

**Shire of Tammin**  
**MONTHLY FINANCIAL REPORT**  
**For The Period Ended 30 April 2015**

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

<b>BALANCE SHEET</b>		30/04/2015	
		ACTUAL	
		\$	\$
<b>CURRENT ASSETS</b>			
<b>Cash</b>			
A01101	Municipal Fund Bank	295,261.64	
A01106	Municipal Term Deposit	505,449.51	
A01107	Petty Cash Advance	<u>550.00</u>	801,261.15
Reserve Fund Investments			
A01111	Information Technology Reserve	10,819.98	
A01112	Plant Reserve	53,004.09	
A01113	LSL Reserve	24,531.33	
A01115	Entitlements Reserve	0.00	
A01116	Tamma Village Upgrade & Improvements Reserve	26,102.66	
A01117	Tammin Sports, Recreation & Community Facilities Reserve	377,324.39	
A01118	Community Development Reserve	<u>0.00</u>	491,782.45
<b>Receivables</b>			
A01119	Accrued Interest	0.00	
A01121	Sundry Debtors - Rates	71,117.16	
A01122	Sundry Debtors - Other	26,887.88	
A01123	Provision for Doubtful Debts	<u>(19,428.77)</u>	78,576.27
<b>TOTAL CURRENT ASSETS</b>			1,371,619.87
<b>CURRENT LIABILITIES</b>			
<b>Payables</b>			
L01215	Sundry Creditors	75,945.73	
L01258	FESA ESL Liability	3,904.56	
L0131	PAYG Liability	10,384.21	
2210	Payroll Liability	0.00	
2200	Tax Clearing	(9,679.81)	
L0137	Reportable FBT	0.00	
L0135	MEU	97.00	
L0136	Superannuation	7,819.57	
L0133	Prepaid Income	0.00	
L01101	Nab Visa Card	95.92	
L01222	Accrued Interest - Current	0.00	
L01235	Accrued Salaries & Wages	<u>0.00</u>	88,567.18
<b>Interest Bearing Liabilities</b>			
L01221	Loan Liability (Debentures)	<u>5,755.13</u>	5,755.13
<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>			170,490.59
<b>NET CURRENT POSITION</b>			1,201,129.28

<b>BALANCE SHEET (continued)</b>		30/04/2015	
		ACTUAL	
		\$	\$
<b>NON CURRENT ASSETS</b>			
<b>Property, Plant &amp; Equipment</b>			
FV1000	Land	<u>475,000.44</u>	475,000.44
FV2000	Buildings	9,942,978.87	
A01521	Less Accumulated Depreciation	<u>(175,662.28)</u>	9,767,316.59
FV4000	Furniture & Equipment	255,235.14	
A01541	Less Accumulated Depreciation	<u>(82,258.91)</u>	172,976.23
FV5000	Plant & Equipment	1,604,371.33	
A01571	Less Accumulated Depreciation	<u>(363,742.41)</u>	1,240,628.92
<b>Infrastructure</b>			
A01533	Infrastructure - Roads	33,276,601.86	
A01531	Less Accumulated Depreciation	<u>(11,918,303.46)</u>	21,358,298.40
A0156	Infrastructure - Footpaths	579,231.01	
A01561	Less Accumulated Depreciation	<u>(74,334.66)</u>	504,896.35
FV3000	Other Infrastructure	1,536,800.47	
A01551	Less Accumulated Depreciation	<u>(169,963.81)</u>	1,366,836.66
<b>TOTAL NON-CURRENT ASSETS</b>			<b>34,885,953.59</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>35,882,464.23</b>
<b>EQUITY</b>			
3-8000	Retained Profits (Municipal Accumulation Account)	4,707,007.02	
3-8000	Plus nett operating balance	234,132.69	
L01900	Reserves - Cash Backed	491,782.45	
L01911	Reserves - Asset Revaluation	<u>30,449,982.97</u>	<b>35,882,905.13</b>
<b>SUMMARY</b>			
Current Assets			<b>1,371,619.87</b>
Non-Current Assets			<u><b>34,885,953.59</b></u>
<b>Total Assets</b>			<b>36,257,573.46</b>
Current Liabilities			<b>170,490.59</b>
Non-Current Liabilities			<u><b>204,618.64</b></u>
<b>Total Liabilities</b>			<b>375,109.23</b>
<b>EQUITY</b>			<b>35,882,464.23</b>
Variance			(440.90)

BALANCE SHEET DETAIL		30/04/2015		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>				
	Depot Construction		28,637.93		0
	Office Building (Refuse Site)		5,752.27		7,000
	Duplex Construction		147,893.38		420,000
	<b>Total</b>	0.00	153,645.65	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		202,830.00		220,000
	Dual Cab 2014		33,501.37		40,000
	Sundry Plant		0.00		5,000
	Dual Cab 2015		33,309.55		0
	<b>Total</b>	0.00	313,811.62	0.00	325,000.00
A01533	<b>Infrastructure - Roads</b>				
	Infrastructure - Roads Purchases		563,326.88		586,993
	<b>Total</b>	0.00	563,326.88	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		52,281.47		63,199
	Various		1,120.00		0
	<b>E122100 Balance</b>		<b>563,326.88</b>		<b>586,993</b>

