

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 31 August 2014

TABLE OF CONTENTS

	Financial Reports
Note 1	Net Current Assets
Note 2	Cash and Investments
Note 3	Receivables
Note 4	Budget Amendments
Note 5	Trust

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

BALANCE SHEET		31/08/2014		31/08/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		\$	\$			\$	\$	\$	%
CURRENT ASSETS									
Cash									
A01101	Municipal Fund Bank	703,207.63				0			
A01107	Petty Cash Advance	<u>550.00</u>	703,757.63			<u>550</u>	550		
Reserve Fund Investments									
A01111	Information Technology Reserve	10,571.03				10,967			
A01112	Plant Reserve	150,333.54				53,369			
A01113	LSL Reserve	17,801.51				47,112			
A01115	Entitlements Reserve	6,165.39				6,396			
A01116	Aged Pensioner Units Reserve	25,502.08				26,458			
A01117	Building Reserve	366,517.83				450,256			
A01118	Community Development Reserve	<u>2,124.96</u>	579,016.34			<u>2,205</u>	596,763		
Receivables									
A01119	Accrued Interest	6.78							
A01121	Sundry Debtors - Rates	806,723.75				0			
A01122	Sundry Debtors - Other	166,503.13				0			
A01123	Provision for Doubtful Debts	<u>(24,247.00)</u>	948,986.66			<u>0</u>	0		
TOTAL CURRENT ASSETS			2,231,760.63				597,313		
CURRENT LIABILITIES									
Payables									
L01215	Sundry Creditors	36,232.79				0			
L01258	FESA ESL Liability	23,797.28				0			
L0131	PAYG Liability	12,134.21				0			
2200	Tax Clearing	2,939.43				0			
L0137	Reportable FBT	0.00				0			
L0136	Superannuation	4,290.14				0			
L0133	Prepaid Income	0.00				0			
L01101	Nab Visa Card	89.95							
L01222	Accrued Interest - Current	0.00				0			
L01235	Accrued Salaries & Wages	<u>0.00</u>	79,483.80			<u>0</u>	0		
Interest Bearing Liabilities									
L01221	Loan Liability (Debentures)	<u>46,693.00</u>	46,693.00			<u>54,536</u>	54,536		
Provisions									
L01225	Provision For Annual Leave	48,116.26				47,129			
L01226	Provision For LSL	<u>28,052.02</u>	76,168.28			<u>29,763</u>	76,892		
TOTAL CURRENT LIABILITIES			202,345.08				131,428		
NET CURRENT POSITION			2,029,415.55				465,886		

BALANCE SHEET (continued)		31/08/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
		ACTUAL		BUDGET		>\$5000	>10%
		\$	\$	\$	\$	\$	%
NON CURRENT ASSETS							
Property, Plant & Equipment							
FV1000	Land	475,000.44	475,000.44	475,000	475,000		
FV2000	Buildings	9,766,447.56		10,187,695			
A01521	Less Accumulated Depreciation	(6,200.36)	9,760,247.20	(785,197)	9,402,499		
FV4000	Furniture & Equipment	255,235.14		297,935			
A01541	Less Accumulated Depreciation	(41,607.75)	213,627.39	(231,943)	65,992		
FV5000	Plant & Equipment	1,595,677.00		0			
A01571	Less Accumulated Depreciation	(233,956.59)	1,361,720.41	(1,009,723)	(1,009,723)		
Infrastructure							
A01533	Infrastructure - Roads	32,713,274.98		33,887,261			
A01531	Less Accumulated Depreciation	(11,390,165.56)	21,323,109.42	(11,390,166)	22,497,095		
A0156	Infrastructure - Footpaths	579,231.01		579,231			
A01561	Less Accumulated Depreciation	(43,925.00)	535,306.01	(478,419)	100,812		
FV3000	Other Infrastructure	1,536,800.47		1,536,800			
A01551	Less Accumulated Depreciation	(97,353.59)	1,439,446.88	(395,749)	1,141,052		
TOTAL NON-CURRENT ASSETS			35,108,457.75		32,672,727		
NON CURRENT LIABILITIES							
Interest Bearing Liabilities							
L01710	Loan Liability (Debentures)	174,780.08	174,780.08	174,780	174,780		
Provisions							
L01230	Provision For LSL Non-Current	29,838.56	29,838.56	30,642	30,642		
TOTAL NON CURRENT LIABILITIES			204,618.64		205,422		
EQUITY			36,933,254.66		32,933,191		
EQUITY							
3-8000	Retained Profits (Municipal Accumulation)	4,619,793.71		7,782,868			
3-8000	Plus nett operating balance	1,262,093.72		347,533			
L01900	Reserves - Cash Backed	579,016.34		376,197			
L01911	Reserves - Asset Revaluation	30,449,982.97	36,910,886.74	26,389,122.56	34,895,720		
SUMMARY							
Current Assets			2,231,760.63		597,313		
Non-Current Assets			35,108,457.75		32,672,727		
Total Assets			37,340,218.38		33,270,040		
Current Liabilities			202,345.08		131,428		
Non-Current Liabilities			204,618.64		205,422		
Total Liabilities			406,963.72		336,850		
EQUITY			36,933,254.66		32,933,191		
Variance			22,367.92		-1,962,529.07		

