

Shire of Tammin
MONTHLY FINANCIAL REPORT
For the Period Ended 28 February 2014

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Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 7.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

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

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

Land Held for Resale

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

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

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

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

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

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

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

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

LAW, ORDER, PUBLIC SAFETY

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

Requirements that Council carries out by statute.

HEALTH

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

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

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools.

Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal	1.35%	111,547				111,547	NAB	Call
Cash Maxi	2.35%	202,921				202,921	NAB	Call
Trust	0.01%			13,927		13,927	NAB	Call
DPI	0.01%		849			849	NAB	Call
(b) Term Deposits								
		0				0		
TD3 - 39-368-1985	2.50%	251,357				251,357	NAB	23/04/2014
TDR - 17-698-5077	2.75%		539,518			539,518	NAB	31/05/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		565,824	540,367	13,927	0	1,120,117		

Comments/Notes - Investments

Have invested all Surplus monies.

Includes sale of 22 Ridley St and Barracks

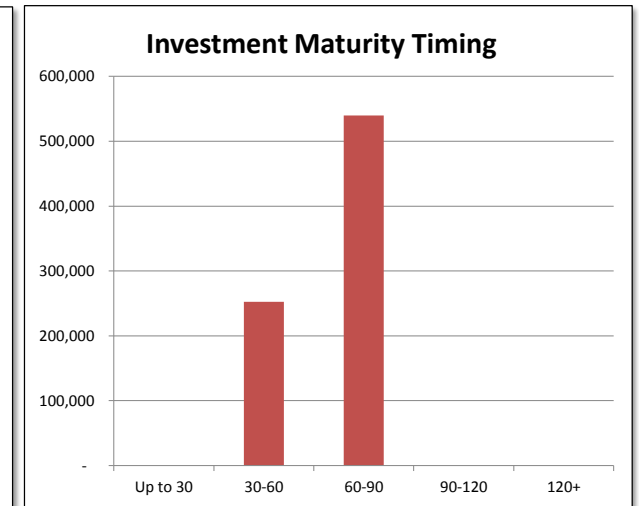
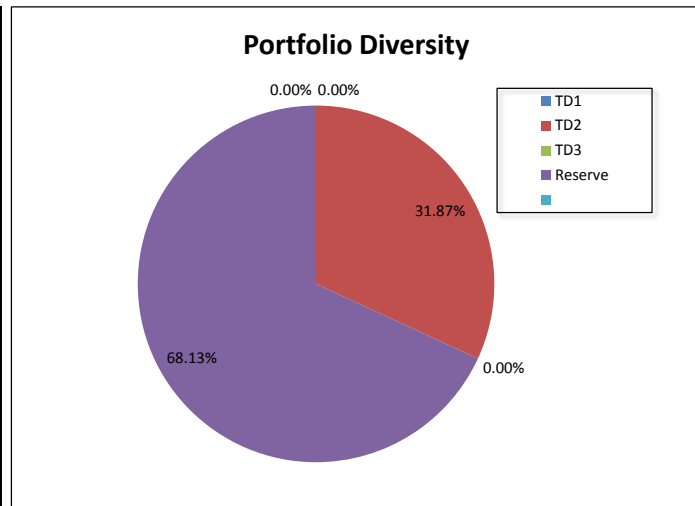
Shire of Tammin
Monthly Investment Report
For the Period Ended 28 February 2014

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Note 2A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest	Amount Invested (Days)						Comparative rate		Budget v Actual			
						Up to 30	30-60	60-90	90-120	120+		Average Interest time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$	
General Municipal																	
TD2 39-370-3822		NAB	60	2.50%	-						-	3.65%	3.35%				
					1,037		252,389				252,389	3.30%	2.80%				
					-						-	3.30%	2.80%				
				Subtotal	1,037	-	252,389	-	-	-	252,389			35,000	18,131	16,869	
Restricted																	
TD 17-698-5077		NAB	93	2.75%	3,780			539,518			539,518	3.30%	3.20%				
				Subtotal	3,780	-	-	539,518	-	-	539,518			10,270	5,589	4,681	
				Subtotal	-	-	-	-	-	-	-			-	-	-	
				Total Funds Invested	4,818	-	252,389	539,518	-	-	791,907			45,270	23,720	21,550	

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
National Australia Bank					
				-	
			Subtotal	-	0.0%
National Australia Bank					
TD2 39-370-3822		60	3.30%	252,389	
			Subtotal	252,389	31.9%
			Subtotal	-	0.0%
National Australia Bank					
TD 17-698-5077		90	3.65%	539,518	
			Subtotal	539,518	68.1%
			Subtotal	-	0.0%
			Total Funds Invested	791,907	100.0%



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 0
E168062	New Admin Aircons		Capital Expenses			(5,645)	(5,645)
E041080	Ipad Expenses - Councillors - (540.82/month)		Operating Expenses			(4,324)	(9,969)
E168035	Purchase 3 Nottage Way		Capital Expenses			(16,058)	(26,027)
E045405	Long Service Leave		Operating Expenses			(12,961)	(38,988)
							(38,988)
							(38,988)
							(38,988)
							(38,988)
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							(38,988)
							(38,988)
Closing Funding Surplus (Deficit)				0	0	(38,988)	(38,988)

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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Note 4: RECEIVABLES

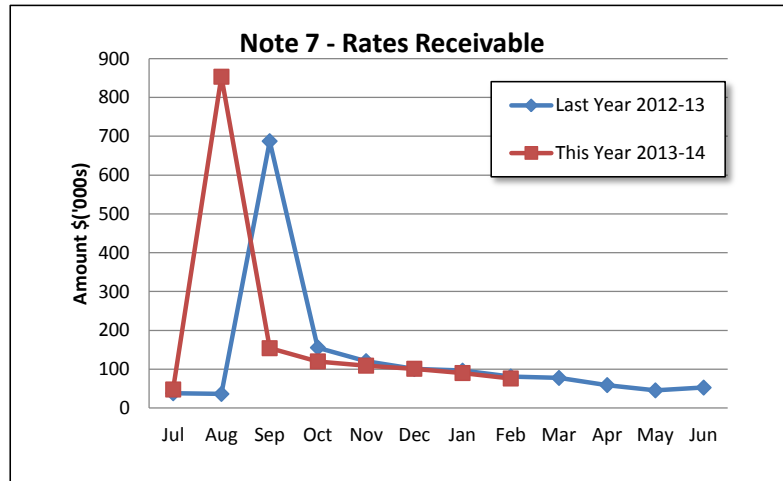
Receivables - Rates and Rubbish

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
843,683	785,542
(819,869)	(772,301)
76,295	52,481
76,295	52,481
91.49%	93.64%



Comments/Notes - Receivables Rates and Rubbish

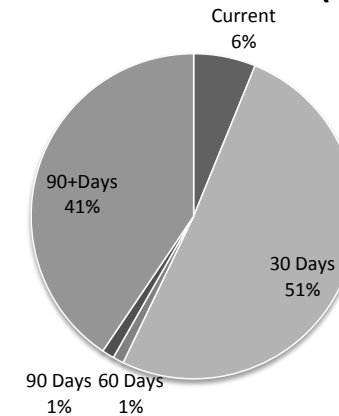
All third instalments have been paid.
 All outstanding debt are with Austral Mercantile.

Receivables - General

Current	30 Days	60 Days	90 Days	90+Days
\$	\$	\$	\$	\$
10,455	86,303	1,830	2,056	68,668
Total Outstanding				169,311

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

The above figure includes all outstanding debt to the Shire of Tammin including funding and grants.
 90 days+ includes Main Roads Invoice of \$67,857.90 for regional road group funding. Chasing remaining RRG group money.
 30 days includes Main Roads Invoice of \$67,857.90 for regional road group funding.
 Current includes \$7085.24 in Electrical Private works.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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

