

# **Shire of Tammin**

## **MONTHLY FINANCIAL REPORT**

**For The Period Ended 31 July 2015**

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

<b>BALANCE SHEET</b>		<b>31/07/2015</b>
		<b>ACTUAL</b>
		<b>\$</b>
	<b>CURRENT ASSETS</b>	
	<b>Cash</b>	
A01101	301000 Municipal Fund Bank	208,367.12
	301003 Municipal Short Term Investment	47,920.67
A01106	301002 Municipal Term Deposit	507,424.78
A01107	301001 Petty Cash Advance	550.00
		<b>764,262.57</b>
	<b>Restricted Cash</b>	
A01118	301005 Reserve Investment Account	868,803.48
		<b>868,803.48</b>
	<b>Receivables</b>	
	302000 Sundry Debtors - Rates	62,046.32
A01119	302002 Sundry Debtors - Rubbish	(217.50)
A01121	303000 Sundry Debtors - Other	71,401.48
A01122	303001 Provision for Doubtful Debts	(19,428.77)
	306000 Prepaid Expenses	
A01123	306001 Accrued Interest	
		<b>113,801.53</b>
	<b>TOTAL CURRENT ASSETS</b>	<b>1,746,867.58</b>
	<b>CURRENT LIABILITIES</b>	
	<b>Payables</b>	
L01215	401000 Sundry Creditors	(73,338.61)
L01258	401001 FESA ESL Liability	(3,886.72)
L0131	404001 Prepaid Rates	(18,000.00)
2210	405002 Tax Clearing	7,524.16
2200	406001 PAYG Liability	(11,500.21)
L0137	406000 Payroll Liability	24,699.81
L0135	406005 MEU	(116.40)
L0136	406006 Superannuation	(8,190.80)
	404000 Income Received in Advance	
L01235	407001 Accrued Salaries & Wages	(37,218.60)
		<b>(120,027.37)</b>
	<b>Interest Bearing Liabilities</b>	
L01221	411000 Loan Liability (Debentures)	
		<b>0.00</b>
	<b>Provisions</b>	
L01225	421000 Provision For Annual Leave	(50,663.07)
L01226	422000 Provision For LSL	(29,143.02)
		<b>(79,806.09)</b>
	<b>TOTAL CURRENT LIABILITIES</b>	<b>(199,833.46)</b>
	<b>NET CURRENT POSITION</b>	<b>1,547,034.12</b>

<b>BALANCE SHEET (continued)</b>		<b>31/07/2015</b>
		<b>ACTUAL</b>
		<b>\$</b>
	<b>NON CURRENT ASSETS</b>	
	<b>Property, Plant &amp; Equipment</b>	
FV1000	519000 Land	531,951.83
FV2000	521000 Buildings	10,284,116.16
A01521	522000 Less Accumulated Depreciation	(210,794.74)
FV4000	523000 Furniture & Equipment	240,260.14
A01541	524000 Less Accumulated Depreciation	(87,044.82)
FV5000	525000 Plant & Equipment	1,570,870.96
A01571	526000 Less Accumulated Depreciation	(395,923.84)
		<b>11,933,435.69</b>
	<b>Infrastructure</b>	
A01533	541000 Infrastructure - Roads	60,041,257.18
A01531	542000 Less Accumulated Depreciation	
A0156	543000 Infrastructure - Footpaths	211,455.49
A01561	544000 Less Accumulated Depreciation	
FV3000	545000 Other Infrastructure	1,840,000.00
A01551	546000 Less Accumulated Depreciation	
		<b>62,092,712.67</b>
	<b>TOTAL NON-CURRENT ASSETS</b>	<b>74,026,148.36</b>
	<b>NON CURRENT LIABILITIES</b>	
	<b>Interest Bearing Liabilities</b>	
L01710	601000 Loan Liability (Debentures)	(304,780.08)
		<b>(304,780.08)</b>
	<b>Provisions</b>	
L01230	611000 Provision For LSL Non-Current	(31,722.76)
		<b>(31,722.76)</b>
	<b>TOTAL NON CURRENT LIABILITIES</b>	<b>(336,502.84)</b>
	<b>EQUITY</b>	
3-8000	701000 Retained Profits (Municipal Accumulation Account)	(4,865,945.11)
	721000 Plant Reserve	(328,221.92)
	722000 Long service Leave Reserve	(24,632.14)
	723000 Information and Technology Reserve	(10,864.45)
	724000 Tamma Village Upgrades and improvements Reserve	(26,209.93)
	725000 Tammin Sports, Recreation and Facilities Upgrade Reserve	(478,875.04)
L01911	710000 Asset Revaluation Surplus	(69,501,931.05)
		<b>(75,236,679.64)</b>
	<b>SUMMARY</b>	
	Current Assets	1,746,867.58
	Non-Current Assets	74,026,148.36
	<b>Total Assets</b>	
	Current Liabilities	(199,833.46)
	Non-Current Liabilities	(336,502.84)
	<b>Total Liabilities</b>	
	<b>EQUITY</b>	75,236,679.64
	Variance	0.00

