

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

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

<b>BALANCE SHEET</b>		31/12/2014 ACTUAL	
		\$	\$
<b>CURRENT ASSETS</b>			
<b>Cash</b>			
A01101	Municipal Fund Bank	372,085.82	
A01106	Municipal Term Deposit	501,191.79	
A01107	Petty Cash Advance	<u>550.00</u>	873,827.61
Reserve Fund Investments			
A01111	Information Technology Reserve	10,660.96	
A01112	Plant Reserve	151,612.41	
A01113	LSL Reserve	24,170.78	
A01115	Entitlements Reserve	0.00	
A01116	Tamma Village Upgrade & Improvements Reserve	25,719.02	
A01117	Tammin Sports, Recreation & Community Facilities Reserve	371,778.78	
A01118	Community Development Reserve	<u>0.00</u>	583,941.95
<b>Receivables</b>			
A01119	Accured Interest	0.00	
A01121	Sundry Debtors - Rates	116,627.70	
A01122	Sundry Debtors - Other	50,941.42	
A01123	Provision for Doubtful Debts	<u>(19,428.77)</u>	148,140.35
<b>TOTAL CURRENT ASSETS</b>			1,605,909.91
<b>CURRENT LIABILITIES</b>			
<b>Payables</b>			
L01215	Sundry Creditors	14,516.49	
L01258	FESA ESL Liability	5,570.94	
L0131	PAYG Liability	18,214.21	
2210	Payroll Liability	160.00	
2200	Tax Clearing	(3,944.39)	
L0137	Reportable FBT	0.00	
L0135	MEU	77.60	
L0136	Superannuation	8,790.51	
L0133	Prepaid Income	0.00	
L01101	Nab Visa Card	(65.61)	
L01222	Accrued Interest - Current	0.00	
L01235	Accrued Salaries & Wages	<u>0.00</u>	43,319.75
<b>Interest Bearing Liabilities</b>			
L01221	Loan Liability (Debentures)	<u>27,633.84</u>	27,633.84
<b>Provisions</b>			
L01225	Provision For Annual Leave	48,116.26	
L01226	Provision For LSL	<u>28,052.02</u>	76,168.28
<b>TOTAL CURRENT LIABILITIES</b>			147,121.87
<b>NET CURRENT POSITION</b>			1,458,788.04

<b>BALANCE SHEET (continued)</b>		31/12/2014	
		ACTUAL	
		\$	\$
<b>NON CURRENT ASSETS</b>			
<b>Property, Plant &amp; Equipment</b>			
FV1000	Land	<u>475,000.44</u>	475,000.44
FV2000	Buildings	9,771,382.24	
A01521	Less Accumulated Depreciation	<u>(105,397.36)</u>	9,665,984.88
FV4000	Furniture & Equipment	255,235.14	
A01541	Less Accumulated Depreciation	<u>(65,522.07)</u>	189,713.07
FV5000	Plant & Equipment	1,547,641.87	
A01571	Less Accumulated Depreciation	<u>(318,495.50)</u>	1,229,146.37
<b>Infrastructure</b>			
A01533	Infrastructure - Roads	32,713,274.98	
A01531	Less Accumulated Depreciation	<u>(11,700,214.98)</u>	21,013,060.00
A0156	Infrastructure - Footpaths	579,231.01	
A01561	Less Accumulated Depreciation	<u>(60,819.26)</u>	518,411.75
FV3000	Other Infrastructure	1,536,800.47	
A01551	Less Accumulated Depreciation	<u>(138,724.93)</u>	1,398,075.54
<b>TOTAL NON-CURRENT ASSETS</b>			<b>34,489,392.05</b>
<b>NON CURRENT LIABILITIES</b>			
<b>Interest Bearing Liabilities</b>			
L01710	Loan Liability (Debentures)	<u>174,780.08</u>	174,780.08
<b>Provisions</b>			
L01230	Provision For LSL Non-Current	<u>29,838.56</u>	29,838.56
<b>TOTAL NON CURRENT LIABILITIES</b>			<b>204,618.64</b>
<b>EQUITY</b>			<b>35,743,561.45</b>
<b>EQUITY</b>			
3-8000	Retained Profits (Municipal Accumulation Account)	4,614,847.52	
3-8000	Plus nett operating balance	93,520.76	
L01900	Reserves - Cash Backed	583,941.95	
L01911	Reserves - Asset Revaluation	<u>30,449,982.97</u>	<b>35,742,293.20</b>
<b>SUMMARY</b>			
Current Assets			<b>1,605,909.91</b>
Non-Current Assets			<u><b>34,489,392.05</b></u>
<b>Total Assets</b>			<b>36,095,301.96</b>
Current Liabilities			<b>147,121.87</b>
Non-Current Liabilities			<u><b>204,618.64</b></u>
<b>Total Liabilities</b>			<b>351,740.51</b>
<b>EQUITY</b>			<b>35,743,561.45</b>
Variance			1,268.25

BALANCE SHEET DETAIL		31/12/2014		30/06/2015	
		ACTUAL		BUDGET	
		Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$
A01512	<b>Land</b>				
	<b>Total</b>	0.00	0.00	0.00	0.00
A01522	<b>Buildings</b>				
	Office Building (Refuse Site)		5,752.27		7,000
	Duplex Construction		4,934.68		420,000
	<b>Total</b>	0.00	10,686.95	0.00	427,000.00
A01542	<b>Furniture &amp; Equipment</b>				
	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
	<b>Total</b>	0.00	0.00	0.00	42,700.00
A01572	<b>Plant &amp; Equipment</b>				
	1TN Sedan		44,170.70		46,000
	Fire Fighting Unit		0.00		4,000
	Compactor/Dozer		0.00		10,000
	Truck		0.00		220,000
	Dual Cab		33,501.37		40,000
	Sundry Plant		0.00		5,000
	<b>Total</b>	0.00	77,672.07	0.00	325,000.00
A01533	<b>Infrastructure - Roads</b>				
	Infrastructure - Roads Purchases		0.00		586,993
	<b>Total</b>	0.00	0.00	0	586,993
A0156	<b>Infrastructure - Footpaths</b>				
A01552	<b>Infrastructure - Other</b>				
	<b>Total</b>	0.00	0.00	0.00	0.00
<b>ROAD CONSTRUCTION</b>					
0002	Tammin York Road		234,104.65		216,801
0004	Ralston Road		140,964.83		157,954
0003	Bungulla North Rd		134,855.93		149,039
	Underwood Road		0.00		63,199
	Various		1,120.00		0
	<b>E122100 Balance</b>		<u>511,045.41</u>		<u>586,993</u>

