



Shire of Dowerin

MINUTES

Finance Committee Meeting

18 JULY 2016 at 2:00pm

Committee Members

Cr D.E. Metcalf

Cr D.P. Hudson

Cr R.I Trepp

Andrea Selvey – CEO

Sonia King – Finance Manager

SHIRE OF DOWERIN

MINUTES FOR THE FINANCE COMMITTEE MEETING HELD ON 18 JULY 2016

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1. DECLARATION OF OPENING

Opened 2:09 pm

2. ATTENDANCE

Cr D. Metcalf

Cr D. Hudson

Cr R. Trepp

A. Selvey – Chief Executive Officer - Apologies

S. King - Finance Manager

3. DISCLOSURE OF INTEREST

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member before the meeting commences. After the meeting, the form is to be forwarded to the Administration Office for inclusion in the Corporate Financial Disclosures Register.

4. CONFIRMATION OF MINUTES

Moved D.E. Metcalf Seconded: D.P. Hudson

5. PRESENTATIONS

Nil

6. FINANCE REPORT

6.1 FINANCIAL STATEMENTS – JUNE 2016

| | |
|-------------------------|--------------------|
| Date: | 13 July 2016 |
| Applicant: | Shire of Dowerin |
| Location: | N/A |
| File Ref: | |
| Disclosure of Interest: | Nil |
| Author: | Sonia King |
| Attachments: | Monthly Statements |

Summary

I present the financial statements for the period 1 July 2015 to 30 June 2016.

Background

Section 6.4 of the Local Government Act 1995 requires a Local Government to prepare financial reports.

The Local Government (Financial Management) Regulations Reg 34 & 35 sets out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval. The statements have been prepared in AAS27 format in accordance with FMR Reg 35.

Comment

In order to fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire's overall financial performance on a year to date basis, the following financial reports are attached.

Reserve Funds

The total balance of funds held in the various Reserve Funds at 30 June 2016 is as detailed in the financial statements.

Consultation

Nil

Financial Implications

Nil

Policy Implications

Nil

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 6.1

Moved: R.I. Trepp Seconded: D.P. Hudson

THAT THE FINANCE COMMITTEE RECOMMENDS TO COUNCIL THAT THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016 AS REQUIRED BY LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATION 35, AS PER ATTACHMENT BE RECEIVED.

SHIRE OF DOWERIN
MONTHLY FINANCIAL REPORT
For the Period Ended 30 June 2016

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

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Statement of Budget Amendments

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Report Purpose

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 .

Statement of Financial Activity by reporting program

Is presented and shows a surplus as at 30 June 2016 of \$29,688.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Shire of Dowerin

Compilation Report

For the Period Ended 30 June 2016

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented and shows a surplus as at 30 June 2016 of \$29,688.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by:

Sonia King, Finance Manager

Reviewed by:

Andrea Selvey, CEO

Date prepared:

13-Jul-16

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
INCLUDING BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 June 2016

| Note | Original Adopted Budget | Current Amended Annual Budget | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|-------------------------|-------------------------------|------------------------|--------------------|-----------------|--------------------|------|
| Operating Revenues | | \$ | \$ | \$ | \$ | % | |
| Governance | 39,050 | 144,509 | 144,509 | 147,727 | 3,218 | 2.23% | □ |
| General Purpose Funding - Rates | 1,144,163 | 1,144,163 | 1,144,163 | 1,144,158 | (5) | (0.00%) | □ |
| General Purpose Funding - Other | 758,730 | 755,312 | 755,312 | 733,146 | (22,166) | (2.93%) | □ |
| Law, Order and Public Safety | 26,000 | 25,800 | 25,800 | 24,984 | (816) | (3.16%) | □ |
| Health | 255,022 | 253,749 | 253,749 | 265,870 | 12,121 | 4.78% | □ |
| Education and Welfare | 94,549 | 107,560 | 107,560 | 101,522 | (6,038) | (5.61%) | □ |
| Housing | 136,077 | 125,760 | 125,760 | 126,918 | 1,158 | 0.92% | □ |
| Community Amenities | 217,584 | 220,986 | 220,986 | 223,009 | 2,023 | 0.92% | □ |
| Recreation and Culture | 49,052 | 94,781 | 94,781 | 91,391 | (3,390) | (3.58%) | □ |
| Transport | 1,233,174 | 1,258,662 | 1,258,662 | 1,236,347 | (22,315) | (1.77%) | □ |
| Economic Services | 10,536 | 10,348 | 10,348 | 11,546 | 1,198 | 11.58% | □ |
| Other Property and Services | 10,000 | 9,670 | 9,670 | 10,434 | 764 | 7.90% | □ |
| Total Operating Revenue | 3,973,937 | 4,151,299 | 4,151,299 | 4,117,052 | (34,247) | | □ |
| Operating Expense | | | | | | | □ |
| Governance | (336,666) | (639,766) | (639,766) | (593,138) | 46,628 | 7.29% | □ |
| General Purpose Funding | (91,972) | (96,272) | (96,272) | (94,547) | 1,725 | 1.79% | □ |
| Law, Order and Public Safety | (84,515) | (83,480) | (83,480) | (80,633) | 2,847 | 3.41% | □ |
| Health | (313,334) | (334,971) | (334,971) | (315,565) | 19,406 | 5.79% | □ |
| Education and Welfare | (128,270) | (145,750) | (145,750) | (137,197) | 8,553 | 5.87% | □ |
| Housing | (168,559) | (154,288) | (154,288) | (162,490) | (8,202) | (5.32%) | □ |
| Community Amenities | (311,867) | (322,573) | (322,573) | (311,450) | 11,123 | 3.45% | □ |
| Recreation and Culture | (630,187) | (718,590) | (718,590) | (689,155) | 29,435 | 4.10% | □ |
| Transport | (1,186,627) | (1,083,341) | (1,083,341) | (1,238,248) | (154,907) | (14.30%) | ▼ |
| Economic Services | (179,091) | (187,788) | (187,788) | (183,531) | 4,257 | 2.27% | □ |
| Other Property and Services | (4,245) | (29,218) | (29,218) | (44,046) | (14,828) | (50.75%) | ▼ |
| Total Operating Expenditure | (3,435,333) | (3,796,037) | (3,796,037) | (3,850,000) | (53,963) | | □ |
| Net Operating | 538,604 | 355,262 | 355,262 | 267,052 | | | □ |
| Funding Balance Adjustments | | | | | | | □ |
| Add back Depreciation | 1,107,536 | 1,097,269 | 1,106,437 | 1,106,437 | 0 | 0.00% | □ |
| Adjust (Profit)/Loss on Asset Disposal | (69,044) | (98,122) | (98,464) | (98,464) | 0 | 0.00% | □ |
| Adjust Provisions and Accruals | | | | 341 | 341 | | □ |
| Net Cash from Operations | 1,577,096 | 1,354,409 | 1,363,235 | 1,275,366 | (87,869) | | □ |
| Capital Revenues | | | | | | | □ |
| Proceeds from Disposal of Assets | 302,900 | 149,859 | 149,859 | 149,859 | 0 | 0.00% | □ |
| Total Capital Revenues | 302,900 | 149,859 | 149,859 | 149,859 | 0 | | □ |
| Capital Expenses | | | | | | | □ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | □ |
| Land and Buildings | (337,314) | (400,000) | (400,000) | (211,662) | 188,338 | 47.08% | ▲ |
| Infrastructure - Roads | (1,369,637) | (1,369,637) | (1,369,637) | (1,225,093) | 144,544 | 10.55% | ▲ |
| Infrastructure - Parks | 0 | 0 | 0 | 0 | 0 | | □ |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | | □ |

FINANCE COMMITTEE MINUTES – 18 JULY 2016

| | | | | | | | | |
|--|---|--------------------|--------------------|--------------------|--------------------|----------------|-----------|-------------------------------------|
| Infrastructure - Drainage | | 0 | 0 | 0 | 0 | 0 | | <input type="checkbox"/> |
| Infrastructure - Signs | | 0 | (600) | (600) | (2,659) | (2,059) | (343.10%) | <input type="checkbox"/> |
| Plant and Equipment | | (467,209) | (465,709) | (465,709) | (465,709) | (0) | (0.00%) | <input type="checkbox"/> |
| Furniture and Equipment | | (4,865) | (3,500) | (3,500) | (3,500) | 0 | 0.00% | <input type="checkbox"/> |
| Total Capital Expenditure | | (2,179,025) | (2,239,446) | (2,239,446) | (1,908,623) | 330,823 | | <input type="checkbox"/> |
| Net Cash from Capital Activities | | (1,876,125) | (2,089,587) | (2,089,587) | (1,758,764) | 330,823 | | <input type="checkbox"/> |
| Financing | | | | | | | | <input type="checkbox"/> |
| Proceeds from New Debentures | | 0 | 0 | 0 | | 0 | | <input type="checkbox"/> |
| Proceeds from Advances | | 0 | 0 | 0 | | 0 | | <input type="checkbox"/> |
| Self-Supporting Loan Principal | | 22,272 | 22,272 | 22,272 | 22,272 | 0 | 0.00% | <input type="checkbox"/> |
| Transfer from Reserves | | 62,000 | 253,601 | 0 | | 0 | | <input type="checkbox"/> |
| Advances to Community Groups | | 0 | 0 | 0 | | 0 | | <input type="checkbox"/> |
| Repayment of Debentures | 4 | (81,815) | (81,815) | (81,815) | (81,815) | (0) | (0.00%) | <input type="checkbox"/> |
| Transfer to Reserves | | (486,608) | (109,449) | 0 | | 0 | | <input type="checkbox"/> |
| Net Cash from Financing Activities | | (484,151) | 84,609 | (59,543) | (59,543) | 0 | | <input type="checkbox"/> |
| Net Operations, Capital and Financing | | (783,180) | (650,569) | (785,895) | (542,941) | 242,954 | | <input type="checkbox"/> |
| Opening Funding Surplus(Deficit) | 2 | 783,206 | 650,595 | 650,595 | 572,629 | (77,966) | (11.98%) | <input checked="" type="checkbox"/> |
| Closing Funding Surplus(Deficit) | 2 | 26 | 26 | (135,300) | 29,688 | 164,988 | | <input type="checkbox"/> |