<b>BALANCE SHEET DETAIL</b>		31/07/2015 <b>Actual</b>	<b>Budget</b>
<b>Land</b>			
<b>Total</b>		0.00	0.00
<b>Buildings</b>			
091400	5 Nottage Way	3,183.26	70,000
091401	7 Nottage Way	2,835.08	70,000
113400	Bowling Green	109,144.95	350,000
084400	Tamma Village Fencing		8,000.00
<b>Total</b>		115,163.29	498,000.00
<b>Furniture &amp; Equipment</b>			
<b>Total</b>		0.00	0.00
<b>Plant &amp; Equipment</b>			
145400	1TN Sedan		48,000
100400	Compactor/Dozer		30,000
143400	Sundry Plant		20,000
<b>Total</b>		0.00	98,000.00
<b>Infrastructure - Roads</b>			
C0003	Bungulla North Road		52,020
C0002	Tammin- York Road		48,230
C0080	Tammin- Wyalkhatcehm		214,160
C0006	Yorrakine Road		278,890
C0082	Mclaren Road		78,180
C0033	Underwood Road		23,860
<b>Total</b>		0.00	695,340.00
<b>Infrastructure - Footpaths</b>			
121407	Footpath Ramps		55,350
<b>Total</b>		0.00	55,350
<b>Infrastructure - Other</b>			
<b>Total</b>		0.00	0.00
<b>Balance</b>		115,163.29	1,346,690

PROGRAMS / SCHEDULES SUMMARY	31/07/2015 ACTUAL		31/07/2015 YTD BUDGET		30/06/2016 BUDGET		Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
	Revenue	Expend	Revenue	Expend	Revenue	Expend	>\$5000	>10%
	\$	\$	\$	\$	\$	\$	\$	%
<b>Revenue</b>								
Governance	-		-		-			
General Purpose Funding	624,277		2,180		1,948,890		622,097	(99.7%)
Law, Order, Public Safety	6		115		1,400			1990.9%
Health	-		53		650			
Education & Welfare	7,499		5,008		60,100			(33.2%)
Housing	1,738		3,630		43,600			108.9%
Community Amenities	345		1,123		78,730			225.1%
Recreation & Culture	45,747		126,215		217,220		(80,468)	175.9%
Transport	649		1,016		517,870			56.6%
Economic Services	854		49		600			(94.3%)
Other Property & Services	8,861		1,492		26,560		7,369	(83.2%)
<b>Expenditure</b>								
Governance		37,809		41,332		242,580		
General Purpose Funding		5,433		5,201		67,450		
Law, Order, Public Safety		2,141		3,148		37,870		47.1%
Health		1,723		1,887		22,650		
Education & Welfare		2,307		10,107		121,340	7,800	338.1%
Housing		1,115		5,834		155,315		423.4%
Community Amenities		14,458		21,358		256,565	6,900	47.7%
Recreation & Culture		20,200		63,461		765,471	43,261	214.2%
Transport		69,740		158,426		1,848,715	88,686	127.2%
Economic Services		23,769		6,162		73,980	(17,607)	(74.1%)
Other Property & Services		12,754		15,237		17,915		19.5%
	689,976	191,448	140,881	332,153	2,895,620	3,609,851	549,095	(46.3%)

