

Shire of Tammin
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 2014

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Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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 30 June 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%	82,757				82,757	NAB	Call
Cash Maxi	2.35%	142,921				142,921	NAB	Call
Trust	0.01%			15,102		15,102	NAB	Call
DPI	0.01%		776			776	NAB	Call
(b) Term Deposits								
		0				0		
TDR - 17-698-5077	2.75%		577,616			577,616	NAB	30/06/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		225,677	578,391	15,102	0	819,170		

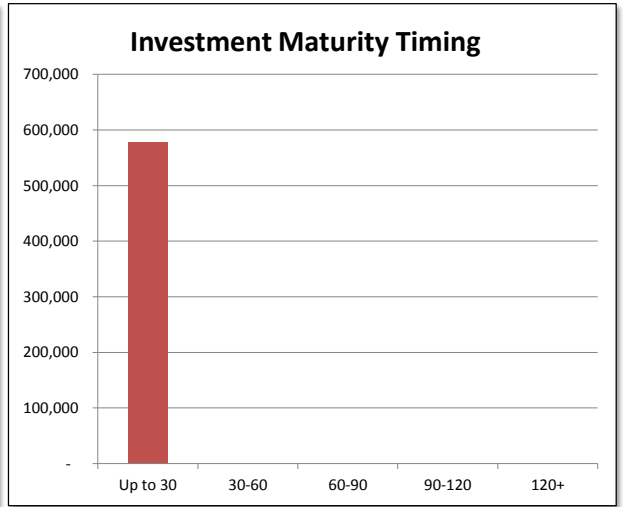
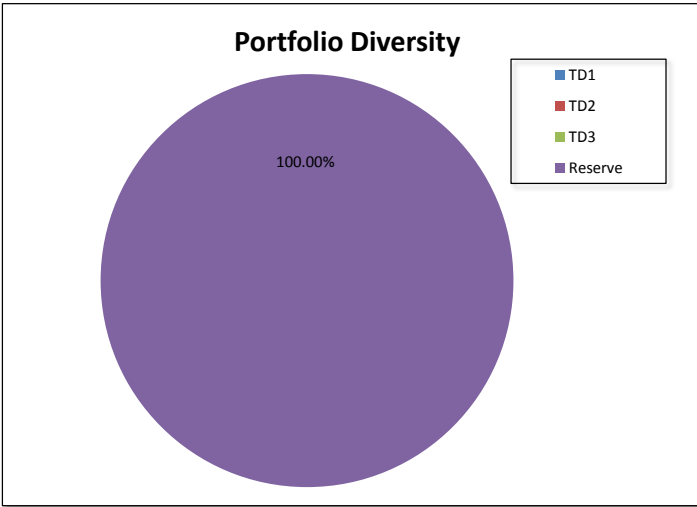
**Shire of Tammin
Monthly Investment Report
For the Period Ended 30 June 2014**

FM Reg
34 (2)(c)

Note 2A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest	Amount Invested (Days)					Comparative rate		Budget v Actual					
						Up to 30	30-60	60-90	90-120	120+	Total	Average Interest time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$		
General Municipal																		
					-													
					-													
				Subtotal	-													
Restricted																		
TD 17-698-5077		NAB	30	2.95%	1,401	577,616						3.30%	2.95%					
				Subtotal	1,401	577,616												
				Subtotal	-													
				Total Funds Invested	1,401	577,616								45,270	28,817	16,453		

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
National Australia Bank					
				-	
			Subtotal	-	0.0%
National Australia Bank					
				-	
			Subtotal	-	0.0%
National Australia Bank					
TD 17-698-5077		30	2.50%	577,646	
				Subtotal	100.0%
				-	
			Subtotal	-	0.0%
			Total Funds Invested	577,646	100.0%



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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)	\$	\$	\$	\$
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)
Closing Funding Surplus (Deficit)				0	0	(38,988)	(38,988)

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2014

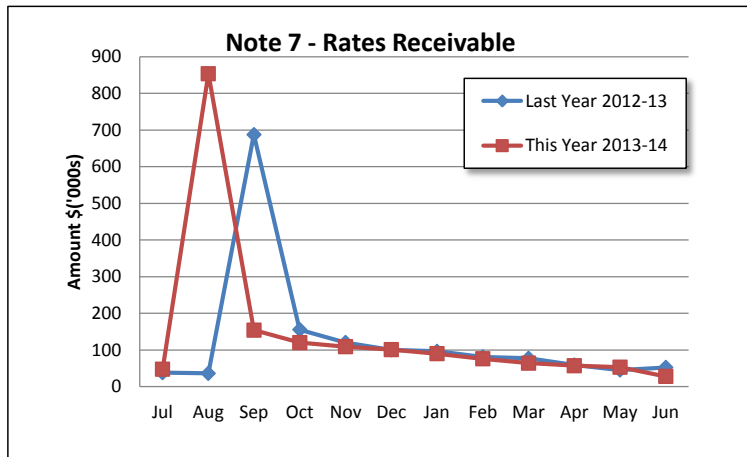
FM Reg 34

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

Receivables - Rates and Rubbish

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

Current 2013-14	Previous 2012-13
\$	\$
52,481	39,240
848,107	785,542
(871,790)	(772,301)
28,798	52,481
Net Rates Collectable	28,798
% Collected	52,481
	96.80%
	93.64%



Comments/Notes - Receivables Rates and Rubbish

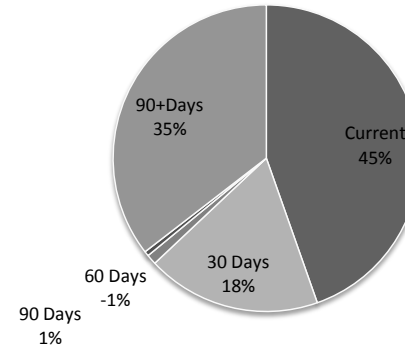
All outstanding debt are with Austral Mercantile.

Receivables - General

Current	30 Days	60 Days	90 Days	90+Days
\$	\$	\$	\$	\$
34,333	14,145	(813)	388	27,292
Total Outstanding				75,345

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.

