

Shire of Tammin
MONTHLY FINANCIAL REPORT
For the Period Ended 31 December 2013

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Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2013

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 December 2013

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 December 2013

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 December 2013

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 December 2013

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 December 2013

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 December 2013

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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% | 81,884 | | | | 81,884 | NAB | Call |
| Cash Maxi | 2.35% | 247,921 | | | | 247,921 | 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 | 25/02/2013 |
| TD3 - 39-368-1985 | 2.90% | 251,357 | | | | 251,357 | NAB | 28/02/2013 |
| TDR - 17-698-5077 | 3.65% | | 193,436 | | | 193,436 | NAB | 28/01/2014 |
| | | | | | | 0 | | |
| (c) Investments | | | | | | | | |
| Nil | | 0 | 0 | 0 | 0 | 0 | | |
| Total | | 990,932 | 193,436 | 3,103 | 0 | 1,187,471 | | |

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 December 2013**

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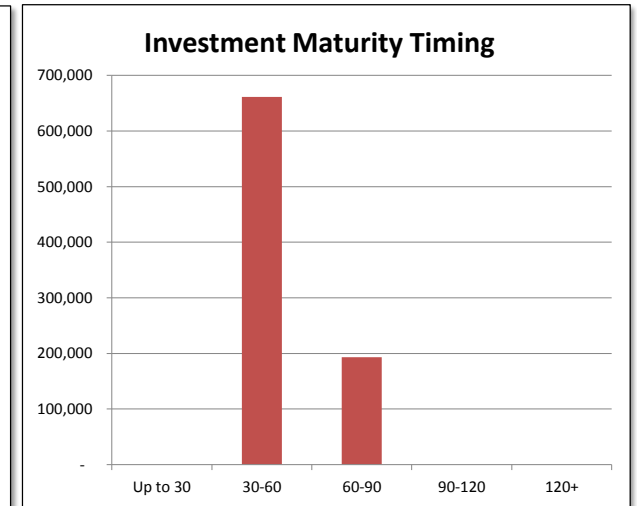
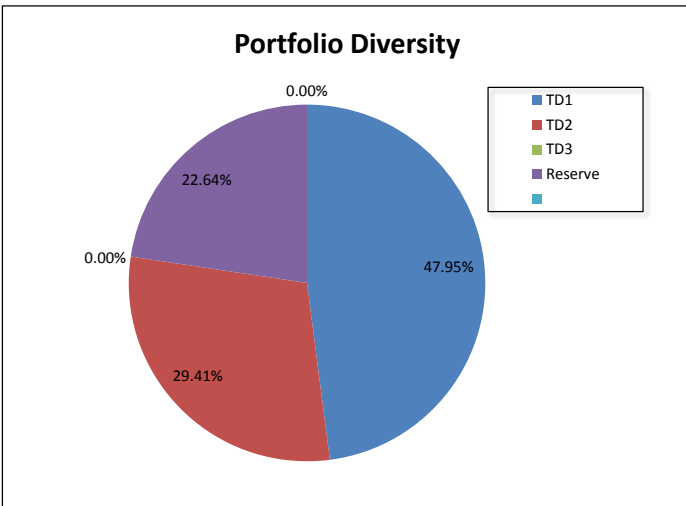
Note 2A: CASH INVESTMENTS

| Deposit Ref | Deposit Date | Institution | Term (Days) | Invested Interest rates | Expected Interest |
|--------------------------|--------------|-------------|-------------|-----------------------------|-------------------|
| General Municipal | | | | | |
| TD1 13-92-2366 | | NAB | 90 | 3.65% | - |
| TD2 39-370-3822 | | NAB | 60 | 3.30% | 1,364 |
| | | | | | - |
| | | | | Subtotal | 1,364 |
| Restricted | | | | | |
| TD 17-698-5077 | | NAB | 90 | 3.65% | 1,741 |
| | | | | Subtotal | 1,741 |
| | | | | | - |
| | | | | Subtotal | - |
| | | | | | - |
| | | | | Total Funds Invested | 3,104 |

| Amount Invested (Days) | | | | | Total |
|------------------------|----------------|----------------|--------|------|----------------|
| Up to 30 | 30-60 | 60-90 | 90-120 | 120+ | |
| | 409,771 | | | | 409,771 |
| | 251,357 | | | | 251,357 |
| | | | | | - |
| - | 661,128 | - | - | - | 661,128 |
| | | 193,436 | | | 193,436 |
| - | - | 193,436 | - | - | 193,436 |
| | | | | | - |
| - | - | - | - | - | - |
| | | | | | - |
| - | 661,128 | 193,436 | - | - | 854,564 |

| Comparative rate | | Budget v Actual | | |
|----------------------------------|---------------------------------|-----------------|---------------------|---------------|
| Average Interest time of deposit | Interest Rate at time of Report | Annual Budget | Year to Date Actual | Var.\$ |
| 3.65% | 3.35% | | | |
| 3.30% | 2.80% | | | |
| 3.30% | 2.80% | | | |
| | | 35,000 | 13,577 | 21,423 |
| | | | | |
| 3.30% | 3.20% | 10,270 | 3,385 | 6,885 |
| | | | | |
| | | - | - | - |
| | | | | |
| | | 45,270 | 16,962 | 28,308 |

| 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 | 48.0% |
| National Australia Bank | | | | | |
| TD2 39-370-3822 | | 60 | 3.30% | 251,357 | |
| | | | | Subtotal | 29.4% |
| | | | | | |
| | | | | Subtotal | 0.0% |
| National Australia Bank | | | | | |
| TD 17-698-5077 | | 90 | 3.65% | 193,436 | |
| | | | | Subtotal | 22.6% |
| | | | | | |
| | | | | Subtotal | 0.0% |
| | | | | | |
| | | | | Total Funds Invested | 100.0% |



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2013

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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 December 2013

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

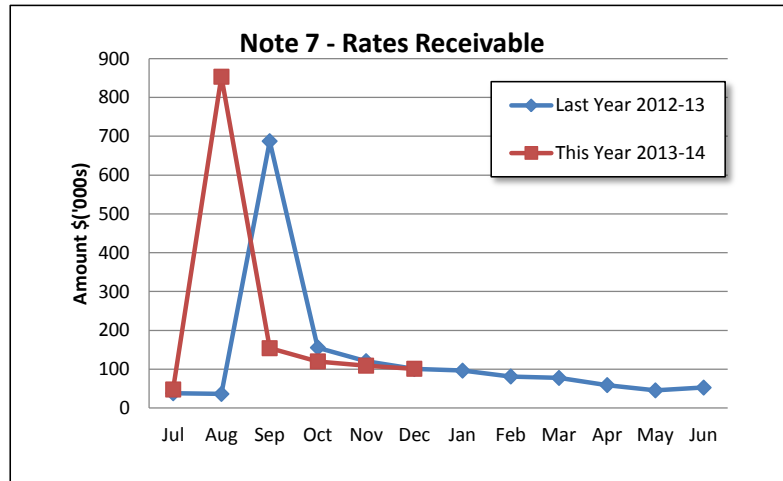
Receivables - Rates and Rubbish

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 |
| (792,613) | (772,301) |
| 101,753 | 52,481 |
| | |
| 101,753 | 52,481 |
| 88.62% | 93.64% |



Comments/Notes - Receivables Rates and Rubbish

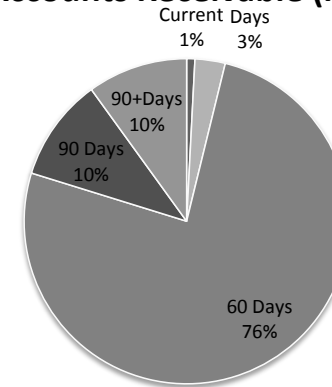
All second instalments have been paid.