PROGRAM / SCHEDULE 4 <b>GOVERNANCE</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Members of Council</b>								
<b>Operating Expenditure</b>								
041103 Presidential Allowance		1,200		1,200		2,400		
041107 Deputy President Allowance		300		300		600		
041102 Election Expenses		-		-		6,000		
041109 Meeting Fees		600		916		11,000		52.7%
041100 Travelling		150		208		2,500		39.1%
041104 Refreshments & Entertainment		169		791		9,500		368.0%
041115 Donations & Contributions		350		141		1,700		(59.7%)
041105 Insurance		7,525		4,245		8,490		(43.6%)
041106 Subscriptions		14,640		22,000		22,000	7,360	50.3%
041113 Other Minor Expenditure		618		541		6,500		(12.5%)
041101 Conference Expenses		-		-		20,000		
041111 Training		-		416		5,000		
041150 Allocation from Governance		12,257		10,574		126,890		(13.7%)
041114 Audit Expense		-		-		20,000		
Total G	-	37,809	-	41,332	-	242,580		
<b>PROGRAM / SCHEDULE 3</b>								
<b>GENERAL PURPOSE FUNDING</b>								
<b>Rate Revenue</b>								
031001 General Rates Levied	-		-		913,880			
031003 Non-Payment Penalty Interest	522		208		2,500			(60.2%)
031009 Interim Rating	-		16		200			
031006 Instalment Interest	-		-		1,250			
031002 Ex Gratia Rates	-		-		5,500			
031007 Rate Account Enquiry Fees	67		41		500			(38.8%)
031010 Discount Allowed - GRV	-		-		(38,000)			
031011 Reimbursement Legal Costs	-		-		1,500			
<b>Operating Expenditure</b>								
031103 Postage & Freight		5		41		500		754.2%
031104 Valuation Expenses		-		-		5,000		
031105 Legal Expenses		-		125		1,500		
031106 Title Searches		-		41		500		
031150 Allocation from Governance		5,306		4,579		54,950		(13.7%)
Sub-total	589	5,311	265	4,786	887,330	62,450		(14.4%)
<b>General Purpose Revenue</b>								
032001 Grants Commission - General Purpose	624,304		-		756,560	624,304		(100.0%)
032002 Grants Commission - Roads	-		-		282,000			
<b>Other Revenue</b>								
032004 Interest - Municipal Fund	672		833		10,000			(223.9%)
032005 Interest - Reserve Funds	-		1,041		12,500			
032006 EFT-POS Charges	56		41		500			(26.5%)
<b>General Operating Expenditure</b>								
032102 Bank Fees		122		208		2,500		70.4%
032103 EFT-POS Charges		-		187		2,250		
032104 Bank Overdraft Interest		-		20		250		
Sub-total	623,687	122	1,915	415	1,061,560	5,000	621,772	(99.6%)
Total G P F	624,277	5,433	2,180	5,201	1,948,890	67,450	622,097	(98.8%)

PROGRAM / SCHEDULE 5 <b>LAW, ORDER, PUBLIC SAFETY</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Fire Prevention</b>								
<b>Operating Revenue</b>								
051002 Fines & Penalties	-		8		100			
<b>Operating Expenditure</b>								
051102 Building Maintenance		-		108		1,300		
051103 Fire Control Measures		-		371		4,480		
051104 Advertising		-		41		500		
051105 General Expenses		-		20		250		
051150 Allocation from Governance		666		573		6,880		(13.9%)
051130 Depreciation		-		830		9,960		
sub-total	-	666	8	1,943	100	23,370		193.1%
<b>Animal Control</b>								
<b>Operating Revenue</b>								
052004 Fines & Penalties	-		8		100			
052003 Impounding Fees	-		16		200			
052002 Dog/Cat Registrations	6		83		1,000			1409.1%
<b>Operating Expenditure</b>								
052101 Pound Maintenance		-		166		2,000		
052102 Animal Control		63		108		1,300		71.6%
052103 Control Officer Contract		900		433		5,200		(51.9%)
052150 Allocation from Governance		512		443		5,320		(13.5%)
052130 Depreciation		-		6		80		
sub-total	6	1,475	107	1,156	1,300	13,900		(14.7%)
<b>Other Law, Order, Public Safety</b>								
<b>Operating Expenditure</b>								
053101 Advertising		-		8		100		
053102 Impounding Vehicles		-		41		500		
sub-total	-	-	-	49	-	600		
Total L, O, PS	6	2,141	115	3,148	1,400	37,870		52.0%
<b>PROGRAM / SCHEDULE 7</b>								
<b>HEALTH</b>								
<b>Preventative Services - Administration &amp; Inspection</b>								
<b>Operating Revenue</b>								
074002 Fines & Penalties	-		12		150			
074003 Licenses Other	-		25		300			
074004 Septic Tank Application Fees	-		16		200			
<b>Operating Expenditure</b>								
074103 EHO Contractors		-		625		7,500		
074104 Legal Expenses		-		83		1,000		
074105 Other Minor Expenditure		500		125		1,500		(75.0%)
074150 Allocation from Governance		1,223		1,054		12,650		(13.8%)
total Health	-	1,723	53	1,887	650	22,650		12.6%

PROGRAM / SCHEDULE 8 <b>EDUCATION &amp; WELFARE</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Aged &amp; Disabled</b>								
<b>Operating Revenue</b>								
084002 Contributions & Donations	-		8		100			
084003 Reimbursements	41		100		1,200			144.5%
084004 Tamma Village Aged Units Rentals	7,458		4,900		58,800			(34.3%)
<b>Operating Expenditure</b>								
084102 Tamma Village Aged Units Mtce		681		5,108		61,330		649.7%
084150 Allocation from Governance		1,626		1,400		16,800		(13.9%)
084130 Depreciation		-		3,392		40,710		
sub-total	7,499	2,307	5,008	9,900	60,100	118,840	7,593	52.0%
<b>Care Of Families &amp; Children</b>								
<b>Operating Revenue</b>								
<b>Operating Expenditure</b>								
083102 Playgroup		-		41		500		
083103 Tammin Primary School		-		166		2,000		
sub-total	-	-	-	207	-	2,500		
total Education & Welfare	7,499	2,307	5,008	10,107	60,100	121,340	7,800	54.1%