PROGRAMS / SCHEDULES SUMMARY	31/12/2014		31/12/2014		30/06/2015		Var. \$ (b)-(a) >-\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$		
Governance	19,491.17		4,761		9,521		-14,731	(75.58%)
General Purpose Funding	1,676,253.65		1,688,793		2,231,125		12,539	
Law, Order, Public Safety	903.50		725		1,450			(19.76%)
Health	796.00		325		650			(59.17%)
Education & Welfare	30,152.82		30,825		61,650			
Community Amenities	40,981.95		18,730		37,460		-22,252	(54.30%)
Recreation & Culture	7,210.64		21,178		42,355		13,967	193.70%
Transport	256,663.66		182,870		365,740		-73,794	(28.75%)
Economic Services	0.00		350		700			
Other Property & Services	111,981.67		135,813		271,625		23,831	21.28%
Governance		163,123.12		182,941		365,881	19,817	12.15%
General Purpose Funding		49,033.83		39,688		79,376	-9,346	(19.06%)
Law, Order, Public Safety		10,336.99		12,821		25,642		24.03%
Health		10,764.84		12,764		25,528		18.57%
Education & Welfare		63,209.73		53,256		106,511	-9,954	(15.75%)
Community Amenities		92,694.76		71,538		161,075	-21,157	(22.82%)
Recreation & Culture		296,308.83		277,151		554,301	-19,158	
Transport		1,167,118.48		778,796		970,659	-388,322	(33.27%)
Economic Services		49,910.54		58,680		117,360	8,769	17.57%
Other Property & Services		148,413.18		134,206		268,411	-14,208	
	2,144,435.06	2,050,914.30	2,084,368	1,621,839	3,022,276	2,674,744	-489,143	(11.66%)
<b>NETT OPERATING</b>		93,520.76		462,529		347,532	369,009	394.57%

	PROGRAM / SCHEDULE 4	31/12/2014		31/12/2014		30/06/2015		Var. \$ (b)-(a) ->\$5000 \$	Var. % (b)-(a)/(a) >10% %	
		ACTUAL		YTD BUDGET		BUDGET				
		Revenue	Expend	Revenue	Expend	Revenue	Expend			
		\$	\$	\$	\$	\$	\$			
	<b>GOVERNANCE</b>									
	<b>Members</b>									
	<b>Operating Revenue</b>									
	<b>Operating Expenditure</b>									
E041005	Presidential Allowance		1,200.00		1,200.00		2,400.00			
E041006	Deputy Presidential Allowance		300.00		300.00		600.00			
E041020	Meeting Fees		4,700.00		5,400.00		10,800.00		14.89%	
E041025	Expenses Reimbursements		0.00		150.00		300.00			
E041030	Travelling		1,029.33		1,250.00		2,500.00		21.44%	
E041035	Refreshments & Entertainment		3,347.68		4,750.00		9,500.00		41.89%	
E041040	Donations & Contributions		0.00		850.00		1,700.00			
E041045	Public Relations		97.64		500.00		1,000.00		412.09%	
E041050	Other Stationery		0.00		100.00		200.00			
E041055	Insurance		9,072.67		4,538.50		9,077.00		(49.98%)	
E041060	Subscriptions		15,003.60		11,000.00		22,000.00		(26.68%)	
E041065	Other Minor Expenditure		1,515.22		3,000.00		6,000.00		97.99%	
E041070	Conference Expenses		15,233.64		10,950.00		20,100.00	-5,184	(34.03%)	
E041075	Training		0.00		2,500.00		5,000.00			
E041098	Administration		35,845.02		35,845.00		71,690.00			
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	Sub Total - Governance		0.00		87,344.80		0.00		162,867.00	-5,911
	<b>Other Governance</b>									
	<b>Operating Revenue</b>									
I045020	Reimbursements		13,552.80		1,000.00		2,000.00	-12,553	(92.62%)	
I045025	Administration Services (ESL)		4,000.00		2,000.00		4,000.00		(50.00%)	
I045097	Profit on Disposal of Assets		1,938.37		1,760.50		3,521.00			
	<b>Operating Expenditure</b>									
E045401	Employee Costs		173,719.36		187,030.00		374,060.00	13,311		
E045405	Long Service Leave		0.00		335.00		670.00			
E045406	Workers Compensation Insurance		9,263.00		4,630.00		9,260.00		(50.02%)	
E045408	Relocation Expenses		0.00		1,500.00		3,000.00			
E045409	Uniforms		1,015.38		1,350.00		2,700.00		32.96%	
E045410	Administration Building Maintenance		8,589.42		19,190.50		38,381.00	10,601	123.42%	
E045411	Administration Building Garden Mtce		1,268.78		4,000.00		8,000.00		215.26%	
E045412	Housing Mtce		3,429.16		7,500.00		15,000.00		118.71%	
E045413	Fringe Benefit Tax		4,560.00		4,000.00		8,000.00		(12.28%)	
E045414	Training		1,880.00		4,000.00		8,000.00		112.77%	
E045415	Printing & Stationery		2,035.01		2,500.00		5,000.00		22.85%	
E045416	Office Equipment Mtce		0.00		250.00		500.00			
E045417	Computer Maintenance		7,306.94		13,500.00		27,000.00	6,193	84.76%	
E045418	Telephone		4,615.16		4,500.00		9,000.00			
E045419	Advertising		1,848.58		5,500.00		11,000.00		197.53%	
E045420	Insurance		4,457.33		2,230.00		4,460.00		(49.97%)	
E045421	Subscriptions & Memberships		2,000.00		1,350.00		2,700.00		(32.50%)	
E045422	Photocopier Supplies		516.35		2,000.00		4,000.00		287.33%	
E045424	Postage & Freight		268.96		900.00		1,800.00		234.62%	
E045425	Legal Expenses		0.00		1,000.00		2,000.00			
E045426	Travelling & Accommodation		255.60		2,500.00		5,000.00		878.09%	
E045427	Office Expenses Other		461.81		900.00		1,800.00		94.89%	
E045428	Conference Expenses		1,823.88		1,550.00		3,100.00		(15.02%)	
E045429	Sundry Office Furniture & Equipment		390.00		375.00		750.00			
E045430	Consultant Fees		6,703.94		9,000.00		18,000.00		34.25%	
E045431	Records Management		0.00		375.00		750.00			
E045432	Accounting Support		17,100.00		10,000.00		20,000.00	-7,100	(41.52%)	
E045434	Vehicle Running Expenses		2,842.98		4,250.00		8,500.00		49.49%	
E045498	Administration Allocated to Other Programs		-206,946.42		-206,946.50		-413,893.00			
E045499	Depreciation		26,373.10		12,238.00		24,476.00	-14,135	(53.60%)	
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	Sub Total of Other Governance		19,491.17		75,778.32		4,760.50		101,507.00	9,521.00
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	Total Governance		19,491.17		163,123.12		4,760.50		182,940.50	9,521.00
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			19,491.17		163,123.12		4,760.50		182,940.50	9,521.00
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			19,491.17		163,123.12		4,760.50		182,940.50	9,521.00