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2014

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

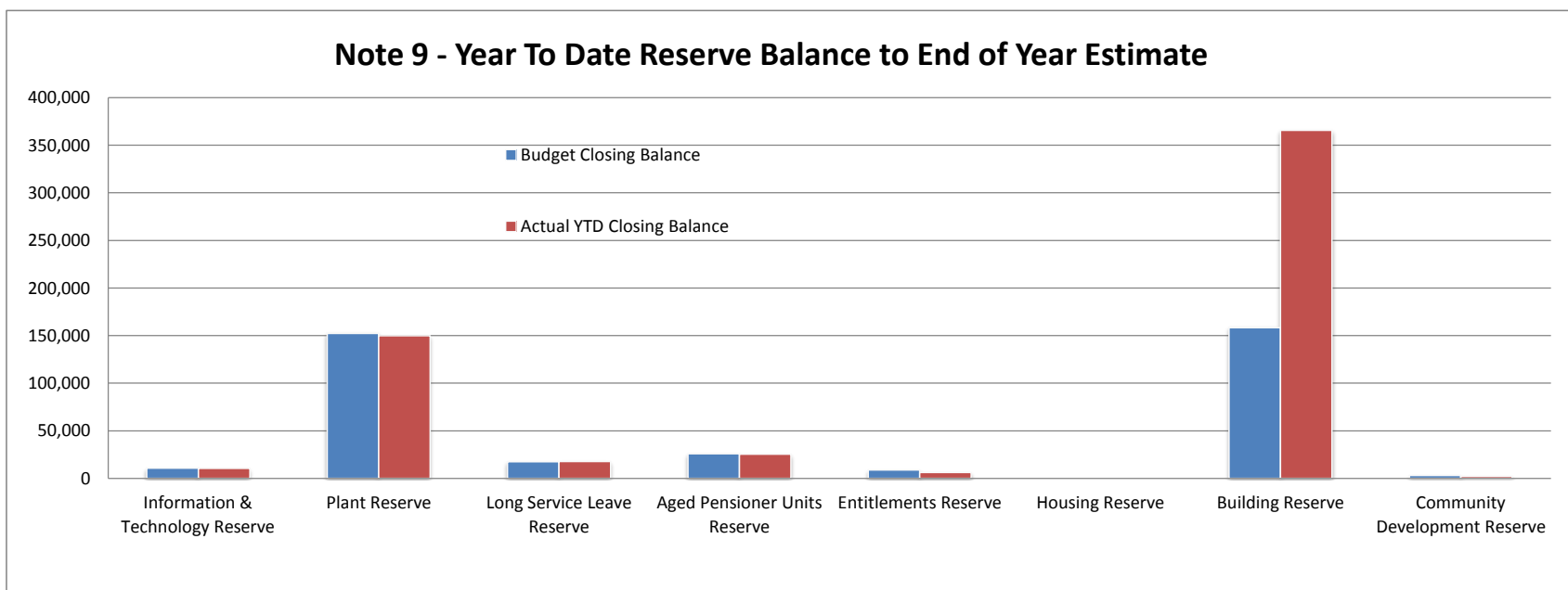
Program/Details GL	Provider	Approval (Yes/No)	2013-14 Budget	Variations Additions (Deletions)	Capital	Operating	Revised Grant	Recoup Status	
								Received	Not Received
			\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE GRANTS									
Grants Commission	Grants Comm.	Yes	536,720			536,720	536,720	525,534	11,186
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	8,614	(114)
EDUCATION & WELFARE SERVICES									
Local Government Energy Efficiency Program	Department of Resources,	Yes	13,160	0	13,160	0	13,160	16,756	(3,596)
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	121,638	27,432
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	110,545	40,140
ECONOMIC SERVICES									
Business Case/Development Plan CLGF Regional Lotterywest	Shire of York Lotterywest	Yes	9,843	0	9,843		9,843	9,843	0
								4,000	
TOTALS			2,096,816	0	1,498,314	598,502	2,096,816	849,211	1,251,604

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2014

FM Reg

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	209	5,000	5,000	0	0		10,641	10,545
Plant Reserve	125,075	7,129	4,895	20,000	20,000	0	0		152,204	149,970
Long Service Leave Reserve	14,203	810	556	2,500	3,000	0	0		17,513	17,758
Aged Pensioner Units Reserve	19,671	1,121	770	5,000	5,000	0	0		25,792	25,440
Entitlements Reserve	5,919	337	232	2,500	0	0	0		8,756	6,150
Housing Reserve	0	0	0	0	0	0	0		0	0
Building Reserve	17,807	712	3,946	450,000	343,878	(310,200)	0		158,319	365,631
Community Development Reserve	2,040	82	80	850	0	0	0		2,972	2,120
	190,051	10,495	10,687	485,850	376,878	(310,200)	0		376,196	577,616



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 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	996	(751)	245
Housing Bonds	4,700	0	(3,200)	1,500
Best Memorial Trust	843	89	0	932
Sale of Land (Non-payment of Rates)	0	0	0	0
Tammin Land Conservation Fund	0	10,824	0	10,824
Tammin Visitors Centre	0	1,365	0	1,365
Prepaid Rates	0	0	0	0
	5,543	13,514	(4,191)	14,866

BALANCE SHEET		30/06/2014		2013/14		2013/14	
		ACTUAL		YTD BUDGET		BUDGET	
		\$	\$			\$	\$
CURRENT ASSETS							
Cash							
A01101	Municipal Fund Bank	355,594.72		1,277,241		1,277,241	
A01105	Municipal Fund DPI Bank	824.75		305		305	
A01107	Petty Cash Advance	<u>550.00</u>	356,969.47	<u>550</u>	1,278,096	<u>550</u>	1,278,096
Reserve Fund Investments							
A01111	Information Technology Reserve	10,545.46		10,641		10,641	
A01112	Plant Reserve	149,969.91		152,204		152,204	
A01113	LSL Reserve	17,758.45		17,513		17,513	
A01114	Housing Reserve	0.00		0		0	
A01115	Entitlements Reserve	6,150.48		8,756		8,756	
A01116	Aged Pensioner Units Reserve	25,440.40		25,762		25,762	
A01117	Building Reserve	365,631.29		158,319		158,319	
A01118	Community Development Reserve	<u>2,119.82</u>	577,615.81	<u>2,972</u>	376,167	<u>2,972</u>	376,167
Receivables							
A01121	Sundry Debtors - Rates	28,798.02		52,481		52,481	
A01122	Sundry Debtors - Other	70,764.12		183,308		183,308	
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	75,315.14	<u>(9,519)</u>	226,270	<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			1,009,900.42		1,880,533		1,880,533
CURRENT LIABILITIES							
Payables							
L01215	Sundry Creditors	94,103.43		107,774		107,774	
L01258	FESA ESL Liability	2,342.08		1,723		1,723	
L01259	DPI Liability	808.80		305		305	
L0131	PAYG Liability	11,528.21		0		0	
2200	Tax Clearing	(10,705.65)		0		0	
L0137	Reportable FBT	0.00		0		0	
L0134	Child Support Agency	0.00		0		0	
L0136	Superannuation	44.33		0		0	
L0133	Prepaid Income	0.00		0		0	
L0135	MEU	0.00		0		0	
L01222	Accrued Interest - Current	6.78		2,453		2,453	
L01235	Accrued Salaries & Wages	<u>25,387.58</u>	123,515.56	<u>54,351</u>	166,606	<u>54,351</u>	166,606
Interest Bearing Liabilities							
L01221	Loan Liability (Debentures)	<u>54,535.66</u>	54,535.66	<u>54,536</u>	54,536	<u>54,536</u>	54,536
Provisions							
L01225	Provision For Annual Leave	48,116.26		47,129		47,129	
L01226	Provision For LSL	<u>28,052.02</u>	76,168.28	<u>29,763</u>	76,892	<u>29,763</u>	76,892
TOTAL CURRENT LIABILITIES			254,219.50		298,034		298,034
NET CURRENT POSITION			755,680.92		1,582,499		1,582,499