PROGRAMS / SCHEDULES SUMMARY	30/04/2015		30/04/2015		30/06/2015		Var. \$ (b)-(a) ->\$5000 \$	Var. % (b)-(a)/(a) >10% %	
	ACTUAL		YTD BUDGET		BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
Governance	27,024.89		7,934		9,521		-19,091	(70.64%)	
General Purpose Funding	1,958,560.62		1,963,801		2,231,125		5,240		
Law, Order, Public Safety	1,120.00		1,208		1,450				
Health	1,021.00		542		650			(46.95%)	
Education & Welfare	51,148.43		51,375		61,650				
Community Amenities	42,013.86		31,217		37,460		-10,797	(25.70%)	
Recreation & Culture	42,810.37		35,296		42,355		-7,515	(17.55%)	
Transport	351,255.73		304,783		365,740		-46,472	(13.23%)	
Economic Services	1,513.28		583		700			(61.45%)	
Other Property & Services	194,384.71		226,354		271,625		31,969	16.45%	
Governance		213,579.95		304,901		365,881	91,321	42.76%	
General Purpose Funding		77,016.48		66,147		79,376	-10,870	(14.11%)	
Law, Order, Public Safety		17,024.22		21,368		25,642		25.52%	
Health		15,974.16		21,273		25,528	5,299	33.17%	
Education & Welfare		93,814.56		88,759		106,511	-5,055		
Community Amenities		142,985.09		119,229		161,075	-23,756	(16.61%)	
Recreation & Culture		447,676.65		461,918		554,301	14,241		
Transport		1,151,238.76		808,833		970,659	-342,406	(29.74%)	
Economic Services		80,404.40		97,800		117,360	17,396	21.64%	
Other Property & Services		197,005.93		223,676		268,411	26,670	13.54%	
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		2,670,852.89		2,623,093		3,022,276	2,674,744	-270,576	
<b>NETT OPERATING</b>				409,190		347,532	175,057	74.77%	

PROGRAM / SCHEDULE 4		30/04/2015		30/04/2015		30/06/2015		Var. \$	Var. %				
GOVERNANCE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)				
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%				
		\$	\$	\$	\$	\$	\$	\$	%				
<b>Members</b>													
<b>Operating Revenue</b>													
<b>Operating Expenditure</b>													
E041005	Presidential Allowance		2,400.00		2,000.00		2,400.00		(16.67%)				
E041006	Deputy Presidential Allowance		600.00		500.00		600.00		(16.67%)				
E041020	Meeting Fees		6,400.00		9,000.00		10,800.00		40.63%				
E041025	Expenses Reimbursements		0.00		250.00		300.00						
E041030	Travelling		1,390.26		2,083.33		2,500.00		49.85%				
E041035	Refreshments & Entertainment		4,189.00		7,916.67		9,500.00		88.99%				
E041040	Donations & Contributions		1,250.80		1,416.67		1,700.00		13.26%				
E041045	Public Relations		594.75		833.33		1,000.00		40.11%				
E041050	Other Stationery		0.00		166.67		200.00						
E041055	Insurance		9,072.67		7,564.17		9,077.00		(16.63%)				
E041060	Subscriptions		15,003.60		18,333.33		22,000.00		22.19%				
E041065	Other Minor Expenditure		3,965.61		5,000.00		6,000.00		26.08%				
E041070	Conference Expenses		15,233.64		16,750.00		20,100.00						
E041075	Training		0.00		4,166.67		5,000.00						
E041098	Administration		59,741.70		59,741.67		71,690.00						
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	Sub Total - Governance		0.00		119,842.03		0.00		15,880	13.25%			
<b>Other Governance</b>													
<b>Operating Revenue</b>													
I045020	Reimbursements		21,087.52		1,666.67		2,000.00		-19,421	(92.10%)			
I045025	Administration Services (ESL)		4,000.00		3,333.33		4,000.00			(16.67%)			
I045097	Profit on Disposal of Assets		1,937.37		2,934.17		3,521.00			51.45%			
<b>Operating Expenditure</b>													
E045401	Employee Costs		276,610.21		311,716.67		374,060.00		35,106	12.69%			
E045405	Long Service Leave		0.00		558.33		670.00						
E045406	Workers Compensation Insurance		9,263.00		7,716.67		9,260.00			(16.69%)			
E045408	Relocation Expenses		0.00		2,500.00		3,000.00						
E045409	Uniforms		1,385.38		2,250.00		2,700.00			62.41%			
E045410	Administration Building Maintenance		13,047.39		31,984.17		38,381.00		18,937	145.14%			
E045411	Administration Building Garden Mtce		2,396.03		6,666.67		8,000.00			178.24%			
E045412	Housing Mtce		4,618.73		12,500.00		15,000.00		7,881	170.64%			
E045413	Fringe Benefit Tax		9,120.00		6,666.67		8,000.00			(26.90%)			
E045414	Training		4,200.80		6,666.67		8,000.00			58.70%			
E045415	Printing & Stationery		2,589.74		4,166.67		5,000.00			60.89%			
E045416	Office Equipment Mtce		0.00		416.67		500.00						
E045417	Computer Maintenance		19,042.20		22,500.00		27,000.00			18.16%			
E045418	Telephone		8,131.61		7,500.00		9,000.00						
E045419	Advertising		4,126.68		9,166.67		11,000.00		5,040	122.13%			
E045420	Insurance		4,457.33		3,716.67		4,460.00			(16.62%)			
E045421	Subscriptions & Memberships		2,000.00		2,250.00		2,700.00			12.50%			
E045422	Photocopier Supplies		1,074.30		3,333.33		4,000.00			210.28%			
E045424	Postage & Freight		507.95		1,500.00		1,800.00			195.30%			
E045425	Legal Expenses		0.00		1,666.67		2,000.00						
E045426	Travelling & Accommodation		798.60		4,166.67		5,000.00			421.75%			
E045427	Office Expenses Other		687.59		1,500.00		1,800.00			118.15%			
E045428	Conference Expenses		1,823.88		2,583.33		3,100.00			41.64%			
E045429	Sundry Office Furniture & Equipment		520.00		625.00		750.00			20.19%			
E045430	Consultant Fees		6,703.94		15,000.00		18,000.00		8,296	123.75%			
E045431	Records Management		0.00		625.00		750.00						
E045432	Accounting Support		17,100.00		16,666.67		20,000.00						
E045434	Vehicle Running Expenses		4,487.24		7,083.33		8,500.00			57.86%			
E045498	Administration Allocated to Other Programs		-344,910.70		-344,910.83		-413,893.00						
E045499	Depreciation		43,956.02		20,396.67		24,476.00		-23,559	(53.60%)			
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	Sub Total of Other Governance		27,024.89		93,737.92		7,934.17		169,178.33	9,521.00	203,014.00	56,350	46.66%
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	Total Governance		27,024.89		213,579.95		7,934.17		304,900.83	9,521.00	365,881.00	72,230	30.02%

