

**Shire of Tammin**  
**MONTHLY FINANCIAL REPORT**  
**For The Period Ended 28 February 2015**

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

<b>BALANCE SHEET</b>		28/02/2015	
		ACTUAL	
		\$	\$
<b>CURRENT ASSETS</b>			
<b>Cash</b>			
A01101	Municipal Fund Bank	679,737.10	
A01106	Municipal Term Deposit	503,399.34	
A01107	Petty Cash Advance	<u>550.00</u>	1,183,686.44
Reserve Fund Investments			
A01111	Information Technology Reserve	10,731.34	
A01112	Plant Reserve	52,569.85	
A01113	LSL Reserve	24,330.35	
A01115	Entitlements Reserve	0.00	
A01116	Tamma Village Upgrade & Improvements Reserve	25,888.81	
A01117	Tammin Sports, Recreation & Community Facilities Reserve	374,233.12	
A01118	Community Development Reserve	<u>0.00</u>	487,753.47
<b>Receivables</b>			
A01119	Accrued Interest	0.00	
A01121	Sundry Debtors - Rates	80,204.88	
A01122	Sundry Debtors - Other	35,674.83	
A01123	Provision for Doubtful Debts	<u>(19,428.77)</u>	96,450.94
<b>TOTAL CURRENT ASSETS</b>			1,767,890.85
<b>CURRENT LIABILITIES</b>			
<b>Payables</b>			
L01215	Sundry Creditors	70,479.78	
L01258	FESA ESL Liability	5,684.61	
L0131	PAYG Liability	11,760.21	
2210	Payroll Liability	0.00	
2200	Tax Clearing	(8,320.00)	
L0137	Reportable FBT	0.00	
L0135	MEU	77.60	
L0136	Superannuation	8,848.51	
L0133	Prepaid Income	0.00	
L01101	Nab Visa Card	(258.41)	
L01222	Accrued Interest - Current	0.00	
L01235	Accrued Salaries & Wages	<u>0.00</u>	88,272.30
<b>Interest Bearing Liabilities</b>			
L01221	Loan Liability (Debentures)	<u>19,558.52</u>	19,558.52
<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>			183,999.10
<b>NET CURRENT POSITION</b>			1,583,891.75

<b>BALANCE SHEET (continued)</b>		28/02/2015	
		ACTUAL	
		\$	\$
<b>NON CURRENT ASSETS</b>			
<b>Property, Plant &amp; Equipment</b>			
FV1000	Land	<u>475,000.44</u>	475,000.44
FV2000	Buildings	9,799,900.17	
A01521	Less Accumulated Depreciation	<u>(140,529.82)</u>	9,659,370.35
FV4000	Furniture & Equipment	255,235.14	
A01541	Less Accumulated Depreciation	<u>(73,890.49)</u>	181,344.65
FV5000	Plant & Equipment	1,547,641.87	
A01571	Less Accumulated Depreciation	<u>(355,874.54)</u>	1,191,767.33
<b>Infrastructure</b>			
A01533	Infrastructure - Roads	33,272,841.86	
A01531	Less Accumulated Depreciation	<u>(11,809,259.22)</u>	21,463,582.64
A0156	Infrastructure - Footpaths	579,231.01	
A01561	Less Accumulated Depreciation	<u>(67,576.96)</u>	511,654.05
FV3000	Other Infrastructure	1,536,800.47	
A01551	Less Accumulated Depreciation	<u>(154,344.37)</u>	1,382,456.10
<b>TOTAL NON-CURRENT ASSETS</b>			<b>34,865,175.56</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>36,244,448.67</b>
<b>EQUITY</b>			
3-8000	Retained Profits (Municipal Accumulation Account)	4,711,036.00	
3-8000	Plus nett operating balance	595,931.21	
L01900	Reserves - Cash Backed	487,753.47	
L01911	Reserves - Asset Revaluation	<u>30,449,982.97</u>	<b>36,244,703.65</b>
<b>SUMMARY</b>			
Current Assets			<b>1,767,890.85</b>
Non-Current Assets			<u><b>34,865,175.56</b></u>
<b>Total Assets</b>			<b>36,633,066.41</b>
Current Liabilities			<b>183,999.10</b>
Non-Current Liabilities			<u><b>204,618.64</b></u>
<b>Total Liabilities</b>			<b>388,617.74</b>
<b>EQUITY</b>			<b>36,244,448.67</b>
Variance			(254.98)

BALANCE SHEET DETAIL		28/02/2015		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		33,452.61		420,000
	<b>Total</b>	0.00	39,204.88	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		559,566.88		586,993
	<b>Total</b>	0.00	559,566.88	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
0033	Underwood Road		48,521.47		63,199
	Various		1,120.00		0
	<b>E122100 Balance</b>		<u>559,566.88</u>		<u>586,993</u>

PROGRAMS / SCHEDULES SUMMARY	28/02/2015		28/02/2015		30/06/2015		Var. \$ (b)-(a) >-\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Governance	22,770.04		6,347		9,521		-16,423	(72.12%)
General Purpose Funding	1,945,265.26		1,956,117		2,231,125		10,851	
Law, Order, Public Safety	1,109.00		967		1,450			(12.83%)
Health	896.00		433		650			(51.64%)
Education & Welfare	40,714.82		41,100		61,650			
Community Amenities	41,308.27		24,973		37,460		-16,335	(39.54%)
Recreation & Culture	8,930.57		28,237		42,355		19,306	216.18%
Transport	349,298.53		243,827		365,740		-105,472	(30.20%)
Economic Services	270.91		467		700			72.26%
Other Property & Services	145,231.86		181,083		271,625		35,851	24.69%
Governance		186,124.52		243,921		365,881	57,796	31.05%
General Purpose Funding		59,623.43		52,917		79,376	-6,706	(11.25%)
Law, Order, Public Safety		13,828.50		17,095		25,642		23.62%
Health		13,369.50		17,019		25,528		27.29%
Education & Welfare		79,986.58		71,007		106,511	-8,979	(11.23%)
Community Amenities		120,100.61		95,383		161,075	-24,717	(20.58%)
Recreation & Culture		370,361.76		369,534		554,301		
Transport		862,599.55		1,038,395		970,659	175,795	20.38%
Economic Services		66,812.87		78,240		117,360	11,427	17.10%
Other Property & Services		187,056.73		178,941		268,411	-8,116	
	2,555,795.26	1,959,864.05	2,483,551	2,162,451	3,022,276	2,674,744	130,343	
<b>NETT OPERATING</b>		595,931.21		321,099		347,532	-274,832	(46.12%)

