

Shire of Tammin
MONTHLY FINANCIAL REPORT
For The Period Ended 30 November 2014

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

BALANCE SHEET		30/11/2014 ACTUAL	
		\$	\$
CURRENT ASSETS			
Cash			
A01101	Municipal Fund Bank	482,514.14	
A01106	Municipal Term Deposit	500,000.00	
A01107	Petty Cash Advance	<u>550.00</u>	983,064.14
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
Receivables			
A01119	Accured Interest	15.71	
A01121	Sundry Debtors - Rates	125,365.61	
A01122	Sundry Debtors - Other	54,547.33	
A01123	Provision for Doubtful Debts	<u>(19,428.77)</u>	160,499.88
TOTAL CURRENT ASSETS			1,727,505.97
CURRENT LIABILITIES			
Payables			
L01215	Sundry Creditors	24,898.75	
L01258	FESA ESL Liability	5,602.45	
L0131	PAYG Liability	11,602.21	
2210	Payroll Liability	80.00	
2200	Tax Clearing	(5,500.87)	
L0137	Reportable FBT	0.00	
L0135	MEU	155.20	
L0136	Superannuation	7,777.31	
L0133	Prepaid Income	0.00	
L01101	Nab Visa Card	203.40	
L01222	Accrued Interest - Current	0.00	
L01235	Accrued Salaries & Wages	<u>0.00</u>	44,818.45
Interest Bearing Liabilities			
L01221	Loan Liability (Debentures)	<u>33,216.91</u>	33,216.91
Provisions			
L01225	Provision For Annual Leave	48,116.26	
L01226	Provision For LSL	<u>28,052.02</u>	76,168.28
TOTAL CURRENT LIABILITIES			154,203.64
NET CURRENT POSITION			1,573,302.33

BALANCE SHEET (continued)		30/11/2014	
		ACTUAL	
		\$	\$
NON CURRENT ASSETS			
Property, Plant & Equipment			
FV1000	Land	<u>475,000.44</u>	475,000.44
FV2000	Buildings	9,767,685.74	
A01521	Less Accumulated Depreciation	<u>(6,200.36)</u>	9,761,485.38
FV4000	Furniture & Equipment	255,235.14	
A01541	Less Accumulated Depreciation	<u>(41,607.75)</u>	213,627.39
FV5000	Plant & Equipment	1,624,761.30	
A01571	Less Accumulated Depreciation	<u>(233,956.59)</u>	1,390,804.71
Infrastructure			
A01533	Infrastructure - Roads	32,713,274.98	
A01531	Less Accumulated Depreciation	<u>(11,390,165.56)</u>	21,323,109.42
A0156	Infrastructure - Footpaths	579,231.01	
A01561	Less Accumulated Depreciation	<u>(43,925.00)</u>	535,306.01
FV3000	Other Infrastructure	1,536,800.47	
A01551	Less Accumulated Depreciation	<u>(97,353.59)</u>	1,439,446.88
TOTAL NON-CURRENT ASSETS			35,138,780.23
NON CURRENT LIABILITIES			
Interest Bearing Liabilities			
L01710	Loan Liability (Debentures)	<u>174,780.08</u>	174,780.08
Provisions			
L01230	Provision For LSL Non-Current	<u>29,838.56</u>	29,838.56
TOTAL NON CURRENT LIABILITIES			204,618.64
EQUITY			36,507,463.92
EQUITY			
3-8000	Retained Profits (Municipal Accumulation Account)	4,614,847.52	
3-8000	Plus nett operating balance	858,517.29	
L01900	Reserves - Cash Backed	583,941.95	
L01911	Reserves - Asset Revaluation	<u>30,449,982.97</u>	36,507,289.73
SUMMARY			
Current Assets			1,727,505.97
Non-Current Assets			<u>35,138,780.23</u>
Total Assets			36,866,286.20
Current Liabilities			154,203.64
Non-Current Liabilities			<u>204,618.64</u>
Total Liabilities			358,822.28
EQUITY			36,507,463.92
Variance			174.19

	BALANCE SHEET DETAIL	30/11/2014		30/06/2015	
		ACTUAL		BUDGET	
		Revenue	Expend	Revenue	Expend
		\$	\$	\$	\$
A01512	Land				
	Total	0.00	0.00	0.00	0.00
A01522	Buildings				
	Office Building (Refuse Site)		5,752.27		7,000
	Duplex Construction		1,238.18		420,000
	Total	0.00	6,990.45	0.00	427,000.00
A01542	Furniture & Equipment				
	Chemical Toilet		0.00		1,500
	Rainwater Tank		0.00		1,200
	Sundry Items		0.00		10,000
	It Computer Program		0.00		30,000
	Total	0.00	0.00	0.00	42,700.00
A01572	Plant & Equipment				
	1TN Sedan		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
	Total	0.00	77,672.07	0.00	325,000.00
A01533	Infrastructure - Roads				
	Infrastructure - Roads Purchases		0.00		586,993
	Total	0.00	0.00	0	586,993
A0156	Infrastructure - Footpaths				
A01552	Infrastructure - Other				
	Total	0.00	0.00	0.00	0.00
	ROAD CONSTRUCTION				
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
	E122100 Balance		<u>511,045.41</u>		<u>586,993</u>