PROGRAM / SCHEDULE 9  <b>Housing</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Staff Housing</b>								
<b>Operating Revenue</b>								
091001	200		336		4,040			68.0%
091002	23		794		9,530			3331.3%
091003	680		719		8,630			
091004	235		429		5,160			82.8%
091005	-		-		-			
091006	-		291		3,500			
091007	-		291		3,500			
<b>Operating Expenditure</b>								
091100		5,110		4,988		59,920		
091111		1		735		8,820		101983.3%
091130		-		2,890		34,690		
091125		-		-		85,190		
091106		3,996		3,335		40,025		(16.5%)
sub-total	1,138	1,115	2,860	5,278	34,360	148,595		261.3%
<b>Other Housing</b>								
<b>Operating Revenue</b>								
092001	600		770		9,240			28.3%
<b>Operating Expenditure</b>								
092100		-		485		5,860		
092101		-		71		860		
sub-total	600	-	770	556	9,240	6,720		121.0%
total housing	1,738	1,115	3,630	5,834	43,600	155,315		231.8%

PROGRAM / SCHEDULE 10 <b>COMMUNITY AMENITIES</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Sanitation - Household Refuse</b>								
<b>Operating Revenue</b>								
100001	Domestic Refuse Collections Fees	-	-	-	20,730			
100011	Waste Site Identification Grant	-	-	-	50,000			
<b>Operating Expenditure</b>								
100101	Refuse Site Mtce		7,397	6,503	78,060			(12.1%)
100102	Street Bin Refuse Collection		1,364	737	8,870			(46.0%)
100103	Domestic Refuse Collections		2,747	1,347	16,170			(51.0%)
100104	Effluent Dam Site		38	41	500			
100111	Waste Site Identification Report		-	4,166	50,000			
100150	Allocation from Governance		1,107	957	11,490			(13.6%)
100130	Depreciation		-	581	6,980			
	sub-total	-	12,654	-	14,332	70,730	172,070	13.3%
<b>Town Planning &amp; Regional Development</b>								
<b>Operating Revenue</b>								
105001	Town Planning Fees	-		41	500			
<b>Operating Expenditure</b>								
105101	Control Expenses		-	20	250			
105102	Planning Services		-	458	5,500			
105150	Allocation from Governance		474	406	4,880			(14.3%)
	sub-total	-	474	41	884	500	10,630	95.3%
<b>Other Community Amenities</b>								
<b>Operating Revenue</b>								
106003	Contributions & Donations	-		20	250			
106004	Photocopying Charges	-		62	750			
106001	Cemetery Charges	-		125	1,500			
106005	Hire of Community Bus	81		250	3,000			206.9%
106006	Cooinda Centre Rental	264		125	1,500			(52.7%)
106007	Hunts Well Rental	-		500	500			
<b>Operating Expenditure</b>								
106104	Public Toilets		689	903	10,865			31.0%
106105	Community Bus		-	328	3,960			
106103	Grave Digging		-	464	5,600			
106102	Cemetery		168	518	6,250			208.8%
106106	Cooinda Centre		-	2,055	24,690			
106107	Tammin Tabloid Building Mtce		-	83	1,000			
106150	Allocation from Governance		474	406	4,880			(14.3%)
106130	Depreciation		-	1,385	16,620			
	sub-total	345	1,331	1,082	6,142	7,500	73,865	331.0%
	total comm amenities	345	14,458	1,123	21,358	78,730	256,565	6,900 51.9%