Receivables - General

| Current | 30 Days | 60 Days | 90 Days | 90+Days |
|--------------------------|---------|---------|---------|----------------|
| \$ | \$ | \$ | \$ | \$ |
| 1,368 | 5,010 | 126,471 | 17,056 | 16,600 |
| Total Outstanding | | | | 166,505 |

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.

60 days includes Main Roads Invoice of \$120,139.90, 52,282 has been paid in January. Chasing remaining RRG group money.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2013

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

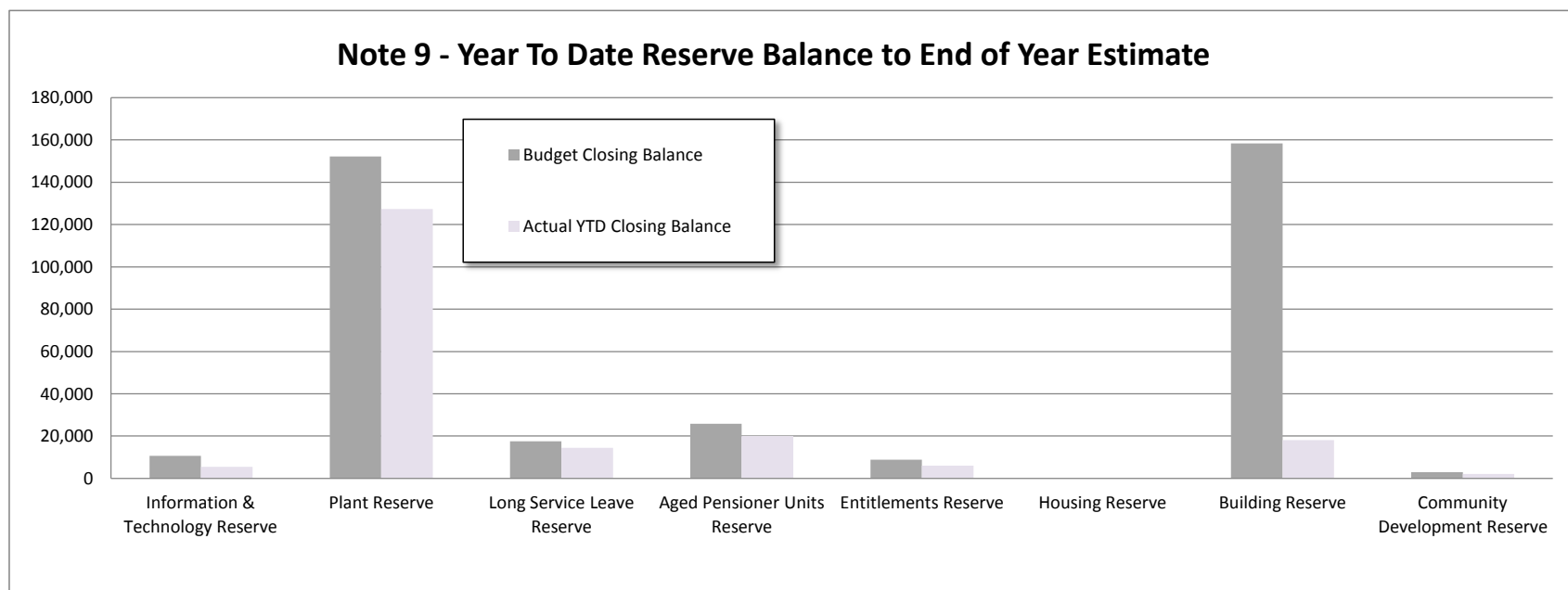
| Program/Details GL | Provider | Approval | 2013-14 Budget | Variations Additions (Deletions) | Capital | Operating | Revised Grant | Recoup Status | |
|--|--------------------------|----------|-------------------|--|------------------|----------------|------------------|----------------|------------------|
| | | | | | | | | 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 | 0 | 52,282 |
| 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 | 148,574 | 1,948,242 |

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2013

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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 | 95 | 5,000 | 0 | 0 | 0 | | 10,641 | 5,432 |
| Plant Reserve | 125,075 | 7,129 | 2,228 | 20,000 | 0 | 0 | 0 | | 152,204 | 127,303 |
| Long Service Leave Reserve | 14,203 | 810 | 253 | 2,500 | 0 | 0 | 0 | | 17,513 | 14,456 |
| Aged Pensioner Units Reserve | 19,671 | 1,121 | 350 | 5,000 | 0 | 0 | 0 | | 25,792 | 20,021 |
| Entitlements Reserve | 5,919 | 337 | 105 | 2,500 | 0 | 0 | 0 | | 8,756 | 6,024 |
| Housing Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| Building Reserve | 17,807 | 712 | 317 | 450,000 | 0 | (310,200) | 0 | | 158,319 | 18,125 |
| Community Development Reserve | 2,040 | 82 | 36 | 850 | 0 | 0 | 0 | | 2,972 | 2,076 |
| | 190,051 | 10,495 | 3,385 | 485,850 | 0 | (310,200) | 0 | | 376,196 | 193,436 |



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2013

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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 | 31/12/2013 ACTUAL | | 2013/14 YTD BUDGET | | 2013/14 BUDGET | | | Report >10% <90% | Report > \$5,000 |
|--------|-------------------------------------|------------------------------|--------------|-------------------------------|-----------|---------------------------|-----------|--|---------------------------------------|------------------------------------|
| | | \$ | \$ | | | \$ | \$ | | | |
| | CURRENT ASSETS | | | | | | | | | |
| | Cash | | | | | | | | | |
| A01101 | Municipal Fund Bank | 990,932.06 | | 1,168,507 | | 257,532 | | | | |
| A01105 | Municipal Fund DPI Bank | 0.00 | | 2,641 | | 305 | | | | |
| A01107 | Petty Cash Advance | <u>550.00</u> | 991,482.06 | <u>550</u> | 1,171,699 | <u>550</u> | 258,386 | | | |
| | Reserve Fund Investments | | | | | | | | | |
| A01111 | Information Technology Reserve | 5,431.66 | | 5,440 | | 10,641 | | | | |
| A01112 | Plant Reserve | 127,302.80 | | 128,000 | | 152,204 | | | | |
| A01113 | LSL Reserve | 14,455.59 | | 14,500 | | 17,513 | | | | |
| A01114 | Housing Reserve | 0.00 | | 0 | | 0 | | | | |
| A01115 | Entitlements Reserve | 6,024.26 | | 6,050 | | 8,756 | | | | |
| A01116 | Aged Pensioner Units Reserve | 20,020.95 | | 20,500 | | 25,762 | | | | |
| A01117 | Building Reserve | 18,124.61 | | 18,500 | | 158,319 | | | | |
| A01118 | Community Development Reserv | <u>2,076.33</u> | 193,436.20 | <u>2,090</u> | 195,080 | <u>2,972</u> | 376,167 | | | |
| | Receivables | | | | | | | | | |
| A01121 | Sundry Debtors - Rates | 101,753.57 | | 154,499 | | 52,481 | | | | |
| A01122 | Sundry Debtors - Other | 161,685.51 | | 68,070 | | 183,308 | | | | |
| A01123 | Provision for Doubtful Debts | <u>(24,247.00)</u> | 239,192.08 | <u>(9,519)</u> | 213,050 | <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 | | 1,424,110.34 | | 1,579,829 | | 860,823 | | | |
| | CURRENT LIABILITIES | | | | | | | | | |
| | Payables | | | | | | | | | |
| L01215 | Sundry Creditors | 51,439.27 | | 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 | 4,230.33 | | 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> | 59,524.60 | <u>0</u> | 117,722 | <u>54,351</u> | 166,606 | | | |
| | Interest Bearing Liabilities | | | | | | | | | |
| L01221 | Loan Liability (Debentures) | <u>56,723.07</u> | 56,723.07 | <u>79,836</u> | 79,836 | <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 | | 193,132.35 | | 274,450 | | 298,034 | | | |
| | NET CURRENT POSITION | | 1,230,977.99 | | 1,305,379 | | 562,790 | | | |