	PROGRAM / SCHEDULE 4	28/02/2015		28/02/2015		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		2,400.00		1,600.00		2,400.00		(33.33%)
E041006	Deputy Presidential Allowance		600.00		400.00		600.00		(33.33%)
E041020	Meeting Fees		5,200.00		7,200.00		10,800.00		38.46%
E041025	Expenses Reimbursements		0.00		200.00		300.00		
E041030	Travelling		1,113.57		1,666.67		2,500.00		49.67%
E041035	Refreshments & Entertainment		3,995.66		6,333.33		9,500.00		58.51%
E041040	Donations & Contributions		1,250.80		1,133.33		1,700.00		
E041045	Public Relations		97.64		666.67		1,000.00		582.78%
E041050	Other Stationery		0.00		133.33		200.00		
E041055	Insurance		9,072.67		6,051.33		9,077.00		(33.30%)
E041060	Subscriptions		15,003.60		14,666.67		22,000.00		
E041065	Other Minor Expenditure		3,226.85		4,000.00		6,000.00		23.96%
E041070	Conference Expenses		15,233.64		13,400.00		20,100.00		(12.04%)
E041075	Training		0.00		3,333.33		5,000.00		
E041098	Administration		47,793.36		47,793.33		71,690.00		
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	Sub Total - Governance		0.00		104,987.79		0.00		162,867.00
	<b>Other Governance</b>								
	<b>Operating Revenue</b>								
I045020	Reimbursements		16,831.67		1,333.33		2,000.00		-15,498 (92.08%)
I045025	Administration Services (ESL)		4,000.00		2,666.67		4,000.00		(33.33%)
I045097	Profit on Disposal of Assets		1,938.37		2,347.33		3,521.00		21.10%
	<b>Operating Expenditure</b>								
E045401	Employee Costs		225,299.02		249,373.33		374,060.00		24,074 10.69%
E045405	Long Service Leave		0.00		446.67		670.00		
E045406	Workers Compensation Insurance		9,263.00		6,173.33		9,260.00		(33.35%)
E045408	Relocation Expenses		0.00		2,000.00		3,000.00		
E045409	Uniforms		1,266.38		1,800.00		2,700.00		42.14%
E045410	Administration Building Maintenance		10,852.34		25,587.33		38,381.00		14,735 135.78%
E045411	Administration Building Garden Mtce		1,635.05		5,333.33		8,000.00		226.19%
E045412	Housing Mtce		3,991.57		10,000.00		15,000.00		6,008 150.53%
E045413	Fringe Benefit Tax		6,840.00		5,333.33		8,000.00		(22.03%)
E045414	Training		3,957.40		5,333.33		8,000.00		34.77%
E045415	Printing & Stationery		2,227.97		3,333.33		5,000.00		49.61%
E045416	Office Equipment Mtce		0.00		333.33		500.00		
E045417	Computer Maintenance		7,715.08		18,000.00		27,000.00		10,285 133.31%
E045418	Telephone		7,326.48		6,000.00		9,000.00		(18.11%)
E045419	Advertising		2,327.42		7,333.33		11,000.00		5,006 215.08%
E045420	Insurance		4,457.33		2,973.33		4,460.00		(33.29%)
E045421	Subscriptions & Memberships		2,000.00		1,800.00		2,700.00		
E045422	Photocopier Supplies		1,074.30		2,666.67		4,000.00		148.22%
E045424	Postage & Freight		375.95		1,200.00		1,800.00		219.19%
E045425	Legal Expenses		0.00		1,333.33		2,000.00		
E045426	Travelling & Accommodation		798.60		3,333.33		5,000.00		317.40%
E045427	Office Expenses Other		621.39		1,200.00		1,800.00		93.12%
E045428	Conference Expenses		1,823.88		2,066.67		3,100.00		13.31%
E045429	Sundry Office Furniture & Equipment		520.00		500.00		750.00		
E045430	Consultant Fees		6,703.94		12,000.00		18,000.00		5,296 79.00%
E045431	Records Management		0.00		500.00		750.00		
E045432	Accounting Support		17,100.00		13,333.33		20,000.00		(22.03%)
E045434	Vehicle Running Expenses		3,723.63		5,666.67		8,500.00		52.18%
E045498	Administration Allocated to Other Programs		-275,928.56		-275,928.67		-413,893.00		
E045499	Depreciation		35,164.56		16,317.33		24,476.00		-18,847 (53.60%)
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	Sub Total of Other Governance		22,770.04		81,136.73		6,347.33		135,342.67 9,521.00 203,014.00 37,783 36.36%
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	Total Governance		22,770.04		186,124.52		6,347.33		243,920.67 9,521.00 365,881.00 41,373 19.81%