PROGRAM / SCHEDULE 11 <b>RECREATION &amp; CULTURE</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Public Halls, Civic Centres</b>								
<b>Operating Revenue</b>								
111002	-		58		700			
111001	40		83		1,000			107.5%
<b>Operating Expenditure</b>								
111101		1,058		3,187		38,290		201.2%
111102		-		329		3,990		
111150		1,664		1,437		17,250		(13.7%)
111130		-		3,585		43,020		
sub-total	40	2,722	141	8,538	1,700	102,550	5,816	214.2%
<b>Other Recreation &amp; Sport</b>								
<b>Operating Revenue</b>								
113005	-		123000		123000		(123,000)	
113004	45,455		0		55600		45,455	(100.0%)
113001	-		100		1210			
113003	-		8		100			
113002	10		25		300			150.0%
<b>Operating Expenditure</b>								
113100		534		7,320		87,880	6,786	1271.3%
113101		323		2,550		30,640		690.6%
113102		2,822		10,093		121,170	7,271	257.7%
113150		7,054		6,085		73,020		(13.7%)
113130		-		15,181		182,180	15,181	
sub-total	45,465	10,732	123,133	41,229	180,210	494,891	(77,668)	192.5%
<b>Libraries</b>								
<b>Operating Revenue</b>								
115001	-		3		40			
<b>Operating Expenditure</b>								
115100		-		166		2,000		
115101		-		125		1,500		
115150		2,816		2,427		29,130		(13.8%)
sub-total	-	2,816	3	2,718	40	32,630		
<b>Other Culture</b>								
<b>Operating Revenue</b>								
116002	243		79		950			(67.4%)
116003	-		10		120			
116010	-		2,849		34,200			
<b>Operating Expenditure</b>								
116103		-		125		1,500		
116104		-		416		5,000		
116105		258		125		1,500		(51.5%)
116106		-		-		650		
116107		-		-		1,000		
116108		-		-		1,000		
116109		-		-		1,000		
116110		-		4,000		48,000		
116111		3,672		6,310		75,750		71.8%
sub-total	243	3,930	2,938	10,976	35,270	135,400	7,046	
total rec & culture	45,747	20,200	126,215	63,461	217,220	765,471	(80,468)	187.6%

PROGRAM / SCHEDULE 12  <b>TRANSPORT</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Streets, Roads, Bridges, Depots</b>								
<b>Operating Revenue</b>								
122005	-		-		50,000			
122004	-		-		268,800			
122006	-		-		149,870			
122011	-		-		37,000			
122003	-		250		3,000			
<b>Operating Expenditure</b>								
122106		742		2,009		24,150		170.6%
122110		1,972		1,435		17,240		(27.2%)
122108		510		856		10,290		67.8%
122104		267		691		8,310		158.9%
122111		-		1,146		13,780		
122107		29,738		35,748		428,990	6,010	20.2%
122113		4,868		-		6,000		(100.0%)
122112		5,324		5,325		5,325		
122105		1,491		1,999		24,000		34.1%
122114		-		439		5,270		
122150		21,647		18,672		224,070		(13.7%)
122130		-		87,105		1,045,270	87,105	
sub-total	-	66,559	250	155,425	508,670	1,812,695	88,866	133.9%
<b>Traffic Control</b>								
<b>Operating Revenue</b>								
125002	-		83		1,000			
125003	-		100		1,200			
125004	649		583		7,000			(10.2%)
<b>Operating Expenditure</b>								
125101		32		83		1,000		161.3%
125102		-		100		1,200		
125103		-		100		1,200		
125150		3,149		2,718		32,620		(13.7%)
sub-total	649	3,181	766	3,001	9,200	36,020		
total Transport	649	69,740	1,016	158,426	517,870	1,848,715	88,686	126.5%

PROGRAM / SCHEDULE 13  <b>ECONOMIC SERVICES</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Rural Services</b>								
<b>Operating Expenditure</b>								
131101 NRM Officer	-		1,083		13,000			
sub-total	-	-	1,083		13,000			
<b>Tourism &amp; Area Promotion</b>								
<b>Operating Revenue</b>								
<b>Operating Expenditure</b>								
132101 Area Promotion		164	374		4,500			128.6%
132150 Allocation from Governance		832	720		8,640			(13.5%)
132130 Depreciation		-	403		4,840			
sub-total	-	996	1,497		17,980			50.3%
<b>Building Control</b>								
<b>Operating Revenue</b>								
133001 Building Permits Application Fees	-		41		500			
<b>Operating Expenditure</b>								
133100 Building Surveyor Contractor		-	458		5,500			
133150 Allocation from Governance		723	625		7,500			(13.6%)
sub-total	-	723	1,083		13,000			55.4%
<b>Other Economic Services</b>								
<b>Operating Revenue</b>								
136002 Standpipe Water Charges	854		8		100			(99.1%)
<b>Operating Expenditure</b>								
136101 Standpipe Water Utility		22,050	2,499		30,000	(19,551)		(88.7%)
sub-total	854	22,050	2,499		30,000	(19,551)		(89.1%)
total economic services	854	23,769	6,162		73,980	(17,607)		(74.8%)