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 BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 June 2016

| | Adopted Budget | Adopted Budget Amendments (Note 5) | Amended Annual Budget | Amended YTD Budget (a) |
|--|-------------------|--|--------------------------|------------------------------|
| Operating Revenues | \$ | \$ | \$ | \$ |
| Governance | 39,050 | 105,459 | 144,509 | 144,509 |
| General Purpose Funding - Rates | 1,144,163 | 0 | 1,144,163 | 1,144,163 |
| General Purpose Funding - Other | 758,730 | (3,418) | 755,312 | 755,312 |
| Law, Order and Public Safety | 26,000 | (200) | 25,800 | 25,800 |
| Health | 255,022 | (1,273) | 253,749 | 253,749 |
| Education and Welfare | 94,549 | 13,011 | 107,560 | 107,560 |
| Housing | 136,077 | (10,317) | 125,760 | 125,760 |
| Community Amenities | 217,584 | 3,402 | 220,986 | 220,986 |
| Recreation and Culture | 49,052 | 45,729 | 94,781 | 94,781 |
| Transport | 1,233,174 | 25,488 | 1,258,662 | 1,258,662 |
| Economic Services | 10,536 | (188) | 10,348 | 10,348 |
| Other Property and Services | 10,000 | (330) | 9,670 | 9,670 |
| Total Operating Revenue | 3,973,937 | 177,362 | 4,151,299 | 4,151,299 |
| Operating Expense | | | | |
| Governance | (336,666) | (303,100) | (639,766) | (639,766) |
| General Purpose Funding | (91,972) | (4,300) | (96,272) | (96,272) |
| Law, Order and Public Safety | (84,515) | 1,035 | (83,480) | (83,480) |
| Health | (313,334) | (21,637) | (334,971) | (334,971) |
| Education and Welfare | (128,270) | (17,480) | (145,750) | (145,750) |
| Housing | (168,559) | 14,271 | (154,288) | (154,288) |
| Community Amenities | (311,867) | (10,706) | (322,573) | (322,573) |
| Recreation and Culture | (630,187) | (88,403) | (718,590) | (718,590) |
| Transport | (1,186,627) | 103,286 | (1,083,341) | (1,083,341) |
| Economic Services | (179,091) | (8,697) | (187,788) | (187,788) |
| Other Property and Services | (4,245) | (24,973) | (29,218) | (29,218) |
| Total Operating Expenditure | (3,435,333) | (360,704) | (3,796,037) | (3,796,037) |
| Net Operating | 538,604 | (183,342) | 355,262 | 355,262 |
| Funding Balance Adjustments | | | | |
| Add back Depreciation | 1,107,536 | (10,267) | 1,097,269 | 1,106,437 |
| Adjust (Profit)/Loss on Asset Disposal | (69,044) | (29,078) | (98,122) | (98,464) |
| Adjust Provisions and Accruals | | | 0 | |
| Net Cash from Operations | 1,577,096 | (222,687) | 1,354,409 | 1,363,235 |
| Capital Revenues | | | | |
| Proceeds from Disposal of Assets | 302,900 | (153,041) | 149,859 | 149,859 |
| Total Capital Revenues | 302,900 | (153,041) | 149,859 | 149,859 |
| Capital Expenses | | | | |
| Land Held for Resale | | | 0 | 0 |
| Land and Buildings | (337,314) | (62,686) | (400,000) | (400,000) |
| Infrastructure - Roads | (1,369,637) | 0 | (1,369,637) | (1,369,637) |
| Infrastructure - Parks | 0 | 0 | 0 | 0 |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 |
| Infrastructure - Drainage | 0 | 0 | 0 | 0 |
| Infrastructure - Signs | 0 | (600) | (600) | (600) |

FINANCE COMMITTEE MINUTES – 18 JULY 2016

| | | | | |
|--|--------------------|------------------|--------------------|--------------------|
| Plant and Equipment | (467,209) | 1,500 | (465,709) | (465,709) |
| Furniture and Equipment | (4,865) | 1,365 | (3,500) | (3,500) |
| Total Capital Expenditure | (2,179,025) | (60,421) | (2,239,446) | (2,239,446) |
| Net Cash from Capital Activities | (1,876,125) | (213,462) | (2,089,587) | (2,089,587) |
| Financing | | | | |
| Proceeds from New Debentures | 0 | 0 | 0 | 0 |
| Proceeds from Advances | 0 | 0 | 0 | 0 |
| Self-Supporting Loan Principal | 22,272 | 0 | 22,272 | 22,272 |
| Transfer from Reserves | 62,000 | 191,601 | 253,601 | 0 |
| Advances to Community Groups | 0 | 0 | 0 | 0 |
| Repayment of Debentures | (81,815) | 0 | (81,815) | (81,815) |
| Transfer to Reserves | (486,608) | 377,159 | (109,449) | 0 |
| Net Cash from Financing Activities | (484,151) | 568,760 | 84,609 | (59,543) |
| Net Operations, Capital and Financing | (783,180) | 132,611 | (650,569) | (785,895) |
| Opening Funding Surplus(Deficit) | 783,206 | (132,611) | 650,595 | 650,595 |
| Closing Funding Surplus(Deficit) | 26 | 0 | 26 | (135,300) |

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

Note 1: EXPLANATION OF MATERIAL VARIANCES

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|---|-----------|-----------|--------------------------|----------------------|---|
| Operating Revenues | \$ | % | | | Refer to Operating Accounts Appendix |
| Governance | 3,218 | 2.23% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| General Purpose Funding - Rates | (5) | (0.00%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| General Purpose Funding - Other | (22,166) | (2.93%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Law, Order & Public Safety | (816) | (3.16%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Health | 12,121 | 4.78% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Education and Welfare | (6,038) | (5.61%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Housing | 1,158 | 0.92% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Community Amenities | 2,023 | 0.92% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Recreation and Culture | (3,390) | (3.58%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Transport | (22,315) | (1.77%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Economic Services | 1,198 | 11.58% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Other Property and Services | 764 | 7.90% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| | | | <input type="checkbox"/> | | |
| Operating Expense | | | <input type="checkbox"/> | | |
| Governance | 46,628 | 7.29% | <input type="checkbox"/> | Permanent | Remainder of loss to be allocated. |
| General Purpose Funding | 1,725 | 1.79% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Law, Order and Public Safety | 2,847 | 3.41% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Health | 19,406 | 5.79% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Education and Welfare | 8,553 | 5.87% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Housing | (8,202) | (5.32%) | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Community Amenities | 11,123 | 3.45% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| Recreation and Culture | 29,435 | 4.10% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| | | | <input type="checkbox"/> | | |
| Transport | (154,907) | (14.30%) | ▼ | Permanent | Increased expense due to extra works. Reimbursements to be claimed. |
| Economic Services | 4,257 | 2.27% | <input type="checkbox"/> | | Within acceptable 10% or \$10,000 Variance |
| | | | <input type="checkbox"/> | | |
| Other Property and Services | (14,828) | (50.75%) | ▼ | | Under recovery in labour costs. Reviewed for next budget.. |
| | | | <input type="checkbox"/> | | |
| Capital Revenues | | | <input type="checkbox"/> | | |
| Proceeds from Disposal of Assets | 0 | 0.00% | <input type="checkbox"/> | | |
| | | | <input type="checkbox"/> | | |
| Capital Expenses | | | <input type="checkbox"/> | | |
| Land and Buildings | 188,338 | 47.08% | ▲ | Timing | Railway Heritage Project costs. |
| | | | <input type="checkbox"/> | | |
| Infrastructure - Roads | 144,544 | 10.55% | ▲ | Permanent | Increased expense due to extra works. Reimbursements to be claimed. |
| Infrastructure - Parks | 0 | | <input type="checkbox"/> | | No expenditure anticipated nor budgeted |
| Infrastructure - Footpaths | 0 | | <input type="checkbox"/> | | No expenditure anticipated nor budgeted |
| Infrastructure - Drainage | 0 | | <input type="checkbox"/> | | No expenditure anticipated nor budgeted |
| Infrastructure - Signs | (2,059) | (343.10%) | <input type="checkbox"/> | Permanent | Unanticipated sign purchases. |
| Plant and Equipment | (0) | (0.00%) | <input type="checkbox"/> | | No expenditure anticipated nor budgeted |
| Furniture and Equipment | 0 | 0.00% | <input type="checkbox"/> | | No expenditure anticipated nor budgeted |
| | | | <input type="checkbox"/> | | |
| Financing | | | <input type="checkbox"/> | | |
| Loan Principal | (0) | (0.00%) | <input type="checkbox"/> | | |
| | | | <input type="checkbox"/> | | |
| Opening Funding Surplus(Deficit) | (77,966) | (11.98%) | ▼ | Permanent | The Unaudited Financial Statements for 14/15 predict a further reduction in the Brought Forward Surplus. This is due to funds being owed back to Trust Fund and the ATO. This is subject to final Audit |
| | | | <input type="checkbox"/> | | |

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

Note 2: NET CURRENT FUNDING POSITION

| Positive=Surplus (Negative=Deficit) | | | |
|--|-----------------|--------------------------|--------------------------------|
| Note | YTD 30 Jun 2016 | Predicted 30th June 2016 | Original Budget 30th June 2016 |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | 206,305 | 769,841 | 855,658 |
| Cash Restricted | 1,852,476 | 1,805,192 | 1,805,192 |
| Receivables - Rates | 37,332 | 25,969 | 25,095 |
| Receivables -Other | 111,293 | 79,581 | 57,248 |
| Interest / ATO Receivable/Trust | (97,097) | (43,604) | 46,204 |
| Inventories | (56,332) | 20,805 | 20,805 |
| | 2,053,977 | 2,657,784 | 2,810,202 |
| Less: Current Liabilities | | | |
| Payables | (110,923) | (278,618) | (160,936) |
| Provisions | (216,320) | (216,320) | (216,319) |
| | (327,242) | (494,938) | (377,255) |
| Less: Cash Reserves | (1,852,476) | (1,805,192) | (1,805,192) |
| Plus: Cash Reserves backing Liabilites | 155,425 | 155,425 | 155,425 |
| Plus: Current Loan in Budget | 59,543 | 59,550 | 59,543 |
| Net Current Funding Position | 89,227 | 572,629 | 783,206 |

Comments - Net Current Funding Position

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

Note 3: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|---------------------------|---------------|-----------------|---------------|----------|-----------------|-------------|---------------|
| (a) Cash Deposits | | | | | | | |
| Municipal Bank Account | 0.00% | 246,583 | 0 | 0 | 246,583 | NAB | At Call |
| Reserve Bank Account | 0.00% | 104 | 899,044 | 0 | 899,148 | NAB | At Call |
| Cash Maximiser | 0.00% | 1,636 | 0 | 0 | 1,636 | NAB | At Call |
| Trust Bank Account | 0.00% | 0 | 0 | 12,481 | 12,481 | NAB | At Call |
| (b) Term Deposits | | | | | | | |
| AROC Term Deposit | 2.85% | 0 | 0 | 67,447 | 67,447 | NAB | 25-Dec-16 |
| Reserve Term Deposit No 1 | 2.85% | 0 | 953,432 | 0 | 953,432 | NAB | 30-Dec-16 |
| Reserve Term Deposit No 2 | 0.00% | 0 | 0 | 0 | 0 | | |
| Total | | 248,322 | 1,852,476 | 79,928 | 2,180,726 | | |

Comments/Notes - Investments

This note reflects the actual Bank Balance of the Shires Account with the NAB

Any difference between this balance and those reflected on Note 2 will be due to unrepresented payments and undeposited funds.

