

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 July 2016

This report was produced after Council adopted the 2016-2017 budget on 5th August 2016. The budget data within his report is reflective of the budget adopted by Council.

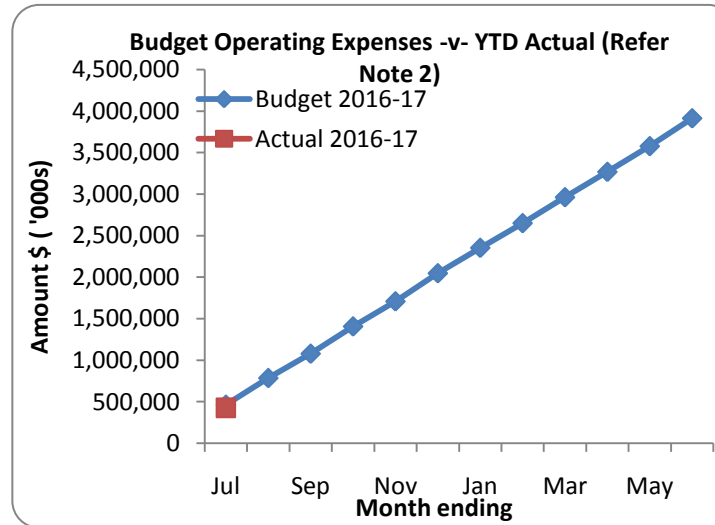
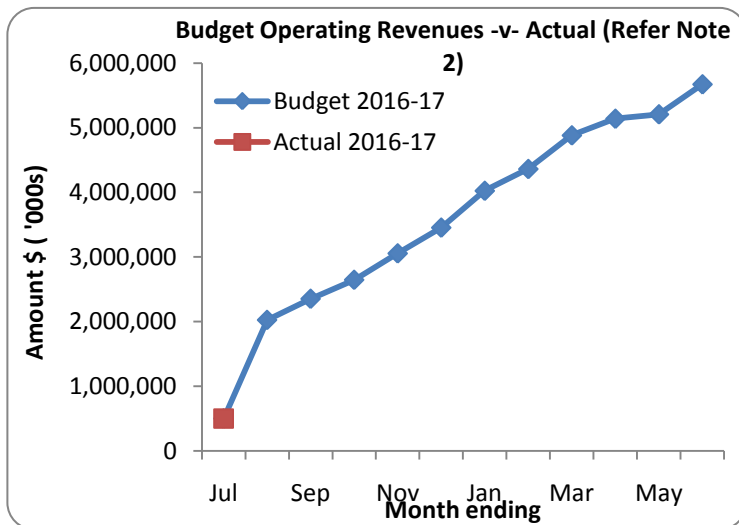
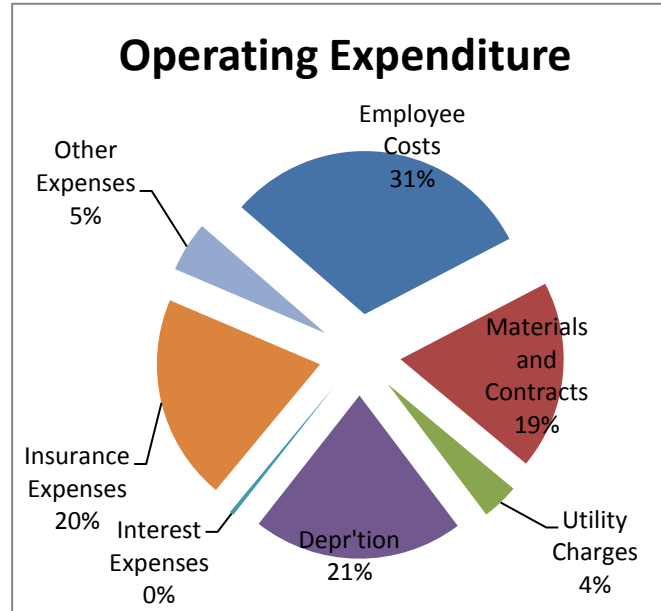
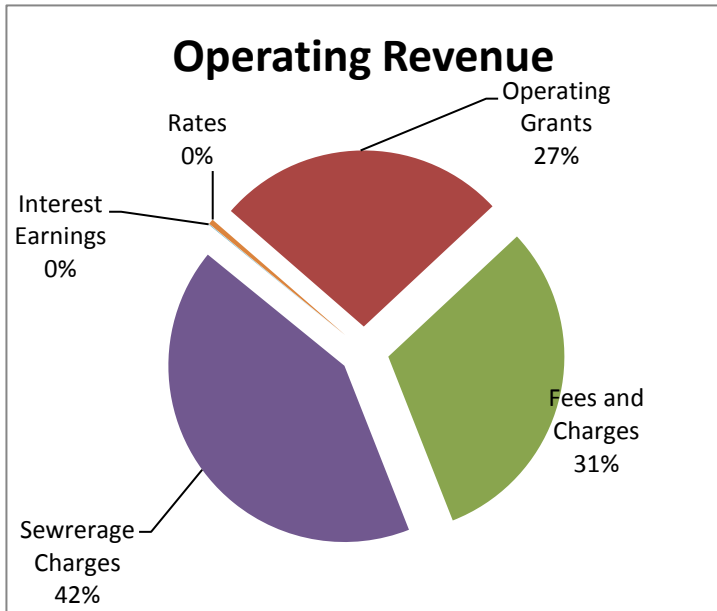
LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**SHIRE OF Dowerin
Information Summary
For the Period Ended 31 July 2016**



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2016

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	(b)-(a)	(b)-	Var.
			\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	164,258	164,258	164,258	247,443	83,185	51%	😊
Revenue from operating activities								
Governance		8,525	8,525	710	0	(710)	(100%)	
General Purpose Funding - Rates	9	1,211,651	1,211,651	0	0	0		
General Purpose Funding - Other		1,358,900	1,358,900	999	344	(655)	(66%)	
Law, Order and Public Safety		24,150	24,150	162	215	53	33%	
Health		259,000	259,000	77,405	75,335	(2,070)	(3%)	
Education and Welfare		129,894	129,894	10,824	8,914	(1,910)	(18%)	
Housing		128,256	128,256	10,686	13,295	2,609	24%	
Community Amenities		228,327	228,327	214,024	215,017	993	0%	
Recreation and Culture		80,700	80,700	3,555	1,928	(1,627)	(46%)	
Transport		146,100	146,100	1,716	1,616	(100)	(6%)	
Economic Services		12,176	12,176	1,013	167	(846)	(84%)	
Other Property and Services		10,501	10,501	874	669	(205)	(23%)	
		3,598,180	3,598,180	321,968	317,499			
Expenditure from operating activities								
Governance		(505,037)	(505,037)	(73,155)	(68,479)	4,676	6%	
General Purpose Funding		(134,898)	(134,898)	(11,240)	(11,313)	(73)	(1%)	
Law, Order and Public Safety		(81,231)	(81,231)	(12,058)	(12,083)	(25)	(0%)	
Health		(310,563)	(310,563)	(26,373)	(31,147)	(4,774)	(18%)	
Education and Welfare		(170,271)	(170,271)	(14,183)	(11,465)	2,718	19%	
Housing		(175,349)	(175,349)	(18,929)	(23,604)	(4,675)	(25%)	
Community Amenities		(310,220)	(310,220)	(34,354)	(31,151)	3,203	9%	
Recreation and Culture		(721,034)	(721,034)	(77,666)	(73,703)	3,963	5%	
Transport		(1,283,028)	(1,283,028)	(132,074)	(126,938)	5,136	4%	
Economic Services		(211,508)	(211,508)	(23,108)	(25,331)	(2,223)	(10%)	
Other Property and Services		(10,967)	(10,967)	(41,065)	(11,259)	29,806	73%	😊
		(3,914,106)	(3,914,106)	(464,205)	(426,474)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	92,698	89,068	(3,630)	(4%)	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	0		
Adjust Provisions and Accruals		0	0	0	(166)	(166)		
Amount attributable to operating activities		796,721	796,721	(49,539)	(20,073)			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	2,074,000	2,074,000	180,000	181,818	1,818	1%	
Land and Buildings	13	(2,473,038)	(2,473,038)	0	(4,851)	(4,851)		
Infrastructure Assets - Roads	13	(1,123,913)	(1,123,913)	0	(27,855)	(27,855)		☹️
Amount attributable to investing activities		(1,522,951)	(1,522,951)	180,000	149,112			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	0	0	0		
Self-Supporting Loan Principal		23,002	23,002	0	0	0		
Transfer from Reserves	7	300,000	300,000	0	0	0		
Repayment of Debentures	10	(113,357)	(113,357)	0	0	0		
Transfer to Reserves	7	(432,922)	(432,922)	0	0	0		
Amount attributable to financing activities		561,973	561,973	0	0			
Closing Funding Surplus(Deficit)	3	0	0	294,719	376,482			

😊 More Revenue OR Less Expenditure
☹️ Less Revenue OR More Expenditure

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2016

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus (Deficit)	3	164,258	164,258	164,258	247,443	83,185	51%	😊
Revenue from operating activities								
Rates	9	1,211,651	1,211,651	0	0	0		
Operating Grants, Subsidies and Contributions	11	1,871,634	1,871,634	87,992	84,633	(3,359)	(4%)	
Fees and Charges		286,061	286,061	98,442	98,378	(65)	(0%)	
Sewerage Charges		132,227	132,227	132,227	132,831	604	0%	
Interest Earnings		61,500	61,500	383	131	(252)	(66%)	
Other Revenue		35,107	35,107	2,924	1,526	(1,398)	(48%)	
Profit on Disposal of Assets	8	0	0	0	0			
		3,598,180	3,598,180	321,968	317,499			
Expenditure from operating activities								
Employee Costs		(1,493,710)	(1,493,710)	(145,972)	(132,094)	13,879	10%	😊
Materials and Contracts		(881,179)	(881,179)	(146,229)	(79,666)	66,563	46%	😊
Utility Charges		(147,160)	(147,160)	(12,758)	(15,664)	(2,906)	(23%)	
Depreciation on Non-Current Assets		(1,112,647)	(1,112,647)	(92,698)	(89,068)	3,630	4%	
Interest Expenses		(44,659)	(44,659)	0	(1,799)	(1,799)		
Insurance Expenses		(146,402)	(146,402)	(60,368)	(86,974)	(26,606)	(44%)	😞
Other Expenditure		(88,350)	(88,350)	(6,180)	(21,210)	(15,030)	(243%)	😞
Loss on Disposal of Assets	8	0	0	0	0	0		
		(3,914,106)	(3,914,106)	(464,205)	(426,474)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	92,698	89,068	(3,630)	(4%)	
Adjust Provisions and Accruals				0	(166)	(166)		
Amount attributable to operating activities		796,721	796,721	(49,539)	(20,074)			
Investing activities								
Grants, Subsidies and Contributions	11	2,074,000	2,074,000	180,000	181,818	1,818	1%	
Land and Buildings	13	(2,473,038)	(2,473,038)	0	(4,851)	(4,851)		
Infrastructure Assets - Roads	13	(1,123,913)	(1,123,913)	0	(27,855)	(27,855)		😞
Amount attributable to investing activities		(1,522,951)	(1,522,951)	180,000	149,112			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	0	0	0		
Proceeds from Advances			0	0	0	0		
Self-Supporting Loan Principal		23,002	23,002	0	0	0		
Transfer from Reserves	7	300,000	300,000	0	0	0		
Repayment of Debentures	10	(113,357)	(113,357)	0	0	0		
Transfer to Reserves	7	(432,922)	(432,922)	0	0	0		
Amount attributable to financing activities		561,973	561,973	0	0			
Closing Funding Surplus (Deficit)	3	0	0	294,719	376,482	81,763	28%	😊