Program/Details GL	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
GENERAL PURPOSE GRANTS		(Yes/No)	\$	\$	\$	\$	\$	\$	\$
Grants Commission	Grants Comm.	Yes	536,720			536,720	536,720	394,151	142,570
Royalties for Regions - Individual	Department of Regional D	No	313,556		313,556		313,556	0	313,556
Royalties for Regions - Regional	Department of Regional D	No	862,000		862,000		862,000	0	862,000
GOVERNANCE			0	0	0	0	0	0	0
LAW, ORDER, PUBLIC SAFETY									
Aware Grant	FESA	Yes	8,500	0	0	8,500	8,500	0	8,500
EDUCATION & WELFARE SERVICES									
Local Government Energy Efficiency Program	Department of Resources,	Yes	13,160	0	13,160	0	13,160	7,348	5,812
Thank a Volunteer Grant	Department of Communit	No	1,000	0	0	1,000	1,000	0	1,000
COMMUNITY AMENITIES			0	0	0	0	0	0	0
RECREATION AND CULTURE			0	0	0	0	0	0	0
TRANSPORT									
MRWA ROAD FUNDING									
Project Grants	MRWA	Yes	149,070	0	149,070	0	149,070	0	149,070
Direct Grants	MRWA	Yes	52,282	0		52,282	52,282	52,282	0
BLACKSPOT FUNDING				0	0		0	0	0
OTHER ROAD/STREETS GRANTS									
Roads To Recovery	Dep't Trans & Reg Serv.	Yes	150,685	0	150,685		150,685	0	150,685
ECONOMIC SERVICES									
Business Case/Development Plan CLGF Regional	Shire of York	Yes	9,843	0	9,843		9,843	9,843	0
TOTALS			2,096,816	0	1,498,314	598,502	2,096,816	463,623	1,633,193

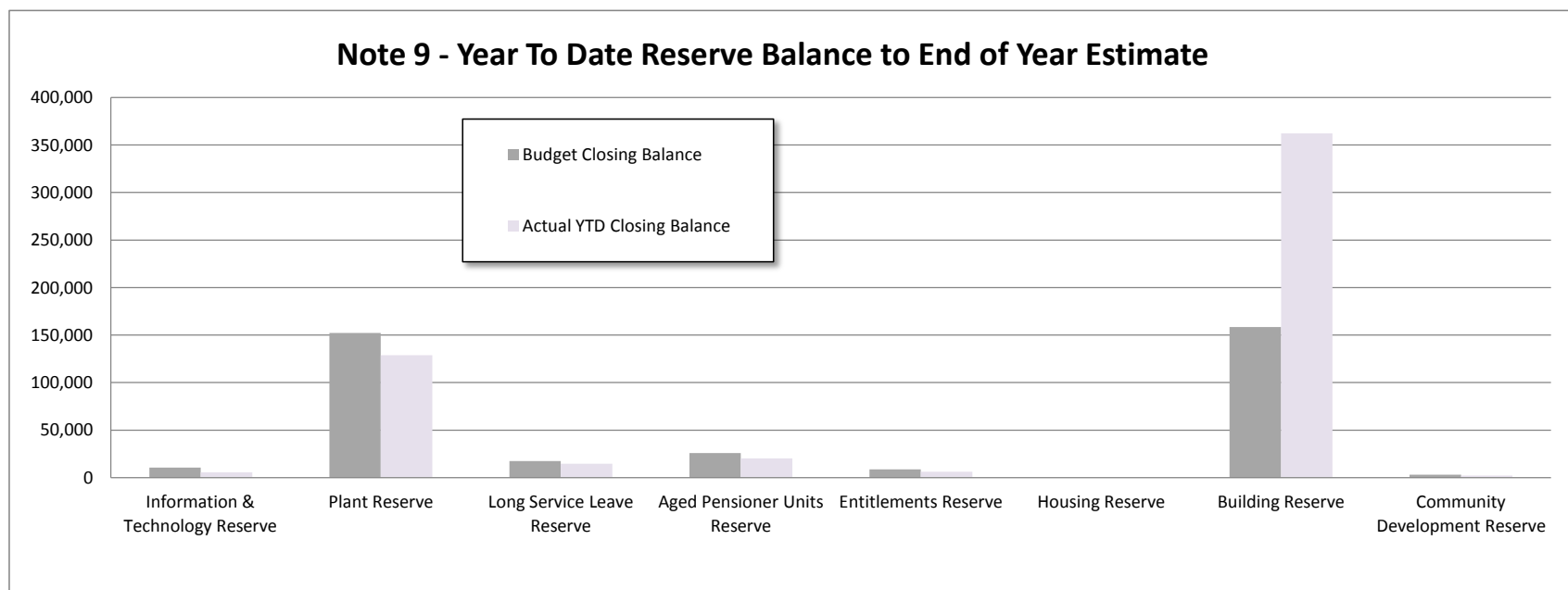
Comments - Grants and Contributions

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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

2013-14										
Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Information & Technology Reserve	5,337	304	157	5,000	0	0	0		10,641	5,494
Plant Reserve	125,075	7,129	3,678	20,000	0	0	0		152,204	128,753
Long Service Leave Reserve	14,203	810	418	2,500	0	0	0		17,513	14,620
Aged Pensioner Units Reserve	19,671	1,121	578	5,000	0	0	0		25,792	20,249
Entitlements Reserve	5,919	337	174	2,500	0	0	0		8,756	6,093
Housing Reserve	0	0	0	0	0	0	0		0	0
Building Reserve	17,807	712	524	450,000	343,878	(310,200)	0		158,319	362,209
Community Development Reserve	2,040	82	60	850	0	0	0		2,972	2,100
	190,051	10,495	5,589	485,850	343,878	(310,200)	0		376,196	539,518



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2014

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

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

Description	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
Nomination Deposits	0	240	(240)	0
BRB Levy	0	200	0	200
Housing Bonds	4,700	0	(2,640)	2,060
Best Memorial Trust	843	0	0	843
Sale of Land (Non-payment of Rates)	0	0	0	0
Tammin Land Conservation Fund	0	10,824	0	10,824
Prepaid Rates	0	0	0	0
	5,543	11,264	(2,880)	13,927

BALANCE SHEET		28/02/2014 ACTUAL		2013/14 YTD BUDGET		2013/14 BUDGET		
		\$	\$			\$	\$	
CURRENT ASSETS								
Cash								
A01101	Municipal Fund Bank	565,823.35		479,684		276,412		
A01105	Municipal Fund DPI Bank	848.60		2,641		305		
A01107	Petty Cash Advance	<u>550.00</u>	567,221.95	<u>550</u>	482,875	<u>550</u>	277,266	
Reserve Fund Investments								
A01111	Information Technology Reserve	5,493.55		6,500		10,641		
A01112	Plant Reserve	128,753.38		135,000		152,204		
A01113	LSL Reserve	14,620.31		16,500		17,513		
A01114	Housing Reserve	0.00		0		0		
A01115	Entitlements Reserve	6,092.91		7,500		8,756		
A01116	Aged Pensioner Units Reserve	20,249.08		21,500		25,762		
A01117	Building Reserve	362,208.95		20,000		158,319		
A01118	Community Development Reserve	<u>2,099.98</u>	539,518.16	<u>2,090</u>	209,090	<u>2,972</u>	376,167	
Receivables								
A01121	Sundry Debtors - Rates	76,294.98		90,381		52,481		
A01122	Sundry Debtors - Other	193,617.17		103,427		183,308		
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	245,665.15	<u>(9,519)</u>	184,289	<u>(9,519)</u>	226,270	
Inventories								
A01190	Materials & Stock	<u>0.00</u>	0.00	<u>0</u>	0	<u>0</u>	0	
TOTAL CURRENT ASSETS			1,352,405.26		876,254		879,703	
CURRENT LIABILITIES								
Payables								
L01215	Sundry Creditors	57,681.34		83,146		107,774		
L01258	FESA ESL Liability	2,396.79		19,653		1,723		
L01259	DPI Liability	848.60		2,641		305		
L0131	PAYG Liability	11,416.00		12,282		0		
2200	Tax Clearing	(680.06)		0		0		
L0137	Reportable FBT	0.00		0		0		
L0134	Child Support Agency	0.00		0		0		
L0136	Superannuation	0.00		0		0		
L0133	Prepaid Income	0.00		0		0		
L0135	MEU	0.00		0		0		
L01222	Accrued Interest - Current	0.00		0		2,453		
L01235	Accrued Salaries & Wages	<u>0.00</u>	71,662.67	<u>0</u>	117,722	<u>54,351</u>	166,606	
Interest Bearing Liabilities								
L01221	Loan Liability (Debentures)	<u>45,792.55</u>	45,792.55	<u>45,793</u>	45,793	<u>54,536</u>	54,536	
Provisions								
L01225	Provision For Annual Leave	47,105.68		47,129		47,129		
L01226	Provision For LSL	<u>29,779.00</u>	76,884.68	<u>29,763</u>	76,892	<u>29,763</u>	76,892	
TOTAL CURRENT LIABILITIES			194,339.90		240,406		298,034	
NET CURRENT POSITION			1,158,065.36		635,848		581,670	