BALANCE SHEET (continued)		30/06/2014		2013/14		2013/14	
		ACTUAL		YTD BUDGET		BUDGET	
		\$	\$	\$	\$	\$	\$
NON CURRENT ASSETS							
Property, Plant & Equipment							
A01512	Land	<u>492,212.03</u>	492,212.03	<u>230,314</u>	230,314	<u>230,314</u>	230,314
A01522	Buildings	5,909,791.76		4,662,857		4,662,857	
A01521	Less Accumulated Depreciation	<u>(63,920.99)</u>	5,845,870.77	<u>(847,200)</u>	3,815,657	<u>(847,200)</u>	3,815,657
A01542	Furniture & Equipment	204,986.69		290,463		290,463	
A01541	Less Accumulated Depreciation	<u>(14,291.28)</u>	190,695.41	<u>(243,852)</u>	46,611	<u>(243,852)</u>	46,611
A01572	Plant & Equipment	1,493,690.08		1,616,213		1,616,213	
A01571	Less Accumulated Depreciation	<u>(166,685.95)</u>	1,327,004.13	<u>(1,047,157)</u>	569,056	<u>(1,047,157)</u>	569,056
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	32,713,274.98		32,787,721		32,787,721	
A01531	Less Accumulated Depreciation	<u>(10,933,778.36)</u>	21,779,496.62	<u>(10,933,778)</u>	21,853,943	<u>(10,933,778)</u>	21,853,943
A0156	Infrastructure - Footpaths	579,231.01		579,231		579,231	
A01561	Less Accumulated Depreciation	<u>(40,545.96)</u>	538,685.05	<u>(478,419)</u>	100,812	<u>(478,419)</u>	100,812
A01552	Other Infrastructure	1,517,629.57		1,242,001		1,242,001	
A01551	Less Accumulated Depreciation	<u>(65,843.64)</u>	1,451,785.93	<u>(450,618)</u>	791,383	<u>(450,618)</u>	791,383
TOTAL NON-CURRENT ASSETS			31,625,749.94		27,407,775		27,407,775
NON CURRENT LIABILITIES							
Interest Bearing Liabilities							
L01710	Loan Liability (Debentures)	<u>174,780.08</u>	174,780.08	<u>174,780</u>	174,780	<u>174,780</u>	174,780
Provisions							
L01230	Provision For LSL Non-Current	<u>29,838.56</u>	29,838.56	<u>30,642</u>	30,642	<u>30,642</u>	30,642
TOTAL NON CURRENT LIABILITIES			204,618.64		205,422		205,422
EQUITY			32,176,812.22		28,784,852		28,784,852
EQUITY							
3-8000	Retained Profits (Municipal Accumu	6,377,742.24		7,782,868		7,782,868	
3-8000	Plus nett operating balance	(1,166,774.66)		595,178		595,179	
L01900	Reserves - Cash Backed	577,615.81		376,197		376,197	
L01911	Reserves - Asset Revaluation	<u>26,389,123.02</u>	32,177,706.41	<u>20,039,815.00</u>	28,794,058	<u>20,039,815.00</u>	28,794,059
SUMMARY							
Current Assets			1,009,900.42		1,880,533		1,880,533
Non-Current Assets			<u>31,625,749.94</u>		<u>27,407,775</u>		<u>27,407,775</u>
Total Assets			32,635,650.36		29,288,307		29,288,307
Current Liabilities			254,219.50		298,034		298,034
Non-Current Liabilities			<u>204,618.64</u>		<u>205,422</u>		<u>205,422</u>
Total Liabilities			458,838.14		503,456		503,456
EQUITY			32,176,812.22		28,784,852		28,784,852
Variance			(894.19)		-9206		-9207

PROGRAMS / SCHEDULES SUMMARY	30/06/2014 ACTUAL		30/06/2014 YTD BUDGET		2013/14 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Governance	17,781.44		6,009		6,009	
General Purpose Funding	1,337,640.09		2,543,504		2,543,504	
Law, Order, Public Safety	9,634.14		55,300		55,300	
Health	1,317.46		830		830	
Education & Welfare	71,622.75		74,018		74,018	
Housing						
Community Amenities	73,539.49		76,265		76,265	
Recreation & Culture	50,903.03		63,042		63,042	
Transport	331,973.26		368,050		368,050	
Economic Services	10,628.39		10,823		10,823	
Other Property & Services	200,725.98		246,628		246,628	
Governance		381,377.45		393,750		393,750
General Purpose Funding		86,871.54		102,310		102,310
Law, Order, Public Safety		22,874.07		72,710		72,710
Health		27,305.51		39,770		39,770
Education & Welfare		83,754.95		104,040		104,040
Housing						
Community Amenities		136,229.17		122,052		122,052
Recreation & Culture		432,893.83		609,730		609,730
Transport		867,215.35		1,003,900		1,003,900
Economic Services		116,298.81		133,792		133,792
Other Property & Services		1,117,720.01		267,238		267,238
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	2,105,766.03	3,272,540.69	3,444,469	2,849,291	3,444,469	2,849,291
NETT OPERATING		(1,166,774.66)		595,178		595,178

	PROGRAM / SCHEDULE 4 GOVERNANCE	30/06/2014 ACTUAL		30/06/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Members							
	Operating Revenue							
I041020	Reimbursements	0.00		500		500		
	Operating Expenditure							
E041005	Presidential Allowance		1,309.09		2,509		2,509	
E041006	Deputy Presidential Allowance		329.73		630		630	
E041010	Election Expenses		0.00		21,000		21,000	21,000
E041020	Meeting Fees		9,600.00		10,800		10,800	
E041025	Expenses Reimbursements		0.00		300		300	
E041030	Travelling		2,423.93		2,500		2,500	
E041035	Refreshments & Entertainment		7,888.46		9,500		9,500	
E041040	Donations & Contributions		2,199.09		1,700		1,700	
E041045	Public Relations		207.93		250		250	
E041050	Other Stationery		627.30		200		200	
E041055	Insurance		9,482.38		8,890		8,890	
E041060	Subscriptions		14,227.93		35,225		35,225	20,997
E041065	Other Minor Expenditure		4,532.37		2,650		2,650	
E041070	Conference Expenses		15,392.29		15,830		15,830	
E041075	Training		917.04		3,500		3,500	
E041080	Ipad Expenses		0.00		0		0	
E041098	Allocation from Governance		59,165.00		74,130		74,130	14,965
E041099	Depreciation		0.00		0		0	
	Sub Total - Governance	0.00	128,302.54	500.00	189,614.00	500.00	189,614.00	

	PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	30/06/2014 ACTUAL		30/06/2014 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-Operatin	0.00		0		0		
I045015	Contributions & Donations	0.00		0		0		
I045020	Reimbursements	13,781.44		1,509		1,509		12,272
I045025	Administration Services (ESL)	4,000.00		4,000		4,000		
I045030	Rents & Leases	0.00		0		0		
I045040	Other Income	0.00		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 Pro	0.00		0		0		
	Operating Expenditure							
E045401	Salaries		281,580.45		285,460		285,460	
E045403	Sick Leave		5,883.80		6,020		6,020	
E045404	Annual Leave		32,424.80		31,030		31,030	
E045405	Long Service Leave		6,219.88		3,200		3,200	
E045406	Workers Compensation Insurance		8,936.05		9,410		9,410	
E045407	Superannuation		40,481.09		38,740		38,740	
E045408	Relocation Expenses		0.00		0		0	
E045409	Uniforms		1,965.31		2,700		2,700	
E045410	Administration Building Maintenance		26,616.29		42,000		42,000	15,384
E045411	Administration Building Garden Mtce		3,566.82		6,750		6,750	
E045412	Housing Mtce		18,165.16		14,620		14,620	
E045413	Fringe Benefit Tax		7,065.79		8,700		8,700	
E045414	Training		9,573.90		8,000		8,000	
E045415	Printing & Stationery		2,474.00		6,000		6,000	
E045416	Office Equipment Mtce		401.03		500		500	
E045417	Computer Maintenance		13,451.61		17,740		17,740	
E045418	Telephone		11,014.27		6,770		6,770	
E045419	Advertising		14,059.29		7,500		7,500	(6,559)
E045420	Insurance		3,970.26		4,080		4,080	
E045421	Subscriptions		2,140.27		3,500		3,500	
E045422	Photocopier Supplies		3,333.87		3,000		3,000	
E045424	Postage & Freight		1,803.06		1,760		1,760	
E045425	Legal Expenses		275.95		5,000		5,000	
E045426	Travelling & Accommodation		4,044.65		5,343		5,343	
E045427	Office Expenses Other		12,741.50		13,724		13,724	
E045428	Conference Expenses		2,571.74		6,106		6,106	
E045429	Sundry Office Furniture & Equipment		525.45		750		750	
E045430	Consultant Fees		38,207.66		36,000		36,000	
E045431	Records Management		94.19		750		750	
E045432	Accounting Support		8,304.99		9,500		9,500	
E045438	Community Service Leave		0.00		0		0	
E045434	Vehicle Running Expenses		6,717.57		8,280		8,280	
E045444	Workforce Plan		19,940.00		20,000		20,000	
E045497	Loss On Disposal Of Asset		112.89		10,000		10,000	9,887
E045498	Governance Allocated to Other Programs		(368,221.84)		(451,430)		(451,430)	(83,208)
E045499	Depreciation		32,633.16		32,633		32,633	
	Sub Total of Other Governance	17,781.44	253,074.91	5,509.00	204,136.00	5,509.00	204,136.00	
	Total Governance	17,781.44	381,377.45	6,009.00	393,750.00	6,009.00	393,750.00	