PROGRAM / SCHEDULE 14 <b>OTHER PROPERTY &amp; SERVICES</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET			
	Revenue	Expend	Revenue	Expend	Revenue	Expend		
	\$	\$	\$	\$	\$	\$		
<b>Private Works</b>								
<b>Operating Revenue</b>								
141001 General Charges	-		295		3,550			
<b>Operating Expenditure</b>								
141100 General Works		-		226		2,730		
141150 Allocation from Governance		45		39		470		(13.1%)
sub-total	-	45	295	265	3,550	3,200		1147.2%
<b>Public Works Overheads</b>								
<b>Operating Revenue</b>								
142002 Reimbursements	-		8		100			
<b>Operating Expenditure</b>								
142111 Salaries		6,619		3,250		39,000		(50.9%)
142102 Superannuation		9,437		3,579		42,950	(5,858)	(62.1%)
142105 Staff Training		-		820		9,840		
142101 Sick Pay		-		720		8,650		
142103 Holiday Pay		3,056		3,534		42,410		15.6%
142109 Workers Compensation		8,988		7,310		14,620		(18.7%)
142104 Protective Clothing		236		250		3,000		
142106 Occupational Health & Safety		-		291		3,500		
142108 Office Expenses		-		54		650		
142113 Relocation Expenses		-		250		3,000		
142110 Telephone		136		600		7,200		340.3%
142112 Insurance		17,005		2,500		5,000	(14,505)	(85.3%)
142115 Staff Housing - Works		4,195		1,290		15,480		(69.2%)
142116 Minor Plant and IT Expense		-		1,667		20,000		
142199 Less Allocated to Works	-	69,350	-	17,933	-	215,200	51,417	(74.1%)
sub-total	-	19,679	8	8,182	100	100	27,861	(141.6%)
<b>Plant Operating Costs</b>								
<b>Operating Revenue</b>								
143001 Reimbursements	8,300		41		500		8,259	(99.5%)
143002 Fuel Tax Credit	561		416		5,000			(25.8%)
143011 Sale of Electrical Inventory	-		691		8,300			
<b>Operating Expenditure</b>								
143111 Expendable Tools		-		1,250		15,000		
143106 Depot Consumables		395		250		3,000		(36.7%)
143112 Blades & Points		-		208		2,500		
143101 Fuels & Oils		3,238		4,166		50,000		28.7%
143103 Parts & Repairs		1,222		4,166		50,000		240.8%
143102 Tyres & Tubes		-		416		5,000		
143105 Licenses		279		250		3,000		(10.2%)
143104 Repairs Wages		-		1,113		13,370		
143100 Insurance		-		6,735		13,470	6,735	
143110 Light Vehicles		-		1,666		20,000		
143130 Depreciation		-		507		6,090		
143125 Loss on sale of asset	-	17,700	-	-	-	5,790	17,700	(100.0%)
143199 Less Allocated to Works	-	6,571	-	15,143	-	181,720	(8,572)	130.5%
sub-total	8,861	19,137	1,148	5,584	13,800	5,500	7,713	(165.5%)
<b>Other Governance</b>								
<b>Operating Revenue</b>								
145002 Reimbursements	-		41		500			
145003 Administration Services (ESL)	-		-		4,000			
145025 Profit on Sale	-		-		4,610			

PROGRAM / SCHEDULE 14 <b>OTHER PROPERTY &amp; SERVICES (continued)</b>	2015/16 Actual		2015/16 YTD Budget		2015/16 BUDGET				
	Revenue	Expend	Revenue	Expend	Revenue	Expend			
	\$	\$	\$	\$	\$	\$			
<b>Operating Expenditure</b>									
145113 Employee Costs		30,812		31,150		373,800			
145102 Workers Compensation Insurance		3,625		610		7,320		(83.2%)	
145115 Relocation Expenses		-		-		3,000			
145111 Uniforms		-		208		2,500			
145101 Administration Building Maintenance		12,226		2,834		34,050	(9,392)	(76.8%)	
145116 Administration Building Garden Mtce		67		586		7,060		778.3%	
145109 Fringe Benefit Tax		3,159		-		12,000		(100.0%)	
145107 Training		-		625		7,500			
145108 Printing & Stationery		1,449		708		8,500		(51.1%)	
145103 Office Equipment Mtce		-		41		500			
145117 Computer Maintenance		6,547		2,916		35,000		(55.5%)	
145104 Telephone		656		708		8,500			
145118 Advertising		-		666		8,000			
145119 Insurance		3,114		340		4,080		(89.1%)	
145120 Subscriptions		2,060		2,500		2,500		21.4%	
145121 Postage & Freight		84		104		1,250		23.3%	
145106 Legal Expenses		-		166		2,000			
145105 Travelling & Accommodation		-		416		5,000			
145122 Office Expenses Other		25		125		1,500		400.2%	
145110 Conference Expenses		-		458		5,500			
145123 Sundry Office Furniture & Equipment		-		83		1,000			
145124 Consultant Fees		-		3,333		40,000			
145125 Records Management		-		62		750			
145126 Accounting Support		-		-		7,000			
145127 Vehicle Running Expenses		316		708		8,500		124.3%	
145128 Staff Housing - Administration		-	200	2,045		24,545		(1122.5%)	
145130 Depreciation		-	-	5,029		60,350	5,029		
145150 Administration Allocated to Other Programs		-	64,007	-	55,215	-	662,590	8,792	(13.7%)
146100 Gross Salaries and Wages		-	52,331	-	-	-	-	(52,331)	(100.0%)
146101 Less Salaries and Wages		-	740	-	-	-	-	-	(100.0%)
sub-total		-	51,525	41	1,206	9,110	9,115	(50,319)	(97.6%)
total O P & S		8,861	12,754	1,492	15,237	26,560	17,915	7,369	(22.6%)