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

4. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-15 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|-----------------------|--------------|-------------------------|----------------------|--------------------------|----------------------|------------------------|----------------------|
| | | | Actual \$ | Amended Budget \$ | Actual \$ | Amended Budget \$ | Actual \$ | Amended Budget \$ |
| Loan 97 - Dowerin Community Club | 472,175 | 0 | 59,543 | 59,543 | 412,632 | 412,632 | 20,651 | 19,065 |
| Loan 98 - Dowerin Events Management SSL | 106,130 | 0 | 22,272 | 22,272 | 83,858 | 83,858 | 3,301 | 3,336 |
| | 578,305 | 0 | 81,815 | 81,815 | 496,490 | 496,490 | 23,951 | 22,401 |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

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

Note 5: 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 1 Jul 16 | Amount Received | Amount Paid | Closing Balance 30-Jun-16 |
|------------------------|-----------------------------|--------------------|----------------|------------------------------|
| | \$ | \$ | \$ | \$ |
| HACC - Vehicle Sale | 2,025 | | | 2,025 |
| Housing Rental Bonds | 4,900 | | (1,240) | 3,660 |
| Key Deposits | 610 | | | 610 |
| Tidy Towns Prize | 2,818 | | | 2,818 |
| Rec Steering Committee | 23,360 | | | 23,360 |
| Builders Bonds | 10,000 | | | 10,000 |
| Yellow Ribbon | 247 | | | 247 |
| HACC - Fundraising | 2,509 | | | 2,509 |
| Centenary Park | 2,111 | | | 2,111 |
| AROC Funds | 101,543 | | | 101,543 |
| | 150,123 | 0 | (1,240) | 148,883 |

As a result of the Forensic Audit and completion of the 14/15 Annual Financial Statements, the municipal fund owes the Trust Fund approximately \$68,955.

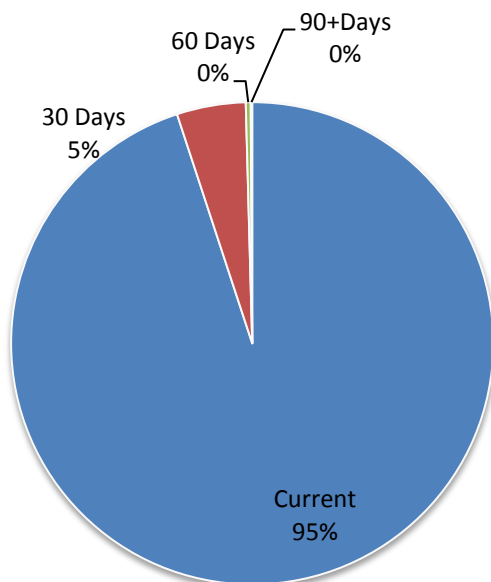
The Opening Balances are subject to final audit.

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

| Receivables - General | Current | 30 Days | 60 Days | 90+Days |
|--|---------|---------|---------|----------------------|
| | \$ | \$ | \$ | \$ |
| Receivables - General | 77,369 | 3,765 | 267 | 81 |
| Total Receivables General Outstanding | | | | <u>81,482</u> |

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



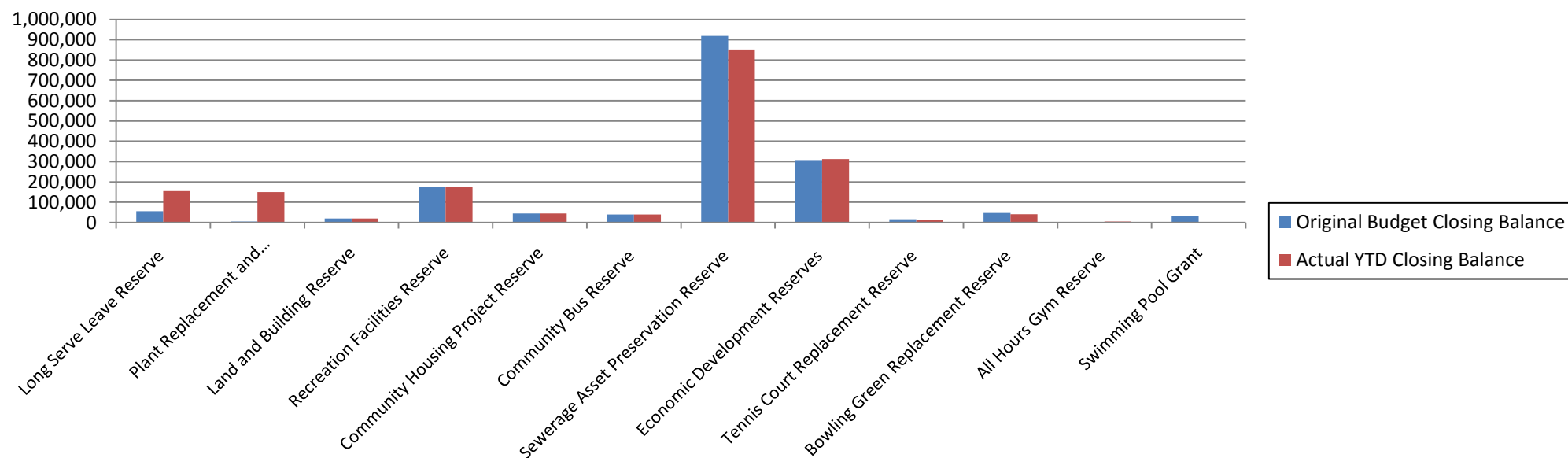
Comments/Notes - Receivables General

- Main Roads Claim
- Football Club
- AROC Contributions

Shire of Dowerin
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 7: Cash Backed Reserve

| 2015-16 | | | | | | | | | |
|--|------------------|---------------------------------|------------------------|----------------------------------|-------------------------|-----------------------------------|--------------------------|---------------------------------|----------------------------|
| Name | Opening Balance | Original Budget Interest Earned | Actual Interest Earned | Original Budget Transfers In (+) | Actual Transfers In (+) | Original Budget Transfers Out (-) | Actual Transfers Out (-) | Original Budget Closing Balance | Actual YTD Closing Balance |
| Long Serve Leave Reserve | \$ 155,425 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (99,384) | \$ 0 | \$ 56,041 | \$ 155,425 |
| Plant Replacement and Reconditioning Reserve | 150,291 | 0 | 0 | 0 | 0 | (145,000) | 0 | 5,291 | 150,291 |
| Land and Building Reserve | 19,966 | 0 | 0 | 0 | 0 | 0 | 0 | 19,966 | 19,966 |
| Recreation Facilities Reserve | 173,751 | 0 | 0 | 0 | 0 | 0 | 0 | 173,751 | 173,751 |
| Community Housing Project Reserve | 44,473 | 0 | 0 | 0 | 0 | 0 | 0 | 44,473 | 44,473 |
| Community Bus Reserve | 39,213 | 0 | 0 | 0 | 0 | 0 | 0 | 39,213 | 39,213 |
| Sewerage Asset Preservation Reserve | 851,521 | 0 | 0 | 67,872 | 0 | 0 | 0 | 919,393 | 851,521 |
| Economic Development Reserves | 312,977 | 0 | 0 | 0 | 0 | (5,717) | 0 | 307,260 | 312,977 |
| Tennis Court Replacement Reserve | 12,215 | 366 | 0 | 3,000 | 0 | 0 | 0 | 15,581 | 12,215 |
| Bowling Green Replacement Reserve | 40,360 | 1,211 | 0 | 5,000 | 0 | 0 | 0 | 46,571 | 40,360 |
| All Hours Gym Reserve | 5,000 | 0 | 0 | 0 | 0 | (3,500) | 0 | 1,500 | 5,000 |
| Swimming Pool Grant | 0 | 0 | 0 | 32,000 | 0 | 0 | 0 | 32,000 | 0 |
| | 1,805,192 | 1,577 | 0 | 107,872 | 0 | (253,601) | 0 | 1,661,040 | 1,805,192 |



6.2 ACCOUNTS FOR PAYMENT – 4 June 2016 to 4 July 2016

Date: 13 July 2016
Applicant: Shire of Dowerin
Location: NA
File Ref:
Disclosure of Interest: Nil
Author: Emma Hardy and Sonia King
Attachments: NA

Background

The attached schedules of cheques drawn and electronic payments that have been raised during the month since the last meeting by delegated authority are presented to Council for approval for payment and ratification at this meeting.

Comment

The list as presented has been reviewed by Chief Executive Officer and has been forwarded to Council to approve payment.

Statutory Implications

Reg 12 & 13 of the Local Government (Financial Management) Regulations 1996 requires that a separate list be prepared each month for adoption by Council showing:

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Nil

Voting Requirements

Simple Majority

COMMITTEE RECOMMENDATION AND OFFICER RECOMMENDATION – ITEM 6.2

Moved: D.P. Hudson Seconded: R.I. Trepp Carried: 3/0

THAT THE FINANCE COMMITTEE RECOMMENDS TO COUNCIL THAT THE ACCOUNTS PAID BY CHIEF EXECUTIVE OFFICER BY DELEGATED AUTHORITY SINCE THE MAY 2016 MEETING OF THE COUNCIL, AS ATTACHED, BE APPROVED IN ACCORDANCE WITH FMR REG 12(3) & 13(3).