PROGRAM / SCHEDULE 3		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
GENERAL PURPOSE FUNDING		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Rate Revenue</b>									
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	3,396.38		2,200.00		2,500.00			(35.23%)
I031021	Interim Rating Current Year	-465.00		250.00		500.00			(153.76%)
I031023	Ex Gratia Rates	5,801.00		5,500.00		5,500.00			
I031024	Instalment Interest	397.17		1,500.00		1,500.00			277.67%
I031025	Instalment Administration Fees	630.00		1,000.00		1,000.00			58.73%
I031027	Rate Account Enquiry Fees	247.76		250.00		500.00			
I031028	Discount Allowed - GRV	-1,914.60		-2,750.00		-2,750.00			43.63%
I031029	Discount Allowed - UV	-35,553.49		-32,000.00		-32,000.00			
I031030	Reimbursement Legal Costs	0.00		750.00		1,500.00			
<b>Operating Expenditure</b>									
E031015	Postage & Freight		189.84		125.00		250.00		(34.16%)
E031020	Valuation Expenses		514.40		2,500.00		5,000.00		386.00%
E031025	Legal Expenses		1,749.79		750.00		1,500.00		(57.14%)
E031030	Title Searches		0.00		125.00		250.00		
E031200	Allocation from Governance		28,738.02		28,738.00		57,476.00		
	Sub Total - Rate Revenue	829,444.62	31,192.05	834,450.00	32,238.00	836,000.00	64,476.00	6,051	
<b>General Purpose Revenue</b>									
I032010	Grants Commission - General Purpose	381,806.50		378,280.00		756,560.00			
I032020	Grants Commission - Roads	141,000.00		141,000.00		282,000.00			
I032021	Grants - Royalties for Regions	313,556.00		313,560.00		313,560.00			
<b>Other Revenue</b>									
I032030	Interest - Municipal Fund	3,677.44		11,000.00		22,000.00		7,323	199.12%
I032040	Interest - Reserve Funds	6,326.14		10,252.50		20,505.00			62.07%
I032045	EFT-POS Charges	442.95		250.00		500.00			(43.56%)
<b>General Operating Expenditure</b>									
E032339	Bank Fees		1,295.96		1,250.00		2,500.00		
E032338	EFT-POS Charges		1,151.12		875.00		1,750.00		(23.99%)
E032340	Audit Fees		15,394.70		5,200.00		10,400.00	-10,195	(66.22%)
E032359	Bank Overdraft Interest		0.00		125.00		250.00		
	Sub Total - General Purpose Revenue	846,809.03	17,841.78	854,342.50	7,450.00	1,395,125.00	14,900.00		
	Total General Purpose Revenue	1,676,253.65	49,033.83	1,688,792.50	39,688.00	2,231,125.00	79,376.00		

PROGRAM / SCHEDULE 5		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
LAW, ORDER, PUBLIC SAFETY		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
	<b>Fire Prevention</b>								
	<b>Operating Revenue</b>								
I051030	Fines & Penalties	0.00		50		100			
	<b>Operating Expenditure</b>								
E051005	Building Maintenance		261.45		650		1,300		148.61%
E051010	Fire Control Measures		928.12		2,124		4,248		128.85%
E051020	Advertising		0.00		250		500		
E051025	Fire Insurance		0.00		45		90		
E051040	General Expenses		75.00		125		250		66.67%
E051098	Allocation from Governance		1,741.50		1,742		3,483		
E051099	Depreciation		4,982.47		2,460		4,920		(50.63%)
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	Sub Total - Fire Prevention	0.00	7,988.54	50.00	7,395.50	100.00	14,791.00		
	<b>Animal Control</b>								
	<b>Operating Revenue</b>								
I052130	Fines & Penalties	0.00		50		100			
I052155	Impounding Fees	0.00		100		200			
I052170	Dog Registrations	903.50		500		1,000			(44.66%)
I052175	Other Fees & Charges	0.00		25		50			
	<b>Operating Expenditure</b>								
E052540	Pound Maintenance		0.00		1,000		2,000		
E052545	Animal Control		99.37		650		1,300		554.12%
E052570	Control Officer Contract		1,340.46		2,600		5,200		93.96%
E052598	Allocation from Governance		870.48		871		1,741		
E052599	Depreciation		38.14		5		10		(87.15%)
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	Sub Total - Animal Control	903.50	2,348.45	675.00	5,125.40	1,350.00	10,250.80		78.37%
	<b>Other Law, Order, Public Safety</b>								
	<b>Operating Revenue</b>								
	<b>Operating Expenditure</b>								
E053010	Advertising		0.00		50		100		
E053020	Impounding Vehicles		0.00		250		500		
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	Sub Total - Other	0.00	0.00	0.00	300.15	0.00	600.30		
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		903.50	10,336.99	725.00	12,821.05	1,450.00	25,642.10		20.51%