	PROGRAM / SCHEDULE 3 GENERAL PURPOSE	30/06/2014 ACTUAL		30/06/2014 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	4,792.75		3,500		3,500		
I031021	Interim Rating Current Year	(1,121.86)		500		500		
I031022	Interim Rating Previous Years	0.00		0		0		
I031024	Instalment Interest	1,233.30		2,000		2,000		
I031025	Instalment Administration Fees	610.30		2,500		2,500		
I031023	Ex Gratia Rates	5,451.05		5,430		5,430		
I031027	Rate Account Enquiry Fees	846.07		500		500		
I031028	Discount Allowed - GRV	(2,625.20)		(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		32.26		400		400	
E031020	Valuation Expenses		4,079.25		4,700		4,700	
E031025	Legal Expenses		4,724.26		7,720		7,720	
E031030	Title Searches		144.00		250		250	
E031200	Allocation from Governance		63,795.00		75,340		75,340	11,545
	Sub Total - Rate Revenue	778,576.31	72,774.77	785,359.00	88,410.00	785,359.00	88,410.00	
	General Purpose Revenue							
I032010	Grants Commission - General Purp	395,078.00		405,550		405,550		(10,472)
I032020	Grants Commission - Roads	130,456.00		131,170		131,170		
I032021	Grants - Royalties for Regions	0.00		1,175,560		1,175,560		
I032023	Grants - Workforce Planning	0.00		0		0		
	Other Revenue							
I032025	Pensioner Deferred Rates Grant	0.00		220		220		
I032030	Interest - Municipal Fund	22,339.44		35,000		35,000		(12,661)
I032040	Interest - Reserve Funds	10,686.75		10,270		10,270		
I032045	EFT-POS Charges	503.59		375		375		
	General Operating Expenditure							
E032339	Bank Fees		2,526.21		2,500		2,500	
E032338	EFT-POS Charges		1,584.19		1,250		1,250	
E032340	Audit Fees		9,986.37		10,000		10,000	
E032359	Bank Overdraft Interest		0.00		150		150	
E032360	Unders/Overs		0.00		0		0	
	Sub Total - General Purpose Revenue	559,063.78	14,096.77	1,758,145.30	13,900.00	1,758,145.30	13,900.00	
	Total General Purpose Revenue	1,337,640.09	86,871.54	2,543,504.30	102,310.00	2,543,504.30	102,310.00	

	PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	30/06/2014 ACTUAL		30/06/2014 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-Operatin	0.00		0		0		
I051015	Contributions & Donations	0.00		250		250		
I051030	Fines & Penalties	0.00		0		0		
I051097	Profit on Disposal of Assets	0.00		0		0		
	Operating Expenditure							
E051005	Building Maintenance		303.41		1,280		1,280	
E051010	Fire Control Measures		2,951.85		150		150	
E051015	Brigade Vehicle Maintenance		0.00		0		0	
E051020	Advertising		0.00		410		410	
E051025	Fire Insurance		97.72		90		90	
E051030	Postage & Freight		0.00		50		50	
E051035	District Maps		0.00		0		0	
E051040	General Expenses		166.50		250		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		3,630.00		4,740		4,740	
E051099	Depreciation		120.36		120		120	
	Sub Total - Fire Prevention	8,613.64	15,442.57	8,750.00	15,590.00	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		300		300		
I052165	Impounded Sustenance	0.00		0		0		
I052170	Dog Registrations	1,020.50		1,200		1,200		
I052175	Other Fees & Charges	0.00		50		50		
	Operating Expenditure							
E052540	Pound Maintenance		49.93		2,500		2,500	
E052545	Animal Control		284.68		1,300		1,300	
E052550	Advertising		0.00		200		200	
E052555	Postage & Freight		0.00		50		50	
E052565	Registration Disks		73.25		100		100	
E052570	Control Officer Contract		4,907.64		5,000		5,000	
E052598	Allocation from Governance		1,810.00		2,360		2,360	
E052599	Depreciation		6.00		10		10	
	Sub Total - Animal Control	1,020.50	7,131.50	1,550.00	11,519.80	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-Operatin	0.00		0		0		
I053035	Emergency Services	0.00		0		0		
I053040	Crime Prevention Plan	0.00		45,000		45,000		(45,000)
	Operating Expenditure							
E053005	Emergency Services		0.00		0		0	
E053010	Advertising		0.00		100		100	
E053020	Impounding Vehicles		300.00		500		500	
E050515	Crime Prevention Plan		0.00		45,000		45,000	45,000
E053098	Allocation from Governance		0.00		0		0	
	Sub Total - Other	0.00	300.00	45,000.00	45,600.30	45,000.00	45,600.30	
		9,634.14	22,874.07	55,300.00	72,710.10	55,300.00	72,710.10	

	PROGRAM / SCHEDULE 7 HEALTH	30/06/2014 ACTUAL		30/06/2014 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	601.00		250		250		
I073035	Licenses Other	285.00		280		280		
I073040	Septic Tank Application Fees	431.46		300		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		7,500		7,500	5,330
E073115	Telephone		0.00		0		0	
E073120	Advertising		0.00		0		0	
E073125	Housing		0.00		0		0	
E073130	Legal Expenses		0.00		1,000		1,000	
E073135	Other Minor Expenditure		1,243.53		1,390		1,390	
E073197	Loss on Disposal of Assets		0.00		0		0	
E073198	Allocation from Governance		23,892.00		29,880		29,880	5,988
E073199	Depreciation		0.00		0		0	
	Sub Total - Administration & Inspect	1,317.46	27,305.51	830.00	39,770.00	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	1,317.46	27,305.51	830.00	39,770.00	830.00	39,770.00	

	PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	30/06/2014 ACTUAL		30/06/2014 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	16,756.00		13,160		13,160		
I081015	Contributions & Donations	0.00		2,000		2,000		
I081020	Reimbursements	559.70		1,700		1,700		
I081035	Tamma Village Aged Units Rental	54,176.00		56,158		56,158		
	Operating Expenditure							
E081005	Tamma Village Aged Units Mtce		65,309.11		75,000		75,000	9,691
E081***	Contract Residence Inspections		0.00		5,000		5,000	
E081020	Seniors Activities		0.00		0		0	
E081098	Allocation from Governance		12,515.00		14,550		14,550	
E081099	Depreciation		4,602.24		4,600		4,600	
	Sub Total - Aged & Disabled	71,491.70	82,426.35	73,018.00	99,150.00	73,018.00	99,150.00	
	Care Of Families & Children							
	Operating Revenue							
I083020	Contributions & Donations	131.05		1,000		1,000		
	Care Of Families & Children							
	Operating Expenditure							
E083015	Playgroup		0.00		500		500	
E083016	Tammin Primary School		907.87		1,890		1,890	
E083020	Youth Program - Holiday		420.73		2,500		2,500	
E08302	Thank A Volunteer Day		0.00		0		0	
	Sub - Total - Care of Families & Ch	131.05	1,328.60	1,000.00	4,890.00	1,000.00	4,890.00	
	Total - Education & Welfare	71,622.75	83,754.95	74,018.00	104,040.00	74,018.00	104,040.00	

	PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	30/06/2014 ACTUAL		30/06/2014 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-Operatin	0.00		0		0		
I101115	Contributions	0.00		20		20		
I101135	Domestic Refuse Collections Fees	18,703.10		20,155		20,155		
I101140	Bulk Service Fees	0.00		0		0		
I101145	Tip Service Fees	46,568.81		47,300		47,300		
	Operating Expenditure							
E101005	Litter Control		92.35		100		100	
E101010	Refuse Site Mtce		52,949.25		40,750		40,750	(12,199)
E101020	Commercial Refuse Collection		0.00		0		0	
E101025	Street Bin Refuse Collection		6,750.36		8,500		8,500	
E101030	Bulk Service Collection		0.00		3,000		3,000	
E101035	Domestic Refuse Collections		14,941.14		16,430		16,430	
E101040	Effluent Dam Site		193.51		750		750	
E101098	Allocation from Governance		9,518.00		9,500		9,500	
E101099	Depreciation		849.72		850		850	
	Sub Total - Household Refuse	65,271.91	85,294.33	67,475.00	79,880.00	67,475.00	79,880.00	
	Town Planning & Regional Development							
	Operating Revenue							
I102135	Town Planning Fees	1,280.00		1,000		1,000		
	Operating Expenditure							
E102105	Control Expenses		0.00		500		500	
E102110	Title Fees		0.00		0		0	
E102115	Planning Services Contractor		9,090.90		5,000		5,000	
E102198	Allocation from Governance		2,235.00		3,210		3,210	
	Sub Total - Town Planning & Regi	1,280.00	11,325.90	1,000.00	8,710.00	1,000.00	8,710.00	
	Other Community Amenities							
	Operating Revenue							
I103110	Government Grants - Operating	0.00		0		0		
I103111	Government Grants - Non-Operatin	0.00		0		0		
I103115	Contributions & Donations	0.00		0		0		
I103135	Tabloid Office Rents	0.00		0		0		
I103140	Photocopying Charges	335.82		1,000		1,000		
I103145	Facsimile Charges	64.27		50		50		
I103150	Cemetery Charges	2,366.09		2,000		2,000		
I103155	Hire of Community Bus	3,101.40		3,700		3,700		
I103160	Cooinda Centre Rental	1,120.00		1,040		1,040		
I103165	Tidy Towns	0.00		0		0		
I103197	Profit on Disposal of Assts	0.00		0		0		
	Operating Expenditure							
E103120	Public Toilets		5,162.11		5,800		5,800	
E103125	Community Bus		550.91		2,811		2,811	
E103130	Grave Digging		1,734.84		5,200		5,200	
E103135	Cemetery		4,549.79		6,100		6,100	
E103140	Cooinda Centre		13,565.58		15,120		15,120	
E103145	Tidy Towns		37.19		1,100		1,100	
E103150	Donations		2,134.00					
E103155	Insurance		0.00		215		215	
E103160	Tammin Tabloid Building Mtce		379.39		650		650	
E103197	Loss on Disposal of Assets		0.00		0		0	
E103198	Allocation from Governance		415.00		830		830	
E103199	Depreciation		2,135.52		2,136		2,136	
	Sub Total - Other	6,987.58	30,664.33	7,790.00	39,962.00	7,790.00	39,962.00	
	Protection of the Environment							
	Operating Expenditure							
E104005	NRM Officer - EO & EPO		8,944.61		6,500		6,500	
	Sub Total - Protection of the Envir	0.00	8,944.61	0.00	6,500.00	0.00	6,500.00	
	Total - Community Amenities	73,539.49	136,229.17	76,265.00	122,052.00	76,265.00	122,052.00	

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	30/06/2014 ACTUAL		30/06/2014 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-Operatin	0.00		0		0		
I111015	Contributions & Donations	552.10		650		650		
I111020	Reimbursements	0.00		0		0		
I111035	Hall Hire Fees	1,919.09		1,800		1,800		
I111040	Hall Hire Deposits	900.00		900		900		
	Operating Expenditure							
E111005	Tammin Hall Mtce		18,094.50		49,480		49,480	31,386
E111010	Yorkrakine Hall Mtce		4,914.55		6,010		6,010	
E111015	Tammin Hall Bonds Refunds		0.00		900		900	
E111098	Allocation from Governance		20,990.00		23,520		23,520	
E111099	Depreciation		12,865.20		19,870		19,870	7,005
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	Sub Total - Public Halls	3,371.19	56,864.25	3,350.00	99,780.00	3,350.00	99,780.00	
	Other Recreation & Sport							
	Operating Revenue							
I113010	Government Grants - Operating	0.00		0		0		
I113011	Government Grants - Non-Operatin	0.00		0		0		
I113015	Contributions	5,581.32		25,077		25,077		(19,496)
I113040	Donnan Park Ground Lease Rental	1,177.28		1,595		1,595		
I113045	Functions & Events	38,145.10		30,200		30,200		7,945
I113050	Kadjininy Kep Hire Fees	100.00		300		300		
I113055	Bonds	300.00		300		300		
I113065	Donnan Park Pavilion	1,116.82		300		300		
I113070	Donnan Park Changerooms	0.00		0		0		
I113075	Other Sundry	0.00		250		250		
I113098	Profit On Disposal Of Assets	0.00		0		0		
	Operating Expenditure							
E113005	Donnan Park Pavilion Mtce		27,574.28		37,900		37,900	10,326
E113010	Donnan Park Changerooms Mtce		5,981.07		7,500		7,500	
E113015	Donnan Park Oval Mtce		45,985.09		59,960		59,960	13,975
E113030	Donnan Park Oval Surrounds Mtce		10,743.55		10,500		10,500	
E113020	Heritage Park Mtce		670.72		2,050		2,050	
E113025	Parks, Gardens & Reserves Mtce		61,508.79		50,760		50,760	(10,749)
E113035	Kadjininy Kep Mtce		15,551.92		52,160		52,160	36,608
E113036	Functions & Events		32,705.71		52,960		52,960	20,254
E113040	Town Dam Mtce		2,663.29		3,000		3,000	
E113043	Work for the Dole Projects		5,786.84		27,630		27,630	21,843
E113045	Memorial Park Mtce		6,352.32		9,500		9,500	
E113050	Reserves Mtce		0.00		1,050		1,050	
E113055	Bowling Club Mtce		20,210.54		20,000		20,000	
E113060	Golf Club Mtce		7,996.45		7,450		7,450	
E113065	Tennis Club Mtce		805.93		730		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		10,000		10,000	10,000
E113090	Interest On Loans		1,781.08		1,790		1,790	
E113095	Other Club Insurance		0.00		0		0	
E113097	Loss on disposal of assets		0.00		0		0	
E113098	Allocation from Governance		14,995.00		19,330		19,330	
E113099	Depreciation		82,221.12		82,220		82,220	
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	Sub Total - Other Sport & Rec	46,420.52	351,015.52	58,022.00	464,690.06	58,022.00	464,690.06	

	PROGRAM / SCHEDULE 11 RECREATION & CULTURE	30/06/2014 ACTUAL		30/06/2014 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		50		50		
	Operating Expenditure							
E114020	Other Expenses		857.77		1,000		1,000	
E114025	Postage & Freight		455.43		750		750	
E114030	Library Mtce		1,263.45		1,750		1,750	
E114035	Library Book Purchases		30.00		150		150	
E114098	Allocation from Governance		18,030.00		22,810		22,810	
E114099	Depreciation		0.00		0		0	
	Sub Total Libraries	0.00	20,636.65	50.00	26,460.00	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	915.72		1,500		1,500		
I115040	Tammin Art Prize	0.00		0		0		
I115015	Contributions & Donations	0.00		0		0		
I115045	History Book Sales	195.60		120		120		
	Operating Expenditure							
E116005	Art Prize		1,207.99		1,500		1,500	
E116010	Municipal Heritage Inventory		402.00		5,000		5,000	
E116015	Tammin Tabloid Publication		380.00		7,750		7,750	7,370
E116020	WA Week		0.00		650		650	
E116025	Australia Day		464.74		1,200		1,200	
E116030	Anzac Day		0.00		200		200	
E116040	Banners In The Terrace		0.00		500		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	
	Sub Total - Other Culture	1,111.32	4,377.41	1,620.00	18,800.00	1,620.00	18,800.00	
	Total - Recreation & Culture	50,903.03	432,893.83	63,042.00	609,730.06	63,042.00	609,730.06	