BALANCE SHEET (continued)		28/02/2014 ACTUAL		2013/14 YTD BUDGET		2013/14 BUDGET	
		\$	\$	\$	\$	\$	\$
NON CURRENT ASSETS							
Property, Plant & Equipment							
A01512	Land	<u>537,726.83</u>	537,726.83	<u>230,314</u>	230,314	<u>230,314</u>	230,314
A01522	Buildings	6,716,901.61		4,212,147		4,662,857	
A01521	Less Accumulated Depreciation	<u>(49,602.88)</u>	6,667,298.73	<u>(791,397)</u>	3,420,750	<u>(847,200)</u>	3,815,657
A01542	Furniture & Equipment	204,105.33		281,713		290,463	
A01541	Less Accumulated Depreciation	<u>(9,527.52)</u>	194,577.81	<u>(233,134)</u>	48,579	<u>(243,852)</u>	46,611
A01572	Plant & Equipment	1,489,169.79		1,653,913		1,626,213	
A01571	Less Accumulated Depreciation	<u>(109,183.39)</u>	1,379,986.40	<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>(10,301,444.33)</u>	21,349,746.37	<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>(27,030.64)</u>	552,200.37	<u>(448,009)</u>	131,222	<u>(478,419)</u>	100,812
A01552	Other Infrastructure	1,495,817.84		1,182,501		1,242,001	
A01551	Less Accumulated Depreciation	<u>(43,895.76)</u>	1,451,922.08	<u>(401,236)</u>	781,266	<u>(450,618)</u>	791,383
TOTAL NON-CURRENT ASSETS			32,133,458.59		26,868,480		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			33,031,374.21		27,244,371		27,794,023
EQUITY							
3-8000	Retained Profits (Municipal Accumu	6,415,839.89		6,776,043		6,763,043	
3-8000	Plus nett operating balance	(313,106.86)		233,433		614,967	
L01900	Reserves - Cash Backed	539,518.16		195,080		376,197	
L01911	Reserves - Asset Revaluation	<u>26,389,123.02</u>	33,031,374.21	<u>20,039,815.46</u>	27,244,371	<u>20,039,815.00</u>	27,794,022
SUMMARY							
Current Assets			1,352,405.26		876,254		879,703
Non-Current Assets			32,133,458.59		26,868,480		27,417,775
Total Assets			33,485,863.85		27,744,734		28,297,478
Current Liabilities			194,339.90		240,406		298,034
Non-Current Liabilities			260,149.74		259,957		205,422
Total Liabilities			454,489.64		500,363		503,456
EQUITY			33,031,374.21		27,244,371		27,794,023
Variance			0.00		0		0

[illegible]

	PROGRAM / SCHEDULE 4 GOVERNANCE	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
I041020	Members							
	Operating Revenue							
	Reimbursements	500.00		0		500		
	Operating Expenditure							
E041005	Presidential Allowance		1,309.09		1,309		2,509	
E041006	Deputy Presidential Allowance		329.73		330		630	
E041010	Election Expenses		0.00		15,500		21,000	15,500
E041020	Meeting Fees		6,100.00		7,200		10,800	
E041025	Expenses Reimbursements		0.00		0		300	
E041030	Travelling		1,673.52		1,664		2,500	
E041035	Refreshments & Entertainment		6,093.61		7,100		9,500	
E041040	Donations & Contributions		530.91		700		1,700	
E041045	Public Relations		207.93		160		250	
E041050	Other Stationery		627.30		120		200	
E041055	Insurance		9,482.38		4,445		8,890	(5,037)
E041060	Subscriptions		13,627.93		35,225		35,225	21,597
E041065	Other Minor Expenditure		2,908.36		1,760		2,650	
E041070	Conference Expenses		15,392.29		10,000		15,830	(5,392)
E041075	Training		0.00		1,750		3,500	
E041080	Ipad Expenses		0.00		0		0	
E041098	Allocation from Governance		45,905.00		49,420		74,130	
E041099	Depreciation		0.00		0		0	
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	Sub Total - Governance	500.00	104,188.05	0.00	136,683.00	500.00	189,614.00	

	PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$	
	Other Governance							
	Operating Revenue							
I045010	Government Grants - Operating	0.00		0		0		
I045011	Government Grants - Non-Operating	0.00		0		0		
I045015	Contributions & Donations	0.00		0		0		
I045020	Reimbursements	1,585.43		1,509		1,509		
I045025	Administration Services (ESL)	4,000.00		4,000		4,000		
I045030	Rents & Leases	0.00		0		0		
I045040	Other Income	3,526.24		0		0		
I045097	Profit on Disposal of Assets	0.00		0		0		
I045413	Fringe Benefits Tax Refund	0.00		0		0		
I045098	Governance Allocated to Other Programs	0.00		0		0		
	Operating Expenditure							
E045401	Salaries		182,938.11		190,312		285,460	
E045403	Sick Leave		4,396.89		4,008		6,020	
E045404	Annual Leave		27,089.02		17,500		31,030	(9,589)
E045405	Long Service Leave		12,961.02		0		3,200	(12,961)
E045406	Workers Compensation Insurance		8,936.05		4,705		9,410	
E045407	Superannuation		28,639.89		25,832		38,740	
E045408	Relocation Expenses		833.10		0		0	
E045409	Uniforms		1,040.50		1,350		2,700	
E045410	Administration Building Maintenance		23,312.99		28,000		42,000	
E045411	Administration Building Garden Mtce		2,279.72		4,500		6,750	
E045412	Housing Mtce		16,290.33		9,760		14,620	(6,482)
E045413	Fringe Benefit Tax		3,916.00		4,350		8,700	
E045414	Training		5,486.90		5,400		8,000	
E045415	Printing & Stationery		1,598.30		4,000		6,000	
E045416	Office Equipment Mtce		375.58		360		500	
E045417	Computer Maintenance		11,345.02		11,840		17,740	
E045418	Telephone		4,291.61		4,400		6,770	
E045419	Advertising		13,023.27		5,000		7,500	(7,274)
E045420	Insurance		3,970.26		2,720		4,080	
E045421	Subscriptions		2,140.27		1,750		3,500	
E045422	Photocopier Supplies		2,348.47		2,000		3,000	
E045424	Postage & Freight		1,032.01		1,160		1,760	
E045425	Legal Expenses		275.95		2,500		5,000	
E045426	Travelling & Accommodation		1,964.64		3,562		5,343	
E045427	Office Expenses Other		11,371.11		2,104		13,724	
E045428	Conference Expenses		2,571.74		4,000		6,106	
E045429	Sundry Office Furniture & Equipment		390.00		0		750	
E045430	Consultant Fees		28,928.00		15,000		36,000	
E045431	Records Management		94.19		500		750	
E045432	Accounting Support		8,304.99		9,500		9,500	
E045438	Community Service Leave		731.37		0		0	
E045434	Vehicle Running Expenses		4,637.47		5,520		8,280	
E045444	Workforce Plan		19,940.00		15,000		20,000	
E045497	Loss On Disposal Of Asset		543.00		5,000		10,000	
E045498	Governance Allocated to Other Programs		(281,719.84)		(300,952)		(451,430)	(10,447)
E045499	Depreciation		21,755.44		21,752		32,633	
	Sub Total of Other Governance	9,111.67	178,033.37	5,509.00	112,433.00	5,509.00	204,136.00	
	Total Governance	9,611.67	282,221.42	5,509.00	249,116.00	6,009.00	393,750.00	