| | BALANCE SHEET (continued) | 31/12/2013 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 | 6,677,089.65 | 4,003,897 | 4,662,857 | | | |
| A01521 | Less Accumulated Depreciation | <u>(37,202.16)</u> 6,639,887.49 | <u>(791,397)</u> 3,212,500 | <u>(847,200)</u> 3,815,657 | | | |
| A01542 | Furniture & Equipment | 204,100.78 | 279,813 | 290,463 | | | |
| A01541 | Less Accumulated Depreciation | <u>(7,145.64)</u> 196,955.14 | <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>(80,432.11)</u> 1,399,737.68 | <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>(10,267,277.67)</u> 21,383,913.03 | <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>(20,272.98)</u> 558,958.03 | <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>(32,921.82)</u> 1,462,189.22 | <u>(401,236)</u> 781,266 | <u>(450,618)</u> 791,383 | | | |
| | TOTAL NON-CURRENT ASSETS | 32,169,085.48 | 26,658,330 | 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 | 33,139,913.73 | 27,703,752 | 27,775,143 | | | |
| | EQUITY | | | | | | |
| 3-8000 | Retained Profits (Municipal Accum) | 6,762,135.00 | 6,776,043 | 6,776,043 | | | |
| 3-8000 | Plus nett operating balance | (204,780.49) | 692,812 | 583,087 | | | |
| L01900 | Reserves - Cash Backed | 193,436.20 | 195,080 | 376,197 | | | |
| L01911 | Reserves - Asset Revaluation | <u>26,389,123.02</u> 33,139,913.73 | <u>20,039,815.46</u> 27,703,752 | <u>20,039,815.00</u> 27,775,142 | | | |
| | SUMMARY | | | | | | |
| | Current Assets | 1,424,110.34 | 1,579,829 | 860,823 | | | |
| | Non-Current Assets | <u>32,169,085.48</u> | <u>26,658,330</u> | <u>27,417,775</u> | | | |
| | Total Assets | 33,593,195.82 | 28,238,159 | 28,278,598 | | | |
| | Current Liabilities | 193,132.35 | 274,450 | 298,034 | | | |
| | Non-Current Liabilities | <u>260,149.74</u> | <u>259,957</u> | <u>205,422</u> | | | |
| | Total Liabilities | 453,282.09 | 534,407 | 503,456 | | | |
| | EQUITY | 33,139,913.73 | 27,703,752 | 27,775,143 | | | |
| | Variance | 0.00 | 0 | 0 | | | |

| | PROGRAMS / SCHEDULES SUMMARY | 31/12/2013 ACTUAL | | 31/12/2013 YTD BUDGET | | 2013/14 BUDGET | | | |
|--|------------------------------------|----------------------|--------------|--------------------------|-----------|-------------------|-----------|--|--|
| | | Revenue | Expend | Revenue | Expend | Revenue | Expend | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | | |
| | Governance | 9,598.96 | | 5,509 | | 6,009 | | | |
| | General Purpose Funding | 1,055,607.01 | | 1,933,844 | | 2,543,504 | | | |
| | Law, Order, Public Safety | 9,483.14 | | 9,490 | | 55,300 | | | |
| | Health | 501.00 | | 0 | | 830 | | | |
| | Education & Welfare | 40,457.07 | | 42,110 | | 74,018 | | | |
| | Housing | | | | | | | | |
| | Community Amenities | 44,390.70 | | 47,887 | | 76,265 | | | |
| | Recreation & Culture | 44,272.46 | | 43,789 | | 63,042 | | | |
| | Transport | 231,095.97 | | 158,390 | | 368,050 | | | |
| | Economic Services | 10,261.05 | | 9,843 | | 10,818 | | | |
| | Other Property & Services | 82,877.53 | | 121,815 | | 246,628 | | | |
| | | | | | | | | | |
| | Governance | | 222,604.54 | | 217,946 | | 393,750 | | |
| | General Purpose Funding | | 41,215.06 | | 43,518 | | 102,310 | | |
| | Law, Order, Public Safety | | 15,444.92 | | 17,232 | | 72,710 | | |
| | Health | | 15,627.33 | | 19,840 | | 39,770 | | |
| | Education & Welfare | | 55,449.09 | | 52,014 | | 105,040 | | |
| | Housing | | | | | | | | |
| | Community Amenities | | 75,881.21 | | 68,316 | | 135,052 | | |
| | Recreation & Culture | | 266,662.29 | | 311,346 | | 609,730 | | |
| | Transport | | 822,501.27 | | 749,826 | | 1,003,900 | | |
| | Economic Services | | 64,123.24 | | 64,773 | | 133,792 | | |
| | Other Property & Services | | 153,816.43 | | 135,054 | | 265,325 | | |
| | | | | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- | ----- | | |
| | | 1,528,544.89 | 1,733,325.38 | 2,372,676 | 1,679,863 | 3,444,464 | 2,861,378 | | |
| | | | | | | | | | |
| | NETT OPERATING | | (204,780.49) | | 692,812 | | 583,086 | | |

| | PROGRAM / SCHEDULE 4 GOVERNANCE | 31/12/2013 ACTUAL | | 31/12/2013 YTD BUDGET | | 2013/14 BUDGET | | Variance YTD >10% >\$5,000 | | Report Variance > \$5,000 |
|---------|---|----------------------|-----------|--------------------------|--------|-------------------|--------|-------------------------------------|---------|------------------------------------|
| | | Revenue | Expend | Revenue | Expend | Revenue | Expend | | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | | | |
| | 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 | | 10,500 | | 21,000 | 10,500 | 100.00% | 10,500 |
| E041020 | Meeting Fees | | 4,800.00 | | 5,400 | | 10,800 | | 0.00% | 0 |
| E041025 | Expenses Reimbursements | | 0.00 | | 0 | | 300 | | 99.99% | 0 |
| E041030 | Travelling | | 1,404.31 | | 1,248 | | 2,500 | | 0.00% | 0 |
| E041035 | Refreshments & Entertainment | | 5,070.16 | | 5,900 | | 9,500 | | 0.00% | 0 |
| E041040 | Donations & Contributions | | 530.91 | | 700 | | 1,700 | | 0.00% | 0 |
| E041045 | Public Relations | | 207.93 | | 120 | | 250 | | 0.00% | 0 |
| E041050 | Other Stationery | | 627.30 | | 90 | | 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 | | 1,320 | | 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 | | 37,065.00 | | 37,065 | | 74,130 | | 0.00% | 0 |
| E041099 | Depreciation | | 0.00 | | 0 | | 0 | | 0.00% | 0 |