PROGRAMS / SCHEDULES SUMMARY	31/08/2014		31/08/2014		30/06/2015		(b)-(a) >\$5000	(b)-(a)/(a) >10%
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$	\$	%
Governance	43,395.48		1,587		9,521		41,809	(96.34%)
General Purpose Funding	1,434,132.35		1,179,944		2,231,125		254,188	(17.72%)
Law, Order, Public Safety	20.00		242		1,450			
Health	50.00		108		650			
Education & Welfare	9,983.00		10,275		61,650			
Community Amenities	26,572.02		6,243		37,460		20,329	(76.50%)
Recreation & Culture	1,564.20		7,059		42,355		-5,495	
Transport	118,673.68		60,957		365,740		57,717	(48.64%)
Economic Services	0.00		117		700			
Other Property & Services	22,610.09		45,271		271,625		-22,661	
Governance		124,394.66		60,980		365,881	63,414	(50.98%)
General Purpose Funding		8,086.36		13,229		79,376	-5,143	
Law, Order, Public Safety		(165.08)		4,274		25,642		
Health		0.00		4,255		25,528		
Education & Welfare		7,915.24		17,752		106,511	-9,837	
Community Amenities		21,091.06		23,846		161,075		
Recreation & Culture		36,884.67		92,384		554,301	-55,499	
Transport		74,365.89		259,599		970,659	-185,233	
Economic Services		8,091.10		19,560		117,360	-11,469	
Other Property & Services		114,243.20		44,735		268,411	69,508	(60.84%)
	1,657,000.82	394,907.10	1,311,803	540,613	3,022,276	2,674,744	199,492	
NETT OPERATING		1,262,093.72		771,190		347,532	490,904	

	PROGRAM / SCHEDULE 4	31/08/2014		31/08/2014		30/06/2015		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %			
		ACTUAL		YTD BUDGET		BUDGET						
		Revenue	Expend	Revenue	Expend	Revenue	Expend					
		\$	\$	\$	\$	\$	\$					
	GOVERNANCE											
	Members											
	Operating Revenue											
	Operating Expenditure											
E041005	Presidential Allowance		1,090.91		400.00		2,400.00		(63.33%)			
E041006	Deputy Presidential Allowance		272.73		100.00		600.00		(63.33%)			
E041020	Meeting Fees		2,000.00		1,800.00		10,800.00		(10.00%)			
E041025	Expenses Reimbursements		0.00		50.00		300.00					
E041030	Travelling		426.92		416.67		2,500.00					
E041035	Refreshments & Entertainment		1,242.39		1,583.33		9,500.00					
E041040	Donations & Contributions		0.00		283.33		1,700.00					
E041045	Public Relations		0.00		166.67		1,000.00					
E041050	Other Stationery		0.00		33.33		200.00					
E041055	Insurance		8,084.54		1,512.83		9,077.00	6,572	(81.29%)			
E041060	Subscriptions		15,003.60		3,666.67		22,000.00	11,337	(75.56%)			
E041065	Other Minor Expenditure		545.40		1,000.00		6,000.00					
E041070	Conference Expenses		15,179.09		3,350.00		20,100.00	11,829	(77.93%)			
E041075	Training		0.00		833.33		5,000.00					
E041098	Administration		0.00		11,948.33		71,690.00	-11,948				
	Sub Total - Governance		0.00		43,845.58		0.00	162,867.00	16,701	(38.09%)		
	Other Governance											
	Operating Revenue											
I045020	Reimbursements		37.61		333.33		2,000.00					
I045025	Administration Services (ESL)		0.00		666.67		4,000.00					
I045097	Profit on Disposal of Assets		43,357.87		586.83		3,521.00	42,771	(98.65%)			
	Operating Expenditure											
E045401	Employee Costs		29,639.78		62,343.33		374,060.00	-32,704				
E045405	Long Service Leave		0.00		111.67		670.00					
E045406	Workers Compensation Insurance		4,624.67		1,543.33		9,260.00		(66.63%)			
E045408	Relocation Expenses		0.00		500.00		3,000.00					
E045409	Uniforms		591.38		450.00		2,700.00		(23.91%)			
E045410	Administration Building Maintenance		2,794.10		6,396.83		38,381.00					
E045411	Administration Building Garden Mtce		259.62		1,333.33		8,000.00					
E045412	Housing Mtce		1,411.10		2,500.00		15,000.00					
E045413	Fringe Benefit Tax		2,280.00		1,333.33		8,000.00		(41.52%)			
E045414	Training		900.00		1,333.33		8,000.00					
E045415	Printing & Stationery		744.37		833.33		5,000.00					
E045416	Office Equipment Mtce		0.00		83.33		500.00					
E045417	Computer Maintenance		5,058.70		4,500.00		27,000.00		(11.04%)			
E045418	Telephone		1,293.20		1,500.00		9,000.00					
E045419	Advertising		1,700.13		1,833.33		11,000.00					
E045420	Insurance		3,469.20		743.33		4,460.00		(78.57%)			
E045421	Subscriptions & Memberships		2,000.00		450.00		2,700.00		(77.50%)			
E045422	Photocopier Supplies		0.00		666.67		4,000.00					
E045424	Postage & Freight		115.48		300.00		1,800.00					
E045425	Legal Expenses		0.00		333.33		2,000.00					
E045426	Travelling & Accommodation		180.91		833.33		5,000.00					
E045427	Office Expenses Other		148.18		300.00		1,800.00					
E045428	Conference Expenses		0.00		516.67		3,100.00					
E045429	Sundry Office Furniture & Equipment		260.00		125.00		750.00		(51.92%)			
E045430	Consultant Fees		1,840.00		3,000.00		18,000.00					
E045431	Records Management		0.00		125.00		750.00					
E045432	Accounting Support		17,100.00		3,333.33		20,000.00	13,767	(80.51%)			
E045434	Vehicle Running Expenses		1,418.83		1,416.67		8,500.00					
E045498	Administration Allocated to Other Programs		0.00		-68,982.17		-413,893.00	68,982	#DIV/0!			
E045499	Depreciation		2,719.43		4,079.33		24,476.00					
	Sub Total of Other Governance		43,395.48		80,549.08		1,586.83	33,835.67	9,521.00	203,014.00	88,522	(71.42%)
	Total Governance		43,395.48		124,394.66		1,586.83	60,980.17	9,521.00	365,881.00	105,223	(62.71%)