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

😊 More Revenue OR Less Expenditure
😞 Less Revenue OR More Expenditure

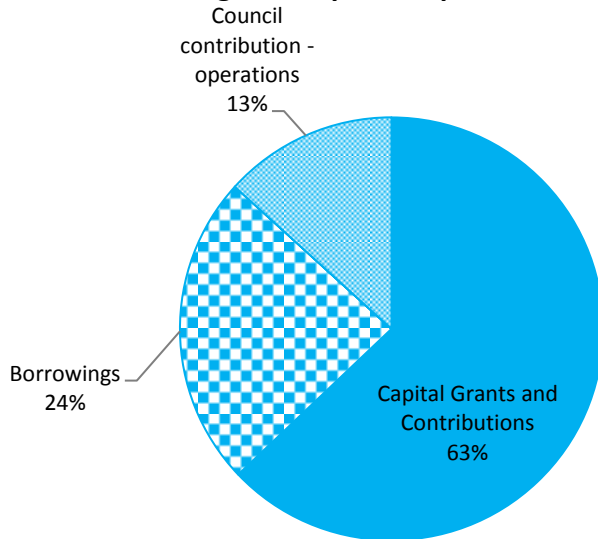
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2016

Capital Acquisitions

	Note	Amended Annual Budget	YTD Actual Total	Variance
		\$	\$	\$
Land and Buildings	13	2,473,038	4,851	4,851
Infrastructure Assets - Roads	13	1,123,913	27,855	27,855
Capital Expenditure Totals		3,596,951	32,706	32,706
Capital acquisitions funded by:				
Capital Grants and Contributions		2,074,000	0	
Borrowings		785,250	0	
Other (Disposals & C/Fwd)		0	0	
Council contribution - Cash Backed Reserves				
Council contribution - operations		437,701	32,706	
Capital Funding Total		3,596,951	32,706	

Budgeted Capital Acquisitions Funding



SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1: Significant Accounting Policies

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

GENERAL PURPOSE FUNDING

LAW, ORDER, PUBLIC SAFETY

HEALTH

EDUCATION AND WELFARE

HOUSING

COMMUNITY AMENITIES

RECREATION AND CULTURE

TRANSPORT

ECONOMIC SERVICES

OTHER PROPERTY AND SERVICES

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2016/17 year is \$5,000 or 5% whichever is the greater.



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

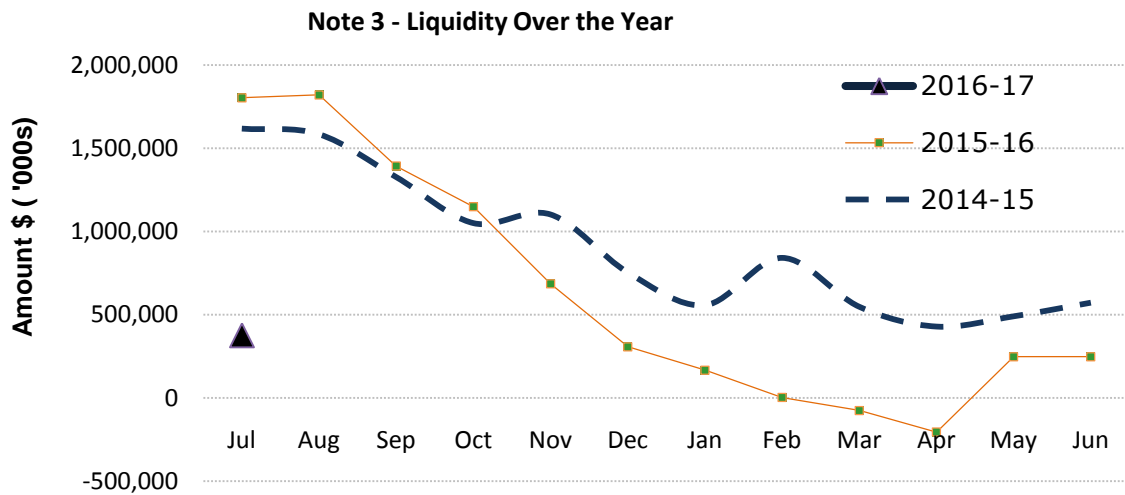
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	(710)	(100%)			Within Variance Threshold
General Purpose Funding - Rates	0				Within Variance Threshold
General Purpose Funding - Other	(655)	(66%)			Within Variance Threshold
Law, Order and Public Safety	53	33%			Within Variance Threshold
Health	(2,070)	(3%)			Within Variance Threshold
Education and Welfare	(1,910)	(18%)			Within Variance Threshold
Housing	2,609	24%			Within Variance Threshold
Community Amenities	993	0%			Within Variance Threshold
Recreation and Culture	(100)	(46%)			Within Variance Threshold
Transport	(100)	(6%)			Within Variance Threshold
Economic Services	(846)	(84%)			Within Variance Threshold
Other Property and Services	(205)	(23%)			Within Variance Threshold
Operating Expense					
Governance	4,676	6%			Within Variance Threshold
General Purpose Funding	(73)	(1%)			Within Variance Threshold
Law, Order and Public Safety	(25)	(0%)			Within Variance Threshold
Health	(4,774)	(18%)			Within Variance Threshold
Education and Welfare	2,718	19%			Within Variance Threshold
Housing	(4,675)	(25%)			Within Variance Threshold
Community Amenities	3,203	9%			Within Variance Threshold
Recreation and Culture	3,963	5%			Within Variance Threshold
Transport	5,136	4%			Within Variance Threshold
Economic Services	(2,223)	(10%)			Within Variance Threshold
Other Property and Services	29,806	73%		Timing	Admin Employee Costs are \$25K Lower than YTD Budget due to a delay in employment of vacant positions. This saving is likely to be offset by contract staff.
Capital Revenues					
Grants, Subsidies and Contributions	1,818	0			Within Variance Threshold
Capital Expenses					
Land and Buildings	(4,851)				Within Variance Threshold
Infrastructure - Roads	(27,855)			Timing	Road Works have been budgeted to commence later in the year. Staff will review the timing of these budgets.
Financing					
Proceeds from New Debentures	0				Within Variance Threshold
Self-Supporting Loan Principal	0				Within Variance Threshold
Transfer from Reserves	0				Within Variance Threshold
Opening Funding Surplus(Deficit)	83,185	51%		Permanent	The opening funding surplus has changed along finalisation of the Annual Financial Statements. The final surplus is not known as at this stage.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing	Current
		30 June 2016	31 Jul 2016
		\$	\$
Current Assets			
Cash Unrestricted	4	70,120	(15,565)
Cash Restricted	4	1,852,913	1,852,913
Receivables - Rates	6	37,332	34,816
Receivables - Other	6	417,488	758,984
Interest / ATO Receivable/Trust		17,378	26,904
Inventories		5,503	13,982
		2,400,734	2,672,034
Less: Current Liabilities			
Payables		(185,838)	(328,100)
Current Borrowings		(85,012)	(85,012)
Provisions		(216,320)	(216,320)
		(487,170)	(629,432)
Less: Cash Reserves	7	(1,852,913)	(1,852,913)
Plus: Current Borrowings included in Budget		85,012	85,012
Plus : Liabilities funded by Cash Backed Reserves		101,780	101,780
Net Current Funding Position		247,443	376,482



SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	70,516			70,516	NAB	0.00%	At Call
Cash Maximiser	1,636			1,636	NAB	0.00%	At Call
Reserve Bank Account	104	899,044		899,148	NAB	0.00%	At Call
Trust Bank Account			12,481	12,481	NAB	0.00%	At Call
Cash On Hand	100			100	N/A	Nil	On Hand
				0			
(b) Term Deposits				0			
Reserves Term Deposit 1	0	953,869		953,869	NAB	2.85%	25-Dec-16
AROC Term Deposit	0		67,447	67,447	NAB	2.85%	31-Dec-16
	72,356	1,852,913	79,928	2,005,197			

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 5: Budget Amendments

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

There have been no amendments to the original budget since budget adoption.

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
	Permanent Changes						0
	Opening surplus adjustment						0
				0	0	0	

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

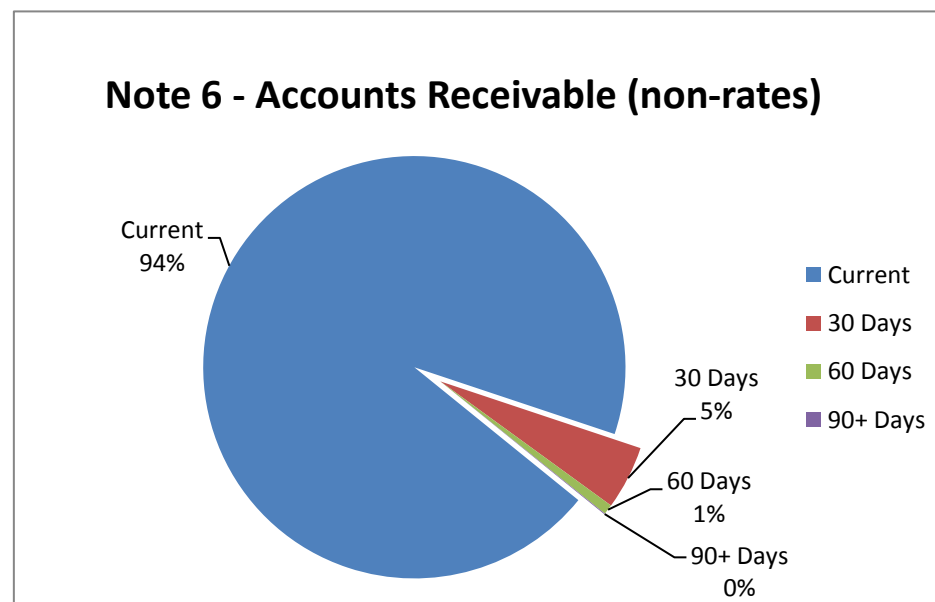
Note 6: Receivables

<u>Receivables - Rates Receivable</u>	<u>31 Jul 2016</u>	<u>30 June 2015</u>	<u>Receivables - General</u>	<u>Current</u>	<u>30 Days</u>	<u>60 Days</u>	<u>90+ Days</u>	<u>Total</u>
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years	37,323	20,779	Receivables - General	464,423	24,058	3,765	310	492,557
Levied this year	0	1,163,541						
<u>Less</u> Collections to date	(2,506)	(1,146,998)	Balance per Trial Balance					
Equals Current Outstanding	34,816	37,323	Sundry Debtors					492,557
Net Rates Collectable	34,816	37,323	Total Receivables General Outstanding					492,557
% Collected	6.72%	96.85%						

Amounts shown above include GST (where applicable)