PROGRAMS / SCHEDULES SUMMARY	30/11/2014 ACTUAL		30/11/2014 YTD BUDGET		30/06/2015 BUDGET		Var. \$ >\$5000 \$	Var. % >10% %
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
Governance	54,946.25		3,967		9,521		50,979	(92.78%)
General Purpose Funding	1,711,885.61		1,459,985		2,231,125		251,900	(14.71%)
Law, Order, Public Safety	873.00		604		1,450			(30.79%)
Health	746.00		271		650			(63.70%)
Education & Welfare	25,613.68		25,688		61,650			
Community Amenities	39,543.46		15,608		37,460		23,935	(60.53%)
Recreation & Culture	6,690.04		17,648		42,355		-10,958	
Transport	277,043.11		152,392		365,740		124,651	(44.99%)
Economic Services	0.00		292		700			
Other Property & Services	90,658.95		113,177		271,625		-22,518	
Governance		121,825.88		152,450		365,881	-30,625	
General Purpose Funding		81,020.83		67,823		79,376	13,197	(16.29%)
Law, Order, Public Safety		4,397.64		10,684		25,642	-6,287	
Health		8,212.51		10,637		25,528		
Education & Welfare		38,768.45		44,380		106,511	-5,611	
Community Amenities		63,947.29		59,615		161,075		
Recreation & Culture		158,206.56		230,959		554,301	-72,752	
Transport		728,689.28		648,997		970,659	79,693	(10.94%)
Economic Services		37,959.51		48,900		117,360	-10,940	
Other Property & Services		106,454.86		111,838		268,411	-5,383	
	2,208,000.10	1,349,482.81	1,789,632	1,386,282	3,022,276	2,674,744	381,569	
NETT OPERATING		858,517.29		403,350		347,532	455,168	

PROGRAM / SCHEDULE 4		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %			
GOVERNANCE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)			
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%			
		\$	\$	\$	\$	\$	\$	\$	%			
	Members											
	Operating Revenue											
	Operating Expenditure											
E041005	Presidential Allowance		1,200.00		1,000.00		2,400.00		(16.67%)			
E041006	Deputy Presidential Allowance		300.00		250.00		600.00		(16.67%)			
E041020	Meeting Fees		4,000.00		4,500.00		10,800.00					
E041025	Expenses Reimbursements		0.00		125.00		300.00					
E041030	Travelling		878.84		1,041.67		2,500.00					
E041035	Refreshments & Entertainment		2,016.23		3,958.33		9,500.00					
E041040	Donations & Contributions		0.00		708.33		1,700.00					
E041045	Public Relations		0.00		416.67		1,000.00					
E041050	Other Stationery		0.00		83.33		200.00					
E041055	Insurance		9,072.67		3,782.08		9,077.00	5,291	(58.31%)			
E041060	Subscriptions		15,003.60		9,166.67		22,000.00	5,837	(38.90%)			
E041065	Other Minor Expenditure		1,408.95		2,500.00		6,000.00					
E041070	Conference Expenses		15,233.64		8,375.00		20,100.00	6,859	(45.02%)			
E041075	Training		0.00		2,083.33		5,000.00					
E041098	Administration		29,870.85		29,870.83		71,690.00					
	Sub Total - Governance		0.00		78,984.78		0.00	162,867.00	11,124	(14.08%)		
	Other Governance											
	Operating Revenue											
I045020	Reimbursements		11,530.01		833.33		2,000.00	10,697	(92.77%)			
I045025	Administration Services (ESL)		4,000.00		1,666.67		4,000.00		(58.33%)			
I045097	Profit on Disposal of Assets		39,416.24		1,467.08		3,521.00	37,949	(96.28%)			
	Operating Expenditure											
E045401	Employee Costs		134,829.38		155,858.33		374,060.00	-21,029				
E045405	Long Service Leave		0.00		279.17		670.00					
E045406	Workers Compensation Insurance		9,263.00		3,858.33		9,260.00	5,405	(58.35%)			
E045408	Relocation Expenses		0.00		1,250.00		3,000.00					
E045409	Uniforms		591.38		1,125.00		2,700.00					
E045410	Administration Building Maintenance		7,412.39		15,992.08		38,381.00	-8,580				
E045411	Administration Building Garden Mtce		839.76		3,333.33		8,000.00					
E045412	Housing Mtce		2,776.14		6,250.00		15,000.00					
E045413	Fringe Benefit Tax		4,560.00		3,333.33		8,000.00		(26.90%)			
E045414	Training		1,880.00		3,333.33		8,000.00					
E045415	Printing & Stationery		1,854.93		2,083.33		5,000.00					
E045416	Office Equipment Mtce		0.00		208.33		500.00					
E045417	Computer Maintenance		6,757.04		11,250.00		27,000.00					
E045418	Telephone		3,966.44		3,750.00		9,000.00					
E045419	Advertising		1,741.95		4,583.33		11,000.00					
E045420	Insurance		4,457.33		1,858.33		4,460.00		(58.31%)			
E045421	Subscriptions & Memberships		2,000.00		1,125.00		2,700.00		(43.75%)			
E045422	Photocopier Supplies		516.35		1,666.67		4,000.00					
E045424	Postage & Freight		239.09		750.00		1,800.00					
E045425	Legal Expenses		0.00		833.33		2,000.00					
E045426	Travelling & Accommodation		222.73		2,083.33		5,000.00					
E045427	Office Expenses Other		362.66		750.00		1,800.00					
E045428	Conference Expenses		1,823.88		1,291.67		3,100.00		(29.18%)			
E045429	Sundry Office Furniture & Equipment		390.00		312.50		750.00		(19.87%)			
E045430	Consultant Fees		6,703.94		7,500.00		18,000.00					
E045431	Records Management		0.00		312.50		750.00					
E045432	Accounting Support		17,100.00		8,333.33		20,000.00	8,767	(51.27%)			
E045434	Vehicle Running Expenses		2,288.63		3,541.67		8,500.00					
E045498	Administration Allocated to Other Programs		-172,455.35		-172,455.42		-413,893.00		0.00%			
E045499	Depreciation		2,719.43		10,198.33		24,476.00	-7,479				
	Sub Total of Other Governance		54,946.25		42,841.10		3,967.08	84,589.17	9,521.00	203,014.00	9,231	(9.44%)
	Total Governance		54,946.25		121,825.88		3,967.08	152,450.42	9,521.00	365,881.00	20,355	(11.51%)