PROGRAM / SCHEDULE 7		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
HEALTH		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Preventative Services - Administration &amp; Inspection</b>									
<b>Operating Revenue</b>									
I073030	Fines & Penalties	275.00		75		150			(72.73%)
I073035	Licenses Other	285.00		150		300			(47.37%)
I073040	Septic Tank Application Fees	236.00		100		200			(57.63%)
<b>Operating Expenditure</b>									
E073110	EHO Contractor		2,500.00		3,750		7,500		50.00%
E073130	Legal Expenses		0.00		500		1,000		
E073135	Other Minor Expenditure		450.86		700		1,400		55.26%
E073198	Allocation from Governance		7,813.98		7,814		15,628		
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	Sub Total - Administration & Inspection	796.00	10,764.84	325.00	12,764.00	650.00	25,528.00		13.22%
<b>Preventative Services - Pest Control</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
		-----	-----	-----	-----	-----	-----		
	Sub Total - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00		
		-----	-----	-----	-----	-----	-----		
	Total - Health	796.00	10,764.84	325.00	12,764.00	650.00	25,528.00		13.22%
PROGRAM / SCHEDULE 8		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
EDUCATION & WELFARE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Aged &amp; Disabled</b>									
<b>Operating Revenue</b>									
I081015	Contributions & Donations	0.00		50		100			
I081020	Reimbursements	355.82		850		1,700			138.88%
I081035	Tamma Village Aged Units Rental	29,797.00		29,400		58,800			
<b>Operating Expenditure</b>									
E081005	Tamma Village Aged Units Mice		28,895.74		31,940		63,880		10.54%
E081095	Solar Hot Water Raised in Error		5,940.00					-5,940	(100.00%)
E081098	Allocation from Governance		7,190.52		7,191		14,381		
E081099	Depreciation		20,295.24		11,875		23,750	-8,420	(41.49%)
		-----	-----	-----	-----	-----	-----		
	Sub Total - Aged & Disabled	30,152.82	62,321.50	30,300.00	51,005.50	60,600.00	102,011.00	-11,169	(12.08%)
<b>Care Of Families &amp; Children</b>									
<b>Operating Revenue</b>									
I083020	Contributions & Donations	0.00		25		50			
I083010	Government Grants	0.00		500		1,000			
<b>Operating Expenditure</b>									
E083015	Playgroup		0.00		250		500		
E083016	Tammin Primary School		888.23		1,000		2,000		12.58%
E083020	Youth Program - Holiday		0.00		500		1,000		
E08302	Thank A Volunteer Day		0.00		500		1,000		
		-----	-----	-----	-----	-----	-----		
	Sub - Total - Care of Families & Children	0.00	888.23	525.00	2,250.00	1,050.00	4,500.00		212.42%
		-----	-----	-----	-----	-----	-----		
	Total - Education & Welfare	30,152.82	63,209.73	30,825.00	53,255.50	61,650.00	106,511.00	-9,282	

PROGRAM / SCHEDULE 10		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
COMMUNITY AMENITIES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Sanitation - Household Refuse</b>									
<b>Operating Revenue</b>									
I101135	Domestic Refuse Collections Fees	22,955.63		9,855		19,710		-13,101	(57.07%)
I101145	Tip Service Fees	12,415.05		5,000		10,000		-7,415	(59.73%)
<b>Operating Expenditure</b>									
E101010	Refuse Site Mtce		35,156.94		27,900		55,800	-7,257	(20.64%)
E101025	Street Bin Refuse Collection		5,092.60		2,771		5,541		(45.60%)
E101035	Domestic Refuse Collections		8,156.00		7,925		15,850		
E101040	Effluent Dam Site		135.94		250		500		83.90%
E101098	Allocation from Governance		5,343.00		5,343		10,686		
E101099	Depreciation		2,991.59		393		785		(86.88%)
	Sub Total - Household Refuse	35,370.68	56,876.07	14,855.00	44,581.00	29,710.00	89,162.00	-32,811	(35.57%)
<b>Town Planning &amp; Regional Development</b>									
<b>Operating Revenue</b>									
I102135	Town Planning Fees	292.00		250		500			(14.38%)
<b>Operating Expenditure</b>									
E102105	Control Expenses		0.00		125		250		
E102115	Planning Services Contractor		2,500.00		5,000		10,000		100.00%
E102198	Allocation from Governance		3,466.50		3,467		6,933		
	Sub Total - Town Planning & Regional	292.00	5,966.50	250.00	8,591.50	500.00	17,183.00		41.27%
<b>Other Community Amenities</b>									
<b>Operating Revenue</b>									
I103115	Contributions & Donations	0.00		125		250			
I103140	Photocopying Charges	365.44		500		1,000			36.82%
I103150	Cemetery Charges	1,654.82		750		1,500			(54.68%)
I103155	Hire of Community Bus	2,583.01		1,500		3,000			(41.93%)
I103160	Cooinda Centre Rental	716.00		750		1,500			
<b>Operating Expenditure</b>									
E103120	Public Toilets		4,394.21		5,000		10,000		13.79%
E103125	Community Bus		674.00		1,650		3,300		144.81%
E103130	Grave Digging		1,317.01		2,012		4,023		52.73%
E103135	Cemetery		2,454.71		2,583		5,166		
E103140	Cooinda Centre		7,318.66		7,575		15,150		
E103160	Tammin Tabloid Building Mtce		226.52		450		900		98.66%
E103198	Allocation from Governance		432.48		433		865		
E103199	Depreciation		8,309.60		3,163		6,326	-5,147	(61.94%)
	Sub Total - Other	5,319.27	25,127.19	3,625.00	22,865.00	7,250.00	45,730.00		(12.99%)
<b>Protection of the Environment</b>									
<b>Operating Expenditure</b>									
E104005	NRM Officer - EO & EPO		4,725.00		4,500		9,000		
	Sub Total - Protection of the Environme	0.00	4,725.00	0.00	4,500.00	0.00	9,000.00		
	<b>Total - Community Amenities</b>	40,981.95	92,694.76	18,730.00	71,537.50	37,460.00	161,075.00	-43,409	(32.47%)