	PROGRAM / SCHEDULE 12 TRANSPORT	30/06/2014 ACTUAL		30/06/2014 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		150,690		150,690		(40,145)
I121013	MRWA Road Project Grant	152,483.00		149,070		149,070		
I121014	Black Spot Grant (State)	0.00		0		0		
I121015	Contributions & Donations	3,046.55		3,510		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		14,388.20		12,000		12,000	
E122025	Depot Vandalism Mtce		0.00		200		200	
E122030	Street Cleaning		21,879.40		19,800		19,800	
E122035	Traffic Signs		4,433.45		12,500		12,500	8,067
E122040	Footpath Mtce		9,073.85		5,500		5,500	
E122060	Street Lighting Utilities		22,932.03		22,000		22,000	
E122045	Street Tree Mtce		9,145.52		16,500		16,500	7,354
E122050	Storm Damage		2.90		2,000		2,000	
E122055	Road Maintenance		305,211.43		418,450		418,450	113,239
E122056	ROMANS Capture		0.00		2,500		2,500	
E122057	ROMANS II License		4,675.00		5,000		5,000	
E122070	Advertising		0.00		200		200	
E122075	Interest on Loans		8,533.77		10,550		10,550	
E122097	Loss on Disposal of Asset		0.00		0		0	
E122098	Allocation from Governance		39,770.00		44,010		44,010	
E122099	Depreciation		404,624.04		404,620		404,620	
	Capital Expenditure							
E122100	Road Construction		0.00		572,480		572,480	572,480
E122100	Less transferred to Infrastructure		0.00		(572,480)		(572,480)	(572,480)
	Sub Total - Streets, Roads, Bridges	318,356.55	844,669.59	355,550.00	975,829.50	355,550.00	975,829.50	
	Traffic Control							
	Operating Revenue							
I124020	Reimbursements	2,372.44		1,000		1,000		
I124025	Shire of Tammin Special Series Pla	3,250.00		2,500		2,500		
I124040	DPI Licensing Commission	7,994.27		9,000		9,000		
	Operating Expenditure							
E124005	DPI Telephone		774.85		1,000		1,000	
E124010	DPI Postage		0.00		10		10	
E124015	DPI Office Expenses		2,037.71		1,500		1,500	
E124020	Shire of Tammin Special Series Plates		1,578.20		2,500		2,500	
E124098	Allocation from Governance		18,155.00		23,060		23,060	
	Sub Total - Traffic Control	13,616.71	22,545.76	12,500.00	28,070.00	12,500.00	28,070.00	
	Total - Transport	331,973.26	867,215.35	368,050.00	1,003,899.50	368,050.00	1,003,899.50	

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/06/2014 ACTUAL		30/06/2014 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-Operatin	0.00		0		0		
I131135	CDO Contributions & Reimburseme	0.00		0		0		
I131136	CDO Rent	0.00		0		0		
I131140	Sale of Poisons	0.00		0		0		
	Operating Expenditure							
E131030	CDO Salary		37,751.10		44,660		44,660	6,909
E131025	CDO Superannuation		5,691.11		5,670		5,670	
E131035	CDO Sick Leave		1,000.11		650		650	
E131040	CDO Annual Leave		6,128.19		3,668		3,668	
E131043	CDL Long Service Leave		2,328.80		550		550	
E131045	CDO Workers Compensation Insurance		964.50		1,350		1,350	
E131020	CDO Training		677.63		2,000		2,000	
E131050	CDO Uniforms		565.79		540		540	
E131065	CDO Printing & Stationery		104.55		500		500	
E131070	CDO Promotions		0.00		0		0	
E131075	CDO Subscriptions		547.09		650		650	
E131080	CDO Postage & Freight		60.46		50		50	
E131085	CDO Travel & Accommodation		889.44		1,500		1,500	
E131090	CDO Conference		174.73		1,700		1,700	
E131095	CDO Insurance		985.78		1,000		1,000	
E131055	Noxious Weed Control		0.00		0		0	
E131060	Vermin Control		0.00		0		0	
E131098	Allocation from Governance		27,025.00		33,490		33,490	6,465
E131099	Depreciation		0.00		658		658	
	Sub Total - Rural Services	0.00	84,894.28	0.00	98,636.00	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-Operatin	0.00		0		0		
I132015	Contributions & Donations	0.00		0		0		
I132016	Sale of Postcards	0.00		5		5		
I132020	Entry Statements	0.00		0		0		
I132030	Promotional Material	0.00		0		0		
	Operating Expenditure							
E132005	Caravan Park Mtce		0.00		1,500		1,500	
E132010	Entry Statements		0.00		2,210		2,210	
E132020	Area Promotion		1,364.30		4,160		4,160	
E132025	Radio Marketing		2,050.00		1,500		1,500	
E132098	Allocation from Governance		5,440.00		7,100		7,100	
E132099	Depreciation		4,484.76		3,826		3,826	
	Sub Total - Tourism & Area Promot	9,842.50	13,339.06	9,848.00	20,296.00	9,848.00	20,296.00	
	Building Control							
	Operating Revenue							
I133035	Building Permits Application Fees	771.00		500		500		
I133040	Other Licenses	0.00		200		200		
I133045	Commissions	0.00		0		0		
I133050	Legal Expenses Recovered	0.00		0		0		
	Operating Expenditure							
E133005	Building Surveyor Contractor		8,031.75		6,500		6,500	
E133010	Advertising		0.00		0		0	
E133015	Legal Expenses		0.00		0		0	
E133020	Building Administration Material		421.84		500		500	
E133098	Allocation from Governance		1,810.00		2,360		2,360	
	Sub Total - Building Control	771.00	10,263.59	700.00	9,360.00	700.00	9,360.00	

	PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	30/06/2014 ACTUAL		30/06/2014 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		275		275		
	Operating Expenditure							
E135005	Standpipe Water Utility		7,801.88		5,500		5,500	
E135098	Allocation from Governance		0.00		0		0	
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	Sub Total - Other	14.89	7,801.88	275.00	5,500.00	275.00	5,500.00	
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	Total - Economic Services	10,628.39	116,298.81	10,823.00	133,792.00	10,823.00	133,792.00	

	PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	30/06/2014 ACTUAL		30/06/2014 YTD BUDGET		2013/14 BUDGET		Variance YTD >10% >5,000
		Revenue	Expend	Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	\$	\$	
	Private Works							
	Operating Revenue							
I141035	General Charges	8,025.65		31,250		31,250		(23,224)
I141037	Electrician Private Works	115,494.08		121,250		121,250		(5,756)
	Operating Expenditure							
E141035	General Works		5,340.18		25,000		25,000	19,660
E141037	Electrician Private Works		73,601.34		97,000		97,000	23,399
E141098	Allocation from Governance		12,935.00		19,500		19,500	6,565
	Sub Total - Private Works	123,519.73	91,876.52	152,500.00	141,500.00	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	3,120.00		7,500		7,500		
	Operating Expenditure							
E143005	Salaries		50,198.85		29,999		29,999	(20,200)
E143006	Contract - Works Management		3,000.00		10,000		10,000	7,000
E143010	Superannuation		31,336.52		33,420		33,420	
E143020	Salary Sacrifice		0.00		0		0	
E143025	Staff Training		7,444.31		11,000		11,000	
E143030	Sick Pay		12,281.56		7,750		7,750	
E143035	Holiday Pay		33,621.49		34,860		34,860	
E143040	Long Service Leave		3,460.00		4,082		4,082	
E143045	Workers Compensation		9,647.73		11,600		11,600	
E143050	Bonus Pay Scheme		0.00		0		0	
E143055	Protective Clothing		4,761.07		2,940		2,940	
E143060	Occupational Health & Safety		4,919.20		4,650		4,650	
E143070	Subscriptions/Seminars		0.00		0		0	
E143075	Supervisor Training		841.36		250		250	
E143085	Office Expenses		353.66		650		650	
E143095	Two Way Mtce		0.00		0		0	
E143105	Telephone		2,962.76		3,014		3,014	
E143110	Insurance		5,248.72		5,240		5,240	
E143115	Fringe Benefits Tax		0.00		0		0	
E143198	Allocation from Governance		32,110.00		41,720		41,720	9,610
E143299	Less Allocated to Works		(235,718.47)		(202,040)		(202,040)	33,678
	Sub Total - PWOH	3,120.00	(33,531.24)	7,500.00	(865.00)	7,500.00	(865.00)	
	Operating Expenditure							
E143300	Electrician - Vehicle Licensing		268.28		500		500	
E143301	Electrician - Fuels and Repairs		10,742.95		8,000		8,000	
E143302	Electrician - Minor P&E		3,605.57		4,000		4,000	
E143303	Electrician - Telephone		869.53		1,000		1,000	
E143304	Electrician - Material Purchase		27,040.33		22,500		22,500	
E143305	Electrician - Advertising		0.00		1,500		1,500	
E143306	Electrician - Uniforms		1,574.63		2,000		2,000	
E143307	Electrician - Training		11,792.24		7,500		7,500	
E143308	Electrician - Consumables		125.58		2,000		2,000	
E143309	Electrician - Office Expenses		13,414.23		15,050		15,050	
E143310	Electrician - Workers Compensation		3,477.65		2,500		2,500	
E143311	Electrician - Superannuation		12,507.40		11,990		11,990	
E143312	Electrician - Relocation Expenses		0.00		0		0	
E143313	Electrician - Annual Leave		5,122.23		9,480		9,480	
E143314	Electrician - Public Holidays		9,556.32		4,000		4,000	(5,556)
E143315	Electrician - Personal Leave		3,058.23		2,370		2,370	
E143316	Electrician - Long Service Leave		744.00		1,950		1,950	
E143318	Electrician - Wages and Salaries		52,811.94		0		0	(52,812)
E143319	Electrician - Allocated to Works and Services		(107,851.66)		(18,880)		(18,880)	88,972
	Sub Total - Electrician	0.00	48,859.45	0.00	77,460.00	0.00	77,460.00	

	PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	30/06/2014 ACTUAL		30/06/2014 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		500		500		
I144036	Fuel Tax Credit	5,896.65		11,000		11,000		(5,103)
	Operating Expenditure							
E144005	Expendable Tools		968.20		2,500		2,500	
E144010	Depot Consumables		7,448.92		2,500		2,500	
E144015	Blades & Points		3,685.89		2,000		2,000	
E144020	Fuels & Oils		48,856.41		68,500		68,500	19,644
E144025	Parts & Repairs		63,953.90		50,000		50,000	(13,954)
E144030	Tyres & Tubes		4,907.89		5,000		5,000	
E144035	Licenses		1,872.94		2,600		2,600	
E144040	Repairs Wages		9,217.45		10,500		10,500	
E144045	Insurance		16,137.87		15,800		15,800	
E144099	Less Allocated to Depreciation		7,257.36		(50,800)		(50,800)	(58,057)
E144299	Less Allocated to Works		(122,065.19)		(182,098)		(182,098)	(60,033)
	Sub Total - POC	5,896.65	42,241.64	11,500.00	(73,498.00)	11,500.00	(73,498.00)	
	Salaries & Wages							
	Operating Revenue							
I146020	Reimbursement - Workers Comper	0.00		0		0		
	Operating Expenditure							
E146010	Gross Salaries & Wages Paid		862,142.78		902,850		902,850	40,707
E146020	Workers Compensation		0.00		0		0	
E146200	Salaries & Wages - Allocated		(862,142.78)		(902,850)		(902,850)	(40,707)
	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-Operatin	0.00		0		0		
I148015	Contributions & Donations	0.00		0		0		
I148020	Reimbursements	26,859.60		29,363		29,363		
I148030	Rental Income	41,330.00		45,765		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		10,424.49		5,000		5,000	(5,424)
E148102	9 Nottage Way		3,052.78		4,920		4,920	
E148103	11 Nottage Way		11,918.30		4,920		4,920	(6,998)
E148104	45 Draper St		11,005.55		5,120		5,120	(5,886)
E148105	22 Ridley St		2,194.93		1,760		1,760	
E148107	20 Ridley St		4,377.19		7,290		7,290	
E148108	12 Russell St		11,729.19		12,850		12,850	
E148109	81 Barrack Rd		34,409.51		23,790		23,790	
E148110	Miscellaneous Land Mtce		269.65		750		750	
E148111	5 Nottage Way		0.00		809		809	
E148112	7 Nottage Way		68.76		809		809	
E148114	3 Nottage Way		0.00		0		0	
E148120	Interest On Loans		4,044.27		4,040		4,040	
E148121	Consultancy Fees - Business Plan Disposal of Barrack		3,150.00		4,000		4,000	
E148***	Contract Residence Inspections		0.00		5,000		5,000	
E148197	Loss On Disposal Of Assets		850,835.66		20,790		20,790	(830,046)
E148198	Allocation from Governance		0.00		0		0	
E148199	Depreciation		20,793.36		20,793		20,793	
	Sub Total - Unclassified	68,189.60	968,273.64	75,128.00	122,640.51	75,128.00	122,640.51	
	Total- Other Property & Services	200,725.98	1,117,720.01	246,628.00	267,237.51	246,628.00	267,237.51	

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		30/06/2014			
		1/07/2013	Receipts	Payments	Balance
		\$	\$	\$	\$
L01270	Nomination Deposits	0.00	240.00	(240.00)	0.00
L01255	BRB Levy	0.00	996.18	(751.00)	245.18
L01271	Housing Bonds	4,700.00	0.00	(3,200.00)	1,500.00
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	88.68	0.00	931.49
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
L012871	Visitor Centre Receipts	0.00	1,365.10	0.00	1,365.10
L01284	Prepaid Rates	0.00	0.00	0.00	0.00
Trust Balance		5,542.81	13,514.07	(4,191.00)	14,865.88
Trust Fund Cash Management		5,542.81			14,865.88
Trust Balance		5,542.81			14,865.88