PROGRAM / SCHEDULE 3		28/02/2015		28/02/2015		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	4,498.12		2,300.00		2,500.00			(48.87%)
I031021	Interim Rating Current Year	-1,283.85		333.33		500.00			(125.96%)
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	369.58		333.33		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		1,000.00		1,500.00			
<b>Operating Expenditure</b>									
E031015	Postage & Freight		213.51		166.67		250.00		(21.94%)
E031020	Valuation Expenses		668.40		3,333.33		5,000.00		398.70%
E031025	Legal Expenses		1,749.79		1,000.00		1,500.00		(42.85%)
E031030	Title Searches		255.00		166.67		250.00		(34.64%)
E031200	Allocation from Governance		38,317.36		38,317.33		57,476.00		
	Sub Total - Rate Revenue	829,849.33	41,204.06	834,966.67	42,984.00	836,000.00	64,476.00	6,897	
<b>General Purpose Revenue</b>									
I032010	Grants Commission - General Purpose	572,709.75		567,420.00		756,560.00		-5,290	
I032020	Grants Commission - Roads	211,500.00		211,500.00		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	6,984.70		14,666.67		22,000.00		7,682	109.98%
I032040	Interest - Reserve Funds	10,137.66		13,670.00		20,505.00			34.84%
I032045	EFT-POS Charges	527.82		333.33		500.00			(36.85%)
<b>General Operating Expenditure</b>									
E032339	Bank Fees		1,617.24		1,666.67		2,500.00		
E032338	EFT-POS Charges		1,407.43		1,166.67		1,750.00		(17.11%)
E032340	Audit Fees		15,394.70		6,933.33		10,400.00	-8,461	(54.96%)
E032359	Bank Overdraft Interest		0.00		166.67		250.00		
	Sub Total - General Purpose Revenue	1,115,415.93	18,419.37	1,121,150.00	9,933.33	1,395,125.00	14,900.00		
	Total General Purpose Revenue	1,945,265.26	59,623.43	1,956,116.67	52,917.33	2,231,125.00	79,376.00		

PROGRAM / SCHEDULE 5		28/02/2015		28/02/2015		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		67		100			
<b>Operating Expenditure</b>									
E051005	Building Maintenance		316.77		867		1,300		173.59%
E051010	Fire Control Measures		928.12		2,832		4,248		205.13%
E051020	Advertising		0.00		333		500		
E051025	Fire Insurance		0.00		60		90		
E051040	General Expenses		74.49		167		250		123.74%
E051098	Allocation from Governance		2,322.00		2,322		3,483		
E051099	Depreciation		6,643.29		3,280		4,920		(50.63%)
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	Sub Total - Fire Prevention	0.00	10,284.67	66.67	9,860.67	100.00	14,791.00		
<b>Animal Control</b>									
<b>Operating Revenue</b>									
I052130	Fines & Penalties	0.00		67		100			
I052155	Impounding Fees	0.00		133		200			
I052170	Dog Registrations	1,109.00		667		1,000			(39.89%)
I052175	Other Fees & Charges	0.00		33		50			
<b>Operating Expenditure</b>									
E052540	Pound Maintenance		0.00		1,333		2,000		
E052545	Animal Control		99.37		867		1,300		772.16%
E052570	Control Officer Contract		2,232.96		3,467		5,200		55.25%
E052598	Allocation from Governance		1,160.64		1,161		1,741		
E052599	Depreciation		50.86		7		10		(87.15%)
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	Sub Total - Animal Control	1,109.00	3,543.83	900.00	6,833.87	1,350.00	10,250.80		66.22%
<b>Other Law, Order, Public Safety</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E053010	Advertising		0.00		67		100		
E053020	Impounding Vehicles		0.00		333		500		
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	Sub Total - Other	0.00	0.00	0.00	400.20	0.00	600.30		
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		1,109.00	13,828.50	966.67	17,094.73	1,450.00	25,642.10		20.91%



PROGRAM / SCHEDULE 7		28/02/2015		28/02/2015		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	375.00		100		150			(73.33%)
I073035	Licenses Other	285.00		200		300			(29.82%)
I073040	Septic Tank Application Fees	236.00		133		200			(43.50%)
<b>Operating Expenditure</b>									
E073110	EHO Contractor		2,500.00		5,000		7,500		100.00%
E073130	Legal Expenses		0.00		667		1,000		
E073135	Other Minor Expenditure		450.86		933		1,400		107.01%
E073198	Allocation from Governance		10,418.64		10,419		15,628		
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	Sub Total - Administration & Inspection	896.00	13,369.50	433.33	17,018.67	650.00	25,528.00		22.34%
<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	896.00	13,369.50	433.33	17,018.67	650.00	25,528.00		22.34%
PROGRAM / SCHEDULE 8		28/02/2015		28/02/2015		30/06/2015			
EDUCATION & WELFARE		ACTUAL		YTD BUDGET		BUDGET		Var. \$	Var. %
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
<b>Aged &amp; Disabled</b>									
<b>Operating Revenue</b>									
I081015	Contributions & Donations	0.00		67		100			
I081020	Reimbursements	355.82		1,133		1,700			218.51%
I081035	Tamma Village Aged Units Rental	40,359.00		39,200		58,800			
<b>Operating Expenditure</b>									
E081005	Tamma Village Aged Units Mice		36,136.55		42,587		63,880	6,450	17.85%
E081095	Solar Hot Water Raised in Error		5,940.00					-5,940	(100.00%)
E081098	Allocation from Governance		9,587.36		9,587		14,381		
E081099	Depreciation		27,060.32		15,833		23,750	-11,227	(41.49%)
		-----	-----	-----	-----	-----	-----		
	Sub Total - Aged & Disabled	40,714.82	78,724.23	40,400.00	68,007.33	60,600.00	102,011.00	-11,032	
<b>Care Of Families &amp; Children</b>									
<b>Operating Revenue</b>									
I083020	Contributions & Donations	0.00		33		50			
I083010	Government Grants	0.00		667		1,000			
<b>Operating Expenditure</b>									
E083015	Playgroup		0.00		333		500		
E083016	Tammin Primary School		1,262.35		1,333		2,000		
E083020	Youth Program - Holiday		0.00		667		1,000		
E08302	Thank A Volunteer Day		0.00		667		1,000		
		-----	-----	-----	-----	-----	-----		
	Sub - Total - Care of Families & Children	0.00	1,262.35	700.00	3,000.00	1,050.00	4,500.00		193.10%
		-----	-----	-----	-----	-----	-----		
	Total - Education & Welfare	40,714.82	79,986.58	41,100.00	71,007.33	61,650.00	106,511.00	-8,594	