**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	0	0	0	0	
General Purpose Funding	1,948,890	2,180	624,277	622,097	28536.54%
Law, Order and Public Safety	1,400	115	6	(110)	(95.22%)
Health	650	53	0	(53)	(100.00%)
Education and Welfare	60,100	5,008	7,499	2,491	49.74%
Housing	43,600	3,630	1,738	(1,892)	(52.13%)
Community Amenities	78,730	1,123	345	(778)	(69.24%)
Recreation and Culture	94,220	3,215	45,747	42,532	1322.93%
Transport	62,200	1,016	649	(367)	(36.13%)
Economic Services	600	49	854	805	1643.59%
Other Property and Services	26,560	1,492	8,861	7,369	493.90%
<b>Total Operating Revenue</b>	<b>2,316,950</b>	<b>17,881</b>	<b>689,976</b>	<b>672,095</b>	<b>3758.71%</b>
<b>Operating Expense</b>					
Governance	242,580	41,332	37,809	(3,523)	(8.52%)
General Purpose Funding	67,450	5,201	5,433	232	4.46%
Law, Order and Public Safety	37,870	3,148	2,141	(1,007)	(32.00%)
Health	22,650	1,887	1,723	(164)	(8.72%)
Education and Welfare	121,340	10,107	2,307	(7,800)	(77.17%)
Housing	61,305	5,099	1,114	(3,985)	(78.15%)
Community Amenities	256,565	21,358	14,458	(6,900)	(32.31%)
Recreation and Culture	745,471	63,461	20,200	(43,261)	(68.17%)
Transport	1,843,445	157,987	69,740	(88,247)	(55.86%)
Economic Services	73,980	6,162	23,769	17,607	285.73%
Other Property and Services	16,735	15,237	30,454	15,217	99.87%
<b>Total Operating Expenditure</b>	<b>3,489,391</b>	<b>330,979</b>	<b>209,147</b>	<b>(121,832)</b>	<b>(36.81%)</b>
<b>Finance Costs</b>					
Housing	8,820	735	1	(734)	(99.90%)
Recreation & Culture	20,000	0	0	0	
Transport	5,270	439	0		
	<b>34,090</b>	<b>1,174</b>	<b>1</b>	<b>(734)</b>	<b>(99.94%)</b>
<b>Non-Operating Grants,Subsidies and Contributions</b>					
Recreation & Culture	123,000	123,000	0	(123,000)	(100.00%)
Transport	455,670	0	0	0	
	<b>578,670</b>	<b>123,000</b>	<b>0</b>	<b>(123,000)</b>	<b>(100.00%)</b>
<b>loss on Disposal of Asset</b>					
Housing	85,190	0	0	0	
Other Property and Services	1,180	0	(17,700)	(17,700)	
	<b>86,370</b>	<b>0</b>	<b>(17,700)</b>	<b>(17,700)</b>	
<b>NET RESULT</b>	<b>(714,231)</b>	<b>(191,272)</b>	<b>498,528</b>	<b>408,829</b>	<b>-360.64%</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>(714,231)</b>	<b>(191,272)</b>	<b>498,528</b>	<b>408,829</b>	<b>(360.64%)</b>



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

		Amended Annual Budget	YTD Budget	YTD Actual
		\$		\$
Rates	10	881,580	16	0
Operating Grants & Subsidies	11	1,256,010	5,148	678,660
Fees and Charges	15	148,650	10,586	9,782
Interest Earnings	16	25,500	2,082	(150)
Other Revenue	17	600	49	772
Total Operating Revenue		2,312,340	17,881	689,064
<b>Operating Expense</b>				
Employee Costs	50	863,560	76,790	110,401
Materials and Contracts	52	1,005,051	105,720	72,142
Utility Charges	54	112,725	9,380	2,064
Depreciation on Non-Current Assets	55	1,450,790	120,894	0
Interest Expenses	56	34,090	2,840	1
Insurance Expenses	57	57,380	16,010	40,349
Other Expenditure	58	35,635	3,908	20,899
Total Operating Expenditure		3,559,231	335,542	245,856
		(1,246,891)	(317,661)	443,208
Non-Operating Grants, Subsidies and Contributions	18	578,670	123,000	0
Profit on Asset Disposal	13	4,610	0	0
Loss on Asset Disposal	59	90,980	0	(17,700)
Reallocation	90	(40,360)	(3,389)	(37,620)
<b>Net Profit from Operations</b>		(714,231)	(191,272)	498,528