LIST OF ACCOUNTS
04/06/2016 - 04/07/2016
Municipal Account

ELECTRONIC PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra |
|---------|------------|---|---|---------------|--------------|
| 133 | 08/06/2016 | PUMA ENERGY | Monthly fuel usage | -\$ 1,276.70 | |
| 134 | 08/06/2016 | SHIRE OF DOWERIN - VISA CARD PAYMENTS | Prescription safety glasses, WHR business name registration, WHR engineering expenses, Balance of invoice from skateboarding clinic, Parking for DLGC meeting, WBN membership 15/16 | -\$ 2,450.13 | |
| EFT4052 | 08/06/2016 | ARROW BRONZE | 1x niche wall plaque - De Ruiter | -\$ 201.68 | \$ 201.68 |
| EFT4053 | 08/06/2016 | AVON WASTE | Rubbish collection | -\$ 2,350.80 | \$ 2,350.80 |
| EFT4054 | 08/06/2016 | ALCHEMY TECHNOLOGY | SMS maintenance & support renewal | -\$ 1,859.00 | |
| EFT4055 | 08/06/2016 | CARDNO PTY LTD | Professional services - Bike Plan | -\$ 2,530.00 | \$ 2,530.00 |
| EFT4056 | 08/06/2016 | DOWERIN BAKERY AND NEWS | Council refreshments and newspapers | -\$ 74.34 | |
| EFT4057 | 08/06/2016 | DAKAR RISK MANAGEMENT SERVICES | Risk management workshop | -\$ 1,650.00 | |
| EFT4058 | 08/06/2016 | DOWERIN ROADHOUSE | Council refreshments and April Meals on Wheels | -\$ 118.00 | |
| EFT4059 | 08/06/2016 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES | ESL Quarter 4 contribution | -\$ 3,903.20 | \$3,903.20 |
| EFT4060 | 08/06/2016 | A.J. MARSH | Realignment application - Sewell | -\$ 2,200.00 | |
| EFT4061 | 08/06/2016 | NAVSDRON PTY LTD | Mid year budget review | -\$ 3,850.00 | |
| EFT4062 | 13/06/2016 | AUSTRALIAN TAX OFFICE | Payroll deductions | -\$ 14,973.00 | |
| EFT4063 | 27/06/2016 | JC NELSON & EJ HARDY | 3/13 STACY STREET BOND REFUND | -\$ 440.00 | \$ 440.00 |
| EFT4064 | 27/06/2016 | LYN ABBOTT | Rent refund (4 days) | -\$ 57.14 | \$ 57.14 |
| EFT4065 | 27/06/2016 | BOEKEMAN MACHINERY | 1x fuel cap and other parts | -\$ 372.92 | |
| EFT4066 | 27/06/2016 | BITUTEK PTY LTD | Re-seal Dowerin-Kalannie Road | -\$ 83,601.38 | \$ 83,601.38 |
| EFT4067 | 27/06/2016 | CUTTING EDGES PTY LTD | Grader blades (3) & wedges (20) | -\$ 493.07 | |
| EFT4068 | 27/06/2016 | CDA AIR CONDITIONING & REFRIGERATION | Repairs to air conditioning unit - DCC | -\$ 628.00 | |
| EFT4069 | 27/06/2016 | DOWERIN IGA EXPRESS | Coffee and council refreshments | -\$ 113.87 | |
| EFT4070 | 27/06/2016 | DOWERIN ENGINEERING WORKS | Hydraulic repairs (D004) and crane lift (D008) | -\$ 299.90 | |
| EFT4071 | 27/06/2016 | DUN DIRECT PTY LTD | 10000L Diesel | -\$ 11,048.95 | |
| EFT4072 | 27/06/2016 | DOWERIN COMMUNITY RESOURCE CENTRE | Quarterly library payments 01/04/16 - 30/06/16 | -\$ 1,280.00 | |
| EFT4073 | 27/06/2016 | DOWERIN TYRE AND EXHAUST | 1 new steer tyre (D005), 4x new tyres (D07) | -\$ 1,435.00 | |
| EFT4074 | 27/06/2016 | DOWERIN & DISTRICTS FARM SHED | Boots | -\$ 164.00 | |
| EFT4075 | 27/06/2016 | DOWERIN ROADHOUSE | April & May Meals on Wheels | -\$ 620.00 | |
| EFT4076 | 27/06/2016 | ELDERS LIMITED | Enviro drum of round up | -\$ 735.00 | |
| EFT4077 | 27/06/2016 | FIRE & SAFETY | Balance of \$0.10 from May invoice | -\$ 0.10 | |
| EFT4078 | 27/06/2016 | Cr Hudson | Council Meetings Fee (5) - Jan, Feb, April, May, June | -\$ 925.00 | |
| EFT4079 | 27/06/2016 | JK WILLIAMS & CO | Concrete, welding rods, castors, dektite, silicone, batteries, hose nozzles & retic, secateurs, chain, spray paint, nuts & bolts | -\$ 913.28 | |
| EFT4080 | 27/06/2016 | Cr Jones | Council Meetings Fee (7) Jan, Feb, Mar, Mar, Apr, May, Jun | -\$ 1,295.00 | |
| EFT4081 | 27/06/2016 | JOELECTRICS | Install power point for new hot water system - 18 O'Loghlen | -\$ 384.56 | |

FINANCE COMMITTEE MINUTES – 18 JULY 2016

| | | | | | | |
|--------------|------------|---------------------------------|--|-----|------------|---------------|
| EFT4082 | 27/06/2016 | JASON SIGNMAKERS | Reduce speed, traffic hazard, children crossing, directional sign, Dowerin Community Club, street sign | -\$ | 900.63 | |
| EFT4083 | 27/06/2016 | Local Government Appointments | Temporary rates officer salary & travel reimbursement | -\$ | 1,442.93 | |
| EFT4084 | 27/06/2016 | Cr Metcalf | Council meetings fee (6) Feb, Mar, Mar, Apr, May, Jun | -\$ | 1,110.00 | |
| EFT4085 | 27/06/2016 | Cr Metcalf | Council Meetings Fee (7) Jan, Feb, Mar, Mar, Apr, May, Jun, + half of annual President Allowance | -\$ | 3,250.00 | |
| EFT4086 | 27/06/2016 | IXOM OPERATIONS PTY LTD | Chlorine service fee 01/05-31/05/16 | -\$ | 42.28 | |
| EFT4087 | 27/06/2016 | PERFECT COMPUTER SOLUTIONS | Assist with setting up internet service to ADSL2+ | -\$ | 212.50 | |
| EFT4088 | 27/06/2016 | 5Rivers Plumbing & Gas | Fix gas leak | -\$ | 264.82 | |
| EFT4089 | 27/06/2016 | R B MOTORS PTY LTD | 30000km service | -\$ | 478.15 | |
| EFT4090 | 27/06/2016 | Cr Ralph | Council Meetings Fee (7) Jan, Feb, Mar, Mar, Apr, May, Jun + Deputy President Allowance | -\$ | 1,670.00 | |
| EFT4091 | 27/06/2016 | Cr Trepp | Council Meetings Fee (7) Jan, Feb, Mar, Mar, Apr, May, Jun | -\$ | 1,295.00 | |
| EFT4092 | 27/06/2016 | RALPH THAXTER | Replace fuel pump D07, Repair fuel pump and service D013 | -\$ | 1,372.58 | |
| EFT4093 | 27/06/2016 | WA LOCAL GOVERNMENT ASSOCIATION | Online Learning Site license Intro to Local Government" for staff training" | -\$ | 825.00 | |
| EFT4094 | 27/06/2016 | Cr Walsh | Council meetings fee (5) Jan, Feb, Mar, Apr, Jun | -\$ | 925.00 | |
| EFT4095 | 27/06/2016 | MD & RC WINDSOR | Clean out gutters & assess mouldy eaves at 18 Anderson St, Assess leaking window seals 13 Maisey St | -\$ | 264.00 | |
| EFT4096 | 27/06/2016 | WESTRAC EQUIPMENT | Repairs to hydraulic system | -\$ | 2,988.37 | |
| EFT4097 | 27/06/2016 | REBECCA WINDSOR | Gym induction x 1 | -\$ | 20.00 | |
| EFT4098 | 27/06/2016 | LYN ABBOTT | UNIT C/11 HILDA STREET BOND REFUND | -\$ | 320.00 | \$ 320.00 |
| EFT4099 | 29/06/2016 | DOWERIN ENGINEERING WORKS | Supply and install ramp at the pool with stainless steel handrail - AFCG | -\$ | 24,141.02 | \$28,044.20 |
| Total | | | | -\$ | 183,766.30 | \$ 113,642.02 |

CHEQUE PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra | |
|--------------|------------|-------------------|--|--------|-----------|-----------|
| 432 | 27/06/2016 | SHIRE OF DOWERIN | BOND REFUND - CARPET CLEANING | -\$ | 154.00 | \$ 154.00 |
| 2051 | 08/06/2016 | Tin Dog Op Shop | Crockery and kitchen supplies for Unit 1/18 Memorial Ave | -\$ | 9.50 | |
| 2052 | 08/06/2016 | PETTY CASH - HACC | HACC petty cash - Vacuum bags, refreshments, volunteer transport | -\$ | 292.15 | |
| 10184 | 08/06/2016 | RACHEL BUCK | Electricity - Reimbursement for Emergency Tower | -\$ | 164.39 | |
| 10185 | 08/06/2016 | COURIER AUSTRALIA | Freight - signs & hard drive disc | -\$ | 80.90 | |
| 10186 | 08/06/2016 | SYNERGY | Electricity usage | -\$ | 1,115.70 | |
| 10187 | 08/06/2016 | TELSTRA | Telephone usage | -\$ | 191.50 | |
| 10188 | 08/06/2016 | WATER CORPORATION | Water usage | -\$ | 37.68 | |
| 10189 | 27/06/2016 | COURIER AUSTRALIA | Library freight | -\$ | 94.36 | |
| 10190 | 27/06/2016 | Cr Coote | Council Meeting Fees (7) Jan, Feb, Mar, Mar, Apr, May, Jun | -\$ | 1,295.00 | |
| 10192 | 27/06/2016 | M JOHNSON DESIGNS | Office design fee deposit | -\$ | 500.00 | |
| 10193 | 27/06/2016 | SYNERGY | Electricity Usage | -\$ | 2,095.75 | |
| 10194 | 27/06/2016 | TELSTRA | Telephone usage - Mobiles | -\$ | 330.19 | |
| 10195 | 27/06/2016 | WATER CORPORATION | Water usage | -\$ | 6,116.00 | |
| 10196 | 27/06/2016 | WESTNET PTY LTD | Internet charges | -\$ | 17.76 | |
| Total | | | | -\$ | 12,494.88 | \$ 154.00 |