| | PROGRAM / SCHEDULE 4 GOVERNANCE (Continued) | 31/12/2013 ACTUAL | | 31/12/2013 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 | 1,585.50 | | 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 | 3,513.46 | | 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 | | 141,772.43 | | 142,734 | | 285,460 | 0.00% | 0 |
| E045403 | Sick Leave | | 3,592.07 | | 3,006 | | 6,020 | 0.00% | 0 |
| E045404 | Annual Leave | | 23,297.83 | | 17,500 | | 31,030 | (5,798) | 33.13% |
| E045405 | Long Service Leave | | 12,961.02 | | 0 | | 3,200 | (12,961) | 99.99% |
| E045406 | Workers Compensation Insurance | | 8,936.05 | | 4,705 | | 9,410 | 0.00% | 0 |
| E045407 | Superannuation | | 22,802.94 | | 19,374 | | 38,740 | 0.00% | 0 |
| E045408 | Relocation Expenses | | 0.00 | | 0 | | 0 | 0.00% | 0 |
| E045409 | Uniforms | | 207.76 | | 1,350 | | 2,700 | 0.00% | 0 |
| E045410 | Administration Building Maintenance | | 20,064.78 | | 21,000 | | 42,000 | 0.00% | 0 |
| E045411 | Administration Building Garden Mtce | | 1,354.88 | | 3,375 | | 6,750 | 0.00% | 0 |
| E045412 | Housing Mtce | | 13,512.37 | | 7,320 | | 14,620 | (6,192) | 84.60% |
| 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 | | 1,088.90 | | 3,000 | | 6,000 | 0.00% | 0 |
| E045416 | Office Equipment Mtce | | 375.58 | | 270 | | 500 | 0.00% | 0 |
| E045417 | Computer Maintenance | | 9,583.13 | | 8,880 | | 17,740 | 0.00% | 0 |
| E045418 | Telephone | | 3,695.83 | | 3,300 | | 6,770 | 0.00% | 0 |
| E045419 | Advertising | | 12,251.75 | | 2,500 | | 7,500 | (9,752) | 390.07% |
| 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 | | 1,500 | | 3,000 | 0.00% | 0 |
| E045424 | Postage & Freight | | 940.39 | | 870 | | 1,760 | 0.00% | 0 |
| E045425 | Legal Expenses | | 275.95 | | 1,250 | | 5,000 | 0.00% | 0 |
| E045426 | Travelling & Accommodation | | 1,796.46 | | 2,672 | | 5,343 | 0.00% | 0 |
| E045427 | Office Expenses Other | | 503.82 | | 1,578 | | 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 | | 250 | | 750 | 0.00% | 0 |
| E045432 | Accounting Support | | 8,295.00 | | 9,500 | | 9,500 | 0.00% | 0 |
| E045438 | Community Service Leave | | 311.31 | | 0 | | 0 | 99.90% | 0 |
| E045434 | Vehicle Running Expenses | | 3,774.60 | | 4,140 | | 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 | | (224,051.84) | | (225,714) | | (451,430) | 0.00% | 0 |
| E045499 | Depreciation | | 16,316.58 | | 16,314 | | 32,633 | 0.00% | 0 |
| | | 9,598.96 | 222,604.54 | 5,509 | 217,946 | 6,009 | 393,750 | 0.25% | (569) |

| | PROGRAM / SCHEDULE 3 GENERAL PURPOSE | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 875 | | 3,500 | | 0.00% | 0 |
| I031021 | Interim Rating Current Year | 457.65 | | 252 | | 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 | | 0 | | 4,700 | 99.99% | 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 | | 37,670.00 | | 32,668 | | 75,340 | (5,002) 15.31% | (5,002) |
| | 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 | 13,577.02 | | 15,925 | | 35,000 | | 0.00% | 0 |
| I032040 | Interest - Reserve Funds | 3,384.95 | | 5,135 | | 10,270 | | 0.00% | 0 |
| I032045 | EFT-POS Charges | 390.44 | | 188 | | 375 | | 0.00% | 0 |
| | General Operating Expenditure | | | | | | | | |
| E032339 | Bank Fees | | 1,353.44 | | 1,240 | | 2,500 | 0.00% | 0 |
| E032338 | EFT-POS Charges | | 1,112.26 | | 620 | | 1,250 | 0.00% | 0 |
| E032340 | Audit Fees | | 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 |
| | | 1,055,607.01 | 41,215.06 | 1,933,844 | 43,518 | 2,543,504 | 102,310 | 44.30% | (875,934) |

| | PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 636 | | 1,280 | 0.00% | 0 |
| E051010 | Fire Control Measures | | 334.06 | | 0 | | 150 | 99.99% | 0 |
| E051015 | Brigade Vehicle Maintenance | | 0.00 | | 0 | | 0 | 0.00% | 0 |
| E051020 | Advertising | | 0.00 | | 0 | | 410 | 99.99% | 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 | | 100 | | 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 | | 2,370.00 | | 2,370 | | 4,740 | 0.00% | 0 |
| E051099 | Depreciation | | 60.18 | | 60 | | 120 | 0.00% | 0 |
| | 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 | 869.50 | | 800 | | 1,200 | | 0.00% | 0 |
| I052175 | Other Fees & Charges | 0.00 | | 30 | | 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 | | 2,490 | | 5,000 | 0.00% | 0 |
| E052598 | Allocation from Governance | | 1,180.00 | | 1,176 | | 2,360 | 0.00% | 0 |
| E052599 | Depreciation | | 3.00 | | 5 | | 10 | 0.00% | 0 |
| | 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 | | 50 | | 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 |
| | | 9,483.14 | 15,444.92 | 9,490 | 17,232 | 55,300 | 72,710 | 0.00% | 0 |

| | PROGRAM / SCHEDULE 7 HEALTH | 31/12/2013 ACTUAL | | 31/12/2013 YTD BUDGET | | 2013/14 BUDGET | | Variance YTD >10% >\$5,000 | Report Variance > \$5,000 |
|---------|--|----------------------|-----------|--------------------------|--------|-------------------|--------|-------------------------------------|------------------------------------|
| | | Revenue | Expend | Revenue | Expend | Revenue | Expend | | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | | |
| | Preventative Services - Meat Inspection | | | | | | | | |
| | Operating Revenue | | | | | | | | |
| | Operating Expenditure | | | | | | | | |
| | Preventative Services - Administration & Inspection | | | | | | | | |
| | Operating Revenue | | | | | | | | |
| I073030 | Fines & Penalties | 275.00 | | 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 | | 3,750 | | 7,500 | 0.00% | 0 |
| E073110 | EHO Contractor | | 2,169.98 | | 0 | | 0 | 99.90% | 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 | | 650 | | 1,390 | 0.00% | 0 |
| E073197 | Loss on Disposal of Assets | | 0.00 | | 0 | | 0 | 0.00% | 0 |
| E073198 | Allocation from Governance | | 13,032.00 | | 14,940 | | 29,880 | 0.00% | 0 |
| E073199 | Depreciation | | 0.00 | | 0 | | 0 | 0.00% | 0 |
| | 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 |
| | | 501.00 | 15,627.33 | 0 | 19,840 | 830 | 39,770 | 0.00% | 0 |

| | PROGRAM / SCHEDULE 8 EDUCATION & WELFARE | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 870 | | 1,700 | | 0.00% | 0 |
| I081035 | Tamma Village Aged Units Rental | 27,149.00 | | 28,080 | | 56,158 | | 0.00% | 0 |
| | Operating Expenditure | | | | | | | | |
| E081005 | Tamma Village Aged Units Mtce | | 44,721.76 | | 37,500 | | 75,000 | (7,222) | 19.26% (7,222) |
| 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 | | 7,275.00 | | 7,275 | | 14,550 | 0.00% | 0 |
| E081099 | Depreciation | | 2,301.12 | | 2,298 | | 4,600 | 0.00% | 0 |
| | 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 | | 246 | | 500 | 0.00% | 0 |
| E083016 | Tammin Primary School | | 865.14 | | 945 | | 1,890 | 0.00% | 0 |
| E083020 | Youth Program - Holiday | | 286.07 | | 1,250 | | 2,500 | 0.00% | 0 |
| E08302 | Thank A Volunteer Day | | 0.00 | | 0 | | 1,000 | 99.99% | 0 |
| | | ----- | ----- | ----- | ----- | ----- | ----- | | |
| | | 40,457.07 | 55,449.09 | 42,110 | 52,014 | 74,018 | 105,040 | 0.00% | 0 |

| | PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES | 31/12/2013 ACTUAL | | 31/12/2013 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 | 21,137.23 | | 23,652 | | 47,300 | | | 0.00% | 0 |
| | Operating Expenditure | | | | | | | | | |
| E101005 | Litter Control | | 92.35 | | 48 | | 100 | | 0.00% | 0 |
| E101010 | Refuse Site Mtce | | 32,804.86 | | 20,370 | | 40,750 | (12,435) | 61.04% | (12,435) |
| E101020 | Commercial Refuse Collection | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E101025 | Street Bin Refuse Collection | | 3,648.38 | | 4,248 | | 8,500 | | 0.00% | 0 |
| E101030 | Bulk Service Collection | | 0.00 | | 1,500 | | 3,000 | | 0.00% | 0 |
| E101035 | Domestic Refuse Collections | | 8,485.34 | | 8,214 | | 16,430 | | 0.00% | 0 |
| E101040 | Effluent Dam Site | | 131.83 | | 500 | | 750 | | 0.00% | 0 |
| E101098 | Allocation from Governance | | 5,003.00 | | 4,740 | | 9,500 | | 0.00% | 0 |
| E101099 | Depreciation | | 424.86 | | 420 | | 850 | | 0.00% | 0 |
| | 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 | | 2,490 | | 5,000 | | 0.00% | 0 |
| E102198 | Allocation from Governance | | 1,605.00 | | 1,605 | | 3,210 | | 0.00% | 0 |
| | 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 | | 210 | | 1,000 | | | 0.00% | 0 |
| I103145 | Facsimile Charges | 59.72 | | 24 | | 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 | | 1,846 | | 3,700 | | | 0.00% | 0 |
| I103160 | Coolinda Centre Rental | 560.00 | | 500 | | 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 | | 2,883.78 | | 2,898 | | 5,800 | | 0.00% | 0 |
| E103125 | Community Bus | | 155.27 | | 1,406 | | 2,811 | | 0.00% | 0 |
| E103130 | Grave Digging | | 732.81 | | 2,650 | | 5,200 | | 0.00% | 0 |
| E103135 | Cemetery | | 2,661.28 | | 3,150 | | 6,100 | | 0.00% | 0 |
| E103140 | Coolinda Centre | | 9,701.45 | | 7,560 | | 15,120 | | 0.00% | 0 |
| E103145 | Tidy Towns | | 389.19 | | 1,100 | | 1,100 | | 0.00% | 0 |
| E103155 | Insurance | | 0.00 | | 115 | | 215 | | 0.00% | 0 |
| E103160 | Tammin Tabloid Building Mtce | | 206.94 | | 324 | | 650 | | 0.00% | 0 |
| E103197 | Loss on Disposal of Assets | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E103198 | Allocation from Governance | | 415.00 | | 414 | | 830 | | 0.00% | 0 |
| E103199 | Depreciation | | 1,067.76 | | 1,068 | | 2,136 | | 0.00% | 0 |
| | Other Community Amenities | | | | | | | | | |
| | Operating Expenditure | | | | | | | | | |
| E104005 | NRM Officer - EO & EPO | | 926.66 | | 3,246 | | 6,500 | | 0.00% | 0 |
| | | 44,390.70 | 75,881.21 | 47,887 | 68,316 | 76,265 | 135,052 | | 0.00% | 0 |

| PROGRAM / SCHEDULE 11 RECREATION & CULTURE | | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 330 | | 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 | | 10,516.67 | | 24,738 | | 49,480 | 14,221 | 57.49% | 14,221 |
| E111010 | Yorkrakine Hall Mtce | | 2,066.30 | | 3,000 | | 6,010 | | 0.00% | 0 |
| E111015 | Tammin Hall Bonds Refunds | | 0.00 | | 600 | | 900 | | 0.00% | 0 |
| E111098 | Allocation from Governance | | 11,760.00 | | 11,760 | | 23,520 | | 0.00% | 0 |
| E111099 | Depreciation | | 6,432.60 | | 9,930 | | 19,870 | | 0.00% | 0 |
| | 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 | | 12,539 | | 25,077 | | (7,497) | 59.79% | (7,497) |
| I113040 | Donnan Park Ground Lease Rental | 427.27 | | 470 | | 1,595 | | | 0.00% | 0 |
| I113045 | Functions & Events | 36,492.42 | | 28,500 | | 30,200 | | 7,992 | 28.04% | 7,992 |
| 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 | | 16,684.94 | | 18,948 | | 37,900 | | 0.00% | 0 |
| E113010 | Donnan Park Changerooms Mtce | | 1,578.74 | | 3,750 | | 7,500 | | 0.00% | 0 |
| E113015 | Donnan Park Oval Mtce | | 25,468.26 | | 29,976 | | 59,960 | | 0.00% | 0 |
| E113030 | Donnan Park Oval Surrounds Mtce | | 8,351.32 | | 5,250 | | 10,500 | | 0.00% | 0 |
| E113020 | Heritage Park Mtce | | 19.37 | | 1,020 | | 2,050 | | 0.00% | 0 |
| E113025 | Parks, Gardens & Reserves Mtce | | 37,635.05 | | 25,380 | | 50,760 | (12,255) | 48.29% | (12,255) |
| E113035 | Kadjininy Kep Mtce | | 9,901.69 | | 26,076 | | 52,160 | 16,174 | 62.03% | 16,174 |
| E113036 | Functions & Events | | 22,713.60 | | 21,960 | | 52,960 | | 0.00% | 0 |
| E113040 | Town Dam Mtce | | 1,802.79 | | 1,500 | | 3,000 | | 0.00% | 0 |
| E113043 | Work for the Dole Projects | | 5,786.84 | | 13,815 | | 27,630 | 8,028 | 58.11% | 8,028 |
| E113045 | Memorial Park Mtce | | 3,017.91 | | 4,746 | | 9,500 | | 0.00% | 0 |
| E113050 | Reserves Mtce | | 0.00 | | 525 | | 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 | | 3,720 | | 7,450 | | 0.00% | 0 |
| E113065 | Tennis Club Mtce | | 562.07 | | 360 | | 730 | | 0.00% | 0 |
| E113070 | Sports & Recreation Council | | 7,181.82 | | 7,900 | | 7,900 | | 0.00% | 0 |
| E113075 | Donnan Park Bonds | | 0.00 | | 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 | | 9,665.00 | | 9,660 | | 19,330 | | 0.00% | 0 |
| E113099 | Depreciation | | 41,110.56 | | 41,114 | | 82,220 | | 0.00% | 0 |

| | PROGRAM / SCHEDULE 11 RECREATION & CULTURE (continued) | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 498 | | 1,000 | 0.00% | 0 |
| E114025 | Postage & Freight | | 403.64 | | 375 | | 750 | 0.00% | 0 |
| E114030 | Library Mtce | | 1,263.45 | | 870 | | 1,750 | 0.00% | 0 |
| E114035 | Library Book Purchases | | 30.00 | | 25 | | 150 | 0.00% | 0 |
| E114098 | Allocation from Governance | | 11,405.00 | | 11,400 | | 22,810 | 0.00% | 0 |
| E114099 | Depreciation | | 0.00 | | 0 | | 0 | 0.00% | 0 |
| | 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 | 562.44 | | 750 | | 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 | | 3,870 | | 7,750 | 0.00% | 0 |
| E116020 | WA Week | | 0.00 | | 0 | | 650 | 99.99% | 0 |
| E116025 | Australia Day | | 0.00 | | 0 | | 1,200 | 99.99% | 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 | | 559.04 | | 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 |
| | | ----- | ----- | ----- | ----- | ----- | ----- | | |
| | | 44,272.46 | 266,662.29 | 43,789 | 311,346 | 63,042 | 609,730 | 12.72% | 45,168 |