PROGRAM / SCHEDULE 3		31/08/2014		31/08/2014		30/06/2015		(b)-(a)	(b)-(a)/(a)
GENERAL PURPOSE FUNDING		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue	Expend	Revenue	Expend	Revenue	Expend	\$	%
		\$	\$	\$	\$	\$	\$	\$	%
Rate Revenue									
I031001	GRV Residential	73,245.99		72,470.00		72,470.00			
I031005	UV Rural	751,109.41		752,730.00		752,730.00			
I031010	GRV Residential Minimum Rates	23,715.00		23,715.00		23,715.00			
I031014	UV Rural Minimum Rates	8,835.00		8,835.00		8,835.00			
I031020	Non-Payment Penalty	0.00		1,050.00		2,500.00			
I031021	Interim Rating Current Year	0.00		83.33		500.00			
I031023	Ex Gratia Rates	0.00		0.00		5,500.00			
I031024	Instalment Interest	0.00		0.00		1,500.00			
I031025	Instalment Administration Fees	0.00		0.00		1,000.00			
I031027	Rate Account Enquiry Fees	60.90		83.33		500.00			
I031028	Discount Allowed - GRV		0.00		0.00		2,750.00		
I031029	Discount Allowed - UV		0.00		0.00		32,000.00		
I031030	Reimbursement Legal Costs	0.00		250.00		1,500.00			
Operating Expenditure									
E031015	Postage & Freight		0.00		41.67		250.00		
E031020	Valuation Expenses		60.85		833.33		5,000.00		
E031025	Legal Expenses		1,164.34		250.00		1,500.00		(78.53%)
E031030	Title Searches		0.00		41.67		250.00		
E031200	Allocation from Governance		0.00		9,579.33		57,476.00	-9,579	
	Sub Total - Rate Revenue	856,966.30	1,225.19	859,216.67	10,746.00	870,750.00	64,476.00	-11,771	
General Purpose Revenue									
I032010	Grants Commission - General Purpose	190,903.25		0.00		756,560.00		190,903	(100.00%)
I032020	Grants Commission - Roads	70,500.00		0.00		282,000.00		70,500	(100.00%)
I032021	Grants - Royalties for Regions	313,556.00		313,560.00		313,560.00			
Other Revenue									
I032030	Interest - Municipal Fund	736.81		3,666.67		22,000.00			
I032040	Interest - Reserve Funds	1,400.53		3,417.50		20,505.00			
I032045	EFT-POS Charges	69.46		83.33		500.00			
General Operating Expenditure									
E032339	Bank Fees		321.29		416.67		2,500.00		
E032338	EFT-POS Charges		201.18		291.67		1,750.00		
E032340	Audit Fees		6,338.70		1,733.33		10,400.00		(72.65%)
E032359	Bank Overdraft Interest		0.00		41.67		250.00		
	Sub Total - General Purpose Revenue	577,166.05	6,861.17	320,727.50	2,483.33	1,395,125.00	14,900.00	260,816	(44.66%)
	Total General Purpose Revenue	1,434,132.35	8,086.36	1,179,944.17	13,229.33	2,265,875.00	79,376.00	249,045	(17.27%)

	PROGRAM / SCHEDULE 5	31/08/2014		31/08/2014		30/06/2015		(b)-(a) >\$5000 \$	(b)-(a)/(a) >10% %
		ACTUAL		YTD BUDGET		BUDGET			
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
	LAW, ORDER, PUBLIC SAFETY								
	Fire Prevention								
	Operating Revenue								
I051030	Fines & Penalties	0.00		17		100			
	Operating Expenditure								
E051005	Building Maintenance		26.18		217		1,300		
E051010	Fire Control Measures		0.00		708		4,248		
E051020	Advertising		0.00		83		500		
E051025	Fire Insurance		43.38		15		90		(65.42%)
E051040	General Expenses		15.00		42		250		
E051098	Allocation from Governance		0.00		581		3,483		
E051099	Depreciation		10.03		820		4,920		
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	Sub Total - Fire Prevention	0.00	94.59	16.67	2,465.17	100.00	14,791.00		
	Animal Control								
	Operating Revenue								
I052130	Fines & Penalties	0.00		17		100			
I052155	Impounding Fees	0.00		33		200			
I052170	Dog Registrations	20.00		167		1,000			
I052175	Other Fees & Charges	0.00		8		50			
	Operating Expenditure								
E052540	Pound Maintenance		0.00		333		2,000		
E052545	Animal Control		99.37		217		1,300		
E052570	Control Officer Contract		(359.54)		867		5,200		
E052598	Allocation from Governance		0.00		290		1,741		
E052599	Depreciation		0.50		2		10		
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	Sub Total - Animal Control	20.00	(259.67)	225.00	1,708.47	1,350.00	10,250.80		
	Other Law, Order, Public Safety								
	Operating Revenue								
	Operating Expenditure								
E053010	Advertising		0.00		17		100		
E053020	Impounding Vehicles		0.00		83		500		
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	Sub Total - Other	0.00	0.00	0.00	100.05	0.00	600.30		
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		20.00	(165.08)	241.67	4,273.68	1,450.00	25,642.10		