FINANCE COMMITTEE MINUTES – 18 JULY 2016

SUPER PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra |
|--------------|------------|--|------------------------------|--------------|--------|
| DD9162.1 | 15/06/2016 | WA SUPER | Payroll deductions | -\$ 2,858.07 | |
| DD9162.2 | 15/06/2016 | CONCEPT ONE SUPER | Superannuation contributions | -\$ 20.09 | |
| DD9162.3 | 15/06/2016 | AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND | Superannuation contributions | -\$ 14.78 | |
| DD9162.4 | 15/06/2016 | FIDUCIAN PORTFOLIO SERVICES LIMITED | Superannuation contributions | -\$ 58.86 | |
| DD9162.5 | 15/06/2016 | Australian Super | Superannuation contributions | -\$ 336.21 | |
| DD9162.6 | 15/06/2016 | AMP Life Limited | Superannuation contributions | -\$ 267.70 | |
| DD9162.7 | 15/06/2016 | MLC NOMINEES PTY LTD | Superannuation contributions | -\$ 489.99 | |
| DD9162.8 | 15/06/2016 | NAB SUPERANNUATION FUND A | Superannuation contributions | -\$ 93.37 | |
| DD9162.9 | 15/06/2016 | CBUS | Superannuation contributions | -\$ 161.70 | |
| DD9173.1 | 29/06/2016 | WA SUPER | Payroll deductions | -\$ 2,852.54 | |
| DD9173.2 | 29/06/2016 | CONCEPT ONE SUPER | Superannuation contributions | -\$ 21.21 | |
| DD9173.3 | 29/06/2016 | AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND | Superannuation contributions | -\$ 19.71 | |
| DD9173.4 | 29/06/2016 | FIDUCIAN PORTFOLIO SERVICES LIMITED | Superannuation contributions | -\$ 77.12 | |
| DD9173.5 | 29/06/2016 | Australian Super | Superannuation contributions | -\$ 336.20 | |
| DD9173.6 | 29/06/2016 | AMP Life Limited | Superannuation contributions | -\$ 267.70 | |
| DD9173.7 | 29/06/2016 | MLC NOMINEES PTY LTD | Superannuation contributions | -\$ 464.35 | |
| DD9173.8 | 29/06/2016 | NAB SUPERANNUATION FUND A | Superannuation contributions | -\$ 93.37 | |
| DD9173.9 | 29/06/2016 | CBUS | Superannuation contributions | -\$ 167.51 | |
| DD9162.10 | 15/06/2016 | PRIME SUPER | Superannuation contributions | -\$ 167.94 | |
| DD9162.11 | 15/06/2016 | HEALTH EMPLOYEES SUPER | Superannuation contributions | -\$ 164.66 | |
| DD9162.12 | 15/06/2016 | HOSTPLUS | Superannuation contributions | -\$ 86.61 | |
| DD9162.13 | 15/06/2016 | CHILDCARE SUPER | Superannuation contributions | -\$ 108.47 | |
| DD9173.10 | 29/06/2016 | PRIME SUPER | Superannuation contributions | -\$ 167.94 | |
| DD9173.11 | 29/06/2016 | HEALTH EMPLOYEES SUPER | Superannuation contributions | -\$ 180.83 | |
| DD9173.12 | 29/06/2016 | HOSTPLUS | Superannuation contributions | -\$ 86.61 | |
| DD9173.13 | 29/06/2016 | CHILDCARE SUPER | Superannuation contributions | -\$ 101.33 | |
| Total | | | | -\$ 9,664.87 | |

PAYROLL PAYMENTS

| | Date | Name | Description | Amount | Contra |
|--------------|------------|----------------------------------|--------------------|---------------|--------|
| Pays1506 | 15/06/2016 | Payroll Direct Debit of Net Pays | Payroll 15/06/2016 | -\$ 40,901.43 | |
| Pays2906 | 29/06/2016 | Payroll Direct Debit of Net Pays | Payroll 29/06/2016 | -\$ 42,472.85 | |
| Total | | | | -\$ 83,374.28 | |

MUNICIPAL TOTALS

| | | | | Amount | Contra |
|--|--|--|--|--------|--------|
| | | | | | |

FINANCE COMMITTEE MINUTES – 18 JULY 2016

| | | |
|------------------|-----------------------|----------------------|
| EFT TRANSACTIONS | -\$ 183,766.30 | \$ 117,698.02 |
| CHEQUES | -\$ 12,494.88 | \$ 154.00 |
| SUPER PAYMENTS | -\$ 9,664.87 | |
| PAYROLL PAYMENTS | -\$ 83,374.28 | |
| TOTAL | -\$ 289,300.33 | \$ 117,698.02 |



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 30 March 2016 to 28 April 2016
 Company Account No: 4557 0498 0002 7159
 Facility Limit: \$16,000

Your Account Summary

| | |
|---|----------------------|
| Balance from previous statement | \$28.68 DR |
| Payments and other credits | \$28.68 CR |
| Purchases, cash advances and other debits | \$2,432.13 DR |
| Interest and other charges | \$18.00 DR |
| Closing Balance | \$2,450.13 DR |



119/21/01/M/S007817/1015633

YOUR DIRECT DEBIT PAYMENT OF \$2,450.13 WILL BE CHARGED TO ACCOUNT 000086608- 0000480807363 ON 04/05/2016 AS PER OUR AGREEMENT.

see reverse for transaction details

| NAB VISA Card Reconciliation | | | | | | |
|--|--|--|----------------------------|---------------------------------------|-----------------|------------------|
| April Statement | | | | | | |
| Cardholder Name: | <input type="text" value="Mr Steven Geerdink"/> | | | | | |
| Card Number: | <input type="text" value="XXXX XXXX XXXX 7475"/> | | | | | |
| Prepared By: | <input type="text" value="Emma Hardy"/> | | | | | |
| | | | Account Summary | | | |
| | | | Previous Balance | | | |
| | | | Payments and Credits | | | |
| | | | Purchases and Advances | | \$567.20 | |
| | | | Interest, Fees and Charges | | \$9.00 | |
| | | | Closing Balance | | \$576.20 | |
| Date | Receipt | Order Number | GL Account | Details | GST | Amount |
| 19.04.2016 | Y | 10817 | 176720.05 | Prescription Safety Glasses (Maxwell) | \$ 11.56 | \$ 567.20 |
| | n/a | n/a | 105020.05 | Card Fee | - | \$ 9.00 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | \$ 11.56 | \$ 576.20 |
| Employee Declaration | | | | | | |
| I verify that the above charges are a true and correct record in accordance with Council policy. | | | | | | |
| Cardholder Signature: | <input type="text" value="S. Geerdink"/> | | | | | |
| Date: | <input type="text" value="16-5-16"/> | | | | | |
| Checked By: | <input type="text" value="Emma Hardy"/> | | | | | |
| | CEO | <input type="text" value="S. Geerdink"/> | | Finance 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: MR STEVEN FRANCIS GEERDINK
 Account No: 4557 0455 3657 7475
 Statement Period: 30 March 2016 to 28 April 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 |
|------------------------------|-----------------|----------------------------|---------------|---------------------------|-----------------------|---|-------------|
| 19 Apr 2016 | \$567.20 | DDN ENTERPRISES P/L MORLEY | | | | | 02182138362 |
| 28 Apr 2016 | \$9.00 | CARD FEE | | | | | 74557046119 |
| Total for this period | \$576.20 | | Totals | | | | |

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy
 Cardholder signature: _____ Date: _____

119/21/01/MS007818/015635

Transaction record for: Billing account

| Date | Amount A\$ | Details | Reference |
|-------------------------------|-------------------|----------------------|-------------|
| 4 Apr 2016 | \$28.68 CR | DIRECT DEBIT PAYMENT | 74557046092 |
| Total for this Period: | \$28.68 CR | | |



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 | \$567.20 | \$9.00 | \$576.20 |
| 4557-0455-3670-8849 | MRS SONIA LOUISE KIN | \$3,000 | \$0.00 | \$1,864.93 | \$9.00 | \$1,873.93 |
| 4557-0498-0002-7159 | BILLING ACCOUNT | \$0 | \$28.68 | \$0.00 | \$0.00 | \$28.68 CR |
| | | | \$28.68 | \$2,432.13 | \$18.00 | \$2,421.45 |

Transaction type

Purchase

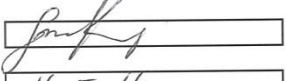

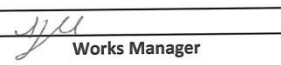
Annual percentage rate

0.000%

Daily percentage rate

0.00000%

119/21/01/M/S007817/015634

| NAB VISA Card Reconciliation | | | | | | |
|--|--|--------------|---|----------------------------------|----------------------------|--------------------|
| April Statement | | | | | Account Summary | |
| Cardholder Name: | Mrs Sonia Louise King | | | | Previous Balance | |
| Card Number: | XXXX XXXX XXXX 8849 | | | | Payments and Credits | |
| Prepared By: | Emma Hardy | | | | Purchases and Advances | \$1,864.93 |
| | | | | | Interest, Fees and Charges | \$9.00 |
| | | | | | Closing Balance | \$1,873.93 |
| Date | Receipt | Order Number | GL Account | Details | GST | Amount |
| 07.04.2016 | Y | 10957 | 171440.05 | WHR - Business Name Registration | \$ - | \$ 79.00 |
| 12.04.2016 | Y | 10680 | H807.001.595 | WHR - Track Expenses | \$ 80.92 | \$ 889.93 |
| 13.04.2016 | Y | 10813 | 136420.05 | Balance of Skateboarding Clinic | \$ 54.55 | \$ 600.00 |
| 20.04.2016 | Y | 10968 | 104120.05 | Raine Square City Parking | \$ 1.91 | \$ 21.00 |
| 22.04.2016 | Y | 10980 | 103020.05 | WBN 2015/16 Membership | \$ - | \$ 275.00 |
| | N/A | N/A | 105020.05 | Card Fee | \$ - | \$ 9.00 |
| Total | | | | | \$ 137.38 | \$ 1,873.93 |
| Employee Declaration | | | | | | |
| I verify that the above charges are a true and correct record in accordance with Council policy. | | | | | | |
| Cardholder Signature: |  | | | | | |
| Date: | 16.5.16 | | | | | |
| 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: 30 March 2016 to 28 April 2016
 Cardholder Limit: \$3,000

Transaction record for: MRS SONIA LOUISE KING

| 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 |
|------------------------------|-------------------|---------------------------------|---------------|---------------------------|-----------------------|---|-------------|
| 7 Apr 2016 | \$79.00 | ASIC POST MELBOURNE | ----- | ----- | ----- | ----- | 74813846097 |
| 12 Apr 2016 | \$889.93 | PRESSFORM ENGINEERIN BASSENDEAN | ----- | ----- | ----- | ----- | 02120315585 |
| 13 Apr 2016 | \$600.00 | PP*ASCI CAMP HILL | ----- | ----- | ----- | ----- | 74766186103 |
| 20 Apr 2016 | \$21.00 | RAINE SQUARE PERTH | ----- | ----- | ----- | ----- | 74564456110 |
| 22 Apr 2016 | \$275.00 | 483Pin* Wheatbelt BusinesAU | ----- | ----- | ----- | ----- | 05171153882 |
| 28 Apr 2016 | \$9.00 | CARD FEE | ----- | ----- | ----- | ----- | 74557046119 |
| Total for this period | \$1,873.93 | | Totals | | | | |

119/21/01/M/CO07819/1015637

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy
 Cardholder signature: _____ Date: _____

7. QUESTIONS FROM MEMBERS

8. URGENT BUSINESS

Nil

9. DATE OF NEXT MEETING

Date: 15th August 2016

Items for next meeting:

10. CLOSURE OF MEETING

The presiding member closed the meeting at 3:00 pm.