| PROGRAM / SCHEDULE 12 | | 31/12/2013 | | 31/12/2013 | | 2013/14 | | Variance | | Report |
|-----------------------|---------------------------------------|------------|------------|------------|---------|---------|-----------|-----------|---------|-----------|
| TRANSPORT | | ACTUAL | | YTD BUDGET | | BUDGET | | YTD | | Variance |
| | | Revenue | Expend | Revenue | Expend | Revenue | Expend | >10% | | > |
| | | \$ | \$ | \$ | \$ | \$ | \$ | >5,000 | | \$5,000 |
| | 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 | | 49,070 | | 149,070 | | 10,879 | 22.17% | 10,879 |
| 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 | | 5,892.77 | | 6,000 | | 12,000 | | 0.00% | 0 |
| E122025 | Depot Vandalism Mtce | | 0.00 | | 0 | | 200 | | 99.99% | 0 |
| E122030 | Street Cleaning | | 4,965.09 | | 9,900 | | 19,800 | | 0.00% | 0 |
| E122035 | Traffic Signs | | 3,656.88 | | 6,246 | | 12,500 | | 0.00% | 0 |
| E122040 | Footpath Mtce | | 2,849.41 | | 2,748 | | 5,500 | | 0.00% | 0 |
| E122060 | Street Lighting Utilities | | 11,706.21 | | 10,998 | | 22,000 | | 0.00% | 0 |
| E122045 | Street Tree Mtce | | 1,522.14 | | 8,250 | | 16,500 | 6,728 | 81.55% | 6,728 |
| E122050 | Storm Damage | | 2.90 | | 996 | | 2,000 | | 0.00% | 0 |
| E122055 | Road Maintenance | | 142,537.27 | | 209,220 | | 418,450 | 66,683 | 31.87% | 66,683 |
| 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 | | 4,220.75 | | 7,235 | | 10,550 | | 0.00% | 0 |
| E122097 | Loss on Disposal of Asset | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E122098 | Allocation from Governance | | 22,005.00 | | 22,005 | | 44,010 | | 0.00% | 0 |
| E122099 | Depreciation | | 202,312.02 | | 202,308 | | 404,620 | | 0.00% | 0 |
| | Capital Expenditure | | | | | | | | | |
| E122100 | Road Construction | | 402,216.79 | | 245,346 | | 572,480 | (156,871) | 63.94% | (156,871) |
| E122100 | Less transferred to Infrastructure | | 0.00 | | 0 | | (572,480) | | 0.00% | 0 |
| | 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 | | 1,350 | | 2,500 | | | 0.00% | 0 |
| I124040 | DPI Licensing Commission | 4,788.88 | | 4,500 | | 9,000 | | | 0.00% | 0 |
| | Operating Expenditure | | | | | | | | | |
| E124005 | DPI Telephone | | 382.20 | | 498 | | 1,000 | | 0.00% | 0 |
| E124010 | DPI Postage | | 0.00 | | 0 | | 10 | | 99.99% | 0 |
| E124015 | DPI Office Expenses | | 848.64 | | 750 | | 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 | | 11,530.00 | | 11,526 | | 23,060 | | 0.00% | 0 |
| | | ----- | ----- | ----- | ----- | ----- | ----- | | | |
| | | 231,095.97 | 822,501.27 | 158,390 | 749,826 | 368,050 | 1,003,900 | | 0.00% | 31 |

| | PROGRAM / SCHEDULE 13 ECONOMIC SERVICES | 31/12/2013 ACTUAL | | 31/12/2013 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 | | 17,262.19 | | 22,326 | | 44,660 | 5,064 | 22.68% | 5,064 |
| E131025 | CDO Superannuation | | 3,588.91 | | 2,835 | | 5,670 | | 0.00% | 0 |
| E131035 | CDO Sick Leave | | 285.85 | | 324 | | 650 | | 0.00% | 0 |
| E131040 | CDO Annual Leave | | 4,300.34 | | 1,830 | | 3,668 | | 0.00% | 0 |
| E131043 | CDL Long Service Leave | | 0.00 | | 0 | | 550 | | | |
| E131045 | CDO Workers Compensation Insurance | | 964.50 | | 675 | | 1,350 | | 0.00% | 0 |
| E131020 | CDO Training | | 227.63 | | 750 | | 2,000 | | 0.00% | 0 |
| E131050 | CDO Uniforms | | 256.70 | | 290 | | 540 | | 0.00% | 0 |
| E131065 | CDO Printing & Stationery | | 104.55 | | 125 | | 500 | | 0.00% | 0 |
| E131070 | CDO Promotions | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E131075 | CDO Subscriptions | | 220.00 | | 0 | | 650 | | 99.99% | 0 |
| E131080 | CDO Postage & Freight | | 37.73 | | 0 | | 50 | | 99.99% | 0 |
| E131085 | CDO Travel & Accommodation | | 838.51 | | 750 | | 1,500 | | 0.00% | 0 |
| E131090 | CDO Conference | | 72.73 | | 0 | | 1,700 | | 99.99% | 0 |
| E131095 | CDO Insurance | | 985.78 | | 500 | | 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 | | 16,745.00 | | 16,740 | | 33,490 | | 0.00% | 0 |
| E131099 | Depreciation | | 0.00 | | 324 | | 658 | | 0.00% | 0 |
| | 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 | | 750 | | 1,500 | | 0.00% | 0 |
| E132010 | Entry Statements | | 0.00 | | 1,104 | | 2,210 | | 0.00% | 0 |
| E132020 | Area Promotion | | 455.21 | | 2,076 | | 4,160 | | 0.00% | 0 |
| E132025 | Radio Marketing | | 1,800.00 | | 750 | | 1,500 | | 0.00% | 0 |
| E132098 | Allocation from Governance | | 3,550.00 | | 3,546 | | 7,100 | | 0.00% | 0 |
| E132099 | Depreciation | | 2,242.38 | | 1,908 | | 3,826 | | 0.00% | 0 |
| | 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 | | 3,246 | | 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 | | 1,180.00 | | 1,176 | | 2,360 | | 0.00% | 0 |

| | PROGRAM / SCHEDULE 13 ECONOMIC SERVICES | 31/12/2013 ACTUAL | | 31/12/2013 YTD BUDGET | | 2013/14 BUDGET | | Variance YTD >10% >5,000 | | Report Variance > \$5,000 |
|---------|---|----------------------|--------------|--------------------------|--------------|-------------------|--------------|-----------------------------------|--------|------------------------------------|
| | | Revenue \$ | Expend \$ | Revenue \$ | Expend \$ | Revenue \$ | Expend \$ | | | |
| | Saleyards Operating Revenue | | | | | | | | | |
| | Operating Expenditure | | | | | | | | | |
| | 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 | | 2,748 | | 5,500 | | 0.00% | 0 |
| E135098 | Allocation from Governance | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| | | ----- | ----- | ----- | ----- | ----- | ----- | | | |
| | | 10,261.05 | 64,123.24 | 9,843 | 64,773 | 10,818 | 133,792 | | 0.00% | 0 |