	PROGRAM / SCHEDULE 3 GENERAL PURPOSE	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Rate Revenue							
I031001	GRV Residential	67,265.30		67,960		67,960		
I031005	UV Rural	703,011.10		703,210		703,210		
I031010	GRV Residential Minimum Rates	22,620.00		23,055		23,055		
I031014	UV Rural Minimum Rates	8,729.10		7,830		7,830		
I031020	Non-Payment Penalty Interest	368.96		1,750		3,500		
I031021	Interim Rating Current Year	1,081.32		336		500		
I031022	Interim Rating Previous Years	27.46		0		0		
I031024	Instalment Interest	1,263.30		2,000		2,000		
I031025	Instalment Administration Fees	810.00		2,500		2,500		
I031023	Ex Gratia Rates	5,451.05		5,430		5,430		
I031027	Rate Account Enquiry Fees	422.89		375		500		
I031028	Discount Allowed - GRV	(2,304.20)		(2,278)		(2,278)		
I031029	Discount Allowed - UV	(32,235.60)		(28,848)		(28,848)		
I031030	Reimbursement Legal Costs	0.00		0		0		
	Operating Expenditure							
E031005	Rates Written Off		0.00		0		0	
E031010	Stationery		0.00		0		0	
E031015	Postage & Freight		19.40		360		400	
E031020	Valuation Expenses		576.45		4,700		4,700	
E031025	Legal Expenses		2,079.25		3,500		7,720	
E031030	Title Searches		144.00		100		250	
E031200	Allocation from Governance		48,120.00		45,224		75,340	
	Sub Total - Rate Revenue	776,510.68	50,939.10	783,320.00	53,884.00	785,359.00	88,410.00	
	General Purpose Revenue							
I032010	Grants Commission - General Purp	296,308.50		202,775		405,550		(5,236)
I032020	Grants Commission - Roads	97,842.00		65,585		131,170		
I032021	Grants - Royalties for Regions	0.00		862,000		1,175,560		
I032023	Grants - Workforce Planning	0.00		0		0		
	Other Revenue							
I032025	Pensioner Deferred Rates Grant	0.00		0		220		
I032030	Interest - Municipal Fund	18,130.66		22,295		35,000		(5,054)
I032040	Interest - Reserve Funds	5,589.10		5,135		10,270		
I032045	EFT-POS Charges	437.03		250		375		
	General Operating Expenditure							
E032339	Bank Fees		1,675.35		1,660		2,500	
E032338	EFT-POS Charges		1,289.08		830		1,250	
E032340	Audit Fees		9,236.37		5,000		10,000	
E032359	Bank Overdraft Interest		0.00		75		150	
E032360	Unders/Overs		0.00		0		0	
	Sub Total - General Purpose Revenue	418,307.29	12,200.80	1,158,040.00	7,565.00	1,758,145.30	13,900.00	
	Total General Purpose Revenue	1,194,817.97	63,139.90	1,941,360.00	61,449.00	2,543,504.30	102,310.00	

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Fire Prevention							
	Operating Revenue							
I051010	Government Grants - Operating	8,613.64		8,500		8,500		
I051011	Government Grants - Non-Operating	0.00		0		0		
I051015	Contributions & Donations	0.00		0		250		
I051030	Fines & Penalties	0.00		0		0		
I051097	Profit on Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E051005	Building Maintenance		239.18		848		1,280	
E051010	Fire Control Measures		1,349.36		0		150	
E051015	Brigade Vehicle Maintenance		0.00		0		0	
E051020	Advertising		0.00		205		410	
E051025	Fire Insurance		97.72		45		90	
E051030	Postage & Freight		0.00		0		50	
E051035	District Maps		0.00		0		0	
E051040	General Expenses		105.00		150		250	
E051065	Aware Grant Expenditure		8,172.73		8,500		8,500	
E051097	Loss on Disposal of Assets		0.00		0		0	
E051098	Allocation from Governance		2,874.00		3,160		4,740	
E051099	Depreciation		80.24		80		120	
	Sub Total - Fire Prevention	8,613.64	12,918.23	8,500.00	12,988.00	8,750.00	15,590.00	
	Animal Control							
	Operating Revenue							
I052120	Government Grants - Operating	0.00						
I052130	Fines & Penalties	0.00		0		0		
I052155	Impounding Fees	0.00		160		300		
I052165	Impounded Sustenance	0.00		0		0		
I052170	Dog Registrations	935.00		900		1,200		
I052175	Other Fees & Charges	0.00		40		50		
	Operating Expenditure							
E052540	Pound Maintenance		49.93		1,500		2,500	
E052545	Animal Control		37.37		800		1,300	
E052550	Advertising		0.00		0		200	
E052555	Postage & Freight		0.00		0		50	
E052565	Registration Disks		73.25		50		100	
E052570	Control Officer Contract		2,437.50		3,320		5,000	
E052598	Allocation from Governance		1,432.00		1,568		2,360	
E052599	Depreciation		4.00		6		10	
	Sub Total - Animal Control	935.00	4,034.05	1,100.00	7,244.40	1,550.00	11,519.80	
	Other Law, Order, Public Safety							
	Operating Revenue							
I053010	Government Grants - Operating	0.00		0		0		
I053011	Government Grants - Non-Operating	0.00		0		0		
I053035	Emergency Services	0.00		0		0		
I053040	Crime Prevention Plan	0.00		0		45,000		
	Operating Expenditure							
E053005	Emergency Services		0.00		0		0	
E053010	Advertising		0.00		66		100	
E053020	Impounding Vehicles		300.00		250		500	
E050515	Crime Prevention Plan		0.00		0		45,000	
E053098	Allocation from Governance		0.00		0		0	
	Sub Total - Other	0.00	300.00	0.00	316.40	45,000.00	45,600.30	
		9,548.64	17,252.28	9,600.00	20,548.80	55,300.00	72,710.10	

	PROGRAM / SCHEDULE 7 HEALTH	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Preventative Services - Administration & Inspection							
	Operating Revenue							
I073030	Fines & Penalties	485.00		0		250		
I073035	Licenses Other	0.00		0		280		
I073040	Septic Tank Application Fees	226.00		0		300		
I073097	Profit on Disposal of Assets	0.00		0		0		
I073098	Allocation from Governance	0.00		0		0		
	Operating Expenditure							
E073105	Salaries		0.00		0		0	
E073110	EHO Contractor		2,169.98		5,000		7,500	
E073115	Telephone		0.00		0		0	
E073120	Advertising		0.00		0		0	
E073125	Housing		0.00		0		0	
E073130	Legal Expenses		0.00		500		1,000	
E073135	Other Minor Expenditure		425.35		900		1,390	
E073197	Loss on Disposal of Assets		0.00		0		0	
E073198	Allocation from Governance		17,376.00		19,920		29,880	
E073199	Depreciation		0.00		0		0	
	Sub Total - Administration & Inspect	711.00	19,971.33	0.00	26,320.00	830.00	39,770.00	
	Preventative Services - Pest Control							
	Operating Revenue							
I074020	Reimbursements	0.00		0		0		
I074035	Sale of Insecticide/Pesticide	0.00		0		0		
I074098	Administration	0.00		0		0		
	Operating Expenditure							
E074010	Mosquito Control		0.00		0		0	
E074098	Allocation from Governance		0.00		0		0	
E074099	Depreciation		0.00		0		0	
	Sub Total - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00	
	Total - Health	711.00	19,971.33	0.00	26,320.00	830.00	39,770.00	

	PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Aged & Disabled							
	Operating Revenue							
I081010	Government Grants - Operating	0.00		0		0		
I081011	Government Grants - Non-Operatin	12,748.00		13,160		13,160		
I081015	Contributions & Donations	0.00		0		2,000		
I101020	Reimbursements	499.02		1,160		1,700		
I081035	Tamma Village Aged Units Rental	37,153.00		37,440		56,158		
	Operating Expenditure							
E081005	Tamma Village Aged Units Mtce		53,094.32		50,000		75,000	
E081***	Contract Residence Inspections		0.00		2,500		5,000	
E081020	Seniors Activities		0.00		0		0	
E081098	Allocation from Governance		9,371.00		9,700		14,550	
E081099	Depreciation		3,068.16		3,064		4,600	
	Sub Total - Aged & Disabled	50,400.02	65,533.48	51,760.00	65,264.00	73,018.00	99,150.00	
	Care Of Families & Children							
	Operating Revenue							
I083020	Contributions & Donations	61.05		0		1,000		
	Care Of Families & Children							
	Operating Expenditure							
E083015	Playgroup		0.00		328		500	
E083016	Tammin Primary School		907.87		1,260		1,890	
E083020	Youth Program - Holiday		290.62		1,700		2,500	
E08302	Thank A Volunteer Day		0.00		0		1,000	
	Sub - Total - Care of Families & Ch	61.05	1,198.49	0.00	3,288.00	1,000.00	5,890.00	
	Total - Education & Welfare	50,461.07	66,731.97	51,760.00	68,552.00	74,018.00	105,040.00	

	PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Sanitation - Household Refuse							
	Operating Revenue							
I101110	Government Grants - Operating	0.00		0		0		
I101111	Government Grants - Non-Operating	0.00		0		0		
I101115	Contributions	0.00		0		20		
I101135	Domestic Refuse Collections Fees	18,559.70		20,155		20,155		
I101140	Bulk Service Fees	0.00		0		0		
I101145	Tip Service Fees	30,685.21		31,536		47,300		
	Operating Expenditure							
E101005	Litter Control		92.35		64		100	
E101010	Refuse Site Mtce		39,283.67		27,160		40,750	(12,350)
E101020	Commercial Refuse Collection		0.00		0		0	
E101025	Street Bin Refuse Collection		4,885.57		5,664		8,500	
E101030	Bulk Service Collection		0.00		2,000		3,000	
E101035	Domestic Refuse Collections		9,952.57		10,952		16,430	
E101040	Effluent Dam Site		131.83		500		750	
E101098	Allocation from Governance		6,809.00		6,320		9,500	
E101099	Depreciation		566.48		560		850	
	Sub Total - Household Refuse	49,244.91	61,721.47	51,691.00	53,220.00	67,475.00	79,880.00	
	Town Planning & Regional Development							
	Operating Revenue							
I102135	Town Planning Fees	1,280.00		500		1,000		
	Operating Expenditure							
E102105	Control Expenses		0.00		250		500	
E102110	Title Fees		0.00		0		0	
E102115	Planning Services Contractor		4,545.45		3,320		5,000	
E102198	Allocation from Governance		1,857.00		2,140		3,210	
	Sub Total - Town Planning & Regional Development	1,280.00	6,402.45	500.00	5,710.00	1,000.00	8,710.00	
	Other Community Amenities							
	Operating Revenue							
I103110	Government Grants - Operating	0.00		0		0		
I103111	Government Grants - Non-Operating	0.00		0		0		
I103115	Contributions & Donations	352.00		0		0		
I103135	Tabloid Office Rents	0.00		0		0		
I103140	Photocopying Charges	249.09		280		1,000		
I103145	Facsimile Charges	59.72		32		50		
I103150	Cemetery Charges	1,805.18		1,000		2,000		
I103155	Hire of Community Bus	2,432.51		2,464		3,700		
I103160	Cooinda Centre Rental	640.00		660		1,040		
I103165	Tidy Towns	0.00		0		0		
I103197	Profit on Disposal of Assts	0.00		0		0		
	Operating Expenditure							
E103120	Public Toilets		3,589.91		3,864		5,800	
E103125	Community Bus		155.27		1,874		2,811	
E103130	Grave Digging		974.92		3,600		5,200	
E103135	Cemetery		3,635.83		4,200		6,100	
E103140	Cooinda Centre		10,736.12		10,080		15,120	
E103145	Tidy Towns		389.19		1,100		1,100	
E103155	Insurance		0.00		215		215	
E103160	Tammin Tabloid Building Mtce		241.43		432		650	
E103197	Loss on Disposal of Assets		0.00		0		0	
E103198	Allocation from Governance		415.00		552		830	
E103199	Depreciation		1,423.68		1,424		2,136	
	Sub Total - Other	5,538.50	21,561.35	4,436.00	27,341.00	7,790.00	39,962.00	
	Protection of the Environment							
	Operating Expenditure							
E104005	NRM Officer - EO & EPO		936.61		4,328		6,500	
	Sub Total - Protection of the Environment	0.00	936.61	0.00	4,328.00	0.00	6,500.00	
	Total - Community Amenities	56,063.41	90,621.88	56,627.00	81,943.00	76,265.00	122,052.00	

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Public Halls, Civic Centres							
	Operating Revenue							
I111010	Government Grants - Operating	0.00		0		0		
I111011	Government Grants - Non-Operating	0.00		0		0		
I111015	Contributions & Donations	32.19		440		650		
I111020	Reimbursements	0.00		0		0		
I111035	Hall Hire Fees	581.82		900		1,800		
I111040	Hall Hire Deposits	300.00		300		900		
	Operating Expenditure							
E111005	Tammin Hall Mtce		13,996.24		32,984		49,480	17,802
E111010	Yorakine Hall Mtce		3,141.08		4,000		6,010	
E111015	Tammin Hall Bonds Refunds		0.00		600		900	
E111098	Allocation from Governance		15,452.00		15,680		23,520	
E111099	Depreciation		8,576.80		13,240		19,870	
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	Sub Total - Public Halls	914.01	41,166.12	1,640.00	66,504.00	3,350.00	99,780.00	
	Other Recreation & Sport							
	Operating Revenue							
I113010	Government Grants - Operating	0.00		0		0		
I113011	Government Grants - Non-Operating	0.00		0		0		
I113015	Contributions	5,041.77		16,718		25,077		(9,586)
I113040	Donnan Park Ground Lease Rental	1,177.28		470		1,595		
I113045	Functions & Events	36,872.37		28,500		30,200		8,020
I113050	Kadjininy Kep Hire Fees	0.00		0		300		
I113055	Bonds	300.00		0		300		
I113065	Donnan Park Pavilion	507.73		0		300		
I113070	Donnan Park Changerooms	0.00		0		0		
I113075	Other Sundry	0.00		0		250		
I113098	Profit On Disposal Of Assets	0.00		0		0		
	Operating Expenditure							
E113005	Donnan Park Pavilion Mtce		18,716.88		25,264		37,900	
E113010	Donnan Park Changerooms Mtce		2,741.18		5,000		7,500	
E113015	Donnan Park Oval Mtce		31,980.83		39,968		59,960	8,091
E113030	Donnan Park Oval Surrounds Mtce		8,622.98		7,000		10,500	
E113020	Heritage Park Mtce		19.37		1,360		2,050	
E113025	Parks, Gardens & Reserves Mtce		48,000.25		33,840		50,760	(15,597)
E113035	Kadjininy Kep Mtce		11,574.92		34,768		52,160	19,702
E113036	Functions & Events		29,879.91		30,960		52,960	
E113040	Town Dam Mtce		2,242.78		2,000		3,000	
E113043	Work for the Dole Projects		5,786.84		18,420		27,630	10,331
E113045	Memorial Park Mtce		3,590.74		6,328		9,500	
E113050	Reserves Mtce		0.00		700		1,050	
E113055	Bowling Club Mtce		20,000.00		20,000		20,000	
E113060	Golf Club Mtce		7,004.78		4,960		7,450	
E113065	Tennis Club Mtce		562.07		480		730	
E113070	Sports & Recreation Council		7,181.82		7,900		7,900	
E113075	Donnan Park Bonds		300.00		300		300	
E113***	Feasibility Studies - Public Toilets		0.00		5,000		10,000	
E113090	Interest On Loans		1,399.77		1,280		1,790	
E113095	Other Club Insurance		0.00		0		0	
E113097	Loss on disposal of assets		0.00		0		0	
E113098	Allocation from Governance		11,797.00		12,880		19,330	
E113099	Depreciation		54,814.08		54,816		82,220	
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	Sub Total - Other Sport & Rec	43,899.15	266,216.20	45,688.00	313,223.93	58,022.00	464,690.06	

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Libraries							
	Operating Revenue							
I114115	Contributions & Donations	0.00		0		0		
I114135	Fines & Penalties	0.00		0		0		
I114140	Lost Books	0.00		0		50		
	Operating Expenditure							
E114020	Other Expenses		381.50		664		1,000	
E114025	Postage & Freight		436.82		500		750	
E114030	Library Mtce		1,263.45		1,160		1,750	
E114035	Library Book Purchases		30.00		75		150	
E114098	Allocation from Governance		14,055.00		15,200		22,810	
E114099	Depreciation		0.00		0		0	
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	Sub Total Libraries	0.00	16,166.77	0.00	17,599.00	50.00	26,460.00	
	Other Culture							
	Operating Revenue							
I115010	Government Grants - Operating	0.00		0		0		
I115011	Government Grants - Non-Operatin	0.00		0		0		
I115035	Tammin Tabloid Publication	718.44		1,000		1,500		
I115040	Tammin Art Prize	0.00		0		0		
I115015	Contributions & Donations	0.00		0		0		
I115045	History Book Sales	80.00		0		120		
	Operating Expenditure							
E116005	Art Prize		1,207.99		0		1,500	
E116010	Municipal Heritage Inventory		0.00		0		5,000	
E116015	Tammin Tabloid Publication		380.00		5,160		7,750	
E116020	WA Week		0.00		0		650	
E116025	Australia Day		464.74		1,200		1,200	
E116030	Anzac Day		0.00		0		200	
E116040	Banners In The Terrace		0.00		0		500	
E116045	Carols By Candlelight		1,000.00		1,000		1,000	
E116050	Tammin Awards Night		922.68		1,000		1,000	
E116098	Allocation from Governance		0.00		0		0	
E116099	Depreciation		0.00		0		0	
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	Sub Total - Other Culture	798.44	3,975.41	1,000.00	8,360.00	1,620.00	18,800.00	
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	Total - Recreation & Culture	45,611.60	327,524.50	48,328.00	405,686.93	63,042.00	609,730.06	