	BALANCE SHEET DETAIL	30/06/2014 ACTUAL		2013/14 BUDGET		Variance To Budget \$
		Revenue	Expend	Revenue	Expend	
		\$	\$	\$	\$	
A01512	Land					
E168035	Fencing Sullage Pit		18,799.20		0	(18,799)
E168034	Lots 5- 6 Nottage Way - Purchase		56,951.83		30,000	(26,952)
		-----	-----	-----	-----	
	Total	0.00	75,751.03	0.00	30,000.00	
A01522	Buildings					
E168066	Depot Construction - New		496,378.42		495,004	(1,374)
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		23,202.60		9,040	(14,163)
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*8G	Donnan Park Toilets		0.00		5,000	5,000
E1680*9H	Caravan Park - R4R		0.00		927,200	927,200
E1680*10I	14 Russell St - Aircons		0.00		4,500	4,500
E168060	Tamma Village Aged Units Refurbishments		0.00		37,160	37,160
E168082	Admin Aircons		5,645.45		0	(5,645)
E168080	Buildings Disposals	0.00		450,000	0	
		-----	-----	-----	-----	
	Total	0.00	528,726.47	450,000.00	1,833,960.00	
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
E168239	Depot		881.36		5,000	4,119
E168085	Tamma Village U4 - Elect. Oven		122.07			
		-----	-----	-----	-----	
	Total	0.00	7,674.38	0.00	22,900.00	
A01572	Plant & Equipment					
E168542	1TN Caprice Sedan Purchase		44,092.79		0	(44,093)
E1685*1	Mower		0.00		2,500	2,500
E1685*2	6x4 Trailer		0.00		5,000	5,000
E1685*3	Whipper Snipper x2		508.18		2,000	1,492
E1685*4	Electrician Equipment		0.00		7,800	7,800
E168557	Slasher Mower		9,000.00		7,500	(1,500)
E168556	2D Grader System		18,645.00		0	(18,645)
E168525	1TN Caprice Sedan - Disposal	37,728.06		95,000		
E168560	Makita Wet Saw		635.45			
		-----	-----	-----	-----	
	Total	37,728.06	72,881.42	95,000.00	24,800.00	
A01582	Tools					
A01533	Infrastructure - Roads					
A0156	Infrastructure - Footpaths					
A01552	Infrastructure - Other					
E168418	Townscaping		3,163.79		10,000	6,836
E168417	Kep Biofilters		0.00		9,000	9,000
E168419	Tip Fence		13,795.00		13,000	(795)
E168420	Netball Courts		19,500.00		0	(19,500)
E168421	Sewer Extension		2,200.00		0	(2,200)
E1684*4	Public Toilets		0.00		100,000	100,000
		-----	-----	-----	-----	
	Total	0.00	38,658.79	0.00	132,000.00	
	ROAD CONSTRUCTION					
	CFWD - 12-13		(218.95)			
FAG	0047 - Strang St		67,353.70		80,000	12,646
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
Own	0045 - Jameson Rd		668.26		0	(668)
RRG/Own	0080 - Tammin Wyalkatchem Rd (SLK 17.76-20.73 &		75,700.29		67,138	(8,562)
RRG/Own	0081 - York Tammin (Goldfields Rd)(SLK 7.10-10.10)		157,781.71		157,061	(721)
	0008 Turon Road		1,363.64			

STATEMENT OF FINANCIAL ACTIVITY	30/06/2014 ACTUAL \$	30/06/2014 YTD BUDGET \$	2013/14 BUDGET \$	Variance YTD >10% >\$5,000
Operating				
Revenues (Sources)				
Governance	17,781.44	6,009	6,009	11,772
General Purpose Funding	1,337,640.09	2,543,504	2,543,504	(1,205,864)
Law, Order, Public Safety	9,634.14	55,300	55,300	(45,666)
Health	1,317.46	830	830	0
Education and Welfare	71,622.75	74,018	74,018	0
Housing	0.00	0	0	0
Community Amenities	73,539.49	76,265	76,265	0
Recreation and Culture	50,903.03	63,042	63,042	(12,139)
Transport	331,973.26	368,050	368,050	(36,077)
Economic Services	10,628.39	10,823	10,823	0
Other Property and Services	<u>200,725.98</u>	<u>246,628</u>	<u>246,628</u>	<u>(45,902)</u>
	2,105,766.03	3,444,469	3,444,469	(1,338,703)
Expenses (Applications)				
Governance	(381,377.45)	(393,750)	(393,750)	12,373
General Purpose Funding	(86,871.54)	(102,310)	(102,310)	15,438
Law, Order, Public Safety	(22,874.07)	(72,710)	(72,710)	49,836
Health	(27,305.51)	(39,770)	(39,770)	12,464
Education and Welfare	(83,754.95)	(104,040)	(104,040)	20,285
Housing	0.00	0	0	0
Community Amenities	(136,229.17)	(122,052)	(122,052)	(14,177)
Recreation & Culture	(432,893.83)	(609,730)	(609,730)	176,836
Transport	(867,215.35)	(1,003,900)	(1,003,900)	136,684
Economic Services	(116,298.81)	(133,792)	(133,792)	17,493
Other Property and Services	<u>(1,117,720.01)</u>	<u>(267,238)</u>	<u>(267,238)</u>	<u>(850,483)</u>
	(3,272,540.69)	(2,849,291)	(2,849,291)	(423,250)
Net Operating	(1,166,774.66)	595,178	595,179	(1,761,953)
Adjustments for Non Cash Expenditure & Revenue				
Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	850,948.55	30,790	30,790	820,159
Depreciation on Assets	572,592.84	0	435,367	572,593
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	(615,629.13)	(1,863,960.00)	(1,863,960.00)	1,248,331
Purchase Plant & Equipment	(44,092.79)	(99,500.00)	(99,500.00)	55,407
Purchase Furniture & Equipment	(881.36)	(5,000.00)	(5,000.00)	0
Purchase Tools	0.00	0	0	0
Purchase Infrastructure Assets - Roads	0.00	(572,480)	(572,480)	572,480
Purchase Infrastructure Assets - Footpaths	0.00	0.00	0.00	0
Purchase Infrastructure Assets - Other	(38,658.79)	(170,658.79)	(302,658.79)	132,000
Proceeds from Disposal of Assets	0.00	0	50,450	0
Repayment of Debentures	(24,872.66)	(24,873)	(64,264)	0
Transfers to Reserves (Restricted Assets)	(420,564.56)	0	(496,345)	(420,565)
Transfers from Reserves (Restricted Assets)	0.00	0	310,200.00	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>392,729.44</u>	<u>(829,841)</u>	<u>(490,555)</u>	<u>1,222,571</u>

STATEMENT OF FINANCIAL ACTIVITY	30/06/2014 ACTUAL \$	2013/14 BUDGET \$
Note 1. NET CURRENT ASSETS		
Composition of Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	356,969.47	1,278,095.50
Cash - Restricted	577,615.81	376,167.00
Receivables	75,315.14	226,270.00
Inventories	<u>0.00</u>	<u>0.00</u>
Total Current Assets	1,009,900.42	1,880,532.50
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(254,219.50)</u>	<u>(298,033.80)</u>
Sub-Total	755,680.92	1,582,498.70
Less: Cash - Reserves - Restricted	<u>(577,615.81)</u>	<u>(376,167.00)</u>
NET CURRENT ASSET POSITION	<u><u>178,065.11</u></u>	<u><u>1,206,331.70</u></u>
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.		
Education and Welfare		
- Tamma Village Rents received more than budgeted for		
- Recieved more in Grant funding for Solar Hot Water System at Tamma Village		
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.		
Other Property & Services		
- Private Works and Electrical Works received expended less than anticipated. Reflected in income.		
- Over expended and under expended in various accounts		

STATEMENT OF FINANCIAL ACTIVITY (Cont'd)	30/06/2014 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 Cash - Restricted	356,969.47 577,615.81 <hr/> 934,585.28	1,278,095.50 376,167.00 <hr/> 1,654,262.50	(921,126) 201,449

STATEMENT OF FINANCIAL ACTIVITY By Nature & Type		Year To Date 30/06/2014	2013/14 Budget
Revenue			
Rates		772,937.49	771,427
Grant & Subsidies			
	Operating	639,874.64	608,343
	Non-Operating	209,336.50	1,488,480
Contr., Reimb. & Donation		79,858.43	0
Fees & Charges		351,962.65	376,983
Profit on Asset Disposal		0.00	450,000
Interest Earnings		37,818.94	45,270
Other Revenue		14,167.38	25,425
Total Revenue		2,105,956.03	3,765,928
Expenditure			
Employee Costs		(884,920.15)	(1,117,635)
Materials & Contracts		(753,721.32)	(689,425)
Insurance Expense		(70,074.87)	(96,783)
Utilities		(101,507.21)	(110,596)
Depreciation		(570,685.76)	(572,593)
Interest Expense		(14,359.12)	(17,744)
Loss on Disposal of Assets		(850,948.55)	(10,000)
Other Expenses		(26,513.71)	(106,564)
Total Expenditure		(3,272,730.69)	(2,721,340)
Unclassified		0.00	
TOTAL		(1,166,774.66)	1,044,588