PROGRAM / SCHEDULE 10		28/02/2015		28/02/2015		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	22,724.90		13,140		19,710		-9,585	(42.18%)
I101145	Tip Service Fees	12,415.05		6,667		10,000		-5,748	(46.30%)
<b>Operating Expenditure</b>									
E101010	Refuse Site Mtce		47,424.29		37,200		55,800	-10,224	(21.56%)
E101025	Street Bin Refuse Collection		6,362.99		3,694		5,541		(41.95%)
E101035	Domestic Refuse Collections		12,090.62		10,567		15,850		(12.60%)
E101040	Effluent Dam Site		206.78		333		500		61.20%
E101098	Allocation from Governance		7,124.00		7,124		10,686		
E101099	Depreciation		3,988.79		523		785		(86.88%)
	Sub Total - Household Refuse	35,139.95	77,197.47	19,806.67	59,441.33	29,710.00	89,162.00	-33,089	(29.46%)
<b>Town Planning &amp; Regional Development</b>									
<b>Operating Revenue</b>									
I102135	Town Planning Fees	292.00		333		500			14.16%
<b>Operating Expenditure</b>									
E102105	Control Expenses		0.00		167		250		
E102115	Planning Services Contractor		2,500.00		6,667		10,000		166.67%
E102198	Allocation from Governance		4,622.00		4,622		6,933		
	Sub Total - Town Planning & Regional	292.00	7,122.00	333.33	11,455.33	500.00	17,183.00		59.01%
<b>Other Community Amenities</b>									
<b>Operating Revenue</b>									
I103115	Contributions & Donations	0.00		167		250			
I103140	Photocopying Charges	413.03		667		1,000			61.41%
I103150	Cemetery Charges	1,682.10		1,000		1,500			(40.55%)
I103155	Hire of Community Bus	2,801.19		2,000		3,000			(28.60%)
I103160	Cooinda Centre Rental	980.00		1,000		1,500			
<b>Operating Expenditure</b>									
E103120	Public Toilets		5,241.38		6,667		10,000		27.19%
E103125	Community Bus		874.00		2,200		3,300		151.72%
E103130	Grave Digging		1,317.01		2,682		4,023		103.64%
E103135	Cemetery		2,635.86		3,444		5,166		30.66%
E103140	Cooinda Centre		8,987.82		10,100		15,150		12.37%
E103160	Tammin Tabloid Building Mtce		343.97		600		900		74.43%
E103198	Allocation from Governance		576.64		577		865		
E103199	Depreciation		11,079.46		4,217		6,326	-6,862	(61.94%)
	Sub Total - Other	5,876.32	31,056.14	4,833.33	30,486.67	7,250.00	45,730.00		
<b>Protection of the Environment</b>									
<b>Operating Expenditure</b>									
E104005	NRM Officer - EO & EPO		4,725.00		6,000		9,000		26.98%
	Sub Total - Protection of the Environme	0.00	4,725.00	0.00	6,000.00	0.00	9,000.00		26.98%
	<b>Total - Community Amenities</b>	41,308.27	120,100.61	24,973.33	95,383.33	37,460.00	161,075.00	-41,052	(25.43%)