PROGRAM / SCHEDULE 11	31/12/2014		31/12/2014		30/06/2015		Var. \$ (b)-(a) >-\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>RECREATION &amp; CULTURE</b>								
<b>Public Halls, Civic Centres</b>								
<b>Operating Revenue</b>								
I111015	Contributions & Donations	168.42		450		900		167.19%
I111035	Hall Hire Fees	1,334.96		500		1,000		(62.55%)
I111040	Hall Hire Deposits	900.00		450		900		(50.00%)
<b>Operating Expenditure</b>								
E111005	Tammin Hall Mtce		12,166.85		17,000		34,000	39.72%
E111010	Yorkrakine Hall Mtce		2,405.63		2,500		5,000	
E111015	Tammin Hall Bonds Refunds		900.00		450		900	(50.00%)
E111098	Allocation from Governance		9,289.02		9,289		18,578	
E111099	Depreciation		21,509.78		11,985		23,970	-9,525 (44.28%)
	Sub Total - Public Halls	2,403.38	46,271.28	1,400.00	41,224.00	2,800.00	82,448.00	-6,051 (12.43%)
<b>Other Recreation &amp; Sport</b>								
<b>Operating Revenue</b>								
I113015	Contributions	75.69		1,000		2,000		1221.18%
I113040	Donnan Park Ground Lease Rentals	418.18		708		1,415		69.19%
I113045	Functions & Events	2,914.54		17,100		34,200	14,185	486.71%
I113050	Kadjininy Kep Hire Fees	0.00		50		100		
I113055	Bonds	0.00		150		300		
I113065	Donnan Park Pavilion	530.00		150		300		(71.70%)
I113075	Other Sundry	0.00		50		100		
<b>Operating Expenditure</b>								
E113005	Donnan Park Pavilion Mtce		10,420.39		19,000		38,000	8,580 82.33%
E113010	Donnan Park Changerooms Mtce		2,240.59		5,750		11,500	156.63%
E113014	Donnan Park Cricket Pitch		2,458.87		0		0	(100.00%)
E113015	Donnan Park Oval Mtce		23,186.39		28,250		56,500	5,064 21.84%
E113030	Donnan Park Oval Surrounds Mtce		2,901.26		5,500		11,000	89.57%
E113020	Heritage Park Mtce		490.06		1,750		3,500	257.10%
E113025	Parks, Gardens & Reserves Mtce		32,491.98		19,750		39,500	-12,742 (39.22%)
E113035	Kadjininy Kep Mtce		7,565.76		18,000		36,000	10,434 137.91%
E113036	Functions & Events		28,452.15		24,000		48,000	(15.65%)
E113040	Town Dam Mtce		223.29		1,050		2,100	370.24%
E113045	Memorial Park Mtce		1,730.92		7,000		14,000	5,269 304.41%
E113050	Reserves Mtce		0.00		125		250	
E113055	Bowling Club Mtce		20,944.58		10,000		20,000	-10,945 (52.25%)
E113060	Golf Club Mtce		3,796.44		3,200		6,400	(15.71%)
E113065	Tennis Club Mtce		211.01		250		500	18.48%
E113075	Donnan Park Bonds		0.00		100		200	
E113098	Allocation from Governance		9,847.98		9,848		19,696	
E113099	Depreciation		87,756.13		62,905		125,810	-24,851 (28.32%)
	Sub Total - Other Sport & Rec	3,938.41	234,717.80	19,207.50	216,478.00	38,415.00	432,956.00	
<b>Libraries</b>								
<b>Operating Revenue</b>								
I114140	Lost Books	0.00		20		40		
<b>Operating Expenditure</b>								
E114020	Other Expenses		218.00		500		1,000	129.36%
E114025	Postage & Freight		64.39		375		750	482.39%
E114030	Library Mtce		1,395.04		750		1,500	(46.24%)
E114035	Library Book Purchases		25.00		75		150	200.00%
E114098	Allocation from Governance		11,923.50		11,924		23,847	
	Sub Total Libraries	0.00	13,625.93	20.00	13,623.50	40.00	27,247.00	
<b>Other Culture</b>								
<b>Operating Revenue</b>								
I115035	Tammin Tabloid Publication	792.45		475		950		(40.06%)
I115045	History Book Sales	76.40		75		150		
<b>Operating Expenditure</b>								
E116005	Art Prize		0.00		750		1,500	
E116010	Municipal Heritage Inventory		0.00		2,500		5,000	
E116015	Tammin Tabloid Publication		693.82		750		1,500	
E116020	WA Week		0.00		325		650	
E116025	Australia Day		0.00		500		1,000	
E116045	Carols By Candlelight		1,000.00		500		1,000	(50.00%)
E116050	Tammin Awards Night		0.00		500		1,000	
	Sub Total - Other Culture	868.85	1,693.82	550.00	5,825.00	1,100.00	11,650.00	148.76%
	<b>Total - Recreation &amp; Culture</b>	<b>7,210.64</b>	<b>296,308.83</b>	<b>21,177.50</b>	<b>277,150.50</b>	<b>42,355.00</b>	<b>554,301.00</b>	<b>-5,191</b>

PROGRAM / SCHEDULE 12		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
TRANSPORT		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Streets, Roads, Bridges, Depots</b>									
<b>Operating Revenue</b>									
I121011	Direct Grant	56,800.00		25,000		50,000		-31,800	(55.99%)
I121012	Roads To Recovery Grant	134,417.00		75,000		150,000		-59,417	(44.20%)
I121013	MRWA Road Project Grant	60,498.00		75,620		151,240		15,122	25.00%
I121015	Contributions & Donations	0.00		1,500		3,000			
<b>Operating Expenditure</b>									
E122020	Depot Mtce		13,475.70		10,000		20,000		(25.79%)
E122030	Street Cleaning		8,397.81		8,700		17,400		
E122035	Traffic Signs		3,134.14		4,600		9,200		46.77%
E122040	Footpath Mtce		4,262.72		2,600		5,200		(39.01%)
E122060	Street Lighting Utilities		6,677.61		12,000		24,000	5,322	79.71%
E122045	Street Tree Mtce		214.44		6,100		12,200	5,886	2744.62%
E122050	Storm Damage		359.59		1,000		2,000		178.09%
E122055	Road Maintenance		116,452.82		197,085		394,170	80,632	69.24%
E122056	ROMANS Capture		0.00		3,000		6,000		
E122057	ROMANS II License		5,207.06		2,605		5,210		(49.97%)
E122075	Interest on Loans		3,342.39		3,220		6,440		
E122097	Loss on Disposal of Asset	0.00	0.00		53,492		106,983	53,492	
E122098	Allocation from Governance		37,738.98		37,739		75,478		
E122099	Depreciation		445,800.85		131,195		262,389	-314,606	(70.57%)
<b>Capital Expenditure</b>									
E122100	Road Construction		511,045.41		293,497		586,993	-217,549	(42.57%)
E122100	Less transferred to Infrastructure		0.00		0		(586,933)		
	Sub Total - Streets, Roads, Bridges	251,715.00	1,156,109.52	177,120.00	766,831.50	354,240.00	946,730.00	-463,873	(32.95%)
<b>Traffic Control</b>									
<b>Operating Revenue</b>									
I124020	Reimbursements	970.34		500		1,000			(48.47%)
I124025	Shire of Tammin Special Series Plates	300.00		1,250		2,500			316.67%
I124040	DPI Licensing Commission	3,678.32		4,000		8,000			
<b>Operating Expenditure</b>									
E124005	DPI Telephone		207.23		500		1,000		141.28%
E124015	DPI Office Expenses		987.21		600		1,200		(39.22%)
E124020	Shire of Tammin Special Series Plates		200.00		1,250		2,500		525.00%
E124098	Allocation from Governance		9,614.52		9,615		19,229		
	Sub Total - Traffic Control	4,948.66	11,008.96	5,750.00	11,964.50	11,500.00	23,929.00		11.01%
	<b>Total - Transport</b>	<b>256,663.66</b>	<b>1,167,118.48</b>	<b>182,870.00</b>	<b>778,796.00</b>	<b>365,740.00</b>	<b>970,659.00</b>	<b>-462,116</b>	<b>(32.46%)</b>