Shire of Dowerin

MINUTES

Finance Committee Meeting

15 AUGUST 2016 at 3:00pm

Committee Members

Cr D.E. Metcalf
Cr D.P. Hudson
Cr R.I Trepp

Observers

Andrea Selvey – CEO

Apologies

Sonia King – FM

SHIRE OF DOWERIN
MINUTES OF THE FINANCE COMMITTEE MEETING TO BE HELD ON 15 AUGUST 2016
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| 7. | QUESTIONS FROM MEMBERS | 29 |
| | • Insurance Policies – clarification on policies and insurance expenses. | 29 |
| | • Review of monthly statements and use of graph information requested. | 29 |
| 8. | URGENT BUSINESS | 29 |
| 9. | DATE OF NEXT MEETING | 29 |
| 10. | CLOSURE OF MEETING | 29 |

1. DECLARATION OF OPENING

2. ATTENDANCE

Cr D. Metcalf
Cr D. Hudson
Cr R. Trepp
A. Selvey – Chief Executive Officer

Apologies:

S. King - Finance Manager

3. DISCLOSURE OF INTEREST

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member before the meeting commences. After the meeting, the form is to be forwarded to the Administration Office for inclusion in the Corporate Financial Disclosures Register.

4. CONFIRMATION OF MINUTES

5. PRESENTATIONS

Nil

6. FINANCE REPORT

6.1 FINANCIAL ACTIVITY STATEMENTS – JULY 2016

| | |
|-------------------------|---|
| Date: | 15 August 2016 |
| Applicant: | N/A |
| Location: | N/A |
| File Ref: | |
| Disclosure of Interest: | Nil |
| Author: | Sonia King |
| Attachments: | Monthly Financial Activity Statements – July 2016 |

Summary

I present the financial statements for the period 1 July 2016 to 31 July 2016.

Background

Section 6.4 of the Local Government Act 1995 requires a Local Government to prepare financial reports.

The Local Government (Financial Management) Regulations Reg 34 & 35 sets out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval. The statements have been prepared in AAS27 format in accordance with FMR Reg 35.

Comment

In order to fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire's overall financial performance on a year to date basis, the following financial reports are attached:

- Statement of Financial Activity

This report provides details of the Shire's operating revenues and expenditures on a year to date basis, by program. The report has been further extrapolated to include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position; which reconciles with that reflected in the associated Net Current Position report (Note 2).

- Net Current Position (Note 2)

This report provides details of the composition of the net current asset position on a year to date basis, and reconciles with the net current position as per the Statement of Financial Activity.

- Reserve Movements Report (Note 7)

This report provides summary details of transfers to and from reserve funds, and also associated interest earnings on reserve funds, on a year to date basis.

Additional reports and/or charts are also provided as required to further supplement the information comprised within the statutory financial reports.

Reserve Funds

The total balance of funds held in the various Reserve Funds at 31 July 2016 is as detailed in the financial statements at Note 7.

Consultation

Nil

Financial Implications

Any financial implications are detailed within the context of this report.

Policy Implications

Nil

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996.

Strategic Implications

Nil

Voting Requirements

Simple Majority

COMMITTEE RECOMMENDATION AND OFFICER RECOMMENDATION – ITEM 6.1

Moved: DE Metcalf Seconded: DP Hudson Carried: 3/0

THAT THE COUNCIL DEFERS RECEIVING THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 31 JULY 2016 TO THE NEXT ORDINARY MEETING OF COUNCIL, PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS.

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT

For the Period Ended 31 July 2016

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Compilation Report

Statement of Financial Activity by Program

Statement of Budget Amendments

| | |
|--------|-----------------------------------|
| Note 1 | Explanation of Material Variances |
| Note 2 | Net Current Funding Position |
| Note 3 | Cash and Investments |
| Note 4 | Information on Borrowings |
| Note 5 | Trust |
| Note 6 | Receivables |
| Note 7 | Cash Backed Reserves |
| Note 9 | Rating Information |

Report Purpose

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 .

Statement of Financial Activity by reporting program

Is presented and shows a surplus as at 31 July 2016 of \$1,496,742.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Shire of Dowerin

Compilation Report

For the Period Ended 31 July 2016

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented and shows a surplus as at 31 July 2016 of \$1,496,742.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

Prepared by: Sonia King

Reviewed by:

Date prepared: 13-Aug-16

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

| Note | Original Adopted Budget | Current Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|-------------------------|-----------------------|------------------|------------------|-----------------|--------------------|------|
| Operating Revenues | | \$ | \$ | \$ | \$ | % | |
| Governance | 8,525 | 8,525 | 710 | 0 | (710) | (100.00%) | |
| General Purpose Funding - Rates | 1,211,651 | 1,211,651 | 1,211,651 | 1,191,949 | (19,702) | (1.63%) | |
| General Purpose Funding - Other | 1,358,900 | 1,358,900 | 5,374 | 82 | (5,292) | (98.47%) | q |
| Law, Order and Public Safety | 24,150 | 24,150 | 512 | 215 | (297) | (58.01%) | |
| Health | 259,000 | 259,000 | 77,405 | 75,335 | (2,070) | (2.67%) | |
| Education and Welfare | 129,894 | 129,894 | 10,824 | 8,914 | (1,910) | (17.65%) | |
| Housing | 128,256 | 128,256 | 10,686 | 13,295 | 2,609 | 24.41% | |
| Community Amenities | 228,327 | 228,327 | 214,024 | 215,017 | 993 | 0.46% | |
| Recreation and Culture | 80,700 | 80,700 | 6,720 | 1,928 | (4,792) | (71.31%) | |
| Transport | 1,020,100 | 1,020,100 | 1,716 | 1,616 | (100) | (5.84%) | |
| Economic Services | 1,212,176 | 1,212,176 | 201,013 | 181,985 | (19,028) | (9.47%) | q |
| Other Property and Services | 10,500 | 10,500 | 874 | 669 | (205) | (23.46%) | |
| Total Operating Revenue | 5,672,179 | 5,672,179 | 1,741,509 | 1,691,005 | (50,504) | | |
| Operating Expense | | | | | | | |
| Governance | (505,037) | (505,037) | (73,822) | (77,715) | (3,893) | (5.27%) | |
| General Purpose Funding | (134,898) | (134,898) | (11,240) | (11,430) | (190) | (1.69%) | |
| Law, Order and Public Safety | (81,231) | (81,231) | (12,725) | (12,083) | 642 | 5.05% | p |
| Health | (310,563) | (310,563) | (36,289) | (31,135) | 5,154 | 14.20% | p |
| Education and Welfare | (170,271) | (170,271) | (14,183) | (11,456) | 2,727 | 19.22% | p |
| Housing | (175,349) | (175,349) | (18,929) | (23,226) | (4,297) | (22.70%) | |
| Community Amenities | (310,220) | (310,220) | (34,354) | (31,151) | 3,203 | 9.32% | p |
| Recreation and Culture | (721,034) | (721,034) | (77,666) | (73,703) | 3,963 | 5.10% | p |
| Transport | (1,283,028) | (1,283,028) | (132,074) | (127,364) | 4,710 | 3.57% | |
| Economic Services | (211,508) | (211,508) | (23,108) | (25,331) | (2,223) | (9.62%) | |
| Other Property and Services | (10,967) | (10,967) | (13,564) | (36,152) | (22,588) | (166.53%) | q |
| Total Operating Expenditure | (3,914,106) | (3,914,106) | (447,954) | (460,746) | (12,792) | | |
| Net Operating | 1,758,073 | 1,758,073 | 1,293,555 | 1,230,259 | | | |
| Funding Balance Adjustments | | | | | | | |
| Add back Depreciation | 1,112,647 | 1,112,647 | 89,068 | 89,068 | 0 | 0.00% | |
| Adjust (Profit)/Loss on Asset Disposal | 0 | 0 | 0 | 0 | 0 | | |
| Adjust Provisions and Accruals | 0 | 0 | 0 | 341 | 341 | | |
| Net Cash from Operations | 2,870,720 | 2,870,720 | 1,382,623 | 1,319,668 | (62,955) | | |
| Capital Revenues | | | | | | | |
| Proceeds from Disposal of Assets | 0 | 0 | 0 | 0 | 0 | | |
| Total Capital Revenues | 0 | 0 | 0 | 0 | 0 | | |
| Capital Expenses | | | | | | | |
| Land Held for Resale | 0 | 0 | 0 | 0 | 0 | | |
| Land and Buildings | (2,473,038) | (2,473,038) | (2,473,038) | (5,229) | 2,467,809 | 99.79% | p |
| Infrastructure - Roads | (1,123,913) | (1,123,913) | (1,123,913) | (35,511) | 1,088,402 | 96.84% | p |
| Infrastructure - Parks | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | | |

FINANCE COMMITTEE AGENDA – AUGUST 2016

| | | | | | | | | |
|--|---|-------------|-------------|-------------|-----------|-----------|-----------|---|
| Infrastructure - Drainage | | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure - Signs | | 0 | 0 | 0 | (92) | (92) | | |
| Plant and Equipment | | 0 | 0 | 0 | 0 | 0 | | |
| Furniture and Equipment | | 0 | 0 | 0 | 0 | 0 | | |
| Total Capital Expenditure | | (3,596,951) | (3,596,951) | (3,596,951) | (40,831) | 3,556,120 | | |
| Net Cash from Capital Activities | | (3,596,951) | (3,596,951) | (3,596,951) | (40,831) | 3,556,120 | | |
| Financing | | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 23,002 | 23,002 | 23,002 | 0 | (23,002) | (100.00%) | |
| Transfer from Reserves | | 62,000 | 253,601 | 0 | 0 | 0 | | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 4 | (113,357) | (113,357) | (113,357) | 0 | 113,357 | 100.00% | p |
| Transfer to Reserves | | (486,608) | (109,449) | 0 | 0 | 0 | | |
| Net Cash from Financing Activities | | (514,963) | 53,797 | (90,355) | 0 | 90,355 | | |
| Net Operations, Capital and Financing | | (1,241,194) | (672,435) | (2,304,683) | 1,278,838 | 3,583,521 | | |
| Opening Funding Surplus(Deficit) | 2 | 783,206 | 650,595 | 650,595 | 217,904 | (432,691) | (66.51%) | q |
| Closing Funding Surplus(Deficit) | 2 | (457,988) | (21,840) | (1,654,088) | 1,496,742 | 3,150,830 | | |

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.