PROGRAM / SCHEDULE 3		30/04/2015		30/04/2015		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	5,325.06		2,400.00		2,500.00			(54.93%)
I031021	Interim Rating Current Year	-340.01		416.67		500.00			(222.55%)
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	709.20		1,000.00		1,000.00			41.00%
I031027	Rate Account Enquiry Fees	491.40		416.67		500.00			(15.21%)
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	3,726.51		1,250.00		1,500.00			(66.46%)
<b>Operating Expenditure</b>									
E031015	Postage & Freight		225.91		208.33		250.00		
E031020	Valuation Expenses		4,330.64		4,166.67		5,000.00		
E031025	Legal Expenses		5,556.20		1,250.00		1,500.00		(77.50%)
E031030	Title Searches		255.00		208.33		250.00		(18.30%)
E031200	Allocation from Governance		47,896.70		47,896.67		57,476.00		
	Sub Total - Rate Revenue	835,547.64	58,264.45	835,483.33	53,730.00	836,000.00	64,476.00		
<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	10,456.49		18,333.33		22,000.00		7,877	75.33%
I032040	Interest - Reserve Funds	14,166.64		17,087.50		20,505.00			20.62%
I032045	EFT-POS Charges	624.10		416.67		500.00			(33.24%)
<b>General Operating Expenditure</b>									
E032339	Bank Fees		1,926.31		2,083.33		2,500.00		
E032338	EFT-POS Charges		1,431.02		1,458.33		1,750.00		
E032340	Audit Fees		15,394.70		8,666.67		10,400.00	-6,728	(43.70%)
E032359	Bank Overdraft Interest		0.00		208.33		250.00		
	Sub Total - General Purpose Revenue	1,123,012.98	18,752.03	1,128,317.50	12,416.67	1,395,125.00	14,900.00		
	Total General Purpose Revenue	1,958,560.62	77,016.48	1,963,800.83	66,146.67	2,231,125.00	79,376.00	-5,630	

PROGRAM / SCHEDULE 5		30/04/2015		30/04/2015		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		83		100			
	<b>Operating Expenditure</b>								
E051005	Building Maintenance		398.04		1,083		1,300		172.17%
E051010	Fire Control Measures		945.87		3,540		4,248		274.26%
E051020	Advertising		0.00		417		500		
E051025	Fire Insurance		0.00		75		90		
E051040	General Expenses		74.49		208		250		179.68%
E051098	Allocation from Governance		2,902.50		2,903		3,483		
E051099	Depreciation		8,304.11		4,100		4,920		(50.63%)
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	Sub Total - Fire Prevention	0.00	12,625.01	83.33	12,325.83	100.00	14,791.00		
	<b>Animal Control</b>								
	<b>Operating Revenue</b>								
I052130	Fines & Penalties	0.00		83		100			
I052155	Impounding Fees	0.00		167		200			
I052170	Dog Registrations	1,120.00		833		1,000			(25.60%)
I052175	Other Fees & Charges	0.00		42		50			
	<b>Operating Expenditure</b>								
E052540	Pound Maintenance		0.00		1,667		2,000		
E052545	Animal Control		99.37		1,083		1,300		990.20%
E052570	Control Officer Contract		2,785.46		4,333		5,200		55.57%
E052598	Allocation from Governance		1,450.80		1,451		1,741		
E052599	Depreciation		63.58		8		10		(87.16%)
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	Sub Total - Animal Control	1,120.00	4,399.21	1,125.00	8,542.33	1,350.00	10,250.80		75.16%
	<b>Other Law, Order, Public Safety</b>								
	<b>Operating Revenue</b>								
	<b>Operating Expenditure</b>								
E053010	Advertising		0.00		84		100		
E053020	Impounding Vehicles		0.00		417		500		
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	Sub Total - Other	0.00	0.00	0.00	500.25	0.00	600.30		
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		1,120.00	17,024.22	1,208.33	21,368.42	1,450.00	25,642.10		24.43%



PROGRAM / SCHEDULE 7		30/04/2015		30/04/2015		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	500.00		125		150			(75.00%)
I073035	Licenses Other	285.00		250		300			(12.28%)
I073040	Septic Tank Application Fees	236.00		167		200			(29.38%)
<b>Operating Expenditure</b>									
E073110	EHO Contractor		2,500.00		6,250		7,500		150.00%
E073130	Legal Expenses		0.00		833		1,000		
E073135	Other Minor Expenditure		450.86		1,167		1,400		158.76%
E073198	Allocation from Governance		13,023.30		13,023		15,628		
	Sub Total - Administration & Inspection	1,021.00	15,974.16	541.67	21,273.33	650.00	25,528.00		28.36%
<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	1,021.00	15,974.16	541.67	21,273.33	650.00	25,528.00		28.36%
PROGRAM / SCHEDULE 8		30/04/2015		30/04/2015		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		83		100			
I081020	Reimbursements	493.43		1,417		1,700			187.11%
I081035	Tamma Village Aged Units Rental	50,655.00		49,000		58,800			
<b>Operating Expenditure</b>									
E081005	Tamma Village Aged Units Mice		40,613.87		53,233		63,880	12,619	31.07%
E081095	Solar Hot Water Raised in Error		5,940.00					-5,940	(100.00%)
E081098	Allocation from Governance		11,984.20		11,984		14,381		
E081099	Depreciation		33,825.40		19,792		23,750	-14,034	(41.49%)
	Sub Total - Aged & Disabled	51,148.43	92,363.47	50,500.00	85,009.17	60,600.00	102,011.00	-8,003	
<b>Care Of Families &amp; Children</b>									
<b>Operating Revenue</b>									
I083020	Contributions & Donations	0.00		42		50			
I083010	Government Grants	0.00		833		1,000			
<b>Care Of Families &amp; Children</b>									
<b>Operating Expenditure</b>									
E083015	Playgroup		0.00		417		500		
E083016	Tammin Primary School		1,451.09		1,667		2,000		14.86%
E083020	Youth Program - Holiday		0.00		833		1,000		
E08302	Thank A Volunteer Day		0.00		833		1,000		
	Sub - Total - Care of Families & Children	0.00	1,451.09	875.00	3,750.00	1,050.00	4,500.00		218.73%
	Total - Education & Welfare	51,148.43	93,814.56	51,375.00	88,759.17	61,650.00	106,511.00		