PROGRAM / SCHEDULE 3		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
GENERAL PURPOSE FUNDING		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue	Expend	Revenue	Expend	Revenue	Expend	\$	%
		\$	\$	\$	\$	\$	\$	\$	%
Rate Revenue									
I031001	GRV Residential	73,245.99		72,470.00		72,470.00			
I031005	UV Rural	751,109.41		752,730.00		752,730.00			
I031010	GRV Residential Minimum Rates	23,715.00		23,715.00		23,715.00			
I031014	UV Rural Minimum Rates	8,835.00		8,835.00		8,835.00			
I031020	Non-Payment Penalty	2,737.27		2,075.00		2,500.00			(24.19%)
I031021	Interim Rating Current Year	0.00		208.33		500.00			
I031023	Ex Gratia Rates	5,801.00		5,500.00		5,500.00			
I031024	Instalment Interest	397.17		1,500.00		1,500.00			
I031025	Instalment Administration Fees	630.00		1,000.00		1,000.00			
I031027	Rate Account Enquiry Fees	155.85		208.33		500.00			
I031028	Discount Allowed - GRV		1,887.89		2,750.00		2,750.00		
I031029	Discount Allowed - UV		35,204.23		32,000.00		32,000.00		(9.10%)
I031030	Reimbursement Legal Costs	0.00		625.00		1,500.00			
Operating Expenditure									
E031015	Postage & Freight		189.84		104.17		250.00		(45.13%)
E031020	Valuation Expenses		514.40		2,083.33		5,000.00		
E031025	Legal Expenses		1,749.79		625.00		1,500.00		(64.28%)
E031030	Title Searches		0.00		104.17		250.00		
E031200	Allocation from Governance		23,948.35		23,948.33		57,476.00		
	Sub Total - Rate Revenue	866,626.69	63,494.50	868,866.67	61,615.00	870,750.00	64,476.00		
General Purpose Revenue									
I032010	Grants Commission - General Purpose	381,806.50		189,140.00		756,560.00		192,667	(50.46%)
I032020	Grants Commission - Roads	141,000.00		70,500.00		282,000.00		70,500	(50.00%)
I032021	Grants - Royalties for Regions	313,556.00		313,560.00		313,560.00			
Other Revenue									
I032030	Interest - Municipal Fund	2,150.88		9,166.67		22,000.00		-7,016	
I032040	Interest - Reserve Funds	6,326.14		8,543.75		20,505.00			
I032045	EFT-POS Charges	419.40		208.33		500.00			(50.33%)
General Operating Expenditure									
E032339	Bank Fees		1,071.73		1,041.67		2,500.00		
E032338	EFT-POS Charges		1,059.90		729.17		1,750.00		(31.20%)
E032340	Audit Fees		15,394.70		4,333.33		10,400.00	11,061	(71.85%)
E032359	Bank Overdraft Interest		0.00		104.17		250.00		
	Sub Total - General Purpose Revenue	845,258.92	17,526.33	591,118.75	6,208.33	1,395,125.00	14,900.00	265,458	(30.77%)
	Total General Purpose Revenue	1,711,885.61	81,020.83	1,459,985.42	67,823.33	2,265,875.00	79,376.00	265,098	(14.79%)

PROGRAM / SCHEDULE 5		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
LAW, ORDER, PUBLIC SAFETY		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$	\$	%
Fire Prevention									
Operating Revenue									
I051030	Fines & Penalties	0.00		42		100			
Operating Expenditure									
E051005	Building Maintenance		167.81		542		1,300		
E051010	Fire Control Measures		882.82		1,770		4,248		
E051020	Advertising		0.00		208		500		
E051025	Fire Insurance		0.00		38		90		
E051040	General Expenses		60.00		104		250		
E051098	Allocation from Governance		1,451.25		1,451		3,483		
E051099	Depreciation		10.03		2,050		4,920		
	Sub Total - Fire Prevention	0.00	2,571.91	41.67	6,162.92	100.00	14,791.00		
Animal Control									
Operating Revenue									
I052130	Fines & Penalties	0.00		42		100			
I052155	Impounding Fees	0.00		83		200			
I052170	Dog Registrations	873.00		417		1,000			(52.27%)
I052175	Other Fees & Charges	0.00		21		50			
Operating Expenditure									
E052540	Pound Maintenance		0.00		833		2,000		
E052545	Animal Control		99.37		542		1,300		
E052570	Control Officer Contract		1,000.46		2,167		5,200		
E052598	Allocation from Governance		725.40		725		1,741		
E052599	Depreciation		0.50		4		10		
	Sub Total - Animal Control	873.00	1,825.73	562.50	4,271.17	1,350.00	10,250.80		
Other Law, Order, Public Safety									
Operating Revenue									
Operating Expenditure									
E053010	Advertising		0.00		42		100		
E053020	Impounding Vehicles		0.00		208		500		
	Sub Total - Other	0.00	0.00	0.00	250.13	0.00	600.30		
		873.00	4,397.64	604.17	10,684.21	1,450.00	25,642.10	-6,018	