PROGRAM / SCHEDULE 7		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
HEALTH		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Preventative Services - Administration & Inspection									
Operating Revenue									
I073030	Fines & Penalties	50.00		25		150			(50.00%)
I073035	Licenses Other	0.00		50		300			
I073040	Septic Tank Application Fees	0.00		33		200			
Operating Expenditure									
E073110	EHO Contractor		0.00		1,250		7,500		
E073130	Legal Expenses		0.00		167		1,000		
E073135	Other Minor Expenditure		0.00		233		1,400		
E073198	Allocation from Governance		0.00		2,605		15,628		
	Sub Total - Administration & Inspection	50.00	0.00	108.33	4,254.67	650.00	25,528.00		
Preventative Services - Pest Control									
Operating Revenue									
Operating Expenditure									
	Sub Total - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00		
	Total - Health	50.00	0.00	108.33	4,254.67	650.00	25,528.00		
PROGRAM / SCHEDULE 8		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
EDUCATION & WELFARE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Aged & Disabled									
Operating Revenue									
I081015	Contributions & Donations	0.00		17		100			
I081020	Reimbursements	0.00		283		1,700			
I081035	Tamma Village Aged Units Rental	9,983.00		9,800		58,800			
Operating Expenditure									
E081005	Tamma Village Aged Units Mtce		7,531.72		10,647		63,880		
E081098	Allocation from Governance		0.00		2,397		14,381		
E081099	Depreciation		383.52		3,958		23,750		
	Sub Total - Aged & Disabled	9,983.00	7,915.24	10,100.00	17,001.83	60,600.00	102,011.00	-9,204	
Care Of Families & Children									
Operating Revenue									
I083020	Contributions & Donations	0.00		8		50			
I083010	Government Grants	0.00		167		1,000			
Care Of Families & Children									
Operating Expenditure									
E083015	Playgroup		0.00		83		500		
E083016	Tammin Primary School		0.00		333		2,000		
E083020	Youth Program - Holiday		0.00		167		1,000		
E08302	Thank A Volunteer Day		0.00		167		1,000		
	Sub - Total - Care of Families & Children	0.00	0.00	175.00	750.00	1,050.00	4,500.00		
	Total - Education & Welfare	9,983.00	7,915.24	10,275.00	17,751.83	61,650.00	106,511.00	-10,129	

PROGRAM / SCHEDULE 10		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
COMMUNITY AMENITIES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Sanitation - Household Refuse									
Operating Revenue									
I101135	Domestic Refuse Collections Fees	22,792.00		3,285		19,710		19,507	(85.59%)
I101145	Tip Service Fees	3,130.92		1,667		10,000			(46.77%)
Operating Expenditure									
E101010	Refuse Site Mtce		15,127.92		9,300		55,800	5,828	(38.52%)
E101025	Street Bin Refuse Collection		1,114.93		924		5,541		(17.17%)
E101035	Domestic Refuse Collections		2,384.43		2,642		15,850		
E101040	Effluent Dam Site		33.67		83		500		
E101098	Allocation from Governance		0.00		1,781		10,686		
E101099	Depreciation		70.81		131		785		
	Sub Total - Household Refuse	25,922.92	18,731.76	4,951.67	14,860.33	29,710.00	89,162.00	24,843	(55.63%)
Town Planning & Regional Development									
Operating Revenue									
I102135	Town Planning Fees	292.00		83		500			(71.46%)
Operating Expenditure									
E102105	Control Expenses		0.00		42		250		
E102115	Planning Services Contractor		0.00		1,667		10,000		
E102198	Allocation from Governance		0.00		1,156		6,933		
	Sub Total - Town Planning & Regional D	292.00	0.00	83.33	2,863.83	500.00	17,183.00		
Other Community Amenities									
Operating Revenue									
I103115	Contributions & Donations	0.00		42		250			
I103140	Photocopying Charges	60.74		167		1,000			
I103150	Cemetery Charges	136.36		250		1,500			
I103155	Hire of Community Bus	0.00		500		3,000			
I103160	Cooinda Centre Rental	160.00		250		1,500			
Operating Expenditure									
E103120	Public Toilets		1,312.12		1,667		10,000		
E103125	Community Bus		0.00		550		3,300		
E103130	Grave Digging		0.00		671		4,023		
E103135	Cemetery		0.00		861		5,166		
E103140	Cooinda Centre		834.73		2,525		15,150		
E103160	Tammin Tabloid Building Mtce		34.49		150		900		
E103198	Allocation from Governance		0.00		144		865		
E103199	Depreciation		177.96		1,054		6,326		
	Sub Total - Other	357.10	2,359.30	1,208.33	7,621.67	7,250.00	45,730.00	-6,114	
Protection of the Environment									
Operating Expenditure									
E104005	NRM Officer - EO & EPO		0.00		1,500		9,000		
	Sub Total - Protection of the Environme	0.00	0.00	0.00	1,500.00	0.00	9,000.00		
	Total - Community Amenities	26,572.02	21,091.06	6,243.33	23,845.83	37,460.00	161,075.00	17,574	(36.87%)