PROGRAM / SCHEDULE 10		30/04/2015		30/04/2015		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	22,878.90		16,425		19,710		-6,454	(28.21%)
I101145	Tip Service Fees	12,415.05		8,333		10,000			(32.88%)
<b>Operating Expenditure</b>									
E101010	Refuse Site Mtce		55,638.78		46,500		55,800	-9,139	(16.43%)
E101025	Street Bin Refuse Collection		7,331.68		4,618		5,541		(37.02%)
E101035	Domestic Refuse Collections		13,301.27		13,208		15,850		
E101040	Effluent Dam Site		215.86		417		500		93.03%
E101098	Allocation from Governance		8,905.00		8,905		10,686		
E101099	Depreciation		4,985.99		654		785		(86.88%)
	Sub Total - Household Refuse	35,293.95	90,378.58	24,758.33	74,301.67	29,710.00	89,162.00	-26,613	(21.18%)
<b>Town Planning &amp; Regional Development</b>									
<b>Operating Revenue</b>									
I102135	Town Planning Fees	292.00		417		500			42.69%
<b>Operating Expenditure</b>									
E102105	Control Expenses		0.00		208		250		
E102115	Planning Services Contractor		2,500.00		8,333		10,000	5,833	233.33%
E102198	Allocation from Governance		5,777.50		5,778		6,933		
	Sub Total - Town Planning & Regional	292.00	8,277.50	416.67	14,319.17	500.00	17,183.00	6,166	71.96%
<b>Other Community Amenities</b>									
<b>Operating Revenue</b>									
I103115	Contributions & Donations	0.00		208		250			
I103140	Photocopying Charges	458.12		833		1,000			81.90%
I103150	Cemetery Charges	1,682.10		1,250		1,500			(25.69%)
I103155	Hire of Community Bus	3,276.78		2,500		3,000			(23.71%)
I103160	Cooinda Centre Rental	1,010.91		1,250		1,500			23.65%
<b>Operating Expenditure</b>									
E103120	Public Toilets		5,791.90		8,333		10,000		43.88%
E103125	Community Bus		674.00		2,750		3,300		308.01%
E103130	Grave Digging		1,317.01		3,353		4,023		154.55%
E103135	Cemetery		2,924.33		4,305		5,166		47.21%
E103140	Cooinda Centre		9,284.09		12,625		15,150		35.99%
E103160	Tammin Tabloid Building Mtce		387.56		750		900		93.52%
E103198	Allocation from Governance		720.80		721		865		
E103199	Depreciation		13,849.32		5,272		6,326	-8,578	(61.94%)
	Sub Total - Other	6,427.91	34,949.01	6,041.67	38,108.33	7,250.00	45,730.00		
<b>Protection of the Environment</b>									
<b>Operating Expenditure</b>									
E104005	NRM Officer - EO & EPO		9,380.00		7,500		9,000		(20.04%)
	Sub Total - Protection of the Environme	0.00	9,380.00	0.00	7,500.00	0.00	9,000.00		(20.04%)
	<b>Total - Community Amenities</b>	42,013.86	142,985.09	31,216.67	119,229.17	37,460.00	161,075.00	-34,553	(18.68%)