	PROGRAM / SCHEDULE 12 TRANSPORT	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Streets, Roads, Bridges, Depots							
	Operating Revenue							
I121011	Direct Grant	52,282.00		52,280		52,280		
I121012	Roads To Recovery Grant	110,545.00		50,690		150,690		59,855
I121013	MRWA Road Project Grant	121,638.00		74,070		149,070		(14,121)
I121014	Black Spot Grant (State)	0.00		0		0		
I121015	Contributions & Donations	0.00		0		3,510		
I122016	Townsite Entry Statements	0.00		0		0		
I121097	Profit on Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E122020	Depot Mtce		9,767.92		8,000		12,000	
E122025	Depot Vandalism Mtce		0.00		0		200	
E122030	Street Cleaning		11,323.23		13,200		19,800	
E122035	Traffic Signs		3,846.24		8,328		12,500	
E122040	Footpath Mtce		4,277.16		3,664		5,500	
E122060	Street Lighting Utilities		13,644.71		14,664		22,000	
E122045	Street Tree Mtce		7,157.57		11,000		16,500	6,396
E122050	Storm Damage		2.90		1,328		2,000	
E122055	Road Maintenance		163,372.99		278,960		418,450	85,894
E122056	ROMANS Capture		0.00		0		2,500	
E122057	ROMANS II License		4,675.00		5,000		5,000	
E122070	Advertising		0.00		0		200	
E122075	Interest on Loans		8,498.58		7,235		10,550	
E122097	Loss on Disposal of Asset		0.00		0		0	
E122098	Allocation from Governance		29,111.00		29,340		44,010	
E122099	Depreciation		269,749.36		269,744		404,620	
	Capital Expenditure							
E122100	Road Construction		427,930.11		408,910		572,480	(90,484)
E122100	Less transferred to Infrastructure		0.00		0		(572,480)	
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	Sub Total - Streets, Roads, Bridges	284,465.00	953,356.77	177,040.00	1,059,372.95	355,550.00	975,829.50	
	Traffic Control							
	Operating Revenue							
I124020	Reimbursements	1,031.09		500		1,000		
I124025	Shire of Tammin Special Series Pla	3,000.00		1,500		2,500		
I124040	DPI Licensing Commission	4,943.44		6,000		9,000		
	Operating Expenditure							
E124005	DPI Telephone		495.68		664		1,000	
E124010	DPI Postage		0.00		0		10	
E124015	DPI Office Expenses		848.64		1,000		1,500	
E124020	Shire of Tammin Special Series Plates		1,578.20		800		2,500	
E124098	Allocation from Governance		14,180.00		15,368		23,060	
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	Sub Total - Traffic Control	8,974.53	17,102.52	8,000.00	17,832.00	12,500.00	28,070.00	
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	Total - Transport	293,439.53	970,459.29	185,040.00	1,077,204.95	368,050.00	1,003,899.50	

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Rural Services							
	Operating Revenue							
I131110	Government Grants - Operating	0.00		0		0		
I131111	Government Grants - Non-Operating	0.00		0		0		
I131135	CDO Contributions & Reimbursements	217.02		0		0		
I131136	CDO Rent	0.00		0		0		
I131140	Sale of Poisons	0.00		0		0		
	Operating Expenditure							
E131030	CDO Salary		24,206.85		29,768		44,660	5,402
E131025	CDO Superannuation		4,146.66		3,780		5,670	
E131035	CDO Sick Leave		463.92		432		650	
E131040	CDO Annual Leave		4,300.34		2,440		3,668	
E131043	CDL Long Service Leave		0.00		0		550	
E131045	CDO Workers Compensation Insurance		964.50		1,350		1,350	
E131020	CDO Training		227.63		1,000		2,000	
E131050	CDO Uniforms		565.79		290		540	
E131065	CDO Printing & Stationery		104.55		175		500	
E131070	CDO Promotions		0.00		0		0	
E131075	CDO Subscriptions		220.00		300		650	
E131080	CDO Postage & Freight		37.73		0		50	
E131085	CDO Travel & Accommodation		838.51		1,125		1,500	
E131090	CDO Conference		174.73		700		1,700	
E131095	CDO Insurance		985.78		750		1,000	
E131055	Noxious Weed Control		0.00		0		0	
E131060	Vermin Control		0.00		0		0	
E131098	Allocation from Governance		20,857.00		22,320		33,490	
E131099	Depreciation		0.00		432		658	
	Sub Total - Rural Services	217.02	58,093.99	0.00	64,862.00	0.00	98,636.00	
	Tourism & Area Promotion							
	Operating Revenue							
I132010	Government Grants - Operating	9,842.50		9,843		9,843		
I132011	Government Grants - Non-Operating	0.00		0		0		
I132015	Contributions & Donations	0.00		0		0		
I132016	Sale of Postcards	0.00		0		0		
I132020	Entry Statements	0.00		0		0		
I132030	Promotional Material	0.00		0		0		
	Operating Expenditure							
E132005	Caravan Park Mtce		0.00		1,000		1,500	
E132010	Entry Statements		0.00		1,472		2,210	
E132020	Area Promotion		1,364.30		2,768		4,160	
E132025	Radio Marketing		2,150.00		1,000		1,500	
E132098	Allocation from Governance		4,306.00		4,728		7,100	
E132099	Depreciation		2,989.84		2,544		3,826	
	Sub Total - Tourism & Area Promotion	9,842.50	10,810.14	9,843.00	13,512.00	9,843.00	20,296.00	
	Building Control							
	Operating Revenue							
I133035	Building Permits Application Fees	410.00		0		500		
I133040	Other Licenses	0.00		0		200		
I133045	Commissions	0.00		0		0		
I133050	Legal Expenses Recovered	0.00		0		0		
	Operating Expenditure							
E133005	Building Surveyor Contractor		4,882.47		4,328		6,500	
E133010	Advertising		0.00		0		0	
E133015	Legal Expenses		0.00		0		0	
E133020	Building Administration Material		411.98		0		500	
E133098	Allocation from Governance		1,432.00		1,568		2,360	
	Sub Total - Building Control	410.00	6,726.45	0.00	5,896.00	700.00	9,360.00	

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Other Economic Services							
	Operating Revenue							
I135035	Standpipe Water Charges	14.89		0		275		
	Operating Expenditure							
E135005	Standpipe Water Utility		5,869.46		3,664		5,500	
E135098	Allocation from Governance		0.00		0		0	
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	Sub Total - Other	14.89	5,869.46	0.00	3,664.00	275.00	5,500.00	
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	Total - Economic Services	10,484.41	81,500.04	9,843.00	87,934.00	10,818.00	133,792.00	

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Private Works							
	Operating Revenue							
I141035	General Charges	7,768.27		20,840		31,250		(10,921)
I141037	Electrician Private Works	48,536.86		80,840		121,250		(44,516)
	Operating Expenditure							
E141035	General Works		3,613.57		14,664		25,000	9,073
E141037	Electrician Private Works		36,228.62		56,664		97,000	17,890
E141098	Allocation from Governance		11,024.00		13,000		19,500	
	Sub Total - Private Works	56,305.13	50,866.19	101,680.00	84,328.00	152,500.00	141,500.00	
	Public Works Overheads							
	Operating Revenue							
I143035	Rentals	0.00		0		0		
I143015	Contributions & Donations	0.00		0		0		
I143020	Reimbursements	720.00		5,000		7,500		
	Operating Expenditure							
E143005	Salaries		28,347.86		19,992		29,999	(7,326)
E143006	Contract - Works Management		5,000.00		6,664		10,000	
E143010	Superannuation		22,238.56		22,280		33,420	
E143020	Salary Sacrifice		0.00		0		0	
E143025	Staff Training		6,843.09		7,328		11,000	
E143030	Sick Pay		6,651.43		5,160		7,750	
E143035	Holiday Pay		21,351.11		23,240		34,860	
E143040	Long Service Leave		0.00		0		4,082	
E143045	Workers Compensation		9,647.73		8,700		11,600	
E143050	Bonus Pay Scheme		0.00		0		0	
E143055	Protective Clothing		4,024.27		1,960		2,940	
E143060	Occupational Health & Safety		3,434.38		3,100		4,650	
E143070	Subscriptions/Seminars		0.00		0		0	
E143075	Supervisor Training		16.36		0		250	
E143085	Office Expenses		238.89		300		650	
E143095	Two Way Mtce		0.00		0		0	
E143105	Telephone		2,150.85		2,008		3,014	
E143110	Insurance		5,248.72		5,240		5,240	
E143115	Fringe Benefits Tax		0.00		0		0	
E143198	Allocation from Governance		25,360.00		27,808		41,720	
E143299	Less Allocated to Works		(178,343.51)		(134,688)		(202,040)	46,911
	Sub Total - PWOH	720.00	(37,790.26)	5,000.00	(908.00)	7,500.00	(865.00)	
	Operating Expenditure							
E143300	Electrician - Vehicle Licensing		0.00		250		500	
E143301	Electrician - Fuels and Repairs		7,059.31		5,328		8,000	
E143302	Electrician - Minor P&E		2,596.29		2,664		4,000	
E143303	Electrician - Telephone		705.90		664		1,000	
E143304	Electrician - Material Purchase		10,713.48		15,000		22,500	
E143305	Electrician - Advertising		0.00		1,000		1,500	
E143306	Electrician - Uniforms		1,250.92		1,328		2,000	
E143307	Electrician - Training		9,425.67		5,000		7,500	
E143308	Electrician - Consumables		0.00		1,328		2,000	
E143309	Electrician - Office Expenses		5,918.01		10,032		15,050	
E143310	Electrician - Workers Compensation		3,477.65		2,000		2,500	
E143311	Electrician - Superannuation		8,568.76		7,992		11,990	
E143312	Electrician - Relocation Expenses		0.00		0		0	
E143313	Electrician - Annual Leave		6,527.53		6,320		9,480	
E143314	Electrician - Public Holidays		3,969.73		2,668		4,000	
E143315	Electrician - Personal Leave		664.40		1,580		2,370	
E143316	Electrician - Long Service Leave		0.00		0		1,950	
E143318	Electrician - Wages and Salaries		6,505.01		0		0	
E143319	Electrician - Allocated to Works and Services		(13,386.57)		(12,584)		(18,880)	
	Sub Total - Electrician	0.00	53,996.09	0.00	50,570.00	0.00	77,460.00	