PROGRAM / SCHEDULE 11		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
RECREATION & CULTURE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Public Halls, Civic Centres									
Operating Revenue									
I11015	Contributions & Donations	70.68		150		900			
I11035	Hall Hire Fees	160.00		167		1,000			
I11040	Hall Hire Deposits	300.00		150		900			(50.00%)
Operating Expenditure									
E111005	Tammin Hall Mtce		4,278.67		5,667		34,000		
E111010	Yorkrakine Hall Mtce		909.98		833		5,000		
E111015	Tammin Hall Bonds Refunds		300.00		150		900		(50.00%)
E111098	Allocation from Governance		0.00		3,096		18,578		
E111099	Depreciation		1,072.10		3,995		23,970		
	Sub Total - Public Halls	530.68	6,560.75	466.67	13,741.33	2,800.00	82,448.00	-7,117	
Other Recreation & Sport									
Operating Revenue									
I113015	Contributions	11.79		333		2,000			
I113040	Donnan Park Ground Lease Rentals	0.00		236		1,415			
I113045	Functions & Events	460.00		5,700		34,200		-5,240	
I113050	Kadjiny Kep Hire Fees	0.00		17		100			
I113055	Bonds	0.00		50		300			
I113065	Donnan Park Pavilion	0.00		50		300			
I113075	Other Sundry	0.00		17		100			
Operating Expenditure									
E113005	Donnan Park Pavilion Mtce		3,098.05		6,333		38,000		
E113010	Donnan Park Changerooms Mtce		568.03		1,917		11,500		
E113015	Donnan Park Oval Mtce		720.67		9,417		56,500	-8,696	
E113030	Donnan Park Oval Surrounds Mtce		526.80		1,833		11,000		
E113020	Heritage Park Mtce		104.85		583		3,500		
E113025	Parks, Gardens & Reserves Mtce		4,241.70		6,583		39,500		
E113035	Kadjiny Kep Mtce		1,186.35		6,000		36,000		
E113036	Functions & Events		9,521.36		8,000		48,000		(15.98%)
E113040	Town Dam Mtce		0.00		350		2,100		
E113045	Memorial Park Mtce		157.50		2,333		14,000		
E113050	Reserves Mtce		0.00		42		250		
E113055	Bowling Club Mtce		344.08		3,333		20,000		
E113060	Golf Club Mtce		2,432.68		1,067		6,400		(56.15%)
E113065	Tennis Club Mtce		0.00		83		500		
E113075	Donnan Park Bonds		0.00		33		200		
E113098	Allocation from Governance		0.00		3,283		19,696		
E113099	Depreciation		6,851.76		20,968		125,810	-14,117	
	Sub Total - Other Sport & Rec	471.79	29,753.83	6,402.50	72,159.33	38,415.00	432,956.00	-48,336	
Libraries									
Operating Revenue									
I114140	Lost Books	0.00		7		40			
Operating Expenditure									
E114020	Other Expenses		109.00		167		1,000		
E114025	Postage & Freight		0.00		125		750		
E114030	Library Mtce		0.00		250		1,500		
E114035	Library Book Purchases		0.00		25		150		
E114098	Allocation from Governance		0.00		3,975		23,847		
	Sub Total Libraries	0.00	109.00	6.67	4,541.17	40.00	27,247.00		
Other Culture									
Operating Revenue									
I115035	Tammin Tabloid Publication	521.73		158		950			(69.65%)
I115045	History Book Sales	40.00		25		150			(37.50%)
Operating Expenditure									
E116005	Art Prize		0.00		250		1,500		
E116010	Municipal Heritage Inventory		0.00		833		5,000		
E116015	Tammin Tabloid Publication		461.09		250		1,500		(45.78%)
E116020	WA Week		0.00		108		650		
E116025	Australia Day		0.00		167		1,000		
E116045	Carols By Candlelight		0.00		167		1,000		
E116050	Tammin Awards Night		0.00		167		1,000		
	Sub Total - Other Culture	561.73	461.09	183.33	1,941.67	1,100.00	11,650.00		
Total - Recreation & Culture		1,564.20	36,884.67	7,059.17	92,383.50	42,355.00	554,301.00	-60,994	

PROGRAM / SCHEDULE 12	31/08/2014		31/08/2014		30/06/2015		(b)-(a) >\$5000 \$	(b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
TRANSPORT								
Streets, Roads, Bridges, Depots								
Operating Revenue								
I121011 Direct Grant	56,800.00		8,333		50,000		48,467	(85.33%)
I121012 Roads To Recovery Grant	60,498.00		25,000		150,000		35,498	(58.68%)
I121013 MRWA Road Project Grant	0.00		25,207		151,240		-25,207	
I121015 Contributions & Donations	0.00		500		3,000			
Operating Expenditure								
E122020 Depot Mtce		5,465.43		3,333		20,000		(39.01%)
E122030 Street Cleaning		1,099.90		2,900		17,400		
E122035 Traffic Signs		1,563.95		1,533		9,200		
E122040 Footpath Mtce		447.73		867		5,200		
E122060 Street Lighting Utilities		409.96		4,000		24,000		
E122045 Street Tree Mtce		0.00		2,033		12,200		
E122050 Storm Damage		167.39		333		2,000		
E122055 Road Maintenance		25,771.71		65,695		394,170	-39,923	
E122056 ROMANS Capture		0.00		1,000		6,000		
E122057 ROMANS II License		5,207.06		868		5,210		(83.32%)
E122075 Interest on Loans		156.09		1,073		6,440		
E122097 Loss on Disposal of Asset		0.00		17,831		106,983	-17,831	
E122098 Allocation from Governance		0.00		12,580		75,478	-12,580	
E122099 Depreciation		33,718.67		43,732		262,389	-10,013	
Capital Expenditure								
E122100 Road Construction		293.92		97,832		586,993	-97,538	
E122100 Less transferred to Infrastructure		0.00		0		(586,933)		
Sub Total - Streets, Roads, Bridges	117,298.00	74,301.81	59,040.00	255,610.50	354,240.00	946,730.00	-123,051	
Traffic Control								
Operating Revenue								
I124020 Reimbursements	0.00		167		1,000			
I124025 Shire of Tammin Special Series Plates	0.00		417		2,500			
I124040 DPI Licensing Commission	1,375.68		1,333		8,000			
Operating Expenditure								
E124005 DPI Telephone		64.08		167		1,000		
E124015 DPI Office Expenses		0.00		200		1,200		
E124020 Shire of Tammin Special Series Plates		0.00		417		2,500		
E124098 Allocation from Governance		0.00		3,205		19,229		
Sub Total - Traffic Control	1,375.68	64.08	1,916.67	3,988.17	11,500.00	23,929.00		
Total - Transport	118,673.68	74,365.89	60,956.67	259,598.67	365,740.00	970,659.00	-127,516	