PROGRAM / SCHEDULE 7		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
HEALTH		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Preventative Services - Administration & Inspection									
Operating Revenue									
I073030	Fines & Penalties	225.00		63		150			(72.22%)
I073035	Licenses Other	285.00		125		300			(56.14%)
I073040	Septic Tank Application Fees	236.00		83		200			(64.69%)
Operating Expenditure									
E073110	EHO Contractor		1,250.00		3,125		7,500		
E073130	Legal Expenses		0.00		417		1,000		
E073135	Other Minor Expenditure		450.86		583		1,400		
E073198	Allocation from Governance		6,511.65		6,512		15,628		
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	Sub Total - Administration & Inspection	746.00	8,212.51	270.83	10,636.67	650.00	25,528.00		
Preventative Services - Pest Control									
Operating Revenue									
Operating Expenditure									
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	Sub Total - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00		
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	Total - Health	746.00	8,212.51	270.83	10,636.67	650.00	25,528.00		
PROGRAM / SCHEDULE 8		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
EDUCATION & WELFARE		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Aged & Disabled									
Operating Revenue									
I081015	Contributions & Donations	0.00		42		100			
I081020	Reimbursements	182.68		708		1,700			
I081035	Tamma Village Aged Units Rental	25,431.00		24,500		58,800			
Operating Expenditure									
E081005	Tamma Village Aged Units Mice		25,564.60		26,617		63,880		
E081095	Solar Hot Water Raised in Error		5,940.00						
E081098	Allocation from Governance		5,992.10		5,992		14,381		
E081099	Depreciation		383.52		9,896		23,750	-9,512	
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	Sub Total - Aged & Disabled	25,613.68	37,880.22	25,250.00	42,504.58	60,600.00	102,011.00		
Care Of Families & Children									
Operating Revenue									
I083020	Contributions & Donations	0.00		21		50			
I083010	Government Grants	0.00		417		1,000			
Operating Expenditure									
E083015	Playgroup		0.00		208		500		
E083016	Tammin Primary School		888.23		833		2,000		
E083020	Youth Program - Holiday		0.00		417		1,000		
E08302	Thank A Volunteer Day		0.00		417		1,000		
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	Sub - Total - Care of Families & Children	0.00	888.23	437.50	1,875.00	1,050.00	4,500.00		
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	Total - Education & Welfare	25,613.68	38,768.45	25,687.50	44,379.58	61,650.00	106,511.00	-5,685	

PROGRAM / SCHEDULE 10		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
COMMUNITY AMENITIES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Sanitation - Household Refuse									
Operating Revenue									
I101135	Domestic Refuse Collections Fees	22,955.63		8,213		19,710		14,743	(64.22%)
I101145	Tip Service Fees	12,415.05		4,167		10,000		8,248	(66.44%)
Operating Expenditure									
E101010	Refuse Site Mtce		28,619.64		23,250		55,800	5,370	(18.76%)
E101025	Street Bin Refuse Collection		4,202.16		2,309		5,541		(45.06%)
E101035	Domestic Refuse Collections		6,945.35		6,604		15,850		
E101040	Effluent Dam Site		135.94		208		500		
E101098	Allocation from Governance		4,452.50		4,453		10,686		
E101099	Depreciation		70.81		327		785		
	Sub Total - Household Refuse	35,370.68	44,426.40	12,379.17	37,150.83	29,710.00	89,162.00	30,267	(37.93%)
Town Planning & Regional Development									
Operating Revenue									
I102135	Town Planning Fees	292.00		208		500			(28.65%)
Operating Expenditure									
E102105	Control Expenses		0.00		104		250		
E102115	Planning Services Contractor		1,250.00		4,167		10,000		
E102198	Allocation from Governance		2,888.75		2,889		6,933		
	Sub Total - Town Planning & Regional	292.00	4,138.75	208.33	7,159.58	500.00	17,183.00		
Other Community Amenities									
Operating Revenue									
I103115	Contributions & Donations	0.00		104		250			
I103140	Photocopying Charges	292.26		417		1,000			
I103150	Cemetery Charges	1,281.82		625		1,500			(51.24%)
I103155	Hire of Community Bus	1,854.70		1,250		3,000			(32.60%)
I103160	Cooinda Centre Rental	452.00		625		1,500			
Operating Expenditure									
E103120	Public Toilets		4,017.34		4,167		10,000		
E103125	Community Bus		673.18		1,375		3,300		
E103130	Grave Digging		1,317.01		1,676		4,023		
E103135	Cemetery		2,115.61		2,153		5,166		
E103140	Cooinda Centre		6,537.71		6,313		15,150		
E103160	Tammin Tabloid Building Mtce		182.93		375		900		
E103198	Allocation from Governance		360.40		360		865		
E103199	Depreciation		177.96		2,636		6,326		
	Sub Total - Other	3,880.78	15,382.14	3,020.83	19,054.17	7,250.00	45,730.00		
Protection of the Environment									
Operating Expenditure									
E104005	NRM Officer - EO & EPO		0.00		3,750		9,000		
	Sub Total - Protection of the Environme	0.00	0.00	0.00	3,750.00	0.00	9,000.00		
	Total - Community Amenities	39,543.46	63,947.29	15,608.33	59,614.58	37,460.00	161,075.00	28,268	(27.31%)