PROGRAM / SCHEDULE 11	30/04/2015		30/04/2015		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	182.83		750		900		310.22%	
I111035	Hall Hire Fees	2,307.69		833		1,000		(63.89%)	
I111040	Hall Hire Deposits	2,200.00		750		900		(65.91%)	
<b>Operating Expenditure</b>									
E111005	Tammin Hall Mtce		15,144.96		28,333		34,000	13,188	87.08%
E111010	Yorkrakine Hall Mtce		3,160.94		4,167		5,000		31.82%
E111015	Tammin Hall Bonds Refunds		2,000.00		750		900		(62.50%)
E111098	Allocation from Governance		15,481.70		15,482		18,578		
E111099	Depreciation		35,849.62		19,975		23,970	-15,875	(44.28%)
	Sub Total - Public Halls	4,690.52	71,637.22	2,333.33	68,706.67	2,800.00	82,448.00	-5,288	
<b>Other Recreation &amp; Sport</b>									
<b>Operating Revenue</b>									
I113015	Contributions	123.02		1,667		2,000		1254.79%	
I113040	Donnan Park Ground Lease Rentals	1,209.09		1,179		1,415			
I113045	Functions & Events	32,639.46		28,500		34,200		(12.68%)	
I113050	Kadjininy Kep Hire Fees	300.00		83		100		(72.22%)	
I113055	Bonds	200.00		250		300		25.00%	
I113065	Donnan Park Pavilion	666.36		250		300		(62.48%)	
I113075	Other Sundry	0.00		83		100			
<b>Operating Expenditure</b>									
E113005	Donnan Park Pavilion Mtce		16,153.63		31,667		38,000	15,513	96.03%
E113010	Donnan Park Changerooms Mtce		4,974.73		9,583		11,500		92.64%
E113014	Donnan Park Cricket Pitch		3,461.23		0		0		(100.00%)
E113015	Donnan Park Oval Mtce		31,404.57		47,083		56,500	15,679	49.93%
E113030	Donnan Park Oval Surrounds Mtce		4,442.69		9,167		11,000		106.33%
E113020	Heritage Park Mtce		868.24		2,917		3,500		235.93%
E113025	Parks, Gardens & Reserves Mtce		41,642.05		32,917		39,500	-8,725	(20.95%)
E113035	Kadjininy Kep Mtce		14,115.75		30,000		36,000	15,884	112.53%
E113036	Functions & Events		39,291.82		40,000		48,000		
E113040	Town Dam Mtce		268.73		1,750		2,100		551.21%
E113045	Memorial Park Mtce		2,685.86		11,667		14,000	8,981	334.37%
E113050	Reserves Mtce		0.00		208		250		
E113055	Bowling Club Mtce		20,944.58		16,667		20,000		(20.42%)
E113060	Golf Club Mtce		5,006.91		5,333		6,400		
E113065	Tennis Club Mtce		211.01		417		500		97.46%
E113075	Donnan Park Bonds		0.00		167		200		
E113098	Allocation from Governance		16,413.30		16,413		19,696		
E113099	Depreciation		146,260.25		104,842		125,810	-41,419	(28.32%)
	Sub Total - Other Sport & Rec	35,137.93	348,145.35	32,012.50	360,796.67	38,415.00	432,956.00	9,526	
<b>Libraries</b>									
<b>Operating Revenue</b>									
I114140	Lost Books	764.17		33		40		(95.64%)	
<b>Operating Expenditure</b>									
E114020	Other Expenses		601.45		833		1,000		38.55%
E114025	Postage & Freight		159.52		625		750		291.80%
E114030	Library Mtce		1,395.04		1,250		1,500		(10.40%)
E114035	Library Book Purchases		1,495.00		125		150		(91.64%)
E114098	Allocation from Governance		19,872.50		19,873		23,847		
	Sub Total Libraries	764.17	23,523.51	33.33	22,705.83	40.00	27,247.00		
<b>Other Culture</b>									
<b>Operating Revenue</b>									
I115020	Reimbursements	1,080.00		0		0			
I115035	Tammin Tabloid Publication	1,021.35		792		950		(22.49%)	
I115045	History Book Sales	116.40		125		150			
<b>Operating Expenditure</b>									
E116005	Art Prize		0.00		1,250		1,500		
E116010	Municipal Heritage Inventory		1,440.00		4,167		5,000		189.35%
E116015	Tammin Tabloid Publication		1,435.45		1,250		1,500		(12.92%)
E116020	WA Week		0.00		542		650		
E116025	Australia Day		495.12		833		1,000		68.31%
E116045	Carols By Candlelight		1,000.00		833		1,000		(16.67%)
E116050	Tammin Awards Night		0.00		833		1,000		
	Sub Total - Other Culture	2,217.75	4,370.57	916.67	9,708.33	1,100.00	11,650.00		61.27%
	<b>Total - Recreation &amp; Culture</b>	<b>42,810.37</b>	<b>447,676.65</b>	<b>35,295.83</b>	<b>461,917.50</b>	<b>42,355.00</b>	<b>554,301.00</b>	<b>6,726</b>	

PROGRAM / SCHEDULE 12	30/04/2015		30/04/2015		30/06/2015		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
	ACTUAL		YTD BUDGET		BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$	\$	%	
<b>TRANSPORT</b>									
<b>Streets, Roads, Bridges, Depots</b>									
<b>Operating Revenue</b>									
I121011	Direct Grant	56,800.00		41,667		50,000	-15,133	(26.64%)	
I121012	Roads To Recovery Grant	134,417.00		125,000		150,000	-9,417		
I121013	MRWA Road Project Grant	151,245.00		126,033		151,240	-25,212	(16.67%)	
I121015	Contributions & Donations	0.00		2,500		3,000			
<b>Operating Expenditure</b>									
E122020	Depot Mtce		22,185.90		16,667	20,000	-5,519	(24.88%)	
E122030	Street Cleaning		16,560.92		14,500	17,400		(12.44%)	
E122035	Traffic Signs		5,354.14		7,667	9,200		43.19%	
E122040	Footpath Mtce		6,538.54		4,333	5,200		(33.73%)	
E122060	Street Lighting Utilities		12,971.13		20,000	24,000	7,029	54.19%	
E122045	Street Tree Mtce		5,118.44		10,167	12,200	5,048	98.63%	
E122050	Storm Damage		0.00		1,667	2,000			
E122055	Road Maintenance		168,703.95		328,475	394,170	159,771	94.70%	
E122056	ROMANS Capture		0.00		5,000	6,000			
E122057	ROMANS II License		5,207.06		4,342	5,210		(16.62%)	
E122075	Interest on Loans		5,150.45		5,367	6,440			
E122097	Loss on Disposal of Asset		79,507.58		89,153	106,983	9,645	12.13%	
E122098	Allocation from Governance		62,898.30		62,898	75,478			
E122099	Depreciation		742,290.87		218,658	262,389	-523,633	(70.54%)	
<b>Capital Expenditure</b>									
E122100	Road Construction		563,326.88		489,161	586,993	-74,166	(13.17%)	
E122100	Less transferred to Infrastructure		(563,326.88)		(489,161)	(586,933)	74,166	(13.17%)	
	Sub Total - Streets, Roads, Bridges	342,462.00	1,132,487.28	295,200.00	788,891.67	354,240.00	946,730.00	-390,858	(26.50%)
<b>Traffic Control</b>									
<b>Operating Revenue</b>									
I124020	Reimbursements	1,835.57		833		1,000		(54.60%)	
I124025	Shire of Tammin Special Series Plates	1,200.00		2,083		2,500		73.61%	
I124040	DPI Licensing Commission	5,758.16		6,667		8,000		15.78%	
<b>Operating Expenditure</b>									
E124005	DPI Telephone		331.37		833	1,000		151.48%	
E124015	DPI Office Expenses		1,595.91		1,000	1,200		(37.34%)	
E124020	Shire of Tammin Special Series Plates		800.00		2,083	2,500		160.42%	
E124098	Allocation from Governance		16,024.20		16,024	19,229			
	Sub Total - Traffic Control	8,793.73	18,751.48	9,583.33	19,940.83	11,500.00	23,929.00		
	Total - Transport	351,255.73	1,151,238.76	304,783.33	808,832.50	365,740.00	970,659.00	-388,879	(25.88%)