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

Note 1: EXPLANATION OF MATERIAL VARIANCES

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|---|------------------|-----------------|------|----------------------|---|
| Operating Revenues | \$ | % | | | Refer to Operating Accounts Appendix |
| Governance | (710) | (100.00%) | | | Within acceptable 5% or \$5,000 Variance |
| General Purpose Funding - Rates | (19,702) | (1.63%) | | | Rates raised minus CBH Rates |
| General Purpose Funding - Other | (5,292) | (98.47%) | | | Within acceptable 5% or \$5,000 Variance |
| Law, Order & Public Safety | (297) | (58.01%) | | | Within acceptable 5% or \$5,000 Variance |
| Health | (2,070) | (2.67%) | | | Within acceptable 5% or \$5,000 Variance |
| Education and Welfare | (1,910) | (17.65%) | | | Within acceptable 5% or \$5,000 Variance |
| Housing | 2,609 | 24.41% | | | Within acceptable 5% or \$5,000 Variance |
| Community Amenities | 993 | 0.46% | | | Sewerage and Refuse charges raised |
| Recreation and Culture | (4,792) | (71.31%) | | | Within acceptable 5% or \$5,000 Variance |
| Transport | (100) | (5.84%) | | | Within acceptable 5% or \$5,000 Variance |
| Economic Services | (19,028) | (9.47%) | q | Timing | DEM Contribution for STA Project less GST |
| Other Property and Services | (205) | (23.46%) | | | Within acceptable 5% or \$5,000 Variance |
| Operating Expense | | | | | |
| Governance | (3,893) | (5.27%) | | | Within acceptable 5% or \$5,000 Variance |
| General Purpose Funding | (190) | (1.69%) | | | Within acceptable 5% or \$5,000 Variance |
| Law, Order and Public Safety | 642 | 5.05% | p | Timing | Within acceptable 5% or \$5,000 Variance |
| Health | 5,154 | 14.20% | p | Timing | |
| Education and Welfare | 2,727 | 19.22% | | | Within acceptable 5% or \$5,000 Variance |
| Housing | (4,297) | (22.70%) | | | Within acceptable 5% or \$5,000 Variance |
| Community Amenities | 3,203 | 9.32% | | | Within acceptable 5% or \$5,000 Variance |
| Recreation and Culture | 3,963 | 5.10% | | | Within acceptable 5% or \$5,000 Variance |
| Transport | 4,710 | 3.57% | | | Within acceptable 5% or \$5,000 Variance |
| Economic Services | (2,223) | (9.62%) | | | Within acceptable 5% or \$5,000 Variance |
| Other Property and Services | (22,588) | (166.53%) | q | | Review Plant Operation Costs |
| Capital Revenues | | | | | |
| Proceeds from Disposal of Assets | 0 | | | | |
| Capital Expenses | | | | | Refer to Capital Accounts Appendix |
| Land and Buildings | 2,467,809 | 99.79% | p | Timing | Project expenses not yet incurred |
| Infrastructure - Roads | 1,088,402 | 96.84% | p | Timing | Road expenses not yet incurred |
| Infrastructure - Parks | 0 | | | | No expenditure anticipated nor budgeted |
| Infrastructure - Footpaths | 0 | | | | No expenditure anticipated nor budgeted |
| Infrastructure - Drainage | 0 | | | | No expenditure anticipated nor budgeted |
| Infrastructure - Signs | (92) | | | | No expenditure anticipated nor budgeted |
| Plant and Equipment | 0 | | | | No expenditure anticipated nor budgeted |
| Furniture and Equipment | 0 | | | | No expenditure anticipated nor budgeted |
| Financing | | | | | |
| Loan Principal | 113,357 | 100.00% | p | Timing | Repayments twice yearly |
| Opening Funding Surplus(Deficit) | (432,691) | (66.51%) | q | Timing | |

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

Note 2: NET CURRENT FUNDING POSITION

| Positive=Surplus (Negative=Deficit) | | | |
|--|--------------------|-------------------|--------------------------------------|
| Note | YTD 31 Jul 2016 | 30th June 2016 | Original Budget 30th June 2016 |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | 4 (53,655) | 31,538 | 855,658 |
| Cash Restricted | 4 1,852,476 | 1,805,192 | 1,805,192 |
| Receivables - Rates | 6 1,224,542 | 37,332 | 25,095 |
| Receivables -Other | 6 707,540 | 395,037 | 57,248 |
| Interest / ATO Receivable/Trust | 26,937 | 17,378 | 46,204 |
| Inventories | (83,107) | (56,332) | 20,805 |
| | 3,674,733 | 2,230,145 | 2,810,202 |
| Less: Current Liabilities | | | |
| Payables | (301,331) | (231,166) | (160,936) |
| Provisions | (216,320) | (216,320) | (216,319) |
| | (517,650) | (447,486) | (377,255) |
| Less: Cash Reserves | 7 (1,852,476) | (1,805,192) | (1,805,192) |
| Plus: Cash Reserves backing Liabilites | 101,780 | 155,425 | 155,425 |
| Plus: Current Loan in Budget | 90,355 | 85,012 | 59,543 |
| Net Current Funding Position | 1,496,742 | 217,904 | 783,206 |

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

Note 3: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|---------------------------|---------------|-----------------|------------------|---------------|------------------|-------------|---------------|
| (a) Cash Deposits | | | | | | | |
| Municipal Bank Account | 0.00% | 70,515 | 0 | 0 | 246,583 | NAB | At Call |
| Reserve Bank Account | 0.00% | 104 | 899,044 | 0 | 899,148 | NAB | At Call |
| Cash Maximiser | 0.00% | 1,636 | 0 | 0 | 1,636 | NAB | At Call |
| Trust Bank Account | 0.00% | 0 | 0 | 12,481 | 12,481 | NAB | At Call |
| (b) Term Deposits | | | | | | | |
| AROC Term Deposit | 2.85% | 0 | 0 | 67,447 | 67,447 | NAB | 25-Dec-16 |
| Reserve Term Deposit No 1 | 2.85% | 0 | 953,432 | 0 | 953,432 | NAB | 30-Dec-16 |
| Reserve Term Deposit No 2 | 0.00% | 0 | | 0 | 0 | | |
| Total | | 72,255 | 1,852,476 | 79,928 | 2,180,726 | | |

Comments/Notes - Investments

This note reflects the actual Bank Balance of the Shires Account with the NAB

Any difference between this balance and those reflected on Note 2 will be due to unrepresented payments and undeposited funds.

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

4. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal 1-Jul-16 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|------------------------|-------------------------|
| | | | Actual \$ | Amended Budget \$ | Actual \$ | Amended Budget \$ | Actual \$ | Amended Budget \$ |
| Loan 97 - Dowerin Community Club | 412,632 | 0 | 0 | 62,003 | 412,632 | 350,629 | 0 | 16,605 |
| Loan 98 - Dowerin Events Management SSL | 83,858 | 0 | 0 | 23,002 | 83,858 | 60,856 | 0 | 2,606 |
| Loan 99 - Accommodation | 0 | 785,250 | 0 | 28,352 | 785,250 | 756,898 | 0 | 25,448 |
| | 496,490 | 785,250 | 0 | 113,357 | 1,281,740 | 1,168,383 | 0 | 44,659 |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

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

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

Note 5: 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 1 Jul 16 | Amount Received | Amount Paid | Closing Balance 31-Jul-16 |
|------------------------|-----------------------------|-----------------|----------------|------------------------------|
| | \$ | \$ | \$ | \$ |
| HACC - Vehicle Sale | 2,025 | | | 2,025 |
| Housing Rental Bonds | 4,900 | | (1,240) | 3,660 |
| Key Deposits | 610 | | | 610 |
| Tidy Towns Prize | 2,818 | | | 2,818 |
| Rec Steering Committee | 23,360 | | | 23,360 |
| Builders Bonds | 10,000 | | | 10,000 |
| Yellow Ribbon | 247 | | | 247 |
| HACC - Fundraising | 2,509 | | | 2,509 |
| Centenary Park | 2,111 | | | 2,111 |
| AROC Funds | 101,543 | | | 101,543 |
| | 150,123 | 0 | (1,240) | 148,883 |

The municipal fund owes the Trust Fund approximately

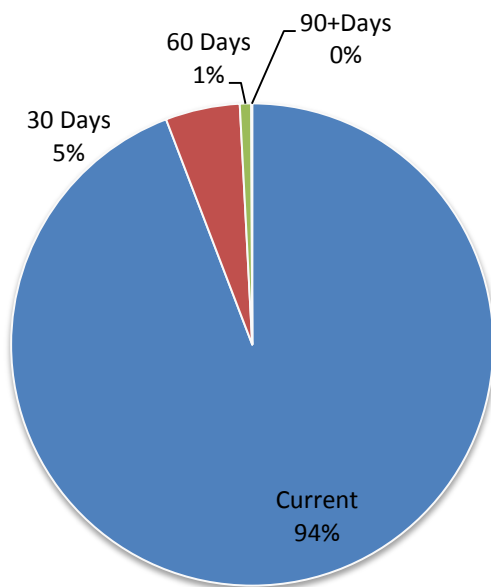
\$ 68,955

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

| Receivables - General | Current | 30 Days | 60 Days | 90+Days |
|--|---------|---------|---------|-----------------------|
| | \$ | \$ | \$ | \$ |
| Receivables - General | 464,423 | 24,609 | 3,765 | 310 |
| Total Receivables General Outstanding | | | | <u>493,107</u> |

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

Main Roads
Dowerin Events Management STA 50% Contribution

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

Note 7: Cash Backed Reserve

| 2016-17 | | | | | | | | | |
|--|------------------|---------------------------------|------------------------|----------------------------------|-------------------------|-----------------------------------|--------------------------|---------------------------------|----------------------------|
| Name | Opening Balance | Original Budget Interest Earned | Actual Interest Earned | Original Budget Transfers In (+) | Actual Transfers In (+) | Original Budget Transfers Out (-) | Actual Transfers Out (-) | Original Budget Closing Balance | Actual YTD Closing Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Long Serve Leave Reserve | 101,780 | 2,884 | 0 | 50,000 | 0 | 0 | 0 | 154,664 | 154,664 |
| Plant Replacement and Reconditioning Reserve | 92,264 | 2,614 | 0 | 132,621 | 0 | 0 | 0 | 227,500 | 227,500 |
| Land and Building Reserve | 20,494 | 581 | 0 | 71,932 | 0 | 0 | 0 | 93,007 | 93,007 |
| Recreation Facilities Reserve | 178,345 | 5,053 | 0 | 0 | 0 | 0 | 0 | 183,398 | 183,398 |
| Community Housing Project Reserve | 45,649 | 1,293 | 0 | 0 | 0 | 0 | 0 | 46,943 | 46,943 |
| Community Bus Reserve | 40,250 | 1,140 | 0 | 0 | 0 | 0 | 0 | 41,391 | 41,391 |
| Sewerage Asset Preservation Reserve | 951,502 | 26,960 | 0 | 77,932 | 0 | 0 | 0 | 1,056,330 | 1,056,330 |
| Economic Development Reserves | 315,534 | 8,940 | 0 | 0 | 0 | (300,000) | 0 | 24,474 | 24,474 |
| Tennis Court Replacement Reserve | 22,538 | 639 | 0 | 10,000 | 0 | 0 | 0 | 33,176 | 33,176 |
| Bowling Green Replacement Reserve | 47,425 | 1,344 | 0 | 6,000 | 0 | 0 | 0 | 54,769 | 54,769 |
| All Hours Gym Reserve | 5,132 | 145 | 0 | 0 | 0 | 0 | 0 | 5,278 | 5,278 |
| Swimming Pool Grant | 32,000 | 907 | 0 | 32,000 | 0 | 0 | 0 | 64,907 | 64,907 |
| | 1,852,913 | 52,500 | 0 | 380,422 | 0 | (300,000) | 0 | 1,985,835 | 1,985,835 |