PROGRAM / SCHEDULE 11	28/02/2015		28/02/2015		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	172.54		600		900		247.75%
I111035	Hall Hire Fees	1,494.96		667		1,000		(55.41%)
I111040	Hall Hire Deposits	1,200.00		600		900		(50.00%)
<b>Operating Expenditure</b>								
E111005	Tammin Hall Mtce		13,672.53		22,667		34,000	8,994 65.78%
E111010	Yorkrakine Hall Mtce		3,094.38		3,333		5,000	
E111015	Tammin Hall Bonds Refunds		1,200.00		600		900	(50.00%)
E111098	Allocation from Governance		12,385.36		12,385		18,578	
E111099	Depreciation		28,679.70		15,980		23,970	-12,700 (44.28%)
	Sub Total - Public Halls	2,867.50	59,031.97	1,866.67	54,965.33	2,800.00	82,448.00	-5,067
<b>Other Recreation &amp; Sport</b>								
<b>Operating Revenue</b>								
I113015	Contributions	75.69		1,333		2,000		1661.57%
I113040	Donnan Park Ground Lease Rentals	418.18		943		1,415		125.58%
I113045	Functions & Events	2,969.08		22,800		34,200	19,831	667.91%
I113050	Kadjininy Kep Hire Fees	0.00		67		100		
I113055	Bonds	0.00		200		300		
I113065	Donnan Park Pavilion	530.00		200		300		(62.26%)
I113075	Other Sundry	0.00		67		100		
<b>Operating Expenditure</b>								
E113005	Donnan Park Pavilion Mtce		14,860.87		25,333		38,000	10,472 70.47%
E113010	Donnan Park Changerooms Mtce		3,485.31		7,667		11,500	119.97%
E113014	Donnan Park Cricket Pitch		3,399.96		0		0	(100.00%)
E113015	Donnan Park Oval Mtce		26,212.15		37,667		56,500	11,455 43.70%
E113030	Donnan Park Oval Surrounds Mtce		3,982.22		7,333		11,000	84.15%
E113020	Heritage Park Mtce		490.06		2,333		3,500	376.13%
E113025	Parks, Gardens & Reserves Mtce		38,039.00		26,333		39,500	-11,706 (30.77%)
E113035	Kadjininy Kep Mtce		10,917.13		24,000		36,000	13,083 119.84%
E113036	Functions & Events		29,444.70		32,000		48,000	
E113040	Town Dam Mtce		223.29		1,400		2,100	526.99%
E113045	Memorial Park Mtce		2,084.05		9,333		14,000	7,249 347.85%
E113050	Reserves Mtce		0.00		167		250	
E113055	Bowling Club Mtce		20,944.58		13,333		20,000	-7,611 (36.34%)
E113060	Golf Club Mtce		4,970.03		4,267		6,400	(14.15%)
E113065	Tennis Club Mtce		211.01		333		500	57.97%
E113075	Donnan Park Bonds		0.00		133		200	
E113098	Allocation from Governance		13,130.64		13,131		19,696	
E113099	Depreciation		117,008.19		83,873		125,810	-33,135 (28.32%)
	Sub Total - Other Sport & Rec	3,992.95	289,403.19	25,610.00	288,637.33	38,415.00	432,956.00	20,851
<b>Libraries</b>								
<b>Operating Revenue</b>								
I114140	Lost Books	0.00		27		40		
<b>Operating Expenditure</b>								
E114020	Other Expenses		370.60		667		1,000	79.89%
E114025	Postage & Freight		137.84		500		750	262.74%
E114030	Library Mtce		1,395.04		1,000		1,500	(28.32%)
E114035	Library Book Purchases		25.00		100		150	300.00%
E114098	Allocation from Governance		15,898.00		15,898		23,847	
	Sub Total Libraries	0.00	17,826.48	26.67	18,164.67	40.00	27,247.00	
<b>Other Culture</b>								
<b>Operating Revenue</b>								
I115020	Reimbursements	1,080.00						
I115035	Tammin Tabloid Publication	873.72		633		950		(27.51%)
I115045	History Book Sales	116.40		100		150		(14.09%)
<b>Operating Expenditure</b>								
E116005	Art Prize		0.00		1,000		1,500	
E116010	Municipal Heritage Inventory		1,440.00		3,333		5,000	131.48%
E116015	Tammin Tabloid Publication		1,165.00		1,000		1,500	(14.16%)
E116020	WA Week		0.00		433		650	
E116025	Australia Day		495.12		667		1,000	34.65%
E116045	Carols By Candlelight		1,000.00		667		1,000	(33.33%)
E116050	Tammin Awards Night		0.00		667		1,000	
	Sub Total - Other Culture	2,070.12	4,100.12	733.33	7,766.67	1,100.00	11,650.00	37.76%
	<b>Total - Recreation &amp; Culture</b>	<b>8,930.57</b>	<b>370,361.76</b>	<b>28,236.67</b>	<b>369,534.00</b>	<b>42,355.00</b>	<b>554,301.00</b>	<b>18,478</b>

PROGRAM / SCHEDULE 12		28/02/2015		28/02/2015		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		33,333		50,000		-23,467	(41.31%)
I121012	Roads To Recovery Grant	134,417.00		100,000		150,000		-34,417	(25.60%)
I121013	MRWA Road Project Grant	151,245.00		100,827		151,240		-50,418	(33.34%)
I121015	Contributions & Donations	0.00		2,000		3,000			
<b>Operating Expenditure</b>									
E122020	Depot Mtce		15,222.92		13,333		20,000		(12.41%)
E122030	Street Cleaning		14,191.81		11,600		17,400		(18.26%)
E122035	Traffic Signs		5,354.14		6,133		9,200		14.55%
E122040	Footpath Mtce		5,132.64		3,467		5,200		(32.46%)
E122060	Street Lighting Utilities		9,910.03		16,000		24,000	6,090	61.45%
E122045	Street Tree Mtce		4,913.98		8,133		12,200		65.51%
E122050	Storm Damage		359.59		1,333		2,000		270.79%
E122055	Road Maintenance		139,006.16		262,780		394,170	123,774	89.04%
E122056	ROMANS Capture		0.00		4,000		6,000		
E122057	ROMANS II License		5,207.06		3,473		5,210		(33.30%)
E122075	Interest on Loans		3,617.02		4,293		6,440		18.70%
E122097	Loss on Disposal of Asset	0.00	0.00		71,322		106,983	71,322	
E122098	Allocation from Governance		50,318.64		50,319		75,478		
E122099	Depreciation		593,850.69		174,926		262,389	-418,925	(70.54%)
<b>Capital Expenditure</b>									
E122100	Road Construction		559,566.88		391,329		586,993	-168,238	(30.07%)
E122100	Less transferred to Infrastructure		(559,566.88)		0		(586,933)	559,567	(100.00%)
	Sub Total - Streets, Roads, Bridges	342,462.00	847,084.68	236,160.00	1,022,442.00	354,240.00	946,730.00	69,055	
<b>Traffic Control</b>									
<b>Operating Revenue</b>									
I124020	Reimbursements	970.34		667		1,000			(31.30%)
I124025	Shire of Tammin Special Series Plates	1,200.00		1,667		2,500			38.89%
I124040	DPI Licensing Commission	4,666.19		5,333		8,000			14.30%
<b>Operating Expenditure</b>									
E124005	DPI Telephone		299.60		667		1,000		122.52%
E124015	DPI Office Expenses		1,595.91		800		1,200		(49.87%)
E124020	Shire of Tammin Special Series Plates		800.00		1,667		2,500		108.33%
E124098	Allocation from Governance		12,819.36		12,819		19,229		
	Sub Total - Traffic Control	6,836.53	15,514.87	7,666.67	15,952.67	11,500.00	23,929.00		
	Total - Transport	349,298.53	862,599.55	243,826.67	1,038,394.67	365,740.00	970,659.00	70,323	