PROGRAM / SCHEDULE 13		30/04/2015		30/04/2015		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		36,332.60		36,867		44,240		
E131045	CDO Workers Compensation Insurance		1,349.00		1,125		1,350		(16.60%)
E131020	CDO Training		359.09		1,667		2,000		364.14%
E131050	CDO Uniforms		0.00		417		500		
E131075	CDO Subscriptions		237.09		417		500		75.74%
E131085	CDO Travel & Accommodation		505.00		1,250		1,500		147.52%
E131090	CDO Conference		0.00		1,083		1,300		
E131095	CDO Insurance		1,011.00		842		1,010		(16.75%)
E131098	Allocation from Governance		22,150.80		22,151		26,581		
E131099	Depreciation		0.00		548		658		
	Sub Total - Rural Services	0.00	61,944.58	0.00	66,365.83	0.00	79,639.00		
<b>Tourism &amp; Area Promotion</b>									
<b>Operating Revenue</b>									
I132015	Contributions & Donations	0.00		83		100			
<b>Operating Expenditure</b>									
E132005	Caravan Park Mtce		0.00		417		500		
E132020	Area Promotion		200.64		6,250		7,500	6,049	3015.03%
E132098	Allocation from Governance		5,795.00		5,795		6,954		
E132099	Depreciation		4,583.90		3,355		4,026		(26.81%)
	Sub Total - Tourism & Area Promotion	0.00	10,579.54	83.33	15,816.67	100.00	18,980.00	5,320	50.29%
<b>Building Control</b>									
<b>Operating Revenue</b>									
I133035	Building Permits Application Fees	1,447.52		417		500			(71.22%)
<b>Operating Expenditure</b>									
E133005	Building Surveyor Contractor		3,108.17		5,833		7,000		87.68%
E133098	Allocation from Governance		1,450.80		1,451		1,741		
	Sub Total - Building Control	1,447.52	4,558.97	416.67	7,284.17	500.00	8,741.00		28.21%
<b>Other Economic Services</b>									
<b>Operating Revenue</b>									
I135035	Standpipe Water Charges	65.76		83		100			26.72%
<b>Operating Expenditure</b>									
E135005	Standpipe Water Utility		3,321.31		8,333		10,000	5,012	150.91%
	Sub Total - Other	65.76	3,321.31	83.33	8,333.33	100.00	10,000.00	5,030	148.49%
	<b>Total - Economic Services</b>	<b>1,513.28</b>	<b>80,404.40</b>	<b>583.33</b>	<b>97,800.00</b>	<b>700.00</b>	<b>117,360.00</b>	<b>16,466</b>	<b>20.10%</b>

PROGRAM / SCHEDULE 14		30/04/2015		30/04/2015		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	8,519.72		3,250		3,900		-5,270	(61.85%)
I141037	Electrician Private Works	151,488.36		155,533		186,640			
<b>Operating Expenditure</b>									
E141035	General Works		6,228.42		2,603		3,123		(58.22%)
E141037	Electrician Private Works		137,459.89		144,683		173,620	7,223	
E141098	Allocation from Governance		10,700.80		10,701		12,841		
	Sub Total - Private Works	160,008.08	154,389.11	158,783.33	157,986.67	190,540.00	189,584.00		
<b>Public Works Overheads</b>									
<b>Operating Revenue</b>									
I143020	Reimbursements	172.48							
<b>Operating Expenditure</b>									
E143005	Salaries		29,497.42		34,625		41,550	5,128	17.38%
E143006	Contract - Works Management		0.00		8,333		10,000	8,333	
E143010	Superannuation		24,618.43		22,383		26,860		
E143025	Staff Training		1,358.30		5,658		6,790		316.57%
E143030	Sick Pay		6,449.31		5,450		6,540		(15.49%)
E143035	Holiday Pay		33,084.12		15,900		19,080	-17,184	(51.94%)
E143040	Long Service Leave		8,763.39		10,625		12,750		21.24%
E143045	Workers Compensation		8,855.00		7,233		8,680		(18.31%)
E143055	Protective Clothing		2,933.30		2,500		3,000		(14.77%)
E143060	Occupational Health & Safety		1,809.10		3,750		4,500		107.29%
E143075	Supervisor Training		0.00		1,250		1,500		
E143085	Office Expenses		33.39		542		650		1522.24%
E143105	Telephone		2,894.04		6,000		7,200		107.32%
E143110	Insurance		5,303.02		4,425		5,310		(16.56%)
E143198	Allocation from Governance		21,720.80		21,721		26,065		
E143299	Less Allocated to Works		(149,111.55)		(150,392)		(180,470)		
	Sub Total - PWOH	172.48	(1,791.93)	0.00	4.17	0.00	5.00		(100.26%)
<b>Operating Expenditure</b>									
E143300	Electrician - Vehicle Licensing		0.00		417		500		
E143301	Electrician - Fuels and Repairs		7,316.84		7,917		9,500		
E143302	Electrician - Minor P&E		1,161.14		3,333		4,000		187.07%
E143303	Electrician - Telephone		305.13		1,000		1,200		227.73%
E143304	Electrician - Material Purchase		44,430.98		18,750		22,500	-25,681	(57.80%)
E143305	Electrician - Advertising		0.00		1,250		1,500		
E143306	Electrician - Uniforms		967.00		1,667		2,000		72.35%
E143307	Electrician - Training		10,791.95		10,000		12,000		
E143308	Electrician - Consumables		1,041.86		1,667		2,000		59.97%
E143309	Electrician - Office Expenses		292.18		10,000		12,000	9,708	3322.55%
E143310	Electrician - Workers Compensation		3,696.00		3,083		3,700		(16.58%)
E143316	Electrician - Long Service Leave		0.00		1,625		1,950		
E143318	Electrician - Wages and Salaries		111,201.08		113,976		136,771		
E143319	Electrician - Allocated to Works and Services		(192,721.43)		(174,684)		(209,621)	18,037	
	Sub Total - Electrician	0.00	(11,517.27)	0.00	0.00	0.00	0.00	11,517	(100.00%)