	PROGRAM / SCHEDULE 14 OTHER PROPERTY &	28/02/2014 ACTUAL		28/02/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Plant Operating Costs							
	Operating Revenue							
I144020	Reimbursements	0.00		0		500		
I144036	Fuel Tax Credit	4,730.00		7,320		11,000		
	Operating Expenditure							
E144005	Expendable Tools		316.11		1,664		2,500	
E144010	Depot Consumables		4,515.23		1,664		2,500	
E144015	Blades & Points		311.13		1,328		2,000	
E144020	Fuels & Oils		34,381.36		45,664		68,500	11,438
E144025	Parts & Repairs		43,235.28		33,336		50,000	(16,608)
E144030	Tyres & Tubes		3,057.96		3,328		5,000	
E144035	Licenses		0.00		1,000		2,600	
E144040	Repairs Wages		7,973.59		7,000		10,500	
E144045	Insurance		16,137.87		10,528		15,800	(6,926)
E144099	Less Allocated to Depreciation		4,838.24		(33,864)		(50,800)	(33,864)
E144299	Less Allocated to Works		(92,277.94)		(121,392)		(182,098)	(19,398)
	Sub Total - POC	4,730.00	22,488.83	7,320.00	(49,744.00)	11,500.00	(73,498.00)	
	Salaries & Wages							
	Operating Revenue							
I146020	Reimbursement - Workers Compensation	0.00		0		0		
	Operating Expenditure							
E146010	Gross Salaries & Wages Paid		588,453.14		601,900		902,850	
E146020	Workers Compensation		0.00		0		0	
E146200	Salaries & Wages - Allocated		(588,453.14)		(601,900)		(902,850)	
	Sub Total - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	
	Unclassified							
	Operating Revenue							
I148010	Government Grants - Operating	0.00		0		0		
I148011	Government Grants - Non-Operating	0.00		0		0		
I148015	Contributions & Donations	0.00		0		0		
I148020	Reimbursements	21,912.23		19,576		29,363		
I148030	Rental Income	30,260.00		30,510		45,765		
I148050	Sale of Land	0.00	0.00	0		0		
I148097	Profit On Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E148100	Other Housing							
E148101	6 Russell St		4,720.81		3,328		5,000	
E148102	9 Nottage Way		2,182.21		3,280		4,920	
E148103	11 Nottage Way		10,336.97		3,280		4,920	(5,030)
E148104	45 Draper St		2,300.19		3,408		5,120	
E148105	22 Ridley St		2,194.93		1,760		1,760	
E148107	20 Ridley St		3,178.68		4,860		7,290	
E148108	12 Russell St		10,447.56		8,570		12,850	
E148109	81 Barrack Rd		34,409.51		23,790		23,790	
E148110	Miscellaneous Land Mtce		192.81		0		750	
E148111	5 Nottage Way		0.00		0		809	
E148112	7 Nottage Way		0.00		0		809	
E148114	3 Nottage Way		0.00		0		0	
E148120	Interest On Loans		1,824.15		3,084		4,040	
E148121	Consultancy Fees - Business Plan Disposal of Barrack		3,150.00		4,000		4,000	
E148***	Contract Residence Inspections		0.00		2,500		5,000	
E148197	Loss On Disposal Of Assets		0.00		13,860		20,790	12,128
E148198	Allocation from Governance		0.00		0		0	
E148199	Depreciation		13,862.24		0		0	(12,129)
	Sub Total - Unclassified	52,172.23	88,800.06	50,086.00	75,719.81	75,128.00	101,847.51	
	Total- Other Property & Services	113,927.36	178,360.91	164,086.00	159,965.81	246,628.00	246,444.51	
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		28/02/2014			
		1/07/2013	Receipts	Payments	Balance
		\$	\$	\$	\$
L01270	Nomination Deposits	0.00	240.00	(240.00)	0.00
L01255	BRB Levy	0.00	200.00	0.00	200.00
L01271	Housing Bonds	4,700.00	0.00	(2,640.00)	2,060.00
L01273	Tamma Village Bonds	0.00	0.00	0.00	0.00
L01276	Tammin Tourist Promotion	0.00	0.00	0.00	0.00
L01276	Best Memorial Trust	842.81	0.00	0.00	842.81
L01280	Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
L01282	Alcoa Area Promotion	0.00	0.00	0.00	0.00
L01286	Tammin Land Conservation	0.00	10,824.11	0.00	10,824.11
L01284	Prepaid Rates	0.00	0.00	0.00	0.00
Trust Balance		5,542.81	11,264.11	(2,880.00)	13,926.92
Trust Fund Cash Management		5,542.81			13,926.92
Trust Balance		5,542.81			13,926.92

	BALANCE SHEET DETAIL	28/02/2014 ACTUAL			2013/14 BUDGET		Variance To Budget
		Revenue	Expend		Revenue	Expend	
		\$	\$		\$	\$	
A01512	Land						
E168035	Lots 3 Nottage Way - Purchase		0.00			0	
E168034	Lots 5- 6 Nottage Way - Purchase		57,265.83			30,000	(27,266)
		-----	-----		-----	-----	
	Total	0.00	57,265.83		0.00	30,000.00	
A01522	Buildings						
E168066	Depot Construction - New		424,147.93			495,004	70,856
E168070	Shed - 12 Russell St		0.00			0	
E1680*1A	Residence (Nottage Way) - R4R		0.00			313,556	313,556
E168072	12 Russell St - Improvements		22,261.01			9,040	(13,221)
E168084	Donnan Park Storage Cages		3,500.00			5,000	1,500
E1680*4C	RV Dump Site		0.00			3,500	3,500
E1680*5D	Construction of Sullage Pit		0.00			9,000	9,000
E1680*6E	Fencing of Sullage Pit		0.00			18,000	18,000
E1680*7F	Town Hall Additions		0.00			7,000	7,000
E1680*8	Donnan Park Toilets		0.00			0	
E1680*9	Caravan Park - R4R		0.00			0	
E1680*10	14 Russell St - Aircons		0.00			0	
E168060	Tamma Village Aged Units Refurbishments		29,110.57			37,160	8,049
E168082	Admin Aircons		5,645.45			0	(5,645)
E168080	Buildings Disposals	343,877.81			450,000	0	
		-----	-----		-----	-----	
	Total	343,877.81	484,664.96		450,000.00	897,260.00	
A01542	Furniture & Equipment						
E168238	It Supplies - Governance		6,190.00			12,000	5,810
E1682*2	It Supplies - Other Governance		0.00			1,500	1,500
E1682*3	Hall Heaters		0.00			900	900
E1682*4	Hall - Pots, crockery		0.00			1,500	1,500
E168235	Recycling Station		480.95			0	(481)
E1682*5A	Other		0.00			2,000	2,000
E1682*6	Depot		0.00			5,000	5,000
		-----	-----		-----	-----	
	Total	0.00	6,670.95		0.00	22,900.00	
A01572	Plant & Equipment						
E168516	1TN Caprice Sedan Purchase		44,092.79			95,000	50,907
E1685*1	Mower		508.18			2,500	1,992
E1685*2	6x4 Trailer		0.00			5,000	5,000
E1685*3	Whipper Snipper x2		0.00			2,000	2,000
E1685*4	Electrician Equipment		1,695.45			7,800	6,105
E1685*5	Slasher Mower		0.00			0	
E168556	2D Grader System		18,645.00			0	(18,645)
E168525	1TN Caprice Sedan - Disposal	0.00			90,000		
		-----	-----		-----	-----	
	Total	0.00	64,941.42		90,000.00	112,300.00	
A01582	Tools						
A01533	Infrastructure - Roads						
A0156	Infrastructure - Footpaths						
A01552	Infrastructure - Other						
E168418	Townscaping		3,038.68			10,000	6,961
E168417	Kep Biofilters		13.38			9,000	8,987
E168419	Tip Fence		13,795.00			13,000	(795)
E1684*4	Public Toilets		0.00			100,000	100,000
		-----	-----		-----	-----	
	Total	0.00	16,847.06		0.00	132,000.00	
	ROAD CONSTRUCTION						
	CFWD - 12-13		(218.95)				
FAG	0047 - Strang St		18,651.79			80,000	61,348
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		24,983.87			78,256	53,272
RRG/Own	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73 &		70,270.69			67,138	(3,133)
RRG/Own	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10)		145,155.30			157,061	11,906
	E122100 Balance		427,930.11	TRUE		572,477	144,547
			=====			=====	