	PROGRAM / SCHEDULE 13	31/08/2014		31/08/2014		30/06/2015		Var. \$ (b)-(a) >\$5000 \$	Var. % (b)-(a)/(a) >10% %			
		ACTUAL		YTD BUDGET		BUDGET						
		Revenue	Expend	Revenue	Expend	Revenue	Expend					
		\$	\$	\$	\$	\$	\$					
	ECONOMIC SERVICES											
	Rural Services											
	Operating Revenue											
	Operating Expenditure											
E131030	CDO Employee Costs		5,223.82		7,373		44,240					
E131045	CDO Workers Compensation Insurance		674.50		225		1,350		(66.64%)			
E131020	CDO Training		0.00		333		2,000					
E131050	CDO Uniforms		0.00		83		500					
E131075	CDO Subscriptions		0.00		83		500					
E131085	CDO Travel & Accommodation		0.00		250		1,500					
E131090	CDO Conference		0.00		217		1,300					
E131095	CDO Insurance		497.88		168		1,010		(66.19%)			
E131098	Allocation from Governance		0.00		4,430		26,581					
E131099	Depreciation		0.00		110		658					
	Sub Total - Rural Services		0.00		6,396.20		0.00		79,639.00	-6.877		
	Tourism & Area Promotion											
	Operating Revenue											
H32015	Contributions & Donations		0.00		17		100					
	Operating Expenditure											
E132005	Caravan Park Mtce		0.00		83		500					
E132020	Area Promotion		177.27		1,250		7,500					
E132098	Allocation from Governance		0.00		1,159		6,954					
E132099	Depreciation		373.73		671		4,026					
	Sub Total - Tourism & Area Promotion		0.00		551.00		16.67		3,163.33	100.00	18,980.00	
	Building Control											
	Operating Revenue											
H33035	Building Permits Application Fees		0.00		83		500					
	Operating Expenditure											
E133005	Building Surveyor Contractor		536.64		1,167		7,000					
E133098	Allocation from Governance		0.00		290		1,741					
	Sub Total - Building Control		0.00		536.64		83.33		1,456.83	500.00	8,741.00	
	Other Economic Services											
	Operating Revenue											
H35035	Standpipe Water Charges		0.00		17		100					
	Operating Expenditure											
E135005	Standpipe Water Utility		607.26		1,667		10,000					
	Sub Total - Other		0.00		607.26		16.67		1,666.67	100.00	10,000.00	
	Total - Economic Services		0.00		8,091.10		116.67		19,560.00	700.00	117,360.00	-11.586

PROGRAM / SCHEDULE 14		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Private Works									
Operating Revenue									
I141035	General Charges	2,391.82		650		3,900			(72.82%)
I141037	Electrician Private Works	12,478.64		31,107		186,640		-18,628	
Operating Expenditure									
E141035	General Works		198.00		521		3,123		
E141037	Electrician Private Works		8,592.75		28,937		173,620	-20,344	
E141098	Allocation from Governance		0.00		2,140		12,841		
	Sub Total - Private Works	14,870.46	8,790.75	31,756.67	31,597.33	190,540.00	189,584.00	-39,693	
Public Works Overheads									
Operating Revenue									
Operating Expenditure									
E143005	Salaries		2,877.86		6,925		41,550		
E143006	Contract - Works Management		0.00		1,667		10,000		
E143010	Superannuation		5,313.08		4,477		26,860		(15.74%)
E143025	Staff Training		11.52		1,132		6,790		
E143030	Sick Pay		511.87		1,090		6,540		
E143035	Holiday Pay		3,707.85		3,180		19,080		(14.24%)
E143040	Long Service Leave		0.00		2,125		12,750		
E143045	Workers Compensation		4,342.16		1,447		8,680		(66.68%)
E143055	Protective Clothing		378.46		500		3,000		
E143060	Occupational Health & Safety		400.00		750		4,500		
E143075	Supervisor Training		0.00		250		1,500		
E143085	Office Expenses		0.00		108		650		
E143105	Telephone		512.78		1,200		7,200		
E143110	Insurance		2,739.38		885		5,310		(67.69%)
E143198	Allocation from Governance		0.00		4,344		26,065		
E143299	Less Allocated to Works		(14,920.93)		(30,078)		(180,470)	15,157	101.58%
	Sub Total - PWOH	0.00	5,874.03	0.00	0.83	0.00	5.00	5,873	(99.99%)
Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		83		500		
E143301	Electrician - Fuels and Repairs		2,177.93		1,583		9,500		(27.30%)
E143302	Electrician - Minor P&E		582.56		667		4,000		
E143303	Electrician - Telephone		57.68		200		1,200		
E143304	Electrician - Material Purchase		11,725.81		3,750		22,500	7,976	(68.02%)
E143305	Electrician - Advertising		0.00		250		1,500		
E143306	Electrician - Uniforms		299.34		333		2,000		
E143307	Electrician - Training		895.38		2,000		12,000		
E143308	Electrician - Consumables		259.75		333		2,000		
E143309	Electrician - Office Expenses		243.09		2,000		12,000		
E143310	Electrician - Workers Compensation		1,848.00		617		3,700		(66.63%)
E143316	Electrician - Long Service Leave		0.00		325		1,950		
E143318	Electrician - Wages and Salaries		19,544.93		22,795		136,771		
E143319	Electrician - Allocated to Works and Services		(28,763.28)		(34,937)		(209,621)	6,174	21.46%
	Sub Total - Electrician	0.00	8,871.19	0.00	0.00	0.00	0.00	8,871	(100.00%)