Comments/Notes - Receivables Rates

Rates were levied on 10 August 2016



SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	101,780	2,884	0	50,000	0	0	0	154,664	101,780
Plant Reserve	92,264	2,614	0	132,621	0	0	0	227,499	92,264
Sewerage Asset Preservation Reserve	951,502	26,960	0	77,869	0	0	0	1,056,331	951,502
Land & Building Reserve	20,494	581	0	71,932	0	0	0	93,007	20,494
Swimming Pool Reserve	32,000	907	0	32,000	0	0	0	64,907	32,000
Recreation Facilities Reserve	178,345	5,053	0	0	0	0	0	183,398	178,345
Community Housing Project Reserve	45,649	1,293	0	0	0	0	0	46,942	45,649
Community Bus Reserve	40,250	1,140	0	0	0	0	0	41,390	40,250
Economic Development Reserve	315,534	8,940	0	0	0	(300,000)	0	24,474	315,534
All Hours Gym Reserve	5,132	145	0	0	0	0	0	5,277	5,132
Bowling Green Replacement Reserve	47,425	1,344	0	6,000	0	0	0	54,769	47,425
Tennis Court Replacement Reserve	22,538	639	0	10,000	0	0	0	33,177	22,538
	1,852,913	52,500	0	380,422	0	(300,000)	0	1,985,835	1,852,913

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer Note 4

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 8: Disposal of Assets

There are no proposed disposals this year

Asset Number	Asset Description	Program	YTD Actual				Amended Budget			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	
			0	0	0	0	0	0	0	

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
Differential General Rate	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
GRV				0		0	0		0	0	0
UV				0		0	0		0	0	0
UV Pastoral				0	0	0	0		0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
Minimum Payment	Minimum										
	\$										
GRV				0	0	0	0		0	0	0
UV				0	0	0	0		0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
Concession											
Amount from General Rates							0				0
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							0				0

Comments - Rating Information

Rates have not been levied as at Period ended 31 July 2016

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 10: Information on Borrowings
(a) Debenture Repayments

Particulars	01 Jul 2016	Actual New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	412,632		0	62,003	412,632	350,629	-	16,605
Economic Services								
Loan 99 - Short Term Accommodation Project		0	0	28,352	0	756,898	0	25,448
Self Supporting Loans								
Loan 98 - Dowerin Events	83,858		0	23,002	83,858	60,856	-	2,606
	496,490	0	0	113,357	496,490	1,168,383	0	44,659

(b) New Debentures

Particulars	Amount		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Borrowed	Budget							
Short Term Accommodation Project	785,250		WATC	Debenture	20	290,748	3.27%	785,250	0

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$60,000 with NAB.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 11: Grants and Subsidies

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)	
			\$	\$		\$				\$	\$	\$	
General Purpose Funding													
	Grants Commission - General Purpose	WALGGC	Operating	0	830,000	0	0	830,000	830,000	0	0	0	
	Grants Commission - Roads	WALGGC	Operating	0	460,000	0	0	460,000	460,000	0	0	0	
Law, Order and Public Safety													
	DFES - ESL Collection Fee	Dept. of Fire & Emergency Serv.	Operating	0	4,200	0	0	4,200	4,200	0	0	0	
	DFES Grant - Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	18,000	0	0	18,000	18,000	0	0	0	
Health													
	HACC - Recurrent Grant	Department of Health	Operating	0	240,000	0	75,000	240,000	240,000	74,136	0	0	
Community Amenities													
	Aged Friendly Communities Grant	Royalties for Regions	Operating - Tied	25,885	25,885	0	0	25,885	25,885	0	(2,048)	23,837	
Recreation and Culture													
	DSR Grant - Swimming Pool	Department of Sport and Recreation	Operating	0	32,000	0	0	32,000	32,000	0	0	0	
	Grant - KidSport	Department of Sport and Recreation	Operating	0	4,000	0	0	4,000	4,000	0	0	0	
	Grant - Youth Week	DLGC	Operating	0	1,000	0	0	1,000	1,000	0	0	0	
	Grant - Volunteers	DLGC	Operating	0	2,000	0	0	2,000	2,000	0	0	0	
Transport													
	Roads Maintenance Direct Grants	Main Roads WA	Operating	0	123,000	0	0	123,000	123,000	0	0	0	
	Street Lights Subsidy	Western Power	Operating	0	2,500	0	0	2,500	2,500	0	0	0	
	Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	574,000	0	574,000	574,000	0	0	0	
	RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	300,000	0	300,000	300,000	0	0	0	
Economic Services													
	Regional Development	National Stronger Regions Fund	Non-operating	0	0	800,000	0	800,000	800,000	0	0	0	
	Short Term Accommodation	Dowerin Events Management	Non-operating	0	0	400,000	0	400,000	400,000	0	0	0	
	Wheatbelt Heritage Rail	Country Local Government Fund	Operating - Tied	188,338	188,338	0	0	188,338	188,338	0	(2,887)	185,451	
TOTALS				214,223	1,742,585	2,074,000	75,000	3,416,585	0	3,416,585	74,136	(2,048)	209,288
SUMMARY													
	Operating	Operating Grants, Subsidies and Contributions		0	1,716,700	0	75,000	1,716,700	0	1,716,700	74,136	0	0
	Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		214,223	214,223	0	0	214,223	0	214,223	0	(4,935)	209,288
	Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	2,074,000	0	2,074,000	0	2,074,000	0	0	0
TOTALS				214,223	1,930,923	2,074,000	75,000	4,004,923	0	4,004,923	74,136	(4,935)	209,288

This report only includes Grants and Subsidies

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2016

Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

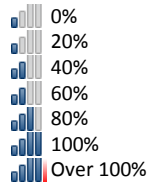
Description	Opening Balance 01 Jul 2016	Amount Received	Amount Paid	Closing Balance 31 Jul 2016
	\$	\$	\$	\$
Housing Bonds	3,660	0	0	3,660
Key Deposits	610	0	0	610
Tidy Towns	2,818	0	0	2,818
HACC Vehicle	2,025	0	0	2,025
Building Deposits	10,000	0	0	10,000
AROC Funds	101,543	0	0	101,543
HACC Fundraising	2,509	0	0	2,509
Recreation Steering Committee	23,360	0	0	23,360
Centenary Park	2,111	0	0	2,111
Yellow Ribbon	247	0	0	247
	148,883	0	0	148,883

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<i>Level of completion indicator (based on expenditure), please see table at the end of this note for further detail.</i>								
Buildings								
Housing								
	LAND - NEW HOUSE	2564		0	0	0	0	
	BUILDING - 19 COTTRELL ST	2584		0	11,000	0	0	
	Housing Total		0	0	11,000	0	0	
Economic Services								
	WHEATBELT HERITAGE RAIL PROJECT	7144		2,887	188,338	0	2,887	
	SHORT TERM ACCOMMODATION	7145		1,964	2,273,700	0	1,964	
	Economic Services Total		0	4,851	2,462,038	0	4,851	
	Buildings Total		0	4,851	2,473,038	0	4,851	
Roads								
Transport								
	ROADS - ROADS TO RECOVERY	4184		14,883	600,449	0	14,883	
	ROADS - UNCLASSIFIED	4604		0	82,880	0	0	
	ROADS - STATE 20/20	4884		12,973	440,584	0	12,973	
	ROADS - SIGNS	4194		0	0	0	0	
	Transport Total		0	27,855	1,123,913	0	27,855	
	Roads Total		0	27,855	1,123,913	0	27,855	
	Capital Expenditure Total		0	32,706	3,596,951	0	32,706	

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

SHIRE OF DOWERIN

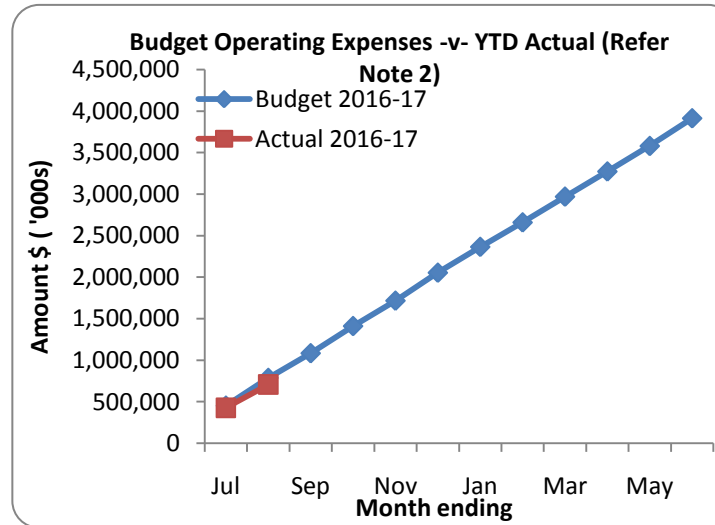
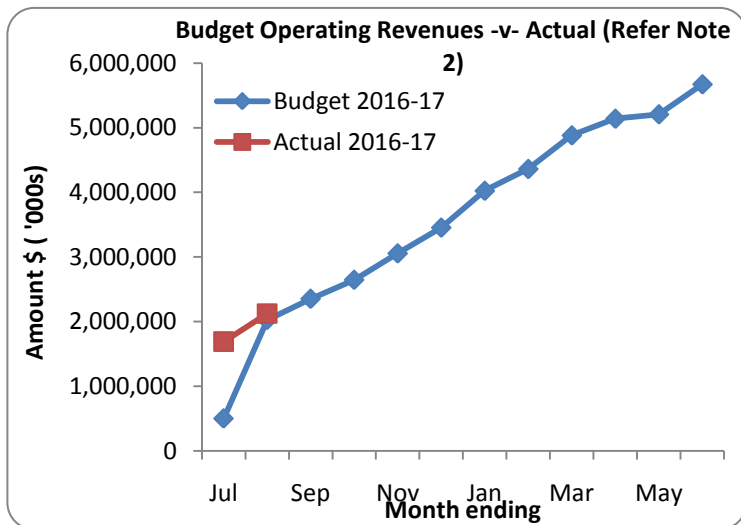
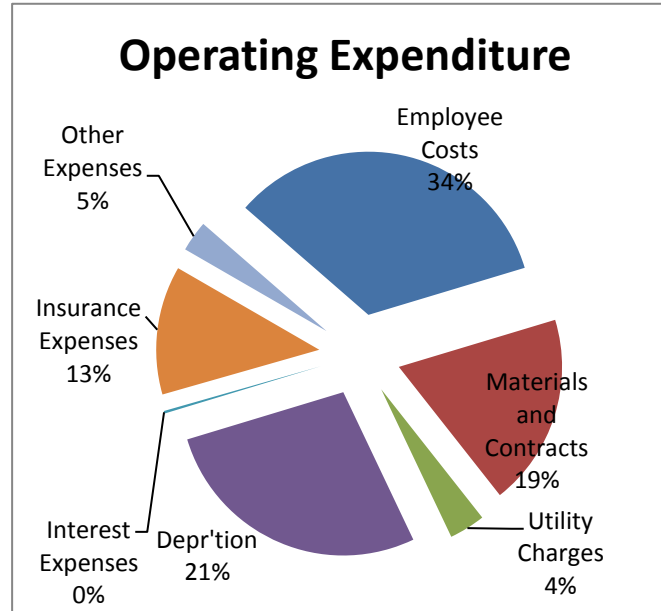
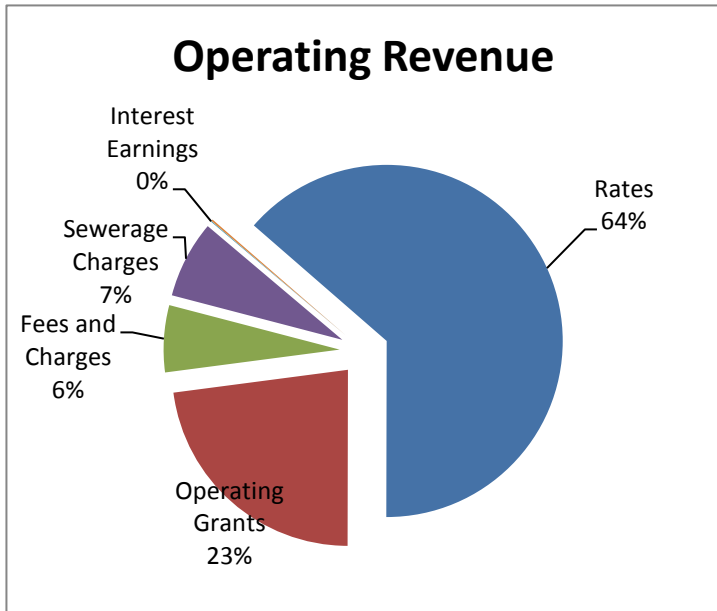
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2016