PROGRAM / SCHEDULE 13		31/12/2014		31/12/2014		30/06/2015		Var. \$	Var. %
ECONOMIC SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Rural Services</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E131030	CDO Employee Costs		21,208.19		22,120		44,240		
E131045	CDO Workers Compensation Insurance		1,349.00		675		1,350		(49.96%)
E131020	CDO Training		131.82		1,000		2,000		658.61%
E131050	CDO Uniforms		0.00		250		500		
E131075	CDO Subscriptions		227.09		250		500		10.09%
E131085	CDO Travel & Accommodation		0.00		750		1,500		
E131090	CDO Conference		0.00		650		1,300		
E131095	CDO Insurance		1,011.00		505		1,010		(50.05%)
E131098	Allocation from Governance		13,290.48		13,291		26,581		
E131099	Depreciation		0.00		329		658		
	Sub Total - Rural Services	0.00	37,217.58	0.00	39,819.50	0.00	79,639.00		
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
I132015	Contributions & Donations	0.00		50		100			
<b>Operating Expenditure</b>									
E132005	Caravan Park Mtce		0.00		250		500		
E132020	Area Promotion		200.64		3,750		7,500		1769.02%
E132098	Allocation from Governance		3,477.00		3,477		6,954		
E132099	Depreciation		2,750.34		2,013		4,026		(26.81%)
	Sub Total - Tourism & Area Promotion	0.00	6,427.98	50.00	9,490.00	100.00	18,980.00		48.41%
<b>Building Control</b>									
<b>Operating Revenue</b>									
I133035	Building Permits Application Fees	0.00		250		500			
<b>Operating Expenditure</b>									
E133005	Building Surveyor Contractor		3,108.17		3,500		7,000		12.61%
E133098	Allocation from Governance		870.48		871		1,741		
	Sub Total - Building Control	0.00	3,978.65	250.00	4,370.50	500.00	8,741.00		16.13%
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
I135035	Standpipe Water Charges	0.00		50		100			
<b>Operating Expenditure</b>									
E135005	Standpipe Water Utility		2,286.33		5,000		10,000		118.69%
	Sub Total - Other	0.00	2,286.33	50.00	5,000.00	100.00	10,000.00		120.88%
	<b>Total - Economic Services</b>	0.00	49,910.54	350.00	58,680.00	700.00	117,360.00	9,119	18.27%

PROGRAM / SCHEDULE 14		31/12/2014		31/12/2014		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%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Private Works</b>									
<b>Operating Revenue</b>									
I141035	General Charges	6,473.01		1,950		3,900			(69.87%)
I141037	Electrician Private Works	85,389.54		93,320		186,640	7,930		
<b>Operating Expenditure</b>									
E141035	General Works		5,106.70		1,562		3,123		(69.42%)
E141037	Electrician Private Works		81,630.56		86,810		173,620	5,179	
E141098	Allocation from Governance		6,420.48		6,421		12,841		
	Sub Total - Private Works	91,862.55	93,157.74	95,270.00	94,792.00	190,540.00	189,584.00	5,042	
<b>Public Works Overheads</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E143005	Salaries		21,788.96		20,775		41,550		
E143006	Contract - Works Management		0.00		5,000		10,000		
E143010	Superannuation		15,327.87		13,430		26,860		(12.38%)
E143025	Staff Training		1,131.12		3,395		6,790		200.14%
E143030	Sick Pay		4,337.62		3,270		6,540		(24.61%)
E143035	Holiday Pay		16,330.69		9,540		19,080	-6,791	(41.58%)
E143040	Long Service Leave		0.00		6,375		12,750	6,375	
E143045	Workers Compensation		8,670.68		4,340		8,680		(49.95%)
E143055	Protective Clothing		1,484.80		1,500		3,000		
E143060	Occupational Health & Safety		560.10		2,250		4,500		301.71%
E143075	Supervisor Training		0.00		750		1,500		
E143085	Office Expenses		33.39		325		650		873.35%
E143105	Telephone		1,782.28		3,600		7,200		101.99%
E143110	Insurance		5,303.02		2,655		5,310		(49.93%)
E143198	Allocation from Governance		13,032.48		13,033		26,065		
E143299	Less Allocated to Works		(99,610.61)		(90,235)		(180,470)	9,376	
	Sub Total - PWOH	0.00	(9,827.60)	0.00	2.50	0.00	5.00	9,830	(100.03%)
<b>Operating Expenditure</b>									
E143300	Electrician - Vehicle Licensing		0.00		250		500		
E143301	Electrician - Fuels and Repairs		4,979.78		4,750		9,500		
E143302	Electrician - Minor P&E		962.15		2,000		4,000		107.87%
E143303	Electrician - Telephone		149.71		600		1,200		300.77%
E143304	Electrician - Material Purchase		28,913.69		11,250		22,500	-17,664	(61.09%)
E143305	Electrician - Advertising		0.00		750		1,500		
E143306	Electrician - Uniforms		957.49		1,000		2,000		
E143307	Electrician - Training		10,578.54		6,000		12,000		(43.28%)
E143308	Electrician - Consumables		887.95		1,000		2,000		12.62%
E143309	Electrician - Office Expenses		277.38		6,000		12,000	5,723	2063.10%
E143310	Electrician - Workers Compensation		3,696.00		1,850		3,700		(49.95%)
E143316	Electrician - Long Service Leave		0.00		975		1,950		
E143318	Electrician - Wages and Salaries		70,571.95		68,386		136,771		
E143319	Electrician - Allocated to Works and Services		(121,194.65)		(104,811)		(209,621)	16,384	(13.52%)
	Sub Total - Electrician	0.00	779.99	0.00	0.00	0.00	0.00		(100.00%)