PROGRAM / SCHEDULE 14		31/08/2014		31/08/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES (continued)		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Plant Operating Costs									
Operating Revenue									
H44020	Reimbursements	0.00		83		500			
H44036	Fuel Tax Credit	1,406.13		1,167		7,000			(17.03%)
Operating Expenditure									
E144005	Expendable Tools		677.04		417		2,500		(38.46%)
E144010	Depot Consumables		126.11		500		3,000		
E144015	Blades & Points		0.00		333		2,000		
E144020	Fuels & Oils		9,379.22		10,000		60,000		
E144025	Parts & Repairs		7,490.37		10,833		65,000		
E144030	Tyres & Tubes		109.09		833		5,000		
E144035	Licenses		0.00		500		3,000		
E144040	Repairs Wages		338.49		2,831		16,984		
E144045	Insurance		11,706.67		1,952		11,710	9,755	(83.33%)
E144099	Less Allocated to Depreciation		604.78		1,208		7,250		
E144299	Less Allocated to Works		(11,985.76)		(29,407)		(176,442)	17,421	145.35%
	Sub Total - POC	1,406.13	18,446.01	1,250.00	0.33	7,500.00	2.00	18,602	(93.70%)
Salaries & Wages									
Operating Revenue									
Operating Expenditure									
E146010	Gross Salaries & Wages Paid		118,150.72		137,500		825,000	-19,349	
E146200	Salaries & Wages - Allocated		(60,429.24)		(137,500)		(825,000)	77,071	127.54%
	Sub Total - Salaries & Wages	0.00	57,721.48	0.00	0.00	0.00	0.00	57,721	(100.00%)
Unclassified									
Operating Revenue									
H48020	Reimbursements	1,208.50		2,167		13,000			
H48030	Rental Income	5,125.00		5,098		30,585			
H48097	Profit On Disposal of Assets	0.00		5,000		30,000			
Operating Expenditure									
E148102	9 Nottage Way		5,534.91		925		5,550		(83.29%)
E148103	11 Nottage Way		218.10		925		5,550		
E148104	45 Draper St		1,411.94		1,038		6,230		(26.46%)
E148107	20 Ridley St		669.17		1,045		6,270		
E148108	12 Russell St		4,935.80		1,278		7,670		(74.10%)
E148110	Miscellaneous Land Mtce		0.00		125		750		
E148112	Nottage Way - Vacant		37.04		1,072		6,430		
E148120	Interest On Loans		0.00		605		3,630		
E148199	Depreciation		1,732.78		6,123		36,740		
	Sub Total - Unclassified	6,333.50	14,539.74	12,264.17	13,136.67	73,585.00	78,820.00		
	Total- Other Property & Services	22,610.09	114,243.20	45,270.83	44,735.17	271,625.00	268,411.00	46,847	(34.23%)
<i>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)</i>									

	BALANCE SHEET DETAIL	31/08/2014		30/06/2015	
		ACTUAL		BUDGET	
		Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$
A01512	Land				
	Total	0.00	0.00	0.00	0.00
A01522	Buildings				
	Office Building (Refuse Site)		5,752.27		7,000
	Duplex Construction		0.00		420,000
	Total	0.00	5,752.27	0.00	427,000.00
A01542	Furniture & Equipment				
	Chemical Toilet		0.00		1,500
	Rainwater Tank		0.00		1,200
	Sundry Items		0.00		10,000
	It Computer Program		0.00		30,000
	Total	0.00	0.00	0.00	42,700.00
A01572	Plant & Equipment				
	1TN Sedan		48,587.77		46,000
	Fire Fighting Unit		0.00		4,000
	Compactor/Dozer		0.00		10,000
	Truck		0.00		220,000
	Dual Cab		0.00		40,000
	Sundry Plant		0.00		5,000
	Total	0.00	48,587.77	0.00	325,000.00
A01533	Infrastructure - Roads				
	Infrastructure - Roads Purchases		0.00		586,993
	Total	0.00	0.00	0	586,993
A0156	Infrastructure - Footpaths				
A01552	Infrastructure - Other				
	Total	0.00	0.00	0.00	0.00
ROAD CONSTRUCTION					
	E122100 Balance		0.00	TRUE	0

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)

Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Operating Revenues	\$	\$	\$	\$	%
Governance	6,000	1,000	38	(962)	(96.24%)
General Purpose Funding	1,917,565	866,384	1,120,576	254,192	29.34%
Law, Order and Public Safety	1,450	242	20	(222)	(91.72%)
Health	650	108	50	(58)	(53.85%)
Education and Welfare	61,650	10,275	9,983	(292)	(2.84%)
Community Amenities	37,460	6,243	26,572	20,329	325.61%
Recreation and Culture	42,355	7,059	1,564	(5,495)	(77.84%)
Transport	64,500	10,750	58,176	47,426	441.17%
Economic Services	700	117	0	(117)	(100.00%)
Other Property and Services	241,625	40,271	22,610	(17,661)	(43.85%)
Total Operating Revenue	2,373,955	942,449	1,239,589	297,140	31.53%
Operating Expense					
Governance	(365,881)	(60,980)	(124,395)	(63,414)	(103.99%)
General Purpose Funding	(79,376)	(13,229)	(8,086)	5,143	38.88%
Law, Order and Public Safety	(25,642)	(4,274)	165	4,439	103.86%
Health	(25,528)	(4,255)	0	4,255	100.00%
Education and Welfare	(106,511)	(17,752)	(7,915)	9,837	55.41%
Community Amenities	(161,075)	(23,846)	(21,091)	2,755	11.55%
Recreation and Culture	(554,301)	(92,384)	(36,885)	55,499	60.07%
Transport	(857,236)	(240,695)	(74,210)	166,485	69.17%
Economic Services	(117,360)	(19,560)	(8,091)	11,469	58.63%
Other Property and Services	(264,781)	(44,130)	(114,243)	(70,113)	(158.88%)
Total Operating Expenditure	(2,557,691)	(521,104)	(394,751)	126,353	24.25%
Finance Costs					
Transport	(6,440)	(1,073)	(156)	917	(85.46%)
Other Property and Services	(3,630)	(605)	0	605	(100.00%)
	(10,070)	(1,678)	(156)	1,522	-185.46%
Non-Operating Grants,Subsidies and Contributions					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	50,207	60,498	10,291	20.50%
	614,800	363,767	374,054	10,287	20.50%
Profit and (loss) on Disposal of Asset					
Governance	3,521	587	43,358	42,771	(7288.45%)
Transport	(106,983)	(17,831)	0	17,831	100.00%
Other Property and Services	30,000	5,000	0	(5,000)	100.00%
	(73,462)	(12,244)	43,358	55,602	(7088.45%)
NET RESULT	347,532	771,190	1,262,094	490,904	-7198%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	347,532	771,190	1,262,094	490,904	(7197.63%)

SHIRE OF TAMMIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)