PROGRAM / SCHEDULE 13		28/02/2015		28/02/2015		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		29,835.59		29,493		44,240		
E131045	CDO Workers Compensation Insurance		1,349.00		900		1,350		(33.28%)
E131020	CDO Training		359.09		1,333		2,000		271.31%
E131050	CDO Uniforms		0.00		333		500		
E131075	CDO Subscriptions		227.09		333		500		46.78%
E131085	CDO Travel & Accommodation		505.00		1,000		1,500		98.02%
E131090	CDO Conference		0.00		867		1,300		
E131095	CDO Insurance		1,011.00		673		1,010		(33.40%)
E131098	Allocation from Governance		17,720.64		17,721		26,581		
E131099	Depreciation		0.00		439		658		
	Sub Total - Rural Services	0.00	51,007.41	0.00	53,092.67	0.00	79,639.00		
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
I132015	Contributions & Donations	0.00		67		100			
<b>Operating Expenditure</b>									
E132005	Caravan Park Mtce		0.00		333		500		
E132020	Area Promotion		200.64		5,000		7,500		2392.03%
E132098	Allocation from Governance		4,636.00		4,636		6,954		
E132099	Depreciation		3,667.12		2,684		4,026		(26.81%)
	Sub Total - Tourism & Area Promotion	0.00	8,503.76	66.67	12,653.33	100.00	18,980.00		49.58%
<b>Building Control</b>									
<b>Operating Revenue</b>									
I133035	Building Permits Application Fees	205.15		333		500			62.48%
<b>Operating Expenditure</b>									
E133005	Building Surveyor Contractor		3,108.17		4,667		7,000		50.14%
E133098	Allocation from Governance		1,160.64		1,161		1,741		
	Sub Total - Building Control	205.15	4,268.81	333.33	5,827.33	500.00	8,741.00		37.70%
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
I135035	Standpipe Water Charges	65.76		67		100			
<b>Operating Expenditure</b>									
E135005	Standpipe Water Utility		3,032.89		6,667		10,000		119.81%
	Sub Total - Other	65.76	3,032.89	66.67	6,666.67	100.00	10,000.00		117.30%
	<b>Total - Economic Services</b>	<b>270.91</b>	<b>66,812.87</b>	<b>466.67</b>	<b>78,240.00</b>	<b>700.00</b>	<b>117,360.00</b>	<b>11,623</b>	<b>17.33%</b>

PROGRAM / SCHEDULE 14		28/02/2015		28/02/2015		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	6,933.45		2,600		3,900			(62.50%)
I141037	Electrician Private Works	111,804.00		124,427		186,640	12,623		11.29%
<b>Operating Expenditure</b>									
E141035	General Works		5,634.22		2,082		3,123		(63.05%)
E141037	Electrician Private Works		120,354.10		115,747		173,620		
E141098	Allocation from Governance		8,560.64		8,561		12,841		
	Sub Total - Private Works	118,737.45	134,548.96	127,026.67	126,389.33	190,540.00	189,584.00		
<b>Public Works Overheads</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E143005	Salaries		27,917.27		27,700		41,550		
E143006	Contract - Works Management		0.00		6,667		10,000	6,667	
E143010	Superannuation		20,748.83		17,907		26,860		(13.70%)
E143025	Staff Training		1,131.12		4,527		6,790		300.19%
E143030	Sick Pay		5,431.52		4,360		6,540		(19.73%)
E143035	Holiday Pay		30,795.42		12,720		19,080	-18,075	(58.70%)
E143040	Long Service Leave		0.00		8,500		12,750	8,500	
E143045	Workers Compensation		8,670.68		5,787		8,680		(33.26%)
E143055	Protective Clothing		1,484.80		2,000		3,000		34.70%
E143060	Occupational Health & Safety		560.10		3,000		4,500		435.62%
E143075	Supervisor Training		0.00		1,000		1,500		
E143085	Office Expenses		33.39		433		650		1197.79%
E143105	Telephone		1,989.29		4,800		7,200		141.29%
E143110	Insurance		5,303.02		3,540		5,310		(33.25%)
E143198	Allocation from Governance		17,376.64		17,377		26,065		
E143299	Less Allocated to Works		(129,626.28)		(120,313)		(180,470)	9,313	
	Sub Total - PWOH	0.00	(8,184.20)	0.00	3.33	0.00	5.00	8,188	(100.04%)
<b>Operating Expenditure</b>									
E143300	Electrician - Vehicle Licensing		0.00		333		500		
E143301	Electrician - Fuels and Repairs		5,375.43		6,333		9,500		17.82%
E143302	Electrician - Minor P&E		1,161.14		2,667		4,000		129.66%
E143303	Electrician - Telephone		243.84		800		1,200		228.08%
E143304	Electrician - Material Purchase		39,179.06		15,000		22,500	-24,179	(61.71%)
E143305	Electrician - Advertising		0.00		1,000		1,500		
E143306	Electrician - Uniforms		967.00		1,333		2,000		37.88%
E143307	Electrician - Training		10,791.95		8,000		12,000		(25.87%)
E143308	Electrician - Consumables		1,041.86		1,333		2,000		27.98%
E143309	Electrician - Office Expenses		277.38		8,000		12,000	7,723	2784.13%
E143310	Electrician - Workers Compensation		3,696.00		2,467		3,700		(33.26%)
E143316	Electrician - Long Service Leave		0.00		1,300		1,950		
E143318	Electrician - Wages and Salaries		91,989.03		91,181		136,771		
E143319	Electrician - Allocated to Works and Services		(163,279.79)		(139,747)		(209,621)	23,532	(14.41%)
	Sub Total - Electrician	0.00	(8,557.10)	0.00	0.00	0.00	0.00	8,557	(100.00%)