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

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**SHIRE OF Dowerin
Information Summary
For the Period Ended 31 August 2016**



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2016

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	(b)-(a)	(b)-	Var.
			\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	164,258	164,258	164,258	247,443	83,185	51%	😊
Revenue from operating activities								
Governance		8,525	8,525	1,420	1,330	(90)	(6%)	
General Purpose Funding - Rates	9	1,211,651	1,211,651	1,191,651	1,191,688	37	0%	
General Purpose Funding - Other		1,358,900	1,358,900	301,698	340,141	38,443	13%	😊
Law, Order and Public Safety		24,150	24,150	324	315	(9)	(3%)	
Health		259,000	259,000	78,910	76,581	(2,330)	(3%)	
Education and Welfare		129,894	129,894	21,648	9,094	(12,554)	(58%)	😞
Housing		128,256	128,256	21,372	24,787	3,415	16%	
Community Amenities		228,327	228,327	215,321	216,634	1,313	1%	
Recreation and Culture		80,700	80,700	7,110	3,020	(4,090)	(58%)	
Transport		146,100	146,100	3,432	3,027	(405)	(12%)	
Economic Services		12,176	12,176	2,026	4,322	2,296	113%	
Other Property and Services		10,501	10,501	1,748	1,464	(284)	(16%)	
		3,598,180	3,598,180	1,846,660	1,872,402			
Expenditure from operating activities								
Governance		(505,037)	(505,037)	(101,978)	(98,812)	3,166	3%	
General Purpose Funding		(134,898)	(134,898)	(22,480)	(17,651)	4,829	21%	
Law, Order and Public Safety		(81,231)	(81,231)	(18,066)	(19,387)	(1,321)	(7%)	
Health		(310,563)	(310,563)	(75,162)	(76,420)	(1,258)	(2%)	
Education and Welfare		(170,271)	(170,271)	(28,366)	(21,347)	7,019	25%	😊
Housing		(175,349)	(175,349)	(32,058)	(34,343)	(2,285)	(7%)	
Community Amenities		(310,220)	(310,220)	(56,653)	(48,132)	8,521	15%	😊
Recreation and Culture		(721,034)	(721,034)	(130,532)	(114,198)	16,334	13%	😊
Transport		(1,283,028)	(1,283,028)	(221,533)	(214,081)	7,452	3%	
Economic Services		(211,508)	(211,508)	(57,614)	(51,638)	5,976	10%	😊
Other Property and Services		(10,967)	(10,967)	(42,130)	(11,730)	30,400	72%	😊
		(3,914,106)	(3,914,106)	(786,572)	(707,738)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	185,396	193,808	8,412	5%	
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0	0		
Adjust Provisions and Accruals			0	0	(166)	(166)		
Amount attributable to operating activities		796,721	796,721	1,245,484	1,358,306			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	2,074,000	2,074,000	180,000	253,845	73,845	41%	😊
Land and Buildings	13	(2,473,038)	(2,473,038)	0	(37,009)	(37,009)		😞
Infrastructure Assets - Roads	13	(1,123,913)	(1,123,913)	0	(41,885)	(41,885)		😞
Amount attributable to investing activities		(1,522,951)	(1,522,951)	180,000	174,951			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	0	0	0		
Self-Supporting Loan Principal		23,002	23,002	0	0	0		
Transfer from Reserves	7	300,000	300,000	0	0	0		
Repayment of Debentures	10	(113,357)	(113,357)	0	0	0		
Transfer to Reserves	7	(432,922)	(432,922)	0	0	0		
Amount attributable to financing activities		561,973	561,973	0	0			
Closing Funding Surplus(Deficit)	3	0	0	1,589,742	1,780,700			

😊 More Revenue OR Less Expenditure
 😞 Less Revenue OR More Expenditure

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2016

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
Opening Funding Surplus (Deficit)	3	164,258	164,258	164,258	247,443	83,185	51%	😊
Revenue from operating activities								
Rates	9	1,211,651	1,211,651	1,191,651	1,191,688	37	0%	
Operating Grants, Subsidies and Contributions	11	1,871,634	1,871,634	400,984	428,616	27,632	7%	😊
Fees and Charges		286,061	286,061	115,484	114,996	(488)	(0%)	
Sewerage Charges		132,227	132,227	132,227	132,831	604	0%	
Interest Earnings		61,500	61,500	466	1,335	869	186%	
Other Revenue		35,107	35,107	5,848	2,937	(2,911)	(50%)	
Profit on Disposal of Assets	8	0	0	0	0			
		3,598,180	3,598,180	1,846,660	1,872,402			
Expenditure from operating activities								
Employee Costs		(1,493,710)	(1,493,710)	(270,490)	(240,329)	30,161	11%	😊
Materials and Contracts		(881,179)	(881,179)	(216,354)	(134,684)	81,670	38%	😊
Utility Charges		(147,160)	(147,160)	(24,641)	(25,215)	(574)	(2%)	
Depreciation on Non-Current Assets		(1,112,647)	(1,112,647)	(185,396)	(193,808)	(8,412)	(5%)	
Interest Expenses		(44,659)	(44,659)	0	(1,799)	(1,799)		
Insurance Expenses		(146,402)	(146,402)	(79,331)	(90,297)	(10,966)	(14%)	😞
Other Expenditure		(88,350)	(88,350)	(10,360)	(21,606)	(11,246)	(109%)	😞
Loss on Disposal of Assets	8	0	0	0	0	0		
		(3,914,106)	(3,914,106)	(786,572)	(707,738)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	185,396	193,808	8,412	5%	
Adjust Provisions and Accruals				0	(166)	(166)		
Amount attributable to operating activities		796,721	796,721	1,245,484	1,358,306			
Investing activities								
Grants, Subsidies and Contributions	11	2,074,000	2,074,000	180,000	253,845	73,845	41%	😊
Land and Buildings	13	(2,473,038)	(2,473,038)	0	(37,009)	(37,009)		😞
Infrastructure Assets - Roads	13	(1,123,913)	(1,123,913)	0	(41,885)	(41,885)		😞
Amount attributable to investing activities		(1,522,951)	(1,522,951)	180,000	174,951			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	0	0	0		
Proceeds from Advances			0	0	0	0		
Self-Supporting Loan Principal		23,002	23,002	0	0	0		
Transfer from Reserves	7	300,000	300,000	0	0	0		
Repayment of Debentures	10	(113,357)	(113,357)	0	0	0		
Transfer to Reserves	7	(432,922)	(432,922)	0	0	0		
Amount attributable to financing activities		561,973	561,973	0	0			
Closing Funding Surplus (Deficit)	3	0	0	1,589,742	1,780,700	190,958	12%	😊

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

😊 More Revenue OR Less Expenditure
😞 Less Revenue OR More Expenditure

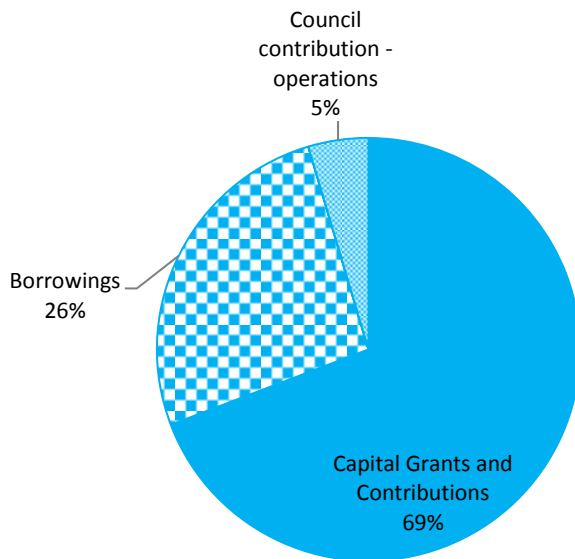
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2016

Capital Acquisitions

	Note	Amended Annual Budget	YTD Actual Total	Variance
		\$	\$	\$
Land and Buildings	13	2,473,038	37,009	37,009
Infrastructure Assets - Roads	13	1,123,913	41,885	41,885
Capital Expenditure Totals		3,596,951	78,894	78,894
Capital acquisitions funded by:				
Capital Grants and Contributions		2,074,000	0	
Borrowings		785,250	0	
Other (Disposals & C/Fwd)		0	0	
Council contribution - Cash Backed Reserves		300,000		
Council contribution - operations		137,701	78,894	
Capital Funding Total		3,596,951	78,894	

Budgeted Capital Acquisitions Funding



SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 1: Significant Accounting Policies

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

GENERAL PURPOSE FUNDING

LAW, ORDER, PUBLIC SAFETY

HEALTH

EDUCATION AND WELFARE

HOUSING

COMMUNITY AMENITIES

RECREATION AND CULTURE

TRANSPORT

ECONOMIC SERVICES

OTHER PROPERTY AND SERVICES

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2016/17 year is \$5,000 or 5% whichever is the greater.