PROGRAM / SCHEDULE 11	30/11/2014		30/11/2014		30/06/2015		Var. \$ (b)-(a) ->\$5000 \$	Var. % (b)-(a)/(a) >10% %
	ACTUAL		YTD BUDGET		BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
RECREATION & CULTURE								
Public Halls, Civic Centres								
Operating Revenue								
I111015	Contributions & Donations	168.42		375		900		
I111035	Hall Hire Fees	1,044.96		417		1,000		(60.13%)
I111040	Hall Hire Deposits	900.00		375		900		(58.33%)
Operating Expenditure								
E111005	Tammin Hall Mtce		10,674.84		14,167		34,000	
E111010	Yorkrakine Hall Mtce		2,401.51		2,083		5,000	(13.25%)
E111015	Tammin Hall Bonds Refunds		600.00		375		900	(37.50%)
E111098	Allocation from Governance		7,740.85		7,741		18,578	
E111099	Depreciation		1,072.10		9,988		23,970	-8,915
	Sub Total - Public Halls	2,113.38	22,489.30	1,166.67	34,353.33	2,800.00	82,448.00	-10,917
Other Recreation & Sport								
Operating Revenue								
I113015	Contributions	20.12		833		2,000		
I113040	Donnan Park Ground Lease Rentals	418.18		590		1,415		
I113045	Functions & Events	2,914.54		14,250		34,200		-11,335
I113050	Kadjininy Kep Hire Fees	0.00		42		100		
I113055	Bonds	0.00		125		300		
I113065	Donnan Park Pavilion	500.00		125		300		(75.00%)
I113075	Other Sundry	0.00		42		100		
Operating Expenditure								
E113005	Donnan Park Pavilion Mtce		9,835.64		15,833		38,000	-5,998
E113010	Donnan Park Changerooms Mtce		2,052.68		4,792		11,500	
E113014	Donnan Park Cricket Pitch		1,789.58		0		0	
E113015	Donnan Park Oval Mtce		15,033.86		23,542		56,500	-8,508
E113030	Donnan Park Oval Surrounds Mtce		2,672.59		4,583		11,000	
E113020	Heritage Park Mtce		490.06		1,458		3,500	
E113025	Parks, Gardens & Reserves Mtce		21,952.04		16,458		39,500	5,494 (25.03%)
E113035	Kadjininy Kep Mtce		4,928.97		15,000		36,000	-10,071 (15.40%)
E113036	Functions & Events		23,641.04		20,000		48,000	
E113040	Town Dam Mtce		83.85		875		2,100	
E113045	Memorial Park Mtce		1,394.09		5,833		14,000	
E113050	Reserves Mtce		0.00		104		250	
E113055	Bowling Club Mtce		20,944.58		8,333		20,000	12,611 (60.21%)
E113060	Golf Club Mtce		3,740.87		2,667		6,400	28,722 (28.72%)
E113065	Tennis Club Mtce		211.01		208		500	
E113075	Donnan Park Bonds		0.00		83		200	
E113098	Allocation from Governance		8,206.65		8,207		19,696	
E113099	Depreciation		6,851.76		52,421		125,810	-45,569
	Sub Total - Other Sport & Rec	3,852.84	123,829.27	16,006.25	180,398.33	38,415.00	432,956.00	-68,722
Libraries								
Operating Revenue								
I114140	Lost Books	0.00		17		40		
Operating Expenditure								
E114020	Other Expenses		218.00		417		1,000	
E114025	Postage & Freight		43.10		313		750	
E114030	Library Mtce		100.00		625		1,500	
E114035	Library Book Purchases		25.00		63		150	
E114098	Allocation from Governance		9,936.25		9,936		23,847	
	Sub Total Libraries	0.00	10,322.35	16.67	11,352.92	40.00	27,247.00	
Other Culture								
Operating Revenue								
I115035	Tammin Tabloid Publication	643.82		396		950		(38.52%)
I115045	History Book Sales	80.00		63		150		(21.88%)
Operating Expenditure								
E116005	Art Prize		0.00		625		1,500	
E116010	Municipal Heritage Inventory		0.00		2,083		5,000	
E116015	Tammin Tabloid Publication		565.64		625		1,500	
E116020	WA Week		0.00		271		650	
E116025	Australia Day		0.00		417		1,000	
E116045	Carols By Candlelight		1,000.00		417		1,000	(58.33%)
E116050	Tammin Awards Night		0.00		417		1,000	
	Sub Total - Other Culture	723.82	1,565.64	458.33	4,854.17	1,100.00	11,650.00	
	Total - Recreation & Culture	6,690.04	158,206.56	17,647.92	230,958.75	42,355.00	554,301.00	-83,710

PROGRAM / SCHEDULE 12		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
TRANSPORT		ACTUAL		YTD BUDGET		BUDGET		>\$5000	>10%
		Revenue \$	Expend \$	Revenue \$	Expend \$	Revenue \$	Expend \$	\$	%
Streets, Roads, Bridges, Depots									
Operating Revenue									
I121011	Direct Grant	56,800.00		20,833		50,000		35,967	(63.32%)
I121012	Roads To Recovery Grant	134,417.00		62,500		150,000		71,917	(53.50%)
I121013	MRWA Road Project Grant	60,498.00		63,017		151,240			
I121015	Contributions & Donations	0.00		1,250		3,000			
Operating Expenditure									
E122020	Depot Mtce		12,492.81		8,333		20,000		(33.29%)
E122030	Street Cleaning		6,637.93		7,250		17,400		
E122035	Traffic Signs		3,134.14		3,833		9,200		
E122040	Footpath Mtce		3,588.60		2,167		5,200		(39.62%)
E122060	Street Lighting Utilities		4,975.71		10,000		24,000	-5,024	
E122045	Street Tree Mtce		214.44		5,083		12,200		
E122050	Storm Damage		359.59		833		2,000		
E122055	Road Maintenance		104,629.00		164,238		394,170	-59,609	
E122056	ROMANS Capture		0.00		2,500		6,000		
E122057	ROMANS II License		5,207.66		2,171		5,210		(58.31%)
E122075	Interest on Loans		1,964.68		2,883		6,440		
E122097	Loss on Disposal of Asset	21,818.18	0.00		44,576		106,983	-22,758	
E122098	Allocation from Governance		31,449.15		31,449		75,478		
E122099	Depreciation		33,718.67		109,329		262,389	-75,610	
Capital Expenditure									
E122100	Road Construction		511,045.41		244,580		586,993	266,465	(52.14%)
E122100	Less transferred to Infrastructure		0.00		0		(586,933)		
	Sub Total - Streets, Roads, Bridges	273,533.18	719,417.19	147,600.00	639,026.25	354,240.00	946,730.00	206,324	(20.78%)
Traffic Control									
Operating Revenue									
I124020	Reimbursements	0.00		417		1,000			
I124025	Shire of Tammin Special Series Plates	300.00		1,042		2,500			
I124040	DPI Licensing Commission	3,209.93		3,333		8,000			
Operating Expenditure									
E124005	DPI Telephone		175.18		417		1,000		
E124015	DPI Office Expenses		884.81		500		1,200		(43.49%)
E124020	Shire of Tammin Special Series Plates		200.00		1,042		2,500		
E124098	Allocation from Governance		8,012.10		8,012		19,229		
	Sub Total - Traffic Control	3,509.93	9,272.09	4,791.67	9,970.42	11,500.00	23,929.00		
	Total - Transport	277,043.11	728,689.28	152,391.67	648,996.67	365,740.00	970,659.00	204,344	(20.32%)