PROGRAM / SCHEDULE 14		30/04/2015		30/04/2015		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		417		500			571.50%
I144036	Fuel Tax Credit	5,137.13		5,833		7,000			13.55%
<b>Operating Expenditure</b>									
E144005	Expendable Tools		1,607.32		2,083		2,500		29.62%
E144010	Depot Consumables		2,160.95		2,500		3,000		15.69%
E144015	Blades & Points		4,134.26		1,667		2,000		(59.69%)
E144020	Fuels & Oils		27,948.14		50,000		60,000	22,052	78.90%
E144025	Parts & Repairs		21,388.89		54,167		65,000	32,778	153.25%
E144030	Tyres & Tubes		1,431.06		4,167		5,000		191.16%
E144035	Licenses		679.41		2,500		3,000		267.97%
E144040	Repairs Wages		4,842.26		14,153		16,984	9,311	192.29%
E144045	Insurance		11,113.03		9,758		11,710		(12.19%)
E144050	Light Vehicle		6,313.33		0		0		
E144099	Plant Depreciation		9,739.08		6,042		7,250		(37.96%)
E144298	Less Light Vehicle Allocated		(6,313.33)		0		0		
E144299	Less Allocated to Works		(81,124.56)		(147,035)		(176,442)	-65,910	81.25%
	Sub Total - POC	5,199.18	3,919.84	6,250.00	1.67	7,500.00	2.00		(31.44%)
<b>Salaries &amp; Wages</b>									
<b>Operating Revenue</b>									
<b>Operating Expenditure</b>									
E146010	Gross Salaries & Wages Paid		612,929.61		687,500		825,000	74,570	12.17%
E146200	Salaries & Wages - Allocated		(612,929.61)		(687,500)		(825,000)	-74,570	12.17%
	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	6,911.22		10,833		13,000			56.75%
I148030	Rental Income	25,044.55		25,488		30,585			
I148097	Profit On Disposal of Assets	(2,950.80)		25,000		30,000		27,951	(947.23%)
<b>Operating Expenditure</b>									
E148102	9 Nottage Way		7,538.33		4,625		5,550		(38.65%)
E148103	11 Nottage Way		1,114.10		4,625		5,550		315.13%
E148104	45 Draper St		5,107.09		5,192		6,230		
E148107	20 Ridley St		8,036.73		5,225		6,270		(34.99%)
E148108	12 Russell St		7,134.25		6,392		7,670		(10.41%)
E148110	Miscellaneous Land Mtce		0.00		625		750		
E148112	Nottage Way - Vacant		481.87		5,358		6,430		1011.99%
E148120	Interest On Loans		2,755.11		3,025		3,630		
E148199	Depreciation		19,838.70		30,617		36,740	10,778	54.33%
E148200	Unbudgeted Depot Construction		0.00		0		0		
	Sub Total - Unclassified	29,004.97	52,006.18	61,320.83	65,683.33	73,585.00	78,820.00	45,993	56.77%
	Total- Other Property & Services	194,384.71	197,005.93	226,354.17	223,675.83	271,625.00	268,411.00	58,639	14.98%
<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)
<b>Operating Income</b>	\$	\$	\$	\$	%
Governance	6,000	5,000	25,088	20,088	401.75%
General Purpose Funding	1,917,565	1,650,241	1,645,005	(5,236)	(0.32%)
Law, Order and Public Safety	1,450	1,208	1,120	(88)	(7.31%)
Health	650	542	1,021	479	88.49%
Education and Welfare	61,650	51,375	51,148	(227)	(0.44%)
Community Amenities	37,460	31,217	42,014	10,797	34.59%
Recreation and Culture	42,355	35,296	42,810	7,515	21.29%
Transport	64,500	53,750	65,594	11,844	22.03%
Economic Services	700	583	1,513	930	159.42%
Other Property and Services	241,625	201,354	197,336	(4,019)	(2.00%)
<b>Total Operating Revenue</b>	<b>2,373,955</b>	<b>2,030,566</b>	<b>2,072,648</b>	<b>42,082</b>	<b>2.07%</b>
<b>Operating Expense</b>					
Governance	(365,881)	(304,901)	(213,580)	91,321	(29.95%)
General Purpose Funding	(79,376)	(66,147)	(77,016)	(10,870)	16.43%
Law, Order and Public Safety	(25,642)	(21,368)	(17,024)	4,344	(20.33%)
Health	(25,528)	(21,273)	(15,974)	5,299	(24.91%)
Education and Welfare	(106,511)	(88,759)	(93,815)	(5,055)	5.70%
Community Amenities	(161,075)	(119,229)	(142,985)	(23,756)	19.92%
Recreation and Culture	(554,301)	(461,918)	(447,677)	14,241	(3.08%)
Transport	(857,139)	(714,313)	(1,066,581)	(352,267)	49.32%
Economic Services	(117,360)	(97,800)	(80,404)	17,396	(17.79%)
Other Property and Services	(264,781)	(220,651)	(194,251)	26,400	(11.96%)
<b>Total Operating Expenditure</b>	<b>(2,557,594)</b>	<b>(2,116,359)</b>	<b>(2,349,307)</b>	<b>(232,948)</b>	<b>11.01%</b>
<b>Finance Costs</b>					
Transport	(6,537)	(5,367)	(5,150)	216	(4.03%)
Other Property and Services	(3,630)	(3,025)	(2,755)	270	(8.92%)
	(10,167)	(8,392)	(7,906)	486	(5.79%)
<b>Non-Operating Grants,Subsidies and Contributions</b>					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	251,033	285,662	34,629	13.79%
	614,800	564,593	599,218	34,625	6.13%
<b>Profit and (loss) on Disposal of Asset</b>					
Governance	3,521	2,934	1,937	(997)	33.97%
Transport	(106,983)	(89,153)	(79,508)	9,645	10.82%
Other Property and Services	30,000	25,000	(2,951)	(27,951)	111.80%
	(73,462)	(61,218)	(80,521)	(19,303)	(31.53%)
<b>NET RESULT</b>	<b>347,532</b>	<b>409,190</b>	<b>234,133</b>	<b>(175,057)</b>	<b>-42.78%</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>409,190</b>	<b>234,133</b>	<b>(175,057)</b>	<b>(42.78%)</b>