STATEMENT OF FINANCIAL ACTIVITY	28/02/2014 ACTUAL \$	28/02/2014 YTD BUDGET \$	2013/14 BUDGET \$	Variance YTD >10% >\$5,000
Operating				
Revenues (Sources)				
Governance	9,611.67	5,509	6,009	0
General Purpose Funding	1,194,817.97	1,941,360	2,543,504	(879,684)
Law, Order, Public Safety	9,548.64	9,600	55,300	0
Health	711.00	0	830	0
Education and Welfare	50,461.07	51,760	74,018	0
Housing	0.00	0	0	0
Community Amenities	56,063.41	56,627	76,265	0
Recreation and Culture	45,611.60	48,328	63,042	0
Transport	293,439.53	185,040	368,050	47,159
Economic Services	10,484.41	9,843	10,818	0
Other Property and Services	<u>113,927.36</u>	<u>164,086</u>	<u>246,628</u>	<u>(57,722)</u>
	1,784,676.66	2,472,153	3,444,464	(891,742)
Expenses (Applications)				
Governance	(282,221.42)	(249,116)	(393,750)	0
General Purpose Funding	(63,139.90)	(61,449)	(102,310)	0
Law, Order, Public Safety	(17,252.28)	(20,549)	(72,710)	0
Health	(19,971.33)	(26,320)	(39,770)	5,206
Education and Welfare	(66,731.97)	(68,552)	(105,040)	0
Housing	0.00	0	0	0
Community Amenities	(90,621.88)	(81,943)	(122,052)	(10,525)
Recreation & Culture	(327,524.50)	(405,687)	(609,730)	67,219
Transport	(970,459.29)	(1,077,205)	(1,003,900)	10,461
Economic Services	(81,500.04)	(87,934)	(133,792)	5,667
Other Property and Services	<u>(178,360.91)</u>	<u>(159,966)</u>	<u>(246,445)</u>	<u>(12,625)</u>
	(2,097,783.52)	(2,238,720)	(2,829,498)	70,579
Net Operating	(313,106.86)	233,433	614,967	(821,164)
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	543.00	18,860	30,790	(16,585)
Depreciation on Assets	381,728.56	0	435,367	334,012
Increase/(Decrease) in Staff Entitlements	0.00	0	7,326	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	0.00	0	0	0
Purchase Land & Buildings	(541,930.79)	(963,250.00)	(1,863,960.00)	360,575
Purchase Plant & Equipment	(44,600.97)	(48,500.00)	(104,500.00)	0
Purchase Furniture & Equipment	0.00	0.00	(5,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	(427,930.11)	(408,910)	(572,480)	(90,484)
Purchase Infrastructure Assets - Footpaths	0.00	0.00	0.00	0
Purchase Infrastructure Assets - Other	(16,847.06)	(89,347.06)	(221,347.06)	72,500
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	(33,615.77)	(33,616)	(64,264)	0
Transfers to Reserves (Restricted Assets)	0.00	0	(14,153)	0
Transfers from Reserves (Restricted Assets)	0.00	0	0.00	0
Surplus/(Deficit) 1 July Brought Forward	1,280,662.00	1,280,662	1,484,342	0
Estimated Surplus/(Deficit) at Carried Forward	<u>284,902.00</u>	<u>(10,668)</u>	<u>(222,463)</u>	<u>(157,246)</u>

STATEMENT OF FINANCIAL ACTIVITY	28/02/2014 ACTUAL \$	2013/14 BUDGET \$	
Note 1. NET CURRENT ASSETS Composition of Net Current Asset Position CURRENT ASSETS Cash - Unrestricted 567,221.95 Cash - Restricted 539,518.16 Receivables 245,665.15 Inventories 0.00 Total Current Assets 1,352,405.26 LESS: CURRENT LIABILITIES Payables and Provisions (194,339.90) Sub-Total 1,158,065.36 Less: Cash - Reserves - Restricted (539,518.16) NET CURRENT ASSET POSITION 618,547.20		277,266.42 376,167.00 226,270.00 0.00 879,703.42 (298,033.80) 581,669.62 (376,167.00) 205,502.62	
Note 2. VARIANCES - Explanations in relation to material variances as per the financial activity statement Revenue General Purpose Funding - Royalties for Regions Regional Grant (Caravan Park) and Individual (Staff Housing) Grant not granted. Transport - Invoiced Project Grant for RRG to Main Roads early than budgeted. Other Property & Services - Private Works and Electrical Works received less revenue than anticipated. Reflected in expenditure. Expenditure Governance - Long service leave payout to Mick Oliver - Annual Leave taken and paid out to staff. - Housing mtce - gardening mtce - More advertising than anticipated, CEO, Admin Officer and Work Supervisor recruitment. - Consultancy Fee - APV Valuers - valuation of Shire Properties paid earlier than anticipated. Health - Various small accounts under expended. Community Amenities - Refuse Site Mtce - fire and clean up day performed by Shire. Recreation & Culture - Various Accounts under expended such as Kep mtce. But have over expended in Parks n Gardens. - Under expended in Working for the Dole project due to having no Supervisor and program not running. Transport - Under expended in Road Maintenance and various small accounts. - Finished most road construction projects before schedule. Economic Services - CDO Salaries less than budgeted for due to being costed out to Functions and Events and CDO taken annual leave. Other Property & Services - Private Works and Electrical Works received less revenue than anticipated. Reflected in expenditure. - Over expended and under expended in various accounts			

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	28/02/2014 ACTUAL \$	2013/14 YTD BUDGET \$	Variance YTD >10% >\$5,000
Capital Expenditure & Revenue - Finished most road construction projects before schedule. - Construction of Caravan park and new staff housing not commenced due to grants not granted. - Public Toilets, Kep Biofilters and Townscaping not started or completed.			
Explanation of variance in Cash on Hand			
Cash - Unrestricted	567,221.95	482,875.12	84,347
Cash - Restricted	539,518.16	209,090.00	330,428
	<u>1,106,740.11</u>	<u>691,965.12</u>	
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	0.00		
	<u>0.00</u>		
	0.00		

STATEMENT OF FINANCIAL ACTIVITY By Nature & Type		Year To Date 28/02/2014	2013/14 Budget
Revenue			
	Rates	773,290.08	771,427
	Grant & Subsidies	0.00	
	Operating	641,647.14	608,343
	Non-Operating	69,472.50	1,488,480
	Contr., Reimb. & Donation	31,868.77	0
	Fees & Charges	236,645.67	376,983
	Profit on Asset Disposal	0.00	450,000
	Interest Earnings	24,088.72	45,270
	Other Revenue	7,663.78	25,425
Total Revenue		1,784,676.66	3,765,928
Expenditure			
	Employee Costs	(525,607.96)	(1,117,635)
	Materials & Contracts	(1,006,507.99)	(689,425)
	Insurance Expense	(93,067.21)	(96,783)
	Utilities	(67,461.07)	(110,596)
	Depreciation	(381,728.56)	(572,593)
	Interest Expense	(11,722.50)	(17,744)
	Loss on Disposal of Assets	(543.00)	(10,000)
	Other Expenses	(11,145.23)	(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		(2,097,783.52)	(2,721,340)
Unclassified		0.00	
TOTAL		(313,106.86)	1,044,588