PROGRAM / SCHEDULE 14		31/12/2014		31/12/2014		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%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Plant Operating Costs</b>									
<b>Operating Revenue</b>									
I144020	Reimbursements	62.05		250		500			302.90%
I144036	Fuel Tax Credit	4,376.13		3,500		7,000			(20.02%)
<b>Operating Expenditure</b>									
E144005	Expendable Tools		800.67		1,250		2,500		56.12%
E144010	Depot Consumables		798.64		1,500		3,000		87.82%
E144015	Blades & Points		4,134.26		1,000		2,000		(75.81%)
E144020	Fuels & Oils		23,463.99		30,000		60,000	6,536	27.86%
E144025	Parts & Repairs		14,342.05		32,500		65,000	18,158	126.61%
E144030	Tyres & Tubes		872.74		2,500		5,000		186.45%
E144035	Licenses		301.00		1,500		3,000		398.34%
E144040	Repairs Wages		2,608.85		8,492		16,984	5,883	225.51%
E144045	Insurance		11,113.03		5,855		11,710	-5,258	(47.31%)
E144099	Plant Depreciation		5,843.44		3,625		7,250		(37.96%)
E144299	Less Allocated to Works		(61,952.06)		(88,221)		(176,442)	-26,269	42.40%
	Sub Total - POC	4,438.18	2,326.61	3,750.00	1.00	7,500.00	2.00		(44.55%)
<b>Salaries &amp; Wages</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E146010	Gross Salaries & Wages Paid		385,584.51		412,500		825,000	26,915	
E146200	Salaries & Wages - Allocated		(385,584.51)		(412,500)		(825,000)	-26,915	
	Sub Total - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Unclassified</b>									
<b>Operating Revenue</b>									
I148020	Reimbursements	3,641.74		6,500		13,000			78.49%
I148030	Rental Income	14,990.00		15,293		30,585			
I148097	Profit On Disposal of Assets	(2,950.80)		15,000		30,000		17,951	(608.34%)
<b>Operating Expenditure</b>									
E148102	9 Nottage Way		7,007.69		2,775		5,550		(60.40%)
E148103	11 Nottage Way		817.98		2,775		5,550		239.25%
E148104	45 Draper St		3,777.37		3,115		6,230		(17.54%)
E148107	20 Ridley St		2,351.96		3,135		6,270		33.29%
E148108	12 Russell St		5,669.00		3,835		7,670		(32.35%)
E148110	Miscellaneous Land Mtce		0.00		375		750		
E148112	Nottage Way - Vacant		411.03		3,215		6,430		682.18%
E148120	Interest On Loans		1,862.99		1,815		3,630		
E148199	Depreciation		11,903.22		18,370		36,740	6,467	54.33%
E148200	Unbudgeted Depot Construction		28,175.20		0		0	-28,175	(100.00%)
	Sub Total - Unclassified	15,680.94	61,976.44	36,792.50	39,410.00	73,585.00	78,820.00		
	Total - Other Property & Services	111,981.67	148,413.18	135,812.50	134,205.50	271,625.00	268,411.00	9,623	
<p><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></p>									

**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)
	\$	\$	\$	\$	%
Governance	6,000	3,000	17,553	14,553	485.09%
General Purpose Funding	1,917,565	1,375,233	1,362,698	(12,535)	(0.91%)
Law, Order and Public Safety	1,450	725	904	179	24.62%
Health	650	325	796	471	144.92%
Education and Welfare	61,650	30,825	30,153	(672)	(2.18%)
Community Amenities	37,460	18,730	40,982	22,252	118.80%
Recreation and Culture	42,355	21,178	7,211	(13,967)	(65.95%)
Transport	64,500	32,250	61,749	29,499	91.47%
Economic Services	700	350	0	(350)	(100.00%)
Other Property and Services	241,625	120,813	114,932	(5,880)	(4.87%)
<b>Total Operating Revenue</b>	<b>2,373,955</b>	<b>1,603,428</b>	<b>1,636,976</b>	<b>33,549</b>	<b>2.09%</b>
<b>Operating Expense</b>					
Governance	(365,881)	(182,941)	(163,123)	19,817	10.83%
General Purpose Funding	(79,376)	(39,688)	(49,034)	(9,346)	(23.55%)
Law, Order and Public Safety	(25,642)	(12,821)	(10,337)	2,484	19.37%
Health	(25,528)	(12,764)	(10,765)	1,999	15.66%
Education and Welfare	(106,511)	(53,256)	(63,210)	(9,954)	(18.69%)
Community Amenities	(161,075)	(71,538)	(92,695)	(21,157)	(29.58%)
Recreation and Culture	(554,301)	(277,151)	(296,309)	(19,158)	(6.91%)
Transport	(857,139)	(722,085)	(1,163,776)	(441,692)	(61.17%)
Economic Services	(117,360)	(58,680)	(49,911)	8,769	14.94%
Other Property and Services	(264,781)	(132,391)	(146,550)	(14,160)	(10.70%)
<b>Total Operating Expenditure</b>	<b>(2,557,594)</b>	<b>(1,563,312)</b>	<b>(2,045,709)</b>	<b>(482,397)</b>	<b>(30.86%)</b>
<b>Finance Costs</b>					
Transport	(6,537)	(3,220)	(3,342)	(122)	3.80%
Other Property and Services	(3,630)	(1,815)	(1,863)	(48)	2.64%
	(10,167)	(5,035)	(5,205)	(170)	6.45%
<b>Non-Operating Grants,Subsidies and Contributions</b>					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	150,620	194,915	44,295	29.41%
	614,800	464,180	508,471	44,291	29.41%
<b>Profit and (loss) on Disposal of Asset</b>					
Governance	3,521	1,761	1,938	178	(10.10%)
Transport	(106,983)	(53,492)	0	53,492	100.00%
Other Property and Services	30,000	15,000	(2,951)	(17,951)	119.67%
	(73,462)	(36,731)	(1,012)	35,719	209.57%
<b>NET RESULT</b>	<b>347,532</b>	<b>462,529</b>	<b>93,521</b>	<b>(369,009)</b>	<b>217%</b>
<b>Other Comprehensive Income</b>					
Changes on Revaluation of Non-Current Asset					
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>347,532</b>	<b>462,529</b>	<b>93,521</b>	<b>(369,009)</b>	<b>216.66%</b>