 More Revenue OR Less Expenditure

 Less Revenue OR More Expenditure

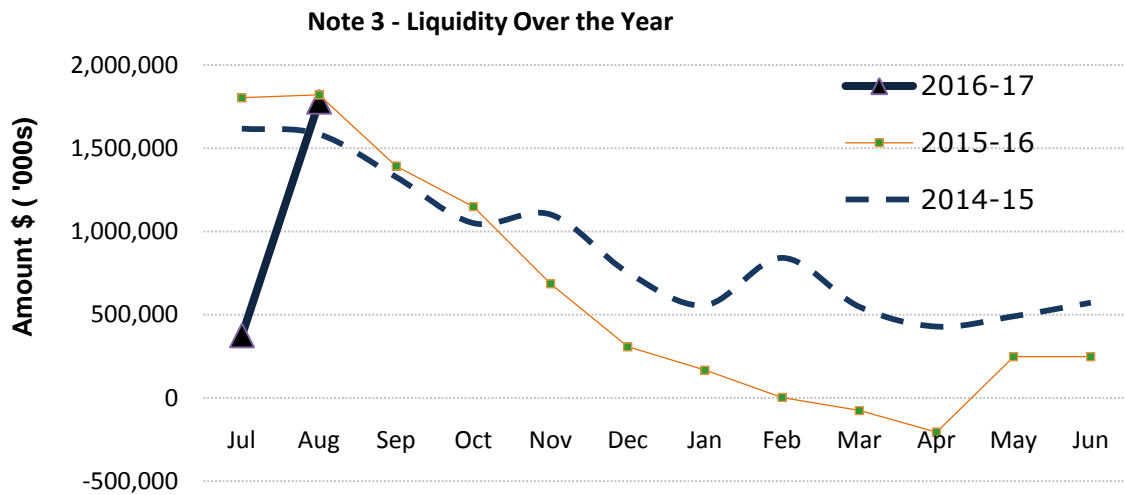
Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	(90)	(6%)			Within Variance Threshold
General Purpose Funding - Rates	37	0%			Within Variance Threshold
General Purpose Funding - Other	38,443	13%		Timing	The 1st instalment of the Financial Assistance grants have been received. An additional \$39K more than YTD budget was received. Overall an additional \$63K has been allocated to the Shire for the year.
Law, Order and Public Safety	(9)	(3%)			Within Variance Threshold
Health	(2,330)	(3%)			Within Variance Threshold
Education and Welfare	(12,554)	(58%)		Timing	Dowerin Community Childcare reimbursements are \$12.5K lower than YTD budget. This is likely to be a budget timing issue that staff will review.
Housing	3,415	16%			Within Variance Threshold
Community Amenities	1,313	1%			Within Variance Threshold
Recreation and Culture	(405)	(58%)			Within Variance Threshold
Transport	(405)	(12%)			Within Variance Threshold
Economic Services	2,296	113%			Within Variance Threshold
Other Property and Services	(284)	(16%)			Within Variance Threshold
Operating Expense					
Governance	3,166	3%			Within Variance Threshold
General Purpose Funding	4,829	21%			Within Variance Threshold
Law, Order and Public Safety	(1,321)	(7%)			Within Variance Threshold
Health	(1,258)	(2%)			Within Variance Threshold
Education and Welfare	7,019	25%		Timing	Dowerin Community Childcare wages are \$4.5K lower than YTD budget. Similar to the Revenue variance this is likely to be a budget timing issue that staff will review.
Housing	(2,285)	(7%)			Within Variance Threshold
Community Amenities	8,521	15%		Timing	The Aged Friendly grant expenditure was budgeted to be partly spent by August. This is a timing issue as the funds will be spent in future months.
Recreation and Culture	16,334	13%		Timing	Overall Parks and Swimming Pool expenditure is lower than YTD budget. This is a timing issue, as expenses will increase during the warmer months.
Transport	7,452	3%			Within Variance Threshold
Economic Services	5,976	10%		Timing	CSO Salaries are \$7K under budget. This is an allocation issue that staff will correct.
Other Property and Services	30,400	72%		Timing	Admin Employee Costs are \$30K Lower than YTD Budget due to a delay in employment of vacant positions. This saving is likely to be offset by contract staff.
Capital Revenues					
Grants, Subsidies and Contributions	73,845	41%		Timing	A \$72K payment from Roads to Recovery has been received earlier than budgeted.
Capital Expenses					
Land and Buildings	(37,009)			Timing	Building Works have been budgeted to commence later in the year. Staff will review the timing of these budgets.
Infrastructure - Roads	(41,885)			Timing	Road Works have been budgeted to commence later in the year. Staff will review the timing of these budgets.
Financing					
Proceeds from New Debentures	0				Within Variance Threshold
Self-Supporting Loan Principal	0				Within Variance Threshold
Transfer from Reserves	0				Within Variance Threshold
Opening Funding Surplus(Deficit)	83,185	51%		Permanent	The opening funding surplus has changed along finalisation of the Annual Financial Statements. The final surplus is not known as at this stage.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

	Note	Last Years Actual Closing	Current
		30 June 2016	31 Aug 2016
		\$	\$
Current Assets			
Cash Unrestricted	4	70,120	703,599
Cash Restricted	4	1,852,913	1,852,913
Receivables - Rates	6	37,332	1,005,664
Receivables - Other	6	417,488	418,620
Interest / ATO Receivable/Trust		17,378	12,802
Inventories		5,503	13,982
		2,400,734	4,007,582
Less: Current Liabilities			
Payables		(185,838)	(259,429)
Current Borrowings		(85,012)	(85,012)
Provisions		(216,320)	(216,320)
		(487,170)	(560,761)
Less: Cash Reserves	7	(1,852,913)	(1,852,913)
Plus: Current Borrowings included in Budget		85,012	85,012
Plus : Liabilities funded by Cash Backed Reserves		101,780	101,780
Net Current Funding Position		247,443	1,780,700



Comments - Net Current Funding Position

The Spike in funding in August is due to the Rate Levy.
 In previous years rates were levied in July.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	703,050			703,050	NAB	0.00%	At Call
Cash Maximiser	1,636			1,636	NAB	0.00%	At Call
Reserve Bank Account	104	899,044		899,148	NAB	0.00%	At Call
Trust Bank Account			12,481	12,481	NAB	0.00%	At Call
Cash On Hand	100			100	N/A	Nil	On Hand
				0			
(b) Term Deposits				0			
Reserves Term Deposit 1	0	953,869		953,869	NAB	2.85%	25-Dec-16
AROC Term Deposit	0		67,447	67,447	NAB	2.85%	31-Dec-16
	704,890	1,852,913	79,928	2,637,731			

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 5: Budget Amendments

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

There have been no amendments to the original budget since budget adoption.

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus	\$	\$	\$	\$ 0
	Permanent Changes						0
	Opening surplus adjustment						0
				0	0	0	

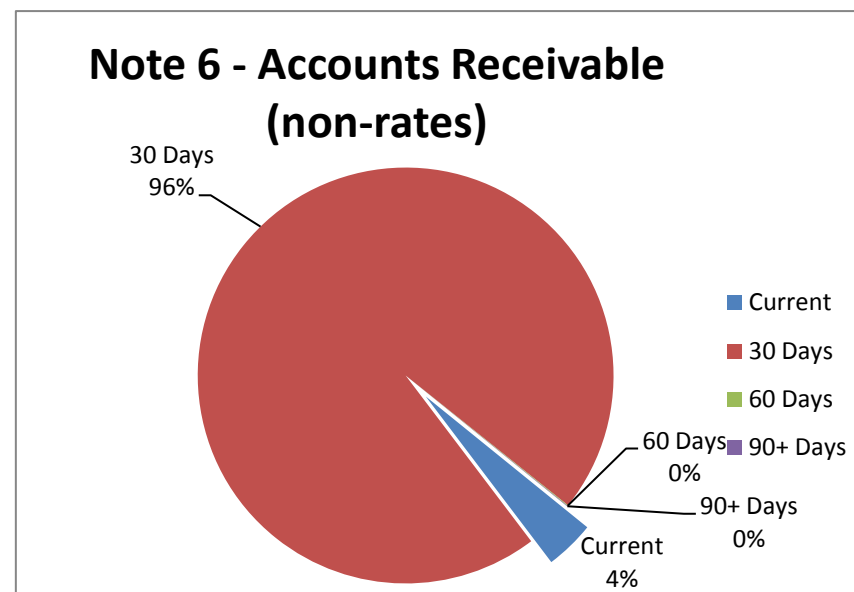
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 6: Receivables

Receivables - Rates Receivable	31 Aug 2016	30 June 2015	Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$		\$	\$	\$	\$	\$
Opening Arrears Previous Years Levied this year	37,332	20,779	Receivables - General	8,011	200,170	128	81	208,390
<u>Less</u> Collections to date	(223,356)	(1,146,998)	Balance per Trial Balance					
Equals Current Outstanding	1,005,664	37,323	Sundry Debtors					208,390
Net Rates Collectable	1,005,664	37,323	Total Receivables General Outstanding					208,390
% Collected	18.17%	96.85%						

Comments/Notes - Receivables Rates

Rates were levied on 10th August 2016



SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	101,780	2,884	0	50,000	0	0	0	154,664	101,780
Plant Reserve	92,264	2,614	0	132,621	0	0	0	227,499	92,264
Sewerage Asset Preservation Reserve	951,502	26,960	0	77,869	0	0	0	1,056,331	951,502
Land & Building Reserve	20,494	581	0	71,932	0	0	0	93,007	20,494
Swimming Pool Reserve	32,000	907	0	32,000	0	0	0	64,907	32,000
Recreation Facilities Reserve	178,345	5,053	0	0	0	0	0	183,398	178,345
Community Housing Project Reserve	45,649	1,293	0	0	0	0	0	46,942	45,649
Community Bus Reserve	40,250	1,140	0	0	0	0	0	41,390	40,250
Economic Development Reserve	315,534	8,940	0	0	0	(300,000)	0	24,474	315,534
All Hours Gym Reserve	5,132	145	0	0	0	0	0	5,277	5,132
Bowling Green Replacement Reserve	47,425	1,344	0	6,000	0	0	0	54,769	47,425
Tennis Court Replacement Reserve	22,538	639	0	10,000	0	0	0	33,177	22,538
	1,852,913	52,500	0	380,422	0	(300,000)	0	1,985,835	1,852,913

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer Note 4

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 8: Disposal of Assets

There are no proposed disposals this year

		YTD Actual				Amended Budget				
Asset Number	Asset Description	Program	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
			0	0	0	0	0	0	0	0

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 9: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	10.2662	131	1,116,024	114,573	0	0	114,610	114,573	0	0	114,573
GRV - Commercial/Indust	10.2662	18	316,540	32,497	0	0	32,497	32,497	0	0	32,497
GRV - Town Rural	10.2662	10	87,048	8,937	0	0	8,937	8,937	0	0	8,937
GRV - Other Towns	10.2662	1	2,130	219	0	0	219	219	0	0	219
UV - Rural Farmland	0.8920	239	104,841,500	935,186	0	0	935,186	935,186	0	0	935,186
Sub-Totals		399	106,363,242	1,091,411	0	0	1,091,448	1,091,412	0	0	1,091,412
Minimum Payment	\$										
GRV -Residential	686.00	51	236,988	34,986	0	0	34,986	34,986	0	0	34,986
GRV - Commercial/Industrial	686.00	15	55,169	10,290	0	0	10,290	10,290	0	0	10,290
GRV - Town Rural	686.00	17	65,500	11,662	0	0	11,662	11,662	0	0	11,662
GRV - Other Towns	200.00	18	5,529	3,600	0	0	3,600	3,600	0	0	3,600
UV - Rural Farmland	686.00	50	2,569,800	34,300	0	0	34,300	34,300	0	0	34,300
UV - Commercial/Industrial	686.00	4	400	2,744	0	0	2,744	2,744	0	0	2,744
UV - Town Rural	686.00	3	65,500	2,058	0	0	2,058	2,058	0	0	2,058
UV - Mining Tenement	200.00	3	5,867	600	0	0	600	600	0	0	600
Sub-Totals		161	3,004,753	100,240	0	0	100,240	100,240	0	0	100,240
		560	109,367,995	1,191,651	0	0	1,191,688	1,191,652	0	0	1,191,652
Concession							0				0
Amount from General Rates							1,191,688	1,191,652			1,191,652
Ex-Gratia Rates							0	20,000			20,000
Specified Area Rates							0	0			0
Totals							1,191,688	1,211,652			1,211,652