PROGRAM / SCHEDULE 14		28/02/2015		28/02/2015		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		333		500			437.20%
I144036	Fuel Tax Credit	4,700.13		4,667		7,000			
<b>Operating Expenditure</b>									
E144005	Expendable Tools		800.67		1,667		2,500		108.16%
E144010	Depot Consumables		1,339.93		2,000		3,000		49.26%
E144015	Blades & Points		4,134.26		1,333		2,000		(67.75%)
E144020	Fuels & Oils		24,207.77		40,000		60,000	15,792	65.24%
E144025	Parts & Repairs		15,188.14		43,333		65,000	28,145	185.31%
E144030	Tyres & Tubes		1,783.79		3,333		5,000		86.87%
E144035	Licenses		301.00		2,000		3,000		564.45%
E144040	Repairs Wages		3,421.93		11,323		16,984	7,901	230.89%
E144045	Insurance		11,113.03		7,807		11,710		(29.75%)
E144050	Light Vehicle		3,250.19		0		0		
E144099	Plant Depreciation		7,791.26		4,833		7,250		(37.96%)
E144298	Less Light Vehicle Allocated		(3,250.19)		0		0		
E144299	Less Allocated to Works		(69,703.69)		(117,628)		(176,442)	-47,924	68.75%
	Sub Total - POC	4,762.18	378.09	5,000.00	1.33	7,500.00	2.00		
<b>Salaries &amp; Wages</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E146010	Gross Salaries & Wages Paid		506,300.04		550,000		825,000	43,700	
E146200	Salaries & Wages - Allocated		(506,300.04)		(550,000)		(825,000)	-43,700	
	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	5,373.03		8,667		13,000			61.30%
I148030	Rental Income	19,310.00		20,390		30,585			
I148097	Profit On Disposal of Assets	(2,950.80)		20,000		30,000		22,951	(777.78%)
<b>Operating Expenditure</b>									
E148102	9 Nottage Way		7,398.30		3,700		5,550		(49.99%)
E148103	11 Nottage Way		1,065.07		3,700		5,550		247.40%
E148104	45 Draper St		4,345.26		4,153		6,230		
E148107	20 Ridley St		3,105.97		4,180		6,270		34.58%
E148108	12 Russell St		6,601.37		5,113		7,670		(22.54%)
E148110	Miscellaneous Land Mtce		0.00		500		750		
E148112	Nottage Way - Vacant		445.86		4,287		6,430		861.44%
E148120	Interest On Loans		1,862.99		2,420		3,630		29.90%
E148199	Depreciation		15,870.96		24,493		36,740	8,622	54.33%
E148200	Unbudgeted Depot Construction		28,175.20		0		0	-28,175	(100.00%)
	Sub Total - Unclassified	21,732.23	68,870.98	49,056.67	52,546.67	73,585.00	78,820.00	11,000	12.14%
	Total- Other Property & Services	145,231.86	187,056.73	181,083.33	178,940.67	271,625.00	268,411.00	27,735	
<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	4,000	20,832	16,832	420.79%
General Purpose Funding	1,917,565	1,642,557	1,631,709	(10,847)	(0.66%)
Law, Order and Public Safety	1,450	967	1,109	142	14.72%
Health	650	433	896	463	106.77%
Education and Welfare	61,650	41,100	40,715	(385)	(0.94%)
Community Amenities	37,460	24,973	41,308	16,335	65.41%
Recreation and Culture	42,355	28,237	8,931	(19,306)	(68.37%)
Transport	64,500	43,000	63,637	20,637	47.99%
Economic Services	700	467	271	(196)	(41.95%)
Other Property and Services	241,625	161,083	148,183	(12,901)	(8.01%)
<b>Total Operating Revenue</b>	<b>2,373,955</b>	<b>1,946,817</b>	<b>1,957,590</b>	<b>10,773</b>	<b>0.55%</b>
<b>Operating Expense</b>					
Governance	(365,881)	(243,921)	(186,125)	57,796	(23.69%)
General Purpose Funding	(79,376)	(52,917)	(59,623)	(6,706)	12.67%
Law, Order and Public Safety	(25,642)	(17,095)	(13,829)	3,266	(19.11%)
Health	(25,528)	(17,019)	(13,370)	3,649	(21.44%)
Education and Welfare	(106,511)	(71,007)	(79,987)	(8,979)	12.65%
Community Amenities	(161,075)	(95,383)	(120,101)	(24,717)	25.91%
Recreation and Culture	(554,301)	(369,534)	(370,362)	(828)	0.22%
Transport	(857,139)	(962,779)	(858,983)	103,797	(10.78%)
Economic Services	(117,360)	(78,240)	(66,813)	11,427	(14.61%)
Other Property and Services	(264,781)	(176,521)	(185,194)	(8,673)	4.91%
<b>Total Operating Expenditure</b>	<b>(2,557,594)</b>	<b>(2,084,416)</b>	<b>(1,954,384)</b>	<b>130,032</b>	<b>(6.24%)</b>
<b>Finance Costs</b>					
Transport	(6,537)	(4,293)	(3,617)	676	(15.75%)
Other Property and Services	(3,630)	(2,420)	(1,863)	557	(23.02%)
	(10,167)	(6,713)	(5,480)	1,233	(18.37%)
<b>Non-Operating Grants,Subsidies and Contributions</b>					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	200,827	285,662	84,835	42.24%
	614,800	514,387	599,218	84,831	16.49%
<b>Profit and (loss) on Disposal of Asset</b>					
Governance	3,521	2,347	1,938	(409)	17.42%
Transport	(106,983)	(71,322)	0	71,322	100.00%
Other Property and Services	30,000	20,000	(2,951)	(22,951)	114.75%
	(73,462)	(48,975)	(1,012)	47,962	97.93%
<b>NET RESULT</b>	<b>347,532</b>	<b>321,099</b>	<b>595,931</b>	<b>274,832</b>	<b>85.59%</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>321,099</b>	<b>595,931</b>	<b>274,832</b>	<b>85.59%</b>