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

	Amended Annual Budget	YTD Actual
	\$	\$
Rates	823,500	824,773
Operating Grants, Subsidies	1,091,560	579,607
Fees and Charges	411,060	191,597
Interest Earnings	33,000	13,797
Other Revenue	14,835	27,203
Total Operating Revenue	2,373,955	1,636,976
<b>Operating Expense</b>		
Employee Costs	(900,257)	(457,166)
Materials and Contracts	(894,143)	(825,612)
Utility Charges	(107,775)	(25,692)
Depreciation on Non-Current Assets	(535,556)	(638,491)
Interest Expenses	(10,105)	(5,205)
Insurance Expenses	(63,450)	(65,132)
Other Expenditure	(56,410)	(33,616)
Total Operating Expenditure	(2,567,696)	(2,050,914)
	(193,741)	(413,938)
Non-Operating Grants, Subsidies and Contributions	614,800	508,471
Profit on Asset Disposal	33,521	1,938
Loss on Asset Disposal	(106,983)	(2,951)
<b>Net Cash from Operations</b>	<b>347,597</b>	<b>93,521</b>

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

	ACTUAL \$
<b>Note 1. NET CURRENT ASSETS</b>	
Composition of Net Current Asset Position	
<b>CURRENT ASSETS</b>	
Cash - Unrestricted	873,828
Cash - Restricted	583,942
Receivables	148,140
<b>Total Current Assets</b>	1,605,910
<b>LESS: CURRENT LIABILITIES</b>	
Payables	43,320
Provisions	76,168
Loans	<u>27,634</u>
<b>Total Current Liabilities</b>	147,122
Less: Committed and Restricted Assets	<u>583,942</u>
<b>NET CURRENT ASSET POSITION</b>	874,846

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 2: CASH AND INVESTMENTS**

	<b>Interest Rate</b>	<b>Unrestricted \$</b>	<b>Restricted \$</b>	<b>Trust \$</b>	<b>Investments \$</b>	<b>Total Amount \$</b>	<b>Institution</b>	<b>Maturity</b>
(a) <b>Cash Deposits</b>								
Municipal	0.01%	24,278				24,278	NAB	Call
Cash Maxi	2.35%	342,921				342,921	NAB	Call
Trust	0.01%			13,691		13,691	NAB	Call
DPI	0.01%			(1,711)		(1,711)	NAB	Call
(b) <b>Term Deposits</b>								
		0						
TDR - 17-698-5077	3.40%		583,942			583,942	NAB	26/01/2014
(c) <b>Investments</b>								
TD Muni	2.70%		0	0	501,192	501,192	NAB	11/01/2014
<b>Total</b>		367,199	583,942	11,980	501,192	1,464,313		

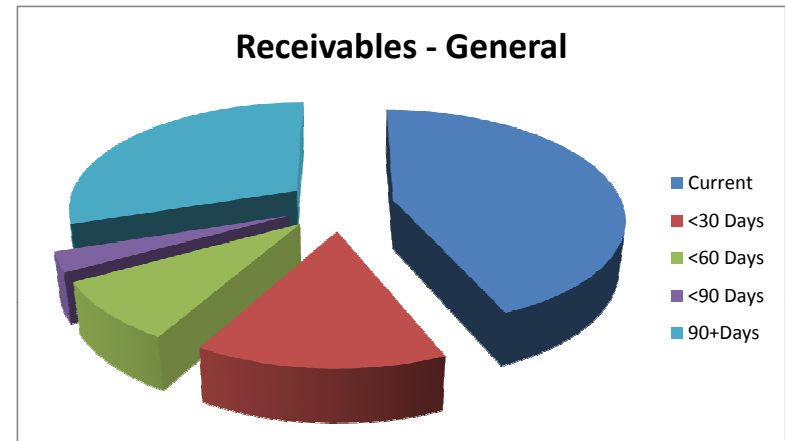
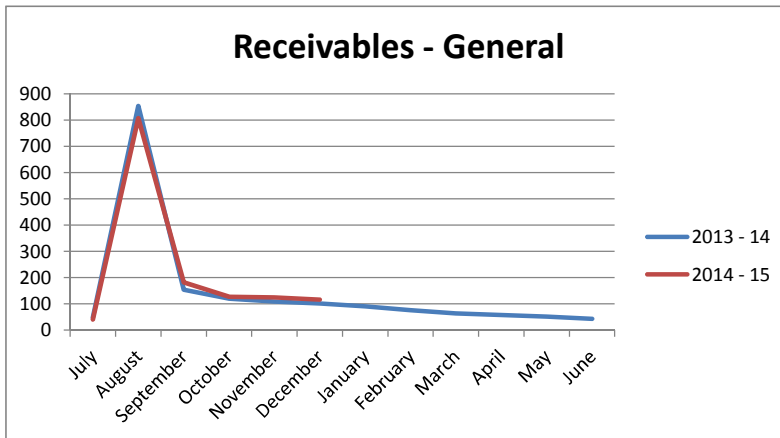
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 3: RECEIVABLES**

**Receivables - Rates and Rubbish**

	<b>Current 2014-15</b>	<b>Previous 2013-14</b>
	\$	\$
Opening Arrears Previous Years	43,469	52,481
Rates Levied this year	901,153	843,382
Less Collections to date	(827,995)	(852,394)
<b>Equals Current Outstanding</b>	<b>116,627</b>	<b>43,469</b>
<b>Net Rates Collectable</b>	<b>116,627</b>	<b>43,469</b>
% Collected	87.65%	95.15%

<b>Receivables - General</b>	<b>Current</b>	<b>&lt;30 Days</b>	<b>&lt;60 Days</b>	<b>&lt;90 Days</b>	<b>90+Days</b>
	\$	\$	\$	\$	\$
	21,990	7,348	4,411	1,479	15,149
<b>Total Outstanding</b>					<b>50,378</b>
<b>Amounts shown above include GST (where applicable)</b>					



**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 4: BUDGET AMENDMENTS**

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

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

**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

<b>TRUST FUND</b>	<b>1/07/2014</b>	<b>Receipts</b>	<b>Payments</b>	<b>Balance</b>
	\$	\$	\$	\$
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	1,365.10	1,250.00	2,615.10	0.00
Prepaid Rates	17,000.00	0.00	17,000.00	0.00
Licensing	775.55	80,792.96	83,272.10	(1,703.59)
<b>Trust Balance</b>	<b>32,947.25</b>	<b>82,042.96</b>	<b>103,438.20</b>	<b>11,552.01</b>