| | PROGRAM / SCHEDULE 14 OTHER PROPERTY & | 31/12/2013 ACTUAL | | 31/12/2013 YTD BUDGET | | 2013/14 BUDGET | | Variance YTD >10% >\$5,000 | | Report Variance > \$5,000 |
|---------|--|----------------------|--------------|--------------------------|--------------|-------------------|--------------|-------------------------------------|--------|------------------------------------|
| | | Revenue \$ | Expend \$ | Revenue \$ | Expend \$ | Revenue \$ | Expend \$ | | | |
| | Private Works | | | | | | | | | |
| | Operating Revenue | | | | | | | | | |
| I141035 | General Charges | 6,991.45 | | 15,630 | | 31,250 | | (8,639) | 55.27% | (8,639) |
| I141037 | Electrician Private Works | 26,218.98 | | 60,630 | | 121,250 | | (34,411) | 56.76% | (34,411) |
| | Operating Expenditure | | | | | | | | | |
| E141035 | General Works | | 3,420.81 | | 10,498 | | 25,000 | 7,077 | 67.41% | 7,077 |
| E141037 | Electrician Private Works | | 25,879.00 | | 40,498 | | 97,000 | 14,619 | 36.10% | 14,619 |
| E141098 | Allocation from Governance | | 9,750.00 | | 9,750 | | 19,500 | | 0.00% | 0 |
| | 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 | | 2,500 | | 7,500 | | | 0.00% | 0 |
| | Operating Expenditure | | | | | | | | | |
| E143005 | Salaries | | 14,736.79 | | 14,994 | | 29,999 | | 0.00% | 0 |
| E143006 | Contract - Works Management | | 5,000.00 | | 4,998 | | 10,000 | | 0.00% | 0 |
| E143010 | Superannuation | | 17,272.41 | | 16,710 | | 33,420 | | 0.00% | 0 |
| E143020 | Salary Sacrifice | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E143025 | Staff Training | | 4,765.82 | | 5,496 | | 11,000 | | 0.00% | 0 |
| E143030 | Sick Pay | | 5,072.34 | | 3,870 | | 7,750 | | 0.00% | 0 |
| E143035 | Holiday Pay | | 17,287.35 | | 17,430 | | 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 | | 3,346.94 | | 1,470 | | 2,940 | | 0.00% | 0 |
| E143060 | Occupational Health & Safety | | 3,240.03 | | 2,325 | | 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 | | 204.85 | | 300 | | 650 | | 0.00% | 0 |
| E143095 | Two Way Mtce | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E143105 | Telephone | | 696.13 | | 1,506 | | 3,014 | | 0.00% | 0 |
| E143110 | Insurance | | 5,248.72 | | 2,620 | | 5,240 | | 0.00% | 0 |
| E143115 | Fringe Benefits Tax | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E143198 | Allocation from Governance | | 20,860.00 | | 20,856 | | 41,720 | | 0.00% | 0 |
| E143299 | Less Allocated to Works | | (141,254.48) | | (101,016) | | (202,040) | 40,238 | 0.00% | 40,238 |
| | Operating Expenditure | | | | | | | | | |
| E143300 | Electrician - Vehicle Licensing | | 0.00 | | 250 | | 500 | | 0.00% | 0 |
| E143301 | Electrician - Fuels and Repairs | | 4,818.75 | | 3,996 | | 8,000 | | 0.00% | 0 |
| E143302 | Electrician - Minor P&E | | 2,554.97 | | 1,998 | | 4,000 | | 0.00% | 0 |
| E143303 | Electrician - Telephone | | 554.50 | | 498 | | 1,000 | | 0.00% | 0 |
| E143304 | Electrician - Material Purchase | | 7,768.88 | | 11,250 | | 22,500 | | 0.00% | 0 |
| E143305 | Electrician - Advertising | | 0.00 | | 1,000 | | 1,500 | | 0.00% | 0 |
| E143306 | Electrician - Uniforms | | 1,132.60 | | 996 | | 2,000 | | 0.00% | 0 |
| E143307 | Electrician - Training | | 6,899.55 | | 3,750 | | 7,500 | | 0.00% | 0 |
| E143308 | Electrician - Consumables | | 0.00 | | 996 | | 2,000 | | 0.00% | 0 |
| E143309 | Electrician - Office Expenses | | 3,804.94 | | 7,524 | | 15,050 | | 0.00% | 0 |
| E143310 | Electrician - Workers Compensation | | 3,477.65 | | 2,000 | | 2,500 | | 0.00% | 0 |
| E143311 | Electrician - Superannuation | | 6,671.66 | | 5,994 | | 11,990 | | 0.00% | 0 |
| E143312 | Electrician - Relocation Expenses | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E143313 | Electrician - Annual Leave | | 1,059.96 | | 4,740 | | 9,480 | | 0.00% | 0 |
| E143314 | Electrician - Public Holidays | | 611.46 | | 2,002 | | 4,000 | | 0.00% | 0 |
| E143315 | Electrician - Personal Leave | | 518.71 | | 1,185 | | 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 |

| PROGRAM / SCHEDULE 14 OTHER PROPERTY & | | 31/12/2013 ACTUAL Revenue \$Expend \$ | | 31/12/2013 YTD BUDGET Revenue \$Expend \$ | | 2013/14 BUDGET Revenue \$Expend \$ | | Variance YTD >10% >\$5,000 | Report Variance > \$5,000 | |
|---|--|---|--------------|---|-----------|--|-----------|-------------------------------------|------------------------------------|----------|
| I144020 | Plant Operating Costs | | | | | | | | | |
| I144036 | Operating Revenue | | | | | | | | | |
| | Reimbursements | 0.00 | | 0 | | 500 | | 99.99% | 0 | |
| | Fuel Tax Credit | 4,493.00 | | 5,490 | | 11,000 | | 0.00% | 0 | |
| | Operating Expenditure | | | | | | | | | |
| E144005 | Expendable Tools | | 316.11 | | 1,248 | | 2,500 | 0.00% | 0 | |
| E144010 | Depot Consumables | | 2,997.74 | | 1,248 | | 2,500 | 0.00% | 0 | |
| E144015 | Blades & Points | | 311.13 | | 996 | | 2,000 | 0.00% | 0 | |
| E144020 | Fuels & Oils | | 28,445.16 | | 34,248 | | 68,500 | 5,803 | 16.94% | 5,803 |
| E144025 | Parts & Repairs | | 44,313.51 | | 27,004 | | 50,000 | (17,310) | 64.10% | (17,310) |
| E144030 | Tyres & Tubes | | 2,199.99 | | 2,496 | | 5,000 | | 0.00% | 0 |
| E144035 | Licenses | | 0.00 | | 500 | | 2,600 | | 0.00% | 0 |
| E144040 | Repairs Wages | | 7,119.12 | | 5,250 | | 10,500 | | 0.00% | 0 |
| E144045 | Insurance | | 16,137.87 | | 7,896 | | 15,800 | (8,242) | 104.38% | (8,242) |
| E144099 | Less Allocated to Depreciation | | 3,628.68 | | (25,398) | | (50,800) | (29,027) | 0.00% | (29,027) |
| E144299 | Less Allocated to Works | | (80,788.59) | | (91,044) | | (182,098) | (10,255) | 0.00% | (10,255) |
| | Salaries & Wages | | | | | | | | | |
| I146020 | Operating Revenue | | | | | | | | | |
| | Reimbursement - Workers Compensation | 0.00 | | 0 | | 0 | | 0.00% | 0 | |
| | Operating Expenditure | | | | | | | | | |
| E146010 | Gross Salaries & Wages Paid | | 464,893.42 | | 451,425 | | 902,850 | (13,468) | 2.98% | (13,468) |
| E146020 | Workers Compensation | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E146200 | Salaries & Wages - Allocated | | (464,893.42) | | (451,425) | | (902,850) | 13,468 | 0.00% | 13,468 |
| | 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 | 20,054.10 | | 14,682 | | 29,363 | | 5,372 | 36.59% | 5,372 |
| I148030 | Rental Income | 24,400.00 | | 22,883 | | 45,765 | | | 0.00% | 0 |
| I148050 | Sale of Land | 0.00 | 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 | | 2,496 | | 5,000 | | 0.00% | 0 |
| E148102 | 9 Nottage Way | | 1,338.63 | | 2,460 | | 4,920 | | 0.00% | 0 |
| E148103 | 11 Nottage Way | | 8,376.89 | | 2,460 | | 4,920 | (5,917) | 240.52% | (5,917) |
| E148104 | 45 Draper St | | 1,453.44 | | 2,556 | | 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 | | 3,645 | | 7,290 | | 0.00% | 0 |
| E148108 | 12 Russell St | | 9,589.94 | | 6,430 | | 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 | | 803.30 | | 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 | | 10,395 | | 20,790 | 10,395 | 100.00% | 10,395 |
| E148198 | Allocation from Governance | | 0.00 | | 0 | | 0 | | 0.00% | 0 |
| E148199 | Depreciation | | 10,396.68 | | 0 | | 0 | (10,397) | 99.90% | (10,397) |
| | | 82,877.53 | 153,816.43 | 121,815 | 135,054 | 246,628 | 265,325 | | 22.46% | (57,700) |
| 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 | | 31/12/2013 | | | |
|------------|----------------------------------|-----------------|---------------|-------------------|-----------------|
| | | 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 | 31/12/2013 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) | | |
| A01522 | Buildings | | | | | | | | |
| E168066 | Depot Construction - New | | 389,920.29 | | | 495,004 | 105,084 | | |
| 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 | | 20,401.57 | | | 9,040 | (11,362) | | |
| E1680*3B | Donnan Park Storage Cages | | 0.00 | | | 5,000 | 5,000 | | |
| 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 | | 28,885.69 | | | 37,160 | 8,274 | | |
| E168082 | Admin Aircons | | 5,645.45 | | | 0 | (5,645) | | |
| E168080 | Buildings Disposals | 343,877.81 | | | 450,000 | 0 | | | |
| 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 | | |
| 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 | | | | |
| 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 | | |
| | ROAD CONSTRUCTION | | | | | | | | |
| | CFWD - 12-13 | | (218.95) | | | | | | |
| FAG | 0047 - Strang St | | 640.50 | | | 80,000 | 79,360 | | |
| R²R | 0039 - Ridley St | | 34,242.48 | | | 32,500 | (1,742) | | |
| FAG | 0004 - Ralston Road | | 0.00 | | | 10,000 | 10,000 | | |
| R²R | 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 | | <u>402,216.79</u> | TRUE | | <u>572,477</u> | <u>170,260</u> | | |