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 10: Information on Borrowings
(a) Debenture Repayments

Particulars	01 Jul 2016	Actual New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	412,632		0	62,003	412,632	350,629	-	16,605
Economic Services								
Loan 99 - Short Term Accommodation Project		0	0	28,352	0	756,898	0	25,448
Self Supporting Loans								
Loan 98 - Dowerin Events	83,858		0	23,002	83,858	60,856	-	2,606
	496,490	0	0	113,357	496,490	1,168,383	0	44,659

(b) New Debentures

Particulars	Amount		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Borrowed	Budget							
Short Term Accommodation Project	785,250		WATC	Debenture	20	290,748	3.27%	785,250	0

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$60,000 with NAB.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Amended Budget		YTD	Annual	Post	Expected	YTD Actual		Unspent
			Balance	Operating	Capital	Budget	Budget	Variations		(d)+(e)	Revenue	(Expended)
			(a)				(d)	(e)	(d)+(e)		(c)	(a)+(b)+(c)
				\$	\$	\$				\$	\$	\$
General Purpose Funding												
Grants Commission - General Purpose	WALGGC	Operating	0	830,000	0	0	830,000		830,000	209,260	0	0
Grants Commission - Roads	WALGGC	Operating	0	460,000	0	0	460,000		460,000	129,099	0	0
Law, Order and Public Safety												
DFES - ESL Collection Fee	Dept. of Fire & Emergency Serv.	Operating	0	4,200	0	700	4,200		4,200	0	0	0
DFES Grant - Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	18,000	0	0	18,000		18,000	0	0	0
Health												
HACC - Recurrent Grant	Department of Health	Operating	0	240,000	0	75,000	240,000		240,000	74,136	0	0
Community Amenities												
Aged Friendly Communities Grant	Royalties for Regions	Operating - Tied	25,885	25,885	0	0	25,885		25,885	0	(2,048)	23,837
Recreation and Culture												
DSR Grant - Swimming Pool	Department of Sport and Recreation	Operating	0	32,000	0	5,332	32,000		32,000	0	0	0
Grant - KidSport	Department of Sport and Recreation	Operating	0	4,000	0	666	4,000		4,000	0	0	0
Grant - Youth Week	DLGC	Operating	0	1,000	0	0	1,000		1,000	0	0	0
Grant - Volunteers	DLGC	Operating	0	2,000	0	332	2,000		2,000	0	0	0
Transport												
Roads Maintenance Direct Grants	Main Roads WA	Operating	0	123,000	0	0	123,000		123,000	0	0	0
Street Lights Subsidy	Western Power	Operating	0	2,500	0	0	2,500		2,500	0	0	0
Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	574,000	0	574,000		574,000	0	0	0
RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	300,000	0	300,000		300,000	0	0	0
Economic Services												
Regional Development	National Stronger Regions Fund	Non-operating	0	0	800,000	0	800,000		800,000	0	0	0
Short Term Accommodation	Dowerin Events Management	Non-operating	0	0	400,000	0	400,000		400,000	0	0	0
Wheatbelt Heritage Rail	Country Local Government Fund	Operating - Tied	188,338	188,338	0	0	188,338		188,338	0	(2,887)	185,451
TOTALS			214,223	1,742,585	2,074,000	82,030	3,416,585	0	3,416,585	412,495	(2,048)	209,288
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,716,700	0	82,030	1,716,700	0	1,716,700	412,495	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		25,885	25,885	0	0	25,885	0	25,885	0	(2,048)	23,837
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,674,000	0	2,074,000	0	1,674,000	0	0	0
TOTALS			25,885	1,742,585	1,674,000	82,030	3,816,585	0	3,416,585	412,495	(2,048)	23,837

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

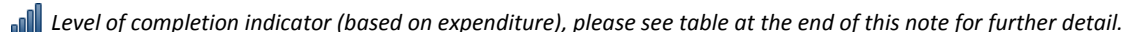
Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

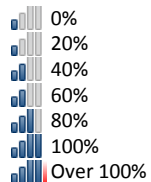
Description	Opening Balance 01 Jul 2016	Amount Received	Amount Paid	Closing Balance 31 Aug 2016
	\$	\$	\$	\$
Housing Bonds	3,660	0	0	3,660
Key Deposits	610	0	0	610
Tidy Towns	2,818	0	0	2,818
HACC Vehicle	2,025	0	0	2,025
Building Deposits	10,000	0	0	10,000
AROC Funds	101,543	0	0	101,543
HACC Fundraising	2,509	0	0	2,509
Recreation Steering Committee	23,360	0	0	23,360
Centenary Park	2,111	0	0	2,111
Yellow Ribbon	247	0	0	247
	148,883	0	0	148,883

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2016

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
								
Buildings								
Housing								
	LAND - NEW HOUSE	2564		0	0	0	0	
	BUILDING - 19 COTTRELL ST	2584		0	11,000	0	0	
	Housing Total		0	0	0	11,000	0	0
Economic Services								
	WHEATBELT HERITAGE RAIL PROJECT	7144		8,695	188,338	0	8,695	
	SHORT TERM ACCOMMODATION	7145		28,314	2,273,700	0	28,314	
	Economic Services Total		0	0	37,009	2,462,038	0	37,009
	Buildings Total		0	0	37,009	2,473,038	0	37,009
Roads								
Transport								
	ROADS - ROADS TO RECOVERY	4184		28,912	600,449	0	28,912	
	ROADS - UNCLASSIFIED	4604		0	82,880	0	0	
	ROADS - STATE 20/20	4884		12,973	440,584	0	12,973	
	ROADS - SIGNS	4194		0	0	0	0	
	Transport Total		0	0	41,885	1,123,913	0	41,885
	Roads Total		0	0	41,885	1,123,913	0	41,885
	Capital Expenditure Total		0	0	78,894	3,596,951	0	78,894

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.



Creditors Payments Register 5/7/2016 - 4/8/2016

Voucher Payments

Date	Voucher #	Voucher	Chq/EFT	Amount
22.08.2016	160	Puma Energy	DD	\$ 1,428.15
03.08.2016	161	NAB Business Visa	DD	\$ 638.91

Payroll Payments

Date	Batch #	Cheque/EFT Payments	Amount
10.08.2016			\$ 40,247.19
24.08.2016			\$ 40,654.68

EFT Payments

Date	Batch #	Cheque/EFT Payments	Amount
08.08.2016	9218	EFT 4174 - EFT 4174	\$ 358.00
11.08.2016	9227	EFT 4175 - EFT 4177	\$ 10,616.77
17.08.2016	9229	EFT 4178 - EFT 4187	\$ 16,739.87
18.08.2016	9230	EFT 4188 - EFT 4211	\$ 41,706.82
22.08.2016	9233	EFT 4212 - EFT 4244	\$ 87,191.07
30.08.2016	9239	EFT 4245 - EFT 4259	\$ 27,716.07

Cheque Payments

Date	Batch #	Cheque/EFT Payments	Amount
08.08.2016	9218	10204 - 10208	\$ 3,498.91
11.08.2016	9227	10209 - 10209	\$ 366.20
17.08.2016	9229	10210 - 10212	\$ 3,874.84
22.08.2016	9234	10213 - 10215	\$ 5,492.82
30.08.2016	9240	10216 - 10218	\$ 3,200.97

Small Cheque Payments

Date	Batch #	Cheque/EFT Payments	Amount
31.08.2016	9244	2057 - 2057	\$ 209.75
08.08.2016	9218	2058 - 2058	\$ 4,200.00
10.08.2016	9256	2059 - 2059	\$ 70.84
12.08.2016	9257	2060 - 2060	\$ 330.04
31.08.2016	9248	2061 - 2061	\$ 197.00
31.08.2016	9247	2062 - 2062	\$ 41.80

ELECTRONIC PAYMENTS					
Chq/EFT	Date	Name	Description	Amount	Contra
160	22-08-2016	Puma Energy	July Fuel Usage	-\$ 1,428.15	
161	03-08-2016	NAB Business Visa	Community Bus - 1 Portable Step, PPE - 2x Hi Vis Jackets, Aged Friendly Grant - Pavers for Pool, 2x Card Fees - Geerdink & King	-\$ 638.91	
EFT4174	08-08-2016	CHILD SUPPORT AGENCY	Payroll deductions	-\$ 358.00	-\$ 358.00
EFT4175	11-08-2016	Building & Health Surveying Services	EHO Contract July 2016	-\$ 4,357.49	
EFT4176	11-08-2016	Local Government Appointments	LOGO Temporary rates officer	-\$ 1,309.28	
EFT4177	11-08-2016	NAVSDRON PTY LTD	Assistance with completion of Annual Financial Statements 14/15	-\$ 4,950.00	
EFT4178	17-08-2016	BUILDING COMMISSION	BSL 1516 Return	-\$ 1,446.31	
EFT4179	17-08-2016	DOWERIN ROADHOUSE	HACC - Meals on Wheels July 16	-\$ 210.00	
EFT4180	17-08-2016	KATCHEM PLUMBING	Unit D/11 Hilda St - Assess Hot Water System	-\$ 127.50	
EFT4181	17-08-2016	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	LHAAC 1617 SUBSCRIPTION	-\$ 385.00	
EFT4182	17-08-2016	LINQAGE INTERNATIONAL	WHR - Project Management Reimbursement	-\$ 3,662.28	-\$ 3,662.28
EFT4183	17-08-2016	W A DIVISON INC LOCAL GOVERNMENT MANAGERS AUSTRALIA	1617 Council Corporate Membership	-\$ 1,437.00	
EFT4184	17-08-2016	Local Government Appointments	LOGO Temporary Rates Officer	-\$ 1,309.28	
EFT4185	17-08-2016	NAUGHTY BUGS PEST CONTROL	Pest Control - Insect & Rodent treatment DCC, Rec Centre, Basketball, Exhibition Hall	-\$ 1,920.00	
EFT4186	17-08-2016	NAVSDRON PTY LTD	Assistance with 1617 BUDGET PREPARATION	-\$ 5,445.00	
EFT4187	17-08-2016	MD & RC WINDSOR	Property Maintenance - Unit D/11 Hilda St - repairs to windows, plumbing, clothesline. Rec Centre - Repair whirly bird. Unit 2/13 Stacy St - Replace door handle, install towel rail, refit blinds. 13 Maisey St - Repairs to window seals and gutters. Town Hall - Refit curtains. 36	-\$ 797.50	
EFT4188	17-08-2016	AVON WASTE	Rubbish Collection	-\$ 4,725.84	-\$ 4,725.84
EFT4189	17-08-2016	AMPAC DEBT RECOVERY (WA)	A581 Skip Trace - Rates	-\$ 198.00	-\$ 198.00
EFT4190	17-08-2016	AVON VALLEY GLASS	13 Maisey St - Window seals	-\$ 80.00	
EFT4191	17-08-2016	COMMERCIAL HOTEL DOWERIN	Refreshments for Business Forum	-\$ 54.00	
EFT4192	17-08-2016	CUTTING EDGES PTY LTD	Graders P007 & P010 - Blades, wedges, mounting tools	-\$ 1,557.26	
EFT4193	17-08-2016	CONPLANT	Roller - Air lines	-\$ 84.88	
EFT4194	17-08-2016	DOWERIN ENGINEERING WORKS	Aged Friendly Communities Grant - Brick up retaining wall and pave top of ramp at pool	-\$ 2,200.00	-\$ 2,200.00
EFT4195	17-08-2016	DOWERIN HOCKEY CLUB	Kidsport - Dowerin Hockey Club	-\$ 330.00	-\$ 330.00
EFT4196	17-08-2016	FUEL DISTRIBUTORS OF WA PTY	Diesel - 18000L	-\$ 18,936.00	
EFT4197	17-08-2016	ALL-WAYS FOODS	Cleaning - Field Days cleaning expenses	-\$ 264.53	
EFT4198	17-08-2016	Gym Care	Gym - 6 monthly equipment servicing, Treadmill - New running belt and deck	-\$ 2,788.26	
EFT4199	17-08-2016	JR & A HERSEY	Depot - long handled shovel, cable ties, duct tape, lynch pin set, tie down straps, gloves	-\$ 435.82	
EFT4200	17-08-2016	JASON SIGNMAKERS	2x Stacy Rd signs & 1x Chiropractor sign	-\$ 201.30	
EFT4201	17-08-2016	KELLERBERRIN NETBALL CLUB	Kidsport - Kellerberrin Netball Club	-\$ 100.00	-\$ 100.00
EFT4202	17-08-2016	Local Government Appointments	LOGO Temporary rates officer	-\$ 5,237.12	
EFT4203	17-08-2016	IXOM OPERATIONS PTY LTD	Swimming Pool - Chlorine service fee 01/07/2016 - 31/07/2016	-\$ 42.28	