For the Period Ended 31 July 2016

| Note 9: RATING INFORMATION | Rate in \$ | Number of Properties | Rateable Value \$ | Rate Revenue \$ | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Budget Rate Revenue \$ | Budget Interim Rate \$ | Budget Back Rate \$ | Budget Total Revenue \$ |
|----------------------------------|---------------|----------------------------|-------------------------|-----------------------|------------------------|---------------------|------------------------|---------------------------------|---------------------------------|------------------------------|----------------------------------|
| RATE TYPE | | | | | | | | | | | |
| Differential General Rate | | | | | | | | | | | |
| GRV Residential | 10.2662 | 131 | 1,116,024 | 114,573 | 0 | 0 | 114,573 | 114,573 | 0 | 0 | 114,573 |
| GRV Commercial/ Industrial | 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 | 0.0089 | 239 | 104,841,500 | 935,186 | 0 | 0 | 935,186 | 935,186 | 0 | 0 | 935,186 |
| Sub-Totals | | 399 | 106,363,242 | 1,091,412 | 0 | 0 | 1,091,412 | 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 - Rural Towns | 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 | 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 |
| Discounts (Note 13) | | | | | | | 0 | | | | 0 |
| Amount from General Rates | | | | | | | 1,191,652 | | | | 1,191,652 |
| Ex-Gratia Rates | | | | | | | 20,000 | | | | 20,000 |
| Specified Area Rates (Note 8b) | | | | | | | 0 | | | | 0 |
| Totals | | | | | | | 1,211,652 | | | | 1,211,652 |

6.2 ACCOUNTS FOR PAYMENT – 5 JULY 2016 TO 4 AUGUST 2016

| | |
|-------------------------|--|
| Date: | 13 August 2016 |
| Applicant: | N/A |
| Location: | N/A |
| File Ref: | |
| Disclosure of Interest: | Nil |
| Author: | Emma Hardy and Sonia King |
| Attachments: | Creditors Payments Register List of Accounts Credit Card Summaries |

Background

The attached schedules of cheques drawn and electronic payments that have been raised during the month since the last meeting by delegated authority are presented to Council for approval for payment and ratification at this meeting.

Comment

The list as presented has been reviewed by Chief Executive Officer and has been forwarded to Council to approve payment.

Statutory Implications

Reg 12 & 13 of the Local Government (Financial Management) Regulations 1996 requires that a separate list be prepared each month for adoption by Council showing:

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Nil

Voting Requirements

Simple Majority

COMMITTEE RECOMMENDATION AND OFFICER RECOMMENDATION – ITEM 6.2

THAT THE ACCOUNTS PAID BY CHIEF EXECUTIVE OFFICER BY DELEGATED AUTHORITY SINCE THE JULY 2016 MEETING OF THE COUNCIL, AS ATTACHED, BE APPROVED IN ACCORDANCE WITH FMR REG 12(3) & 13(3).



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

Voucher Payments

| Date | Voucher # | Voucher | Chq/EFT | Amount |
|------------|-----------|-------------------------------|---------|-------------|
| 13.07.2016 | 154 | Visa May 2016 | | \$ 378.90 |
| 21.07.2016 | 155 | Australia Post | 2055 | \$ 200.00 |
| 29.07.2016 | 156 | Australia Post | 2056 | \$ 50.00 |
| 04.07.2016 | 157 | NAB Business Visa - June 2016 | | \$ 1,670.90 |
| 21.07.2016 | 158 | Puma Energy | | \$ 1,769.50 |

Payroll Payments

| Date | Batch # | Cheque/EFT Payments | Amount |
|------------|---------|---------------------|--------------|
| 13.07.2016 | 736 | | \$ 41,877.35 |
| 27.07.2016 | 738 | | \$ 41,404.52 |

EFT Payments

| Date | Batch # | Cheque/EFT Payments | Amount |
|------------|---------|---------------------|--------------|
| 13.07.2016 | 9183 | EFT 4100 - EFT 4130 | \$ 93,942.59 |
| 13.07.2016 | 9187 | EFT 4131 - EFT 4131 | \$ 27,930.00 |
| 20.07.2016 | 9198 | EFT 4132 - EFT 4134 | CANCELLED |
| 20.07.2016 | 9200 | EFT 4135 - EFT 4135 | CANCELLED |
| 21.07.2016 | 9203 | EFT 4136 - EFT 4138 | CANCELLED |
| 22.07.2016 | 9204 | EFT 4139 - EFT 4139 | \$ 14,762.00 |
| 22.07.2016 | 9205 | EFT 4140 - EFT 4140 | \$ 8,250.00 |
| 22.07.2016 | 9206 | EFT 4141 - EFT 4160 | \$ 27,563.10 |
| 22.07.2016 | 9208 | EFT 4161 - EFT 4170 | \$ 94,001.74 |
| 25.07.2016 | 9210 | EFT 4171 - EFT 4171 | \$ 825.00 |
| 28.07.2016 | 9214 | EFT 4172 - EFT 4173 | \$ 3,153.94 |

Cheque Payments

| Date | Batch # | Cheque/EFT Payments | Amount |
|------------|---------|---------------------|--------------|
| 13.07.2016 | 9188 | 10197-10201 | \$ 3,722.33 |
| 22.07.2016 | 9206 | 10202 - 10203 | \$ 11,151.69 |

Small Cheque Payments

| Date | Batch # | Cheque/EFT Payments | Amount |
|------------|---------|---------------------|-----------|
| 14.07.2016 | 9193 | 2053 - 2053 | \$ 200.00 |
| 09.08.2016 | 9222 | 2054 - 2054 | \$ 46.35 |
| 09.08.2016 | 9221 | 2055 - 2055 | \$ 250.00 |

LIST OF ACCOUNTS
05/07/2016 - 04/08/2016
MUNICIPAL FUND

ELECTRONIC PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra |
|---------|------------|---|---|---------------|--------------|
| 154 | 30/06/2016 | SHIRE OF DOWERIN - VISA CARD PAYMENTS | NAB Business Visa - 3x Hi Vis Jackets, Bedding, Towels and Cushions for 1/18 Memorial Ave, Card Fees x2 | -\$ 378.90 | |
| 157 | 09/07/2016 | SHIRE OF DOWERIN - VISA CARD PAYMENTS | NAB Business Visa - Short term accom tender advertising, Renewal of Industrial Poisons permit, 6x Around the Towns interviews, Hi Vis Jacket, High Risk work license, Farewell gift for Wendy | -\$ 1,670.90 | -\$ 75.00 |
| 158 | 09/07/2016 | PUMA ENERGY | Fuel usage - June | -\$ 1,769.50 | |
| EFT4100 | 13/07/2016 | AVON WASTE | Rubbish collection | -\$ 2,350.80 | -\$ 2,350.80 |
| EFT4101 | 13/07/2016 | CHILD SUPPORT AGENCY | Payroll deductions | -\$ 537.00 | -\$ 537.00 |
| EFT4102 | 13/07/2016 | AMERY ACRES | Glen Olston Housing Allowance July 2015 - June 2016 | -\$ 4,160.00 | -\$ 4,160.00 |
| EFT4103 | 13/07/2016 | BYFIELDS | Audit fees for 2014/15 | -\$ 11,550.00 | |
| EFT4104 | 13/07/2016 | BUNNINGS GROUP LIMITED | 18 Anderson St - Mould killer & rotary clothesline | -\$ 110.90 | |
| EFT4105 | 13/07/2016 | Building & Health Surveying Services | EHO Contract June 2016 | -\$ 4,272.05 | |
| EFT4106 | 13/07/2016 | BITUTEK PTY LTD | Dowerin - Kalannie Road - Reseal | -\$ 14,270.14 | -\$14,270.14 |
| EFT4107 | 13/07/2016 | COMMERCIAL HOTEL DOWERIN | Council refreshments | -\$ 144.00 | |
| EFT4108 | 13/07/2016 | CDA AIR CONDITIONING & REFRIGERATION | 19 Cottrell Street - Repairs/assessment of air conditioner not heating up | -\$ 230.75 | |
| EFT4109 | 13/07/2016 | DOWERIN BAKERY AND NEWS | Council refreshments and newspapers | -\$ 123.40 | |
| EFT4110 | 13/07/2016 | DOWERIN ENGINEERING WORKS | Blade Runner Mower - Replace bearings | -\$ 2,012.29 | |
| EFT4111 | 13/07/2016 | LANDGATE | Mining Tenements | -\$ 171.85 | |
| EFT4112 | 13/07/2016 | ALL-WAYS FOODS | Toilet paper, hand towel, cascade, chux roll, disinfectant, spray bottles, freshmint (field days supplies) | -\$ 1,165.15 | |
| EFT4113 | 13/07/2016 | HUMES | 3x universal frames, 3x universal lids, 2x modular pits | -\$ 4,651.90 | |
| EFT4114 | 13/07/2016 | Local Government Appointments | Temp rates officer | -\$ 2,618.56 | |
| EFT4115 | 13/07/2016 | ONESTEEL DISTRIBUTION | Lug press steel | -\$ 1,610.40 | |
| EFT4116 | 13/07/2016 | IXOM OPERATIONS PTY LTD | Chlorine service fee 01/06/2016 - 30/06/2016 | -\$ 40.92 | |
| EFT4117 | 13/07/2016 | FULTON HOGAN INDUSTRIES PTY LTD | 22kg bag of asphalt | -\$ 2,006.40 | |
| EFT4118 | 13/07/2016 | PEERLESS JAL PTY LTD | Timber seal | -\$ 477.76 | |
| EFT4119 | 13/07/2016 | PERFECT COMPUTER SOLUTIONS | Synergysoft upgrade | -\$ 510.00 | |
| EFT4120 | 13/07/2016 | QUICK CORPORATE AUSTRALIA PTY LTD | 8x toner cartridges | -\$ 1,037.96 | |
| EFT4121 | 13/07/2016 | RYLAN PTY LTD | Kerbing Stewart St for drainage pits | -\$ 3,850.00 | -\$ 3,850.00 |
| EFT4122 | 13/07/2016 | RAMM SOFTWARE PTY LTD | RAMM Annual support & maintenance fee 2016/17 | -\$ 6,289.93 | |
| EFT4123 | 13/07/2016 | STARTRACK EXPRESS | Freight for timber seal | -\$ 71.53 | |
| EFT4124 | 13/07/2016 | SWAN LOCK SERVICES | 1x code door lock for back door of office | -\$ 396.00 | |
| EFT4125 | 13/07/2016 | RALPH THAXTER | Repairs to rip generator | -\$ 86.37 | |
| EFT4126 | 13/07/2016 | IT VISION | Annual license