	Amended Annual Budget	YTD Actual
Operating Revenues	\$	\$
Rates	823,500	856,905
Operating Grants, Subsidies	1,091,560	261,403
Fees and Charges	411,060	60,038
Interest Earnings	33,000	2,137
Other Revenue	14,835	45,968
Total Operating Revenue	2,373,955	1,226,452
Operating Expense		
Employee Costs	(900,257)	(141,419)
Materials and Contracts	(894,143)	(151,054)
Utility Charges	(107,775)	(6,428)
Depreciation on Non-Current Assets	(535,556)	(47,716)
Interest Expenses	(10,105)	(156)
Insurance Expenses	(63,450)	(43,629)
Other Expenditure	(56,410)	(4,809)
Total Operating Expenditure	(2,567,696)	(395,212)
	(193,741)	831,240
Non-Operating Grants, Subsidies and Contributions	614,800	430,854
Profit on Asset Disposal	33,521	0
Loss on Asset Disposal	(106,983)	0
Net Cash from Operations	347,597	1,262,094

	ACTUAL	BUDGET
	\$	\$
Note 1. NET CURRENT ASSETS		
Composition of Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	703,758	0
Cash - Restricted	579,016	596,763
Receivables	948,987	0
Total Current Assets	2,231,761	596,763
LESS: CURRENT LIABILITIES		
Payables	79,484	
Provisions	76,168	
Loans	<u>46,693</u>	<u>0</u>
Sub-Total	2,434,106	596,763
Less: Cash - Reserves - Restricted	<u>124,741</u>	<u>-596,763</u>
NET CURRENT ASSET POSITION	<u>2,558,847</u>	<u>0</u>

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2014

FM Reg 34

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

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity
(a) Cash Deposits								
Municipal	1.35%	587,286				587,286	NAB	Call
Cash Maxi	2.35%	92,921				92,921	NAB	Call
Trust	0.01%			15,196		15,196	NAB	Call
DPI	0.01%			470		470	NAB	Call
(b) Term Deposits								
		0				0		
TDR - 17-698-5077	3.45%		579,016			579,016	NAB	31/10/2014
						0		
(c) Investments								
Nil		0	0	0	0	0		
Total		680,207	579,016	15,666	0	1,274,889		

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2014

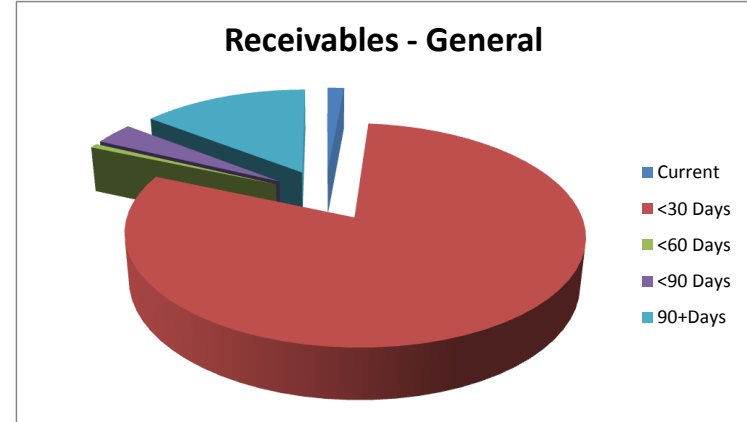
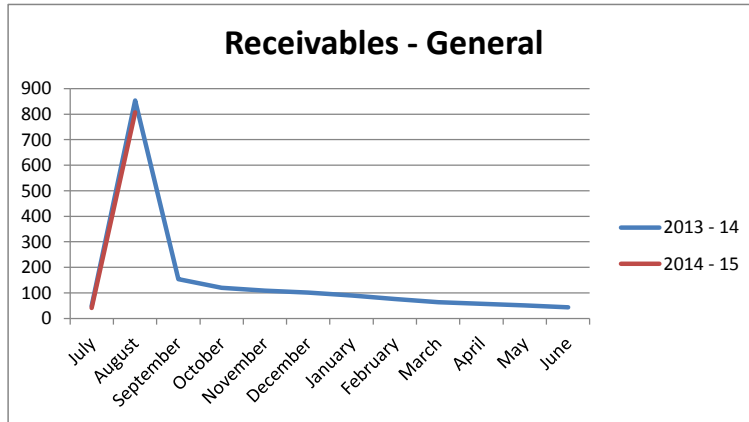
FM Reg 34

(2)(c) **Note 3: RECEIVABLES**

Receivables - Rates and Rubbish

	Current 2014-15	Previous 2013-14
	\$	\$
Opening Arrears Previous Years	43,469	52,481
Rates Levied this year	901,153	843,382
Less Collections to date	(137,938)	(852,394)
Equals Current Outstanding	806,684	43,469
Net Rates Collectable	806,684	43,469
% Collected	14.60%	95.15%

Receivables - General	Current	<30 Days	<60 Days	<90 Days	90+Days
	\$	\$	\$	\$	\$
	2,413	133,237	1,127	5,684	24,041
Total Outstanding					166,503
Amounts shown above include GST (where applicable)					



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 July 2014

FM Reg 34

(2)(c) **Note 4: BUDGET AMENDMENTS**

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

GL Account Code	Description	Council Resolution	Classification	No Change -(Non Cash Items)	Increase in Available Cash	Decrease in Available Cash	Amended Budget
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$ 0
Closing Funding Surplus (Deficit)				0	0	0	0

TRUST FUND	1/07/2014	Receipts	Payments	Balance
	\$	\$	\$	\$
Nomination Deposits	0.00	0.00	0.00	0.00
BRB Levy	551.00	0.00	551.00	0.00
Housing Bonds	1,500.00	0.00	0.00	1,500.00
Tamma Village Bonds	0.00	0.00	0.00	0.00
Tammin Tourist Promotion	0.00	0.00	0.00	0.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
Alcoa Area Promotion	0.00	0.00	0.00	0.00
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Visitor Centre Receipts	1,295.10	645.00	0.00	1,940.10
Prepaid Rates	17,000.00	0.00	17,000.00	0.00
Licensing	775.55	31,573.25	21,948.90	10,399.90
Trust Balance	32,877.25	32,218.25	39,499.90	25,595.60