 ACTUAL \$	2013/14 YTD BUDGET \$	Variance YTD >10% >\$5,000
Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement cont'd Other Property & Services - Private Works and Electrical Works received less revenue than anticipated. Reflected in expenditure. - Depreciation figures to be investigated - Over expended and under expended in various accounts Capital Expenditure & Revenue - Finished most road construction projects before schedule. - Construction of Caravan park and new staff housing not commenced due to grants not granted. - Public Toilets, Kep Biofilters and Townscaping not started or completed.			
Explanation of variance in Cash on Hand			
Cash - Unrestricted	897,635.85	820,592.79	77,043
Cash - Restricted	195,183.14	209,090.00	(13,907)
	<u>1,092,818.99</u>	<u>1,029,682.79</u>	
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	<u>0.00</u>		
	0.00		

STATEMENT OF FINANCIAL ACTIVITY By Nature & Type		Year To Date 31/01/2014	2013/14 Budget
Revenue			
	Rates	772,666.41	771,427
	Grant & Subsidies	0.00	
	Operating	448,574.64	608,343
	Non-Operating	69,472.50	1,488,480
	Contr., Reimb. & Donation	30,059.30	0
	Fees & Charges	196,623.88	376,983
	Profit on Asset Disposal	0.00	450,000
	Interest Earnings	19,187.56	45,270
	Other Revenue	7,255.14	25,425
Total Revenue		1,543,839.43	3,765,928
Expenditure			
	Employee Costs	(473,166.96)	(1,117,635)
	Materials & Contracts	(925,082.41)	(689,425)
	Insurance Expense	(93,067.21)	(96,783)
	Utilities	(56,002.02)	(110,596)
	Depreciation	(334,012.49)	(572,593)
	Interest Expense	(11,722.50)	(17,744)
	Loss on Disposal of Assets	(543.00)	(10,000)
	Other Expenses	(407.68)	(106,564)
	Alloc	0.00	
	depn	0.00	
	Admin	0.00	
	Pdepn	0.00	
	POC	0.00	
	PWOH	0.00	
	Wages	0.00	
Total Expenditure		(1,894,004.27)	(2,721,340)
Unclassified		0.00	
TOTAL		(350,164.84)	1,044,588