**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	764,263
Cash - Restricted	868,803
Receivables	113,802
<b>Total Current Assets</b>	<b>1,746,868</b>
<b>LESS: CURRENT LIABILITIES</b>	
Payables	-120,027
Provisions	-79,806
Loans	0
<b>Total Current Liabilities</b>	<b>-199,833</b>
Less: Committed and Restricted Assets	868,803
<b>NET CURRENT ASSET POSITION</b>	<b>678,231</b>

**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%	602,755				602,755	NAB	Call
Cash Maxi	1.85%	47,921				47,921	NAB	Call
Trust	0.01%			12,736		12,736	NAB	Call
DPI	0.01%			(20)		(20)	NAB	Call
(b) <b>Term Deposits</b>								
TDR - 17-698-5077	2.90%		493,803			493,803	NAB	24/08/2015
(c) <b>Investments</b>								
TD Muni	2.30%				508,259	508,259	NAB	9/08/2015
<b>Total</b>		650,676	493,803	12,716	508,259	1,665,455		

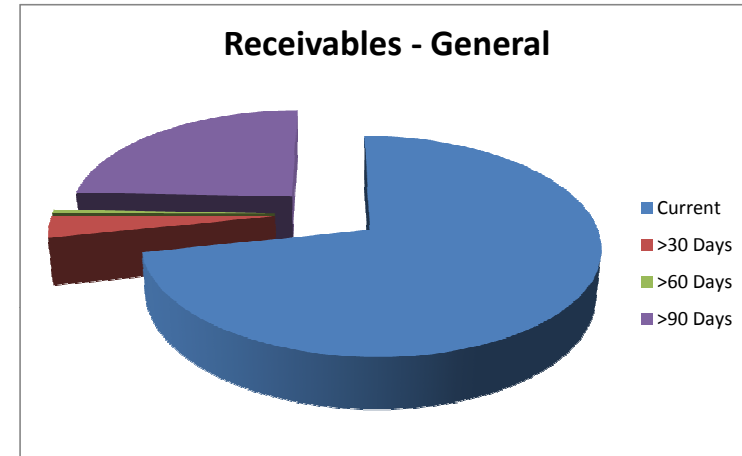
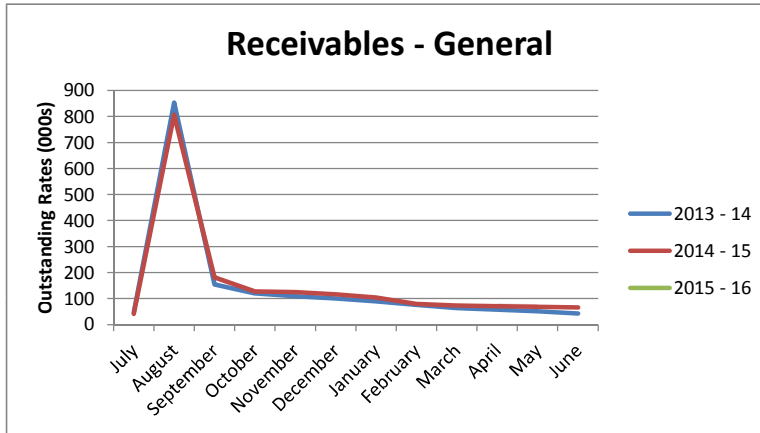
**Shire of Tammin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

**Note 3: RECEIVABLES**

**Receivables - Rates and Rubbish**

	<b>Current 2014-15</b>	<b>Previous 2013-14</b>
	\$	\$
Opening Arrears Previous Years	66,493	43,469
Rates Levied this year	0	901,153
<u>Less</u> Collections to date	(4,664)	(878,129)
Equals Current Outstanding	<b>61,829</b>	<b>66,493</b>
 <b>Net Rates Collectable</b>	<b>61,829</b>	<b>66,493</b>
% Collected	7.01%	92.96%

<b>Receivables - General</b>	<b>Current</b>	<b>&gt;30 Days</b>	<b>&gt;60 Days</b>	<b>&gt;90 Days</b>
	\$	\$	\$	\$
	54,941	2,508	402	18,699
<b>Total Outstanding</b>				<b>76,549</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	0.00	0.00	0.00
Housing Bonds	980.00	0.00	520.00	460.00
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	0.00	0.00	0.00	0.00
Prepaid Rates	17,000.00	0.00	17,000.00	0.00
Licensing	338.90	13,627.00	13,411.00	554.90
BCITF Liability	0.00	0.00	0.00	0.00
<b>Trust Balance</b>	<b>30,074.50</b>	<b>13,627.00</b>	<b>30,931.00</b>	<b>12,770.50</b>