PROGRAM / SCHEDULE 13		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
ECONOMIC SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Rural Services									
Operating Revenue									
Operating Expenditure									
E131030	CDO Employee Costs		16,543.43		18,433		44,240		
E131045	CDO Workers Compensation Insurance		1,349.00		563		1,350		(58.30%)
E131020	CDO Training		131.82		833		2,000		
E131050	CDO Uniforms		0.00		208		500		
E131075	CDO Subscriptions		227.09		208		500		
E131085	CDO Travel & Accommodation		0.00		625		1,500		
E131090	CDO Conference		0.00		542		1,300		
E131095	CDO Insurance		1,011.00		421		1,010		(58.37%)
E131098	Allocation from Governance		11,075.40		11,075		26,581		
E131099	Depreciation		0.00		274		658		
	Sub Total - Rural Services	0.00	30,337.74	0.00	33,182.92	0.00	79,639.00		
Tourism & Area Promotion									
Operating Revenue									
I132015	Contributions & Donations	0.00		42		100			
Operating Expenditure									
E132005	Caravan Park Mtce		0.00		208		500		
E132020	Area Promotion		200.64		3,125		7,500		
E132098	Allocation from Governance		2,897.50		2,898		6,954		
E132099	Depreciation		373.73		1,678		4,026		
	Sub Total - Tourism & Area Promotion	0.00	3,471.87	41.67	7,908.33	100.00	18,980.00		
Building Control									
Operating Revenue									
I133035	Building Permits Application Fees	0.00		208		500			
Operating Expenditure									
E133005	Building Surveyor Contractor		1,858.17		2,917		7,000		
E133098	Allocation from Governance		725.40		725		1,741		
	Sub Total - Building Control	0.00	2,583.57	208.33	3,642.08	500.00	8,741.00		
Other Economic Services									
Operating Revenue									
I135035	Standpipe Water Charges	0.00		42		100			
Operating Expenditure									
E135005	Standpipe Water Utility		1,566.33		4,167		10,000		
	Sub Total - Other	0.00	1,566.33	41.67	4,166.67	100.00	10,000.00		
	Total - Economic Services	0.00	37,959.51	291.67	48,900.00	700.00	117,360.00	-11,232	

PROGRAM / SCHEDULE 14		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Private Works									
Operating Revenue									
I141035	General Charges	6,148.01		1,625		3,900			(73.57%)
I141037	Electrician Private Works	65,697.29		77,767		186,640		-12,069	
Operating Expenditure									
E141035	General Works		4,775.64		1,301		3,123		(72.75%)
E141037	Electrician Private Works		46,852.70		72,342		173,620	-25,489	
E141098	Allocation from Governance		5,350.40		5,350		12,841		
	Sub Total - Private Works	71,845.30	56,978.74	79,391.67	78,993.33	190,540.00	189,584.00	-29,561	
Public Works Overheads									
Operating Revenue									
Operating Expenditure									
E143005	Salaries		14,845.84		17,313		41,550		
E143006	Contract - Works Management		0.00		4,167		10,000		
E143010	Superannuation		11,658.50		11,192		26,860		
E143025	Staff Training		11.52		2,829		6,790		
E143030	Sick Pay		4,069.67		2,725		6,540		(33.04%)
E143035	Holiday Pay		9,695.16		7,950		19,080		(18.00%)
E143040	Long Service Leave		0.00		5,313		12,750	-5,313	
E143045	Workers Compensation		8,670.68		3,617		8,680	5,054	(58.29%)
E143055	Protective Clothing		1,244.30		1,250		3,000		
E143060	Occupational Health & Safety		400.00		1,875		4,500		
E143075	Supervisor Training		0.00		625		1,500		
E143085	Office Expenses		33.39		271		650		
E143105	Telephone		1,342.30		3,000		7,200		
E143110	Insurance		2,776.51		2,213		5,310		(20.31%)
E143198	Allocation from Governance		10,860.40		10,860		26,065		
E143299	Less Allocated to Works		(81,002.22)		(75,196)		(180,470)	-5,806	(7.17%)
	Sub Total - PWOH	0.00	(15,393.95)	0.00	2.08	0.00	5.00	-15,396	
Operating Expenditure									
E143300	Electrician - Vehicle Licensing		0.00		208		500		
E143301	Electrician - Fuels and Repairs		4,457.28		3,958		9,500		(11.19%)
E143302	Electrician - Minor P&E		962.15		1,667		4,000		
E143303	Electrician - Telephone		149.71		500		1,200		
E143304	Electrician - Material Purchase		20,389.95		9,375		22,500	11,015	(54.02%)
E143305	Electrician - Advertising		0.00		625		1,500		
E143306	Electrician - Uniforms		871.63		833		2,000		
E143307	Electrician - Training		10,259.46		5,000		12,000	5,259	(51.26%)
E143308	Electrician - Consumables		782.44		833		2,000		
E143309	Electrician - Office Expenses		277.38		5,000		12,000		
E143310	Electrician - Workers Compensation		6,222.51		1,542		3,700		(75.22%)
E143316	Electrician - Long Service Leave		0.00		813		1,950		
E143318	Electrician - Wages and Salaries		54,424.99		56,988		136,771		
E143319	Electrician - Allocated to Works and Services		(82,508.75)		(87,342)		(209,621)		5.86%
	Sub Total - Electrician	0.00	16,288.75	0.00	0.00	0.00	0.00	16,289	(100.00%)