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

	Amended Annual Budget	YTD Actual
	\$	\$
Rates	823,500	823,954
Operating Grants, Subsidies	1,091,560	841,010
Fees and Charges	411,060	236,926
Interest Earnings	33,000	22,018
Other Revenue	14,835	33,682
Total Operating Revenue	2,373,955	1,957,590
<b>Operating Expense</b>		
Employee Costs	(900,257)	(596,559)
Materials and Contracts	(894,143)	(370,483)
Utility Charges	(107,775)	(36,168)
Depreciation on Non-Current Assets	(535,556)	(850,855)
Interest Expenses	(10,105)	(5,480)
Insurance Expenses	(63,450)	(65,132)
Other Expenditure	(56,410)	(35,187)
Total Operating Expenditure	(2,567,696)	(1,959,864)
	(193,741)	(2,274)
Non-Operating Grants, Subsidies and Contributions	614,800	599,218
Profit on Asset Disposal	33,521	1,938
Loss on Asset Disposal	(106,983)	(2,951)
<b>Net Profit from Operations</b>	<b>347,597</b>	<b>595,931</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	1,183,686
Cash - Restricted	487,753
Receivables	96,451
<b>Total Current Assets</b>	1,767,891
<b>LESS: CURRENT LIABILITIES</b>	
Payables	88,272
Provisions	76,168
Loans	<u>19,559</u>
<b>Total Current Liabilities</b>	183,999
Less: Committed and Restricted Assets	<u>487,753</u>
<b>NET CURRENT ASSET POSITION</b>	1,096,138

**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%	46,286				46,286	NAB	Call
Cash Maxi	1.85%	632,921				632,921	NAB	Call
Trust	0.01%			13,691		13,691	NAB	Call
DPI	0.01%			558		558	NAB	Call
(b) <b>Term Deposits</b>								
		0						
TDR - 17-698-5077	3.35%		487,542			487,542	NAB	26/04/2015
(c) <b>Investments</b>								
TD Muni	2.50%		0	0	503,399	503,399	NAB	12/03/2015
<b>Total</b>		679,207	487,542	14,249	503,399	1,684,397		

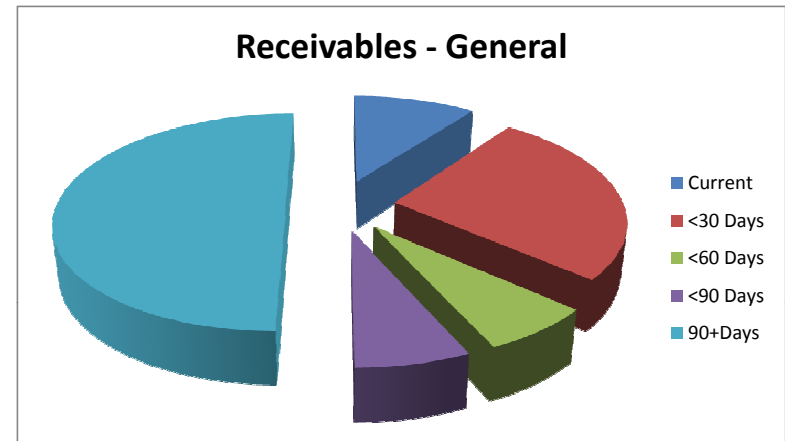
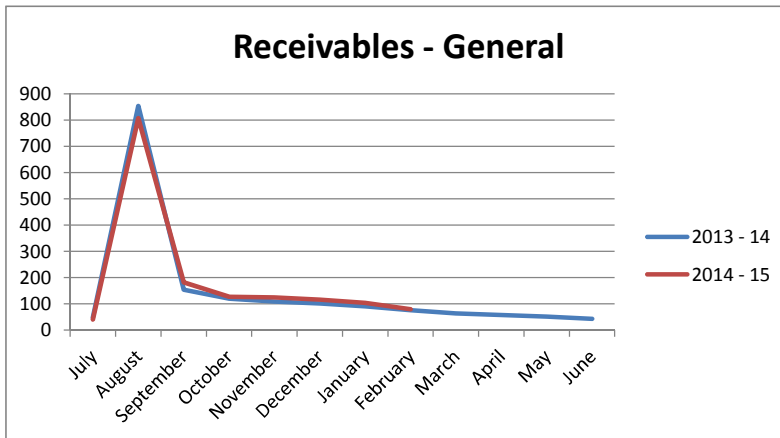
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**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	(864,849)	(852,394)
<b>Equals Current Outstanding</b>	<b>79,773</b>	<b>43,469</b>
<b>Net Rates Collectable</b>	<b>79,773</b>	<b>43,469</b>
% Collected	91.56%	95.15%

<b>Receivables - General</b>	Current	<30 Days	<60 Days	<90 Days	90+Days
	\$	\$	\$	\$	\$
	3,823	9,963	2,559	2,556	18,895
<b>Total Outstanding</b>					<b>37,796</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>
	\$	\$	\$	\$
BRB Levy	551.00	57.70	551.00	57.70
Housing Bonds	1,500.00	0.00	0.00	1,500.00
Best Memorial Trust	931.49	0.00	0.00	931.49
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	104,374.45	104,588.00	562.00
BCITF Liability	0.00	128.22	0.00	128.22
<b>Trust Balance</b>	<b>32,947.25</b>	<b>105,810.37</b>	<b>124,754.10</b>	<b>14,003.52</b>