| STATEMENT OF FINANCIAL ACTIVITY | 31/12/2013 ACTUAL \$ | 31/12/2013 YTD BUDGET \$ | 2013/14 BUDGET \$ | Variance YTD >10% >\$5,000 |
|---|-------------------------------------|---|----------------------------------|---|
| Operating | | | | |
| Revenues (Sources) | | | | |
| Governance | 9,598.96 | 5,509 | 6,009 | 0 |
| General Purpose Funding | 1,055,607.01 | 1,933,844 | 2,543,504 | (878,236) |
| Law, Order, Public Safety | 9,483.14 | 9,490 | 55,300 | 0 |
| Health | 501.00 | 0 | 830 | 0 |
| Education and Welfare | 40,457.07 | 42,110 | 74,018 | 0 |
| Housing | 0.00 | 0 | 0 | 0 |
| Community Amenities | 44,390.70 | 47,887 | 76,265 | 0 |
| Recreation and Culture | 44,272.46 | 43,789 | 63,042 | 0 |
| Transport | 231,095.97 | 158,390 | 368,050 | 72,706 |
| Economic Services | 10,261.05 | 9,843 | 10,818 | 0 |
| Other Property and Services | <u>82,877.53</u> | <u>121,815</u> | <u>246,628</u> | <u>(38,937)</u> |
| | 1,528,544.89 | 2,372,676 | 3,444,464 | (844,131) |
| Expenses (Applications) | | | | |
| Governance | (222,604.54) | (217,946) | (393,750) | 0 |
| General Purpose Funding | (41,215.06) | (43,518) | (102,310) | 0 |
| Law, Order, Public Safety | (15,444.92) | (17,232) | (72,710) | 0 |
| Health | (15,627.33) | (19,840) | (39,770) | 0 |
| Education and Welfare | (55,449.09) | (52,014) | (105,040) | 0 |
| Housing | 0.00 | 0 | 0 | 0 |
| Community Amenities | (75,881.21) | (68,316) | (135,052) | (7,566) |
| Recreation & Culture | (266,662.29) | (311,346) | (609,730) | 44,684 |
| Transport | (822,501.27) | (749,826) | (1,003,900) | (72,675) |
| Economic Services | (64,123.24) | (64,773) | (133,792) | 0 |
| Other Property and Services | <u>(153,816.43)</u> | <u>(135,054)</u> | <u>(265,325)</u> | <u>(18,763)</u> |
| | (1,733,325.38) | (1,679,863) | (2,861,378) | (53,462) |
| Net Operating | (204,780.49) | 692,812 | 583,087 | (897,593) |
| Adjustments for Non Cash Expenditure & Revenue | | | | |
| Expenditure & Revenue | | | | |
| (Profit)/Loss on Asset Disposals | 543.00 | 15,395 | 30,790 | (14,852) |
| Depreciation on Assets | 286,296.42 | 0 | 435,367 | 286,296 |
| 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 | (475,778.73) | (755,000.00) | (1,863,960.00) | 279,221 |
| 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 | (402,216.79) | (245,346) | (572,480) | (156,871) |
| 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 | (22,685.25) | (22,685) | (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>401,298.93</u></u> | <u><u>828,698</u></u> | <u><u>(253,636)</u></u> | <u><u>(427,399)</u></u> |

| STATEMENT OF FINANCIAL ACTIVITY | 31/12/2013 ACTUAL \$ | 2013/14 BUDGET \$ | |
|---|----------------------------|---|--|
| <p>Note 1. NET CURRENT ASSETS Composition of Net Current Asset Position</p> <p>CURRENT ASSETS Cash - Unrestricted 991,482.06 Cash - Restricted 193,436.20 Receivables 239,192.08 Inventories <u>0.00</u> Total Current Assets 1,424,110.34</p> <p>LESS: CURRENT LIABILITIES Payables and Provisions <u>(193,132.35)</u> Sub-Total 1,230,977.99</p> <p>Less: Cash - Reserves - Restricted <u>(193,436.20)</u> NET CURRENT ASSET POSITION <u>1,037,541.79</u></p> | | <p>258,386.42 376,167.00 226,270.00 <u>0.00</u> 860,823.42</p> <p><u>(298,033.80)</u> 562,789.62</p> <p><u>(376,167.00)</u> <u>186,622.62</u></p> | |
| <p>Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement</p> <p>Revenue General Purpose Funding - Royalties for Region Regional Grant (Caravan Park) not granted..</p> <p>Transport - Invoiced Direct Grant and Project Grant from Main Roads early than budgeted.</p> <p>Other Property & Services - Private Works and Electrical Works received less revenue than anticipated. Reflected in expenditure.</p> <p>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.</p> <p>Community Ammenties - Refuse Site Mtce - fire and clean up day performed by Shire.</p> <p>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.</p> <p>Transport - Under expended in Road Maintenance and various small accounts. - Finished most road construction projects before schedule.</p> <p>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</p> <p>Capital Expenditure & Revenue - Finished most road construction projects before schedule. - Construction of Caravan park and new staff housing due to grants not granted. - Public Toilets, Kep Biofilters and Townscaping not started or completed.</p> | | | |

| STATEMENT OF FINANCIAL ACTIVITY (Cont'd) | 31/12/2013 ACTUAL \$ | 2013/14 YTD BUDGET \$ | Variance YTD >10% >\$5,000 |
|---|----------------------------|-----------------------------|-------------------------------------|
| Explanation of variance in Cash on Hand | | | |
| Cash - Unrestricted | 991,482.06 | 1,171,698.55 | (180,216) |
| Cash - Restricted | 193,436.20 | 195,080.00 | (1,644) |
| | <u>1,184,918.26</u> | <u>1,366,778.55</u> | |
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| 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 | 29,978.62 | 0 |
| | Fees & Charges | 183,897.42 | 376,983 |
| | Profit on Asset Disposal | 0.00 | 450,000 |
| | Interest Earnings | 16,961.97 | 45,270 |
| | Other Revenue | 6,993.33 | 25,425 |
| Total Revenue | | 1,528,544.89 | 3,765,928 |
| Expenditure | | | |
| | Employee Costs | (409,631.66) | (1,117,635) |
| | Materials & Contracts | (880,113.16) | (689,425) |
| | Insurance Expense | (93,067.21) | (96,783) |
| | Utilities | (56,002.02) | (110,596) |
| | Depreciation | (286,296.42) | (572,593) |
| | Interest Expense | (6,423.82) | (17,744) |
| | Loss on Disposal of Assets | (543.00) | (10,000) |
| | Other Expenses | (1,248.09) | (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 | | (1,733,325.38) | (2,721,340) |
| Unclassified | | 0.00 | |
| TOTAL | | (204,780.49) | 1,044,588 |