EFT4204	17-08-2016	PRESSFORM ENGINEERING PTY	WHR - Regulator fork	-\$ 671.83	-\$ 671.83
EFT4205	17-08-2016	PERFECT COMPUTER SOLUTIONS	IT Support - Install tax patch, Repair issue with Synergy & excel integration, Perform Synergy EOY backup	-\$ 212.50	
EFT4206	17-08-2016	PLUM LED	Depot - 1x Heavy Duty LED light	-\$ 440.00	
EFT4207	17-08-2016	SONYA RALPH CATERING	Refreshments - Councillor Training	-\$ 250.00	
EFT4208	17-08-2016	SUNNY INDUSTRIAL BRUSHWARE	Street Sweeper - Refurbish gutter brooms	-\$ 90.20	
EFT4209	17-08-2016	WA LOCAL GOVERNMENT ASSOCIATION	Swimming Pool - Review of tender documents	-\$ 1,155.00	
EFT4210	17-08-2016	WEMBLEY DOWNS JUNIOR FOOTBALL CLUB	Kidsport - Wembley Downs Junior Football Club	-\$ 200.00	-\$ 200.00
EFT4211	17-08-2016	WKC SPATIAL	Short Term Accom - contour & feature site survey	-\$ 1,452.00	-\$ 1,452.00
EFT4212	22-08-2016	AUSTRALIAN TAX OFFICE	Payroll deductions	-\$ 10,210.00	-\$ 10,210.00
EFT4213	22-08-2016	The Australian Local Government Job Directory	Advertising - Governance Coordinator Position	-\$ 594.00	
EFT4214	22-08-2016	BOEKEMAN MACHINERY	HINO Truck - Check ABS warning light & 130000km service	-\$ 1,289.23	
EFT4215	22-08-2016	DOWERIN IGA EXPRESS	Council Refreshments, Office & Gym - Cleaning Expenses, Depot - Coffee	-\$ 162.96	
EFT4216	22-08-2016	DOWERIN BAKERY AND NEWS	Newspaper & Council Refreshments	-\$ 147.95	
EFT4217	22-08-2016	DOWERIN ENGINEERING WORKS	WHR - Flat bar 130 x 16mm, 130 x 20mm, 130 x 25mm, cut and drill holes in plates. WHR - Flat bar 130 x 16mm, 130 x 20mm, 130 x 25mm, cut and drill holes in plates, WHR - Flat bar 130 x 16mm, 130 x 20mm, 130 x 25mm, cut & drill holes in plates. WHR - Flat bar, plate and labour to make up brackets, WHR - Flat bar, plate and labour to make up brackets. Field Days Toilets - Bolts & nuts for patio tube, Field Days Toilets - Bolts & nuts for patio tube. Swimming Pool & Field Days Preparation - Flat bar, Bow shackles, Make up brackets, Flat bar, bow shackles, make up brackets, Flat bar, bow shackles, make up brackets. Field Days Toilets - Patio tube to cover tank, Field Days Toilets - Patio tube to cover tank.	-\$ 2,993.98	-\$ 2,726.70
EFT4218	22-08-2016	DOWERIN COMMUNITY RESOURCE CENTRE	Advertising - Streetscape committee, council meeting, audit committee meeting	-\$ 78.00	
EFT4219	22-08-2016	LANDGATE	Rates - Geospatial data	-\$ 805.20	
EFT4220	22-08-2016	DOWERIN TYRE AND EXHAUST	D008 Ford Ranger - 4x new tyres. D07 Ford Courier - New battery. D007 Grader - Tyre repair	-\$ 1,320.00	
EFT4221	22-08-2016	DOWERIN & DISTRICTS FARM	Town Maintenance - 2x spray jets, chemical	-\$ 790.35	
EFT4222	22-08-2016	DALWALLINU CONCRETE	Stewart St - 1x box culvert, 2x side entry units (drainage)	-\$ 2,541.00	-\$ 2,541.00
EFT4223	22-08-2016	EASTERN HILLS SAWS & MOWERS	HACC Gardening - Mower Deck, P&G - Air filter & whipper snipper line	-\$ 199.00	
EFT4224	22-08-2016	EXECUTIVE MEDIA	Advertising - Caravanning Australia	-\$ 750.00	
EFT4225	22-08-2016	FAST FINISHING SERVICES	Binding of council meeting minute books	-\$ 145.75	
EFT4226	22-08-2016	SHIRE OF GOOMALLING	Medical Surgery - Contribution 2015/16	-\$ 24,816.24	
EFT4227	22-08-2016	ALL-WAYS FOODS	Field Days & Public Conveniences - toilet paper, spray bottles, mop bucket, mop heads, toilet duck	-\$ 273.39	-\$ 273.39
EFT4228	22-08-2016	GOOMALLING FARM SHED	HACC Gardening Equipment - Mower blades	-\$ 72.40	
EFT4229	22-08-2016	JK WILLIAMS & CO	Cement, Batteries, Shower head, Washers, Taps, Gloves, Bins, Wire, Lubricant, Gas refill, Fertilizer, Fuel cleaning system, carpet shampoo, wine glasses (chambers), Spray nozzle gun, Door handle	-\$ 1,336.56	
EFT4230	22-08-2016	JOELECTRICS	DCC - Repair fire alarm, lights at carpark.HACC Building Replace sensor on security light	-\$ 522.00	

EFT4231	22-08-2016	STATE LIBRARY OF W A	Library - Lost & damaged book fees	-\$ 297.00		
EFT4232	22-08-2016	LOCAL GOVERNMENT SUPERVISOR ASSOC	Registration - LGSA works & parks conference	-\$ 929.50		
EFT4233	22-08-2016	Local Government Appointments	LOGO Temporary rates officer	-\$ 1,309.28		
EFT4234	22-08-2016	LG ASSIST	Advertising - Governance Coordinator Position	-\$ 302.50		
EFT4235	22-08-2016	MCG ARCHITECTS PTY LTD	Short Term Accom - Schematic Design 100% Milestone, Design Development 50% Milestone, Travel	-\$ 19,800.00	-\$19,800.00	
EFT4236	22-08-2016	MARKETFORCE	Advertising - Governance Coordinator position on seek.com.au 02/08/16 - 15/08/16	-\$ 167.54		
EFT4237	22-08-2016	QUICK CORPORATE AUSTRALIA	HACC - biscuits for gentle gym	-\$ 84.98		
EFT4238	22-08-2016	R B MOTORS PTY LTD	D0 Ford Falcon - 90000km service	-\$ 357.20		
EFT4239	22-08-2016	RURAL CINEMA	Events - Hire of Cinema Equipment Deposit	-\$ 850.00	-\$ 850.00	
EFT4240	22-08-2016	ST JOHN AMBULANCE -	OHS - 1x Medium Leisure First Aid Kit	-\$ 89.95		
EFT4241	22-08-2016	TERPKOS ENGINEERING	Short Term Accom - Structural Engineer - 50% Milestone	-\$ 9,185.00	-\$ 9,185.00	
EFT4242	22-08-2016	VERMEER EQUIPMENT OF WA &	Morbark Chipper - Service & repairs	-\$ 486.19		
EFT4243	22-08-2016	WESTRAC EQUIPMENT	D010 Grader - 1000 hr service, D006 Loader - Repair hydraulic line	-\$ 3,881.56		
EFT4244	22-08-2016	WURTH AUSTRALIA PTY LTD	Depot/Plant - 3x retractable knives, 1x box of windscreen washer, 1x box of deodorisers, 6x chemical gloves, 1x box handwash	-\$ 402.36		
EFT4245	30-08-2016	AVON WASTE	Rubbish Collection	-\$ 2,362.92	-\$ 2,362.92	
EFT4246	30-08-2016	CHILD SUPPORT AGENCY	Payroll deductions	-\$ 358.00	-\$ 358.00	
EFT4247	30-08-2016	APEX CLUB DOWERIN-GOOMALLING	Drum Muster Collection - May 2016, July 2016, Feb 2016, Oct 2015, July 2015	-\$ 456.25	-\$ 456.25	
EFT4248	30-08-2016	BOEKEMAN MACHINERY	HINO Crew Cab D005 - Supply & fit starter Motor	-\$ 1,276.35		
EFT4249	30-08-2016	Building & Health Surveying	EHO Contract August 2016	-\$ 4,262.04		
EFT4250	30-08-2016	CDA AIR CONDITIONING & REFRIGERATION	HACC Building - Repairs to ducted air conditioning system	-\$ 465.50		
EFT4251	30-08-2016	DOWERIN DESPATCH	Advertising - Goomalling Medical Surgery	-\$ 30.00		
EFT4252	30-08-2016	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL - Quarter 1 contribution	-\$ 12,226.20		
EFT4253	30-08-2016	Lloyds Earthmoving	Field Days Entrance - 10m of Garden Blend Soil	-\$ 700.00	-\$ 700.00	
EFT4254	30-08-2016	Local Government Appointments	Temp rates officer	-\$ 1,309.28		
EFT4255	30-08-2016	LGIS CRIME	Insurance - Crime	-\$ 2,784.76		
EFT4256	30-08-2016	STARTRACK EXPRESS	Freight	-\$ 71.88		
EFT4257	30-08-2016	WA LOCAL GOVERNMENT ASSOCIATION	Staff Training - A Selvey	-\$ 1,282.89		
EFT4258	30-08-2016	MD & RC WINDSOR	Childcare Building - Repairs to kitchen sliding door & 3x toilet doors	-\$ 110.00		
EFT4259	30-08-2016	REBECCA WINDSOR	Gym Inductions - Edis	-\$ 20.00	-\$ 20.00	
				Total:	-\$ 186,395.66	-\$63,381.21