PROGRAM / SCHEDULE 14		30/11/2014		30/11/2014		30/06/2015		Var. \$	Var. %
OTHER PROPERTY & SERVICES (continued)		ACTUAL		YTD BUDGET		BUDGET		(b)-(a)	(b)-(a)/(a)
		Revenue	Expend	Revenue	Expend	Revenue	Expend	>-\$5000	>10%
		\$	\$	\$	\$	\$	\$	\$	%
Plant Operating Costs									
Operating Revenue									
I144020	Reimbursements	0.00		208		500			
I144036	Fuel Tax Credit	4,061.13		2,917		7,000			(28.18%)
Operating Expenditure									
E144005	Expendable Tools		677.04		1,042		2,500		
E144010	Depot Consumables		486.56		1,250		3,000		
E144015	Blades & Points		3,920.26		833		2,000		(78.74%)
E144020	Fuels & Oils		22,080.29		25,000		60,000		
E144025	Parts & Repairs		14,087.55		27,083		65,000	-12,996	
E144030	Tyres & Tubes		687.28		2,083		5,000		
E144035	Licenses		301.00		1,250		3,000		
E144040	Repairs Wages		2,144.25		7,077		16,984		
E144045	Insurance		11,113.03		4,879		11,710	6,234	(56.10%)
E144099	Less Allocated to Depreciation		604.78		3,021		7,250		
E144299	Less Allocated to Works		(56,119.10)		(73,518)		(176,442)	17,398	31.00%
	Sub Total - POC	4,061.13	(17.06)	3,125.00	0.83	7,500.00	2.00		(22.71%)
Salaries & Wages									
Operating Revenue									
Operating Expenditure									
E146010	Gross Salaries & Wages Paid		296,932.90		343,750		825,000	-46,817	
E146200	Salaries & Wages - Allocated		(296,932.90)		(343,750)		(825,000)	46,817	15.77%
	Sub Total - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00		
Unclassified									
Operating Revenue									
I148020	Reimbursements	2,557.52		5,417		13,000			
I148030	Rental Income	12,195.00		12,744		30,585			
I148097	Profit On Disposal of Assets	0.00		12,500		30,000		-12,500	
Operating Expenditure									
E148102	9 Nottage Way		6,826.11		2,313		5,550		(66.12%)
E148103	11 Nottage Way		771.84		2,313		5,550		
E148104	45 Draper St		2,927.87		2,596		6,230		(11.34%)
E148107	20 Ridley St		2,134.42		2,613		6,270		
E148108	12 Russell St		4,710.62		3,196		7,670		(32.16%)
E148110	Miscellaneous Land Mtce		0.00		313		750		
E148112	Nottage Way - Vacant		375.02		2,679		6,430		
E148120	Interest On Loans		944.52		1,513		3,630		
E148199	Depreciation		1,732.78		15,308		36,740	-13,576	
E148200	Unbudgeted Depot Construction		28,175.20		0		0		
	Sub Total - Unclassified	14,752.52	48,598.38	30,660.42	32,841.67	73,585.00	78,820.00		
	Total- Other Property & Services	90,658.95	106,454.86	113,177.08	111,837.92	271,625.00	268,411.00	-27,901	
<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	2,500	15,530	13,030	521.20%
General Purpose Funding	1,917,565	1,146,425	1,398,330	251,904	21.97%
Law, Order and Public Safety	1,450	604	873	269	44.50%
Health	650	271	746	475	175.45%
Education and Welfare	61,650	25,688	25,614	(74)	(0.29%)
Community Amenities	37,460	15,608	39,543	23,935	153.35%
Recreation and Culture	42,355	17,648	6,690	(10,958)	(62.09%)
Transport	64,500	26,875	82,128	55,253	205.59%
Economic Services	700	292	0	(292)	(100.00%)
Other Property and Services	241,625	100,677	68,841	(31,836)	(31.62%)
Total Operating Revenue	2,373,955	1,336,588	1,638,295	301,707	22.57%
Operating Expense					
Governance	(365,881)	(152,450)	(121,826)	30,625	20.09%
General Purpose Funding	(79,376)	(67,823)	(81,021)	(13,197)	(19.46%)
Law, Order and Public Safety	(25,642)	(10,684)	(4,398)	6,287	58.84%
Health	(25,528)	(10,637)	(8,213)	2,424	22.79%
Education and Welfare	(106,511)	(44,380)	(38,768)	5,611	12.64%
Community Amenities	(161,075)	(59,615)	(63,947)	(4,333)	(7.27%)
Recreation and Culture	(554,301)	(230,959)	(158,207)	72,752	31.50%
Transport	(857,139)	(601,737)	(726,725)	(124,988)	(20.77%)
Economic Services	(117,360)	(48,900)	(37,960)	10,940	22.37%
Other Property and Services	(264,781)	(110,325)	(105,510)	4,815	4.36%
Total Operating Expenditure	(2,557,594)	(1,337,510)	(1,346,574)	(9,064)	(0.68%)
Finance Costs					
Transport	(6,537)	(2,683)	(1,965)	719	(26.78%)
Other Property and Services	(3,630)	(1,513)	(945)	568	(37.55%)
	(10,167)	(4,196)	(2,909)	1,287	-64.33%
Non-Operating Grants,Subsidies and Contributions					
General Purpose Funding	313,560	313,560	313,556	(4)	(0.00%)
Transport	301,240	125,517	194,915	69,398	55.29%
	614,800	439,077	508,471	69,394	55.29%
Profit and (loss) on Disposal of Asset					
Governance	3,521	1,467	39,416	37,949	(2586.71%)
Transport	(106,983)	(44,576)	0	44,576	100.00%
Other Property and Services	30,000	12,500	21,818	9,318	(74.55%)
	(73,462)	(30,609)	61,234	91,844	(2561.25%)
NET RESULT	347,532	403,350	858,517	455,168	-2548%
Other Comprehensive Income					
Changes on Revaluation of Non-Current Asset					
Total Other Comprehensive Income	0	0	0	0	0.00%
TOTAL COMPREHENSIVE INCOME	347,532	403,350	858,517	455,168	(2548.40%)