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

	Amended Annual Budget	YTD Actual
	\$	\$
Rates	823,500	828,625
Operating Grants, Subsidies	1,091,560	869,510
Fees and Charges	411,060	302,242
Interest Earnings	33,000	30,345
Other Revenue	14,835	41,927
Total Operating Revenue	2,373,955	2,072,648
<b>Operating Expense</b>		
Employee Costs	(900,257)	(694,590)
Materials and Contracts	(894,143)	(440,649)
Utility Charges	(107,775)	(48,576)
Depreciation on Non-Current Assets	(535,556)	(1,063,547)
Interest Expenses	(10,105)	(7,906)
Insurance Expenses	(63,450)	(65,030)
Other Expenditure	(56,410)	(36,915)
Total Operating Expenditure	(2,567,696)	(2,357,213)
	(193,741)	(284,564)
Non-Operating Grants, Subsidies and Contributions	614,800	599,218
Profit on Asset Disposal	33,521	1,937
Loss on Asset Disposal	(106,983)	(82,458)
<b>Net Profit from Operations</b>	<b>347,597</b>	<b>234,133</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	801,261
Cash - Restricted	491,782
Receivables	78,576
<b>Total Current Assets</b>	1,371,620
<b>LESS: CURRENT LIABILITIES</b>	
Payables	88,567
Provisions	76,168
Loans	<u>5,755</u>
<b>Total Current Liabilities</b>	170,491
Less: Committed and Restricted Assets	<u>491,782</u>
<b>NET CURRENT ASSET POSITION</b>	709,347

**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%	43,458				43,458	NAB	Call
Cash Maxi	1.85%	257,921				257,921	NAB	Call
Trust	0.01%			13,691		13,691	NAB	Call
DPI	0.01%			525		525	NAB	Call
(b) <b>Term Deposits</b>								
TDR - 17-698-5077	2.50%		491,782			491,782	NAB	25/06/2015
(c) <b>Investments</b>								
TD Muni	2.40%				505,450	505,450	NAB	11/05/2015
<b>Total</b>		301,379	491,782	14,216	505,450	1,312,827		

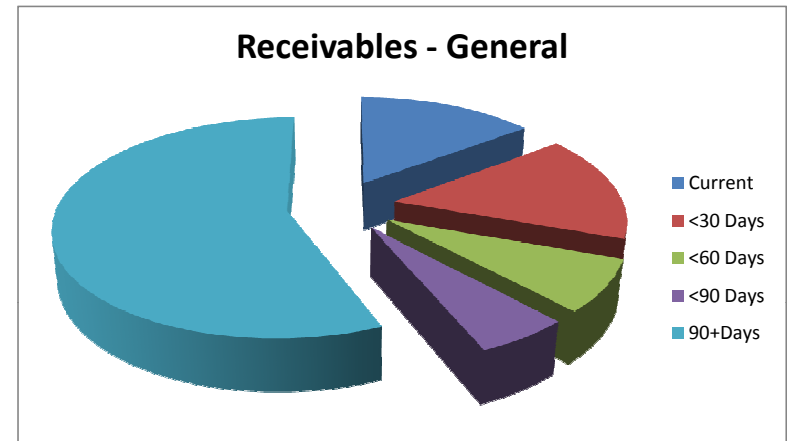
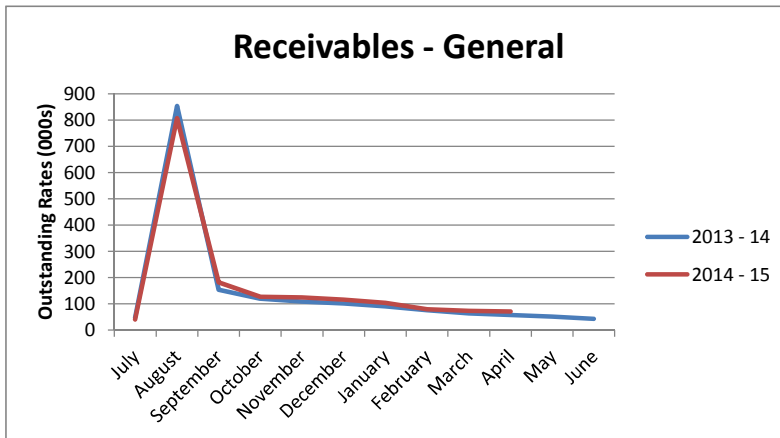
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**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
<u>Less</u> Collections to date	<b>(873,505)</b>	<b>(852,394)</b>
<b>Equals Current Outstanding</b>	<b>71,117</b>	<b>43,469</b>
<b>Net Rates Collectable</b>	<b>71,117</b>	<b>43,469</b>
% Collected	92.47%	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>
	\$	\$	\$	\$	\$
	3,952	4,245	2,042	1,505	15,144
<b>Total Outstanding</b>					<b>26,888</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)	\$	\$	\$	\$
<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	0.00	407.12	407.12	0.00
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	759.60	120,665.50	120,901.90	523.20
BCITF Liability	0.00	904.70	904.70	0.00
<b>Trust Balance</b>	<b>32,380.30</b>	<b>123,227.32</b>	<b>141,828.82</b>	<b>13,778.80</b>