CHEQUE PAYMENTS

Chq/EFT	Date	Name	Description	Amount	Contra
2057	31-08-2016	PETTY CASH - HACC	HACC Petty Cash - Milk, Volunteers Transport, Light Globes	-\$ 209.75	
2058	08-08-2016	TONY TAIT PAINT & DECOR	3/13 Stacy St - Painting	-\$ 4,200.00	
2059	10-08-2016	AUSTRALIA POST	Postage - Town Rates Notices	-\$ 70.84	
2060	12-08-2016	AUSTRALIA POST	Postage - Rural Rates Notices	-\$ 330.04	
2061	31-08-2016	SHIRE OF DOWERIN	Admin Petty Cash 15.03.2016 - 15.08.2016 - Milk, Postage	-\$ 197.00	
2062	31-08-2016	SHIRE OF DOWERIN	1 Year Drivers License Renewal - D.Bird	-\$ 41.80	
10204	08-08-2016	LGRCEU	Payroll deductions	-\$ 38.80	-\$ 38.80

10205	08-08-2016	SYNERGY	DCC - Electricity usage	-\$ 1,661.60	
10206	08-08-2016	TELSTRA	Admin/HACC/Depot offices - Landline telephone usage	-\$ 1,573.25	
10207	08-08-2016	WATER CORPORATION	Standpipes - Water usage	-\$ 61.72	-\$ 61.72
10208	08-08-2016	RACHEL BUCK	Emergency Tower - Electricity reimbursement	-\$ 163.54	-\$ 163.54
10209	11-08-2016	TELSTRA	Telephone Usage - CEO Mobile, FM Mobile, Works Mobile, WM Mobile	-\$ 366.20	
10210	17-08-2016	BUILDING AND CONSTRUCTION INDUSTRY TRAINING FUND	BCITF 1516 Levy	-\$ 1,529.65	
10211	17-08-2016	SYNERGY	Street Lighting	-\$ 2,226.80	
10212	17-08-2016	WATER CORPORATION	Standpipes - Water costs for Road Maintenance	-\$ 118.39	
10213	22-08-2016	DOWERIN ARTS GROUP	Sponsorship - Field Days Art Award	-\$ 300.00	
10214	22-08-2016	RAC BUSINESSWISE	Insurance - RAC Membership	-\$ 870.00	
10215	22-08-2016	WATER CORPORATION	Council Buildings & Rental Properties - Water Usage	-\$ 4,322.82	
10216	30-08-2016	LGRCEU	Payroll deductions	-\$ 38.80	
10217	30-08-2016	SYNERGY	DCC - Electricity Usage	-\$ 1,380.55	-\$ 550.00
10218	30-08-2016	TELSTRA	Office Landlines - Telephone/Internet usage	-\$ 1,781.62	
Total:				-\$ 21,483.17	-\$ 814.06

SUPERANNUATION PAYMENTS

Chq/EFT	Date	Name	Description	Amount	Contra
DD9224.1	10-08-2016	WA SUPER	Payroll deductions	-\$ 2,806.13	
DD9224.2	10-08-2016	CHILDCARE SUPER	Superannuation contributions	-\$ 70.56	
DD9224.3	10-08-2016	CONCEPT ONE SUPER	Superannuation contributions	-\$ 16.74	
DD9224.4	10-08-2016	AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND	Superannuation contributions	-\$ 10.40	
DD9224.5	10-08-2016	FIDUCIAN PORTFOLIO SERVICES LIMITED	Superannuation contributions	-\$ 63.39	
DD9224.6	10-08-2016	Australian Super	Superannuation contributions	-\$ 338.66	
DD9224.7	10-08-2016	MLC NOMINEES PTY LTD	Superannuation contributions	-\$ 507.38	
DD9224.8	10-08-2016	AMP Life Limited	Superannuation contributions	-\$ 267.70	
DD9224.9	10-08-2016	ASGARD SUPER	Superannuation contributions	-\$ 90.77	
DD9236.1	24-08-2016	WA SUPER	Payroll deductions	-\$ 2,789.19	
DD9236.2	24-08-2016	CHILDCARE SUPER	Superannuation contributions	-\$ 81.52	
DD9236.3	24-08-2016	CONCEPT ONE SUPER	Superannuation contributions	-\$ 20.09	
DD9236.4	24-08-2016	AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND	Superannuation contributions	-\$ 29.72	
DD9236.5	24-08-2016	FIDUCIAN PORTFOLIO SERVICES LIMITED	Superannuation contributions	-\$ 91.29	
DD9236.6	24-08-2016	Australian Super	Superannuation contributions	-\$ 338.66	
DD9236.7	24-08-2016	MLC NOMINEES PTY LTD	Superannuation contributions	-\$ 531.24	
DD9236.8	24-08-2016	AMP Life Limited	Superannuation contributions	-\$ 267.70	
DD9236.9	24-08-2016	ASGARD SUPER	Superannuation contributions	-\$ 90.77	
DD9224.10	10-08-2016	NAB SUPERANNUATION FUND A	Superannuation contributions	-\$ 96.24	
DD9224.11	10-08-2016	CBUS	Superannuation contributions	-\$ 161.71	
DD9224.12	10-08-2016	PRIME SUPER	Superannuation contributions	-\$ 172.05	
DD9224.13	10-08-2016	HEALTH EMPLOYEES SUPER	Superannuation contributions	-\$ 122.83	
DD9224.14	10-08-2016	HOSTPLUS	Superannuation contributions	-\$ 87.55	
DD9236.10	24-08-2016	NAB SUPERANNUATION FUND A	Superannuation contributions	-\$ 96.24	
DD9236.11	24-08-2016	CBUS	Superannuation contributions	-\$ 161.71	

DD9236.12	24-08-2016	PRIME SUPER	Superannuation contributions	-\$ 172.05	
DD9236.13	24-08-2016	HEALTH EMPLOYEES SUPER	Superannuation contributions	-\$ 98.32	
DD9236.14	24-08-2016	HOSTPLUS	Superannuation contributions	-\$ 66.84	
Total:				-\$ 9,647.45	

PAYROLL PAYMENTS

	10-08-2016	Payroll Direct Debit of Net Pays	Payroll 10/08/2016	-\$ 40,247.19	
	24-08-2016	Payroll Direct Debit of Net Pays	Payroll 24/08/2016	-\$ 40,654.68	
Total:				-\$ 80,901.87	

MUNICIPAL TOTALS

		Amount	Contra
	EFT TRANSACTIONS	-\$ 186,395.66	-\$63,381.21
	CHEQUES	-\$ 21,483.17	-\$ 814.06
	SUPER PAYMENTS	-\$ 9,647.45	
	PAYROLL PAYMENTS	-\$ 80,901.87	
TOTAL		-\$ 298,428.15	-\$64,195.27

-234232.88



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

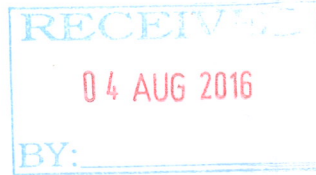
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461



Statement Period	29 June 2016 to 28 July 2016
Company Account No:	4557 0498 0002 7159
Facility Limit:	\$16,000

Your Account Summary

Balance from previous statement	\$1,670.90 DR
Payments and other credits	\$1,670.90 CR
Purchases, cash advances and other debits	\$620.91 DR
Interest and other charges	\$18.00 DR
Closing Balance	\$638.91 DR

**YOUR DIRECT DEBIT PAYMENT OF \$638.91 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
03/08/2016 AS PER OUR AGREEMENT.**

210/21/01/M02879/S008001/1016001

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
4 Jul 2016	\$1,670.90CR	DIRECT DEBIT PAYMENT	74557046183
Total for this Period:	\$1,670.90CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 13 10 12 between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3657-7475	MR STEVEN FRANCIS GE	\$6,000	\$0.00	\$620.91	\$9.00	\$629.91
4557-0455-3670-8849	MRS SONIA LOUISE KIN	\$3,000	\$0.00	\$0.00	\$9.00	\$9.00
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$1,670.90	\$0.00	\$0.00	\$1,670.90 CR
			\$1,670.90	\$620.91	\$18.00	\$1,031.99 CR

Transaction type

Purchase

Annual percentage rate

0.0000%

Daily percentage rate

0.000000%

NAB VISA Card Reconciliation

July Statement

Cardholder Name:

Mr Steven Geerdink

Card Number:

XXXX XXXX XXXX 7475

Prepared By:

Emma Hardy

Account Summary

Previous Balance	\$1,586.90
Payments and Credits	\$1,586.90
Purchases and Advances	\$620.91
Interest, Fees and Charges	\$9.00
Closing Balance	\$629.91

Date	Receipt	Order Number	GL Account	Details	GST	Amount
11/07/2016	✓	11051	P408.200.595	BUS - 1x portable step	5.35	\$ 58.90
14/07/2016	✓	11017	176720.01	PPE - 2x HI Vis Jackets	8.91	\$ 98.00
26/07/2016	✓	11105	133920.09	AGED FRIENDLY GRANT - Pavers for Pool	42.18	\$ 464.01
			105020	Card Fee	-	\$ 9.00
				Total	\$ 56.44	\$ 629.91

Employee Declaration

I verify that the above charges are a true and correct record in accordance with Council policy.

Cardholder Signature:



Date:

8-9-16

Checked By:



CEO



Finance Manager

8-9-16



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR STEVEN FRANCIS GEERDINK
Account No: 4557 0455 3657 7475
Statement Period: 29 June 2016 to 28 July 2016
Cardholder Limit: \$6,000

Transaction record for: MR STEVEN FRANCIS GEERDINK

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
11 Jul 2016	\$58.90	MAGNAMAIL PTY LTD WATERLOO					74940526190
14 Jul 2016	\$98.00	WORK CLOBBER MIDLAND					04150329233
26 Jul 2016	\$464.01	MIDLAND BRICK OSBORNE PARK					011825668037
28 Jul 2016	\$9.00	CARD FEE					74557046210
Total for this period	\$629.91		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____ Date: _____

NAB VISA Card Reconciliation

July Statement

Cardholder Name:

Mrs Sonia Louise King

Card Number:

XXXX XXXX XXXX 8849

Prepared By:

Emma Hardy

Account Summary

Previous Balance	\$84.00
Payments and Credits	\$84.00
Purchases and Advances	\$0.00
Interest, Fees and Charges	\$9.00
Closing Balance	\$9.00

Date	Receipt	Order Number	GL Account	Details	GST	Amount
			105020	Card Fee	\$ -	\$ 9.00
Total					\$ -	\$ 9.00

Employee Declaration

I verify that the above charges are a true and correct record in accordance with Council policy.



Cardholder Signature:



Date:

16-8-16

Checked By:

 CEO
 Works Manager



Statement for
NAB Business Visa
 NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
 Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
 AEDT Saturday and Sunday
 Fax 1300 363 658
 Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MRS SONIA LOUISE KING
 Account No: 4557 0455 3670 8849
 Statement Period: 29 June 2016 to 28 July 2016
 Cardholder Limit: \$3,000

Transaction record for: MRS SONIA LOUISE KING

Date	Amount \$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
28 Jul 2016	\$9.00	CARD FEE					74557046210
Totals							
Total for this period	\$9.00						

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature:

Date:

16.8.16