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

	Amended Annual Budget	YTD Actual
	\$	\$
Rates	823,500	825,614
Operating Grants, Subsidies	1,091,560	579,607
Fees and Charges	411,060	162,533
Interest Earnings	33,000	11,611
Other Revenue	14,835	22,101
Total Operating Revenue	2,373,955	1,601,467
Operating Expense		
Employee Costs	(900,257)	(347,823)
Materials and Contracts	(894,143)	(822,501)
Utility Charges	(107,775)	(17,622)
Depreciation on Non-Current Assets	(535,556)	(47,716)
Interest Expenses	(10,105)	(2,909)
Insurance Expenses	(63,450)	(64,626)
Other Expenditure	(56,410)	(9,457)
Total Operating Expenditure	(2,567,696)	(1,312,655)
	(193,741)	288,812
Non-Operating Grants, Subsidies and Contributions	614,800	508,471
Profit on Asset Disposal	33,521	61,234
Loss on Asset Disposal	(106,983)	0
Net Cash from Operations	347,597	858,517

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

	ACTUAL
	\$
Note 1. NET CURRENT ASSETS	
Composition of Net Current Asset Position	
CURRENT ASSETS	
Cash - Unrestricted	983,064
Cash - Restricted	583,942
Receivables	160,500
Total Current Assets	1,727,506
LESS: CURRENT LIABILITIES	
Payables	44,818
Provisions	76,168
Loans	<u>33,217</u>
Total Current Liabilities	154,204
Less: Committed and Restricted Assets	<u>583,942</u>
NET CURRENT ASSET POSITION	989,360

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 2: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity
(a) Cash Deposits								
Municipal	0.40%	450,119				450,119	NAB	Call
Cash Maxi	2.35%	92,921				92,921	NAB	Call
Trust	0.01%			15,691		15,691	NAB	Call
DPI	0.01%			19		19	NAB	Call
(b) Term Deposits								
		0						
TDR - 17-698-5077	3.40%		583,942			583,942	NAB	26/01/2014
(c) Investments								
TD Muni	2.90%		0	0	500,000	500,000	NAB	12/12/2014
Total		543,040	583,942	15,710	500,000	1,642,692		

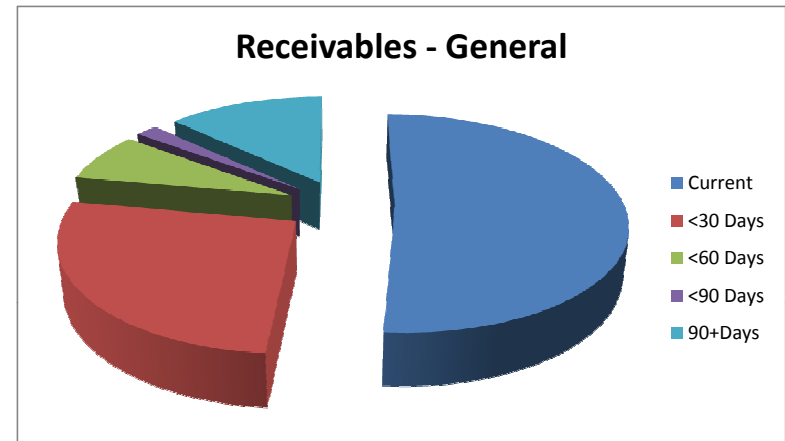
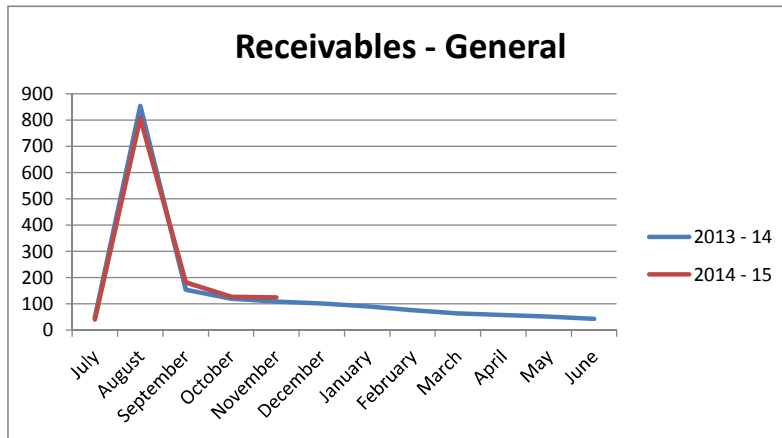
Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 3: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2014-15	Previous 2013-14
	\$	\$
Opening Arrears Previous Years	43,469	52,481
Rates Levied this year	901,153	843,382
Less Collections to date	(819,256)	(852,394)
Equals Current Outstanding	125,366	43,469
Net Rates Collectable	125,366	43,469
% Collected	86.73%	95.15%

Receivables - General	Current	<30 Days	<60 Days	<90 Days	90+Days
	\$	\$	\$	\$	\$
	21,093	10,940	(3,009)	725	5,370
Total Outstanding					35,119
Amounts shown above include GST (where applicable)					



Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 4: BUDGET AMENDMENTS

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

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

Shire of Tammin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

TRUST FUND	1/07/2014	Receipts	Payments	Balance
	\$	\$	\$	\$
Nomination Deposits	0.00	0.00	0.00	0.00
BRB Levy	551.00	0.00	551.00	0.00
Housing Bonds	1,500.00	0.00	0.00	1,500.00
Tamma Village Bonds	0.00	0.00	0.00	0.00
Tammin Tourist Promotion	0.00	0.00	0.00	0.00
Best Memorial Trust	931.49	0.00	0.00	931.49
Sale of Land - Non Payment Rates	0.00	0.00	0.00	0.00
Alcoa Area Promotion	0.00	0.00	0.00	0.00
Tammin Land Conservation	10,824.11	0.00	0.00	10,824.11
Visitor Centre Receipts	1,365.10	1,250.00	726.70	1,888.40
Prepaid Rates	17,000.00	0.00	17,000.00	0.00
Licensing	775.55	72,840.86	72,668.35	948.06
Trust Balance	32,947.25	74,090.86	90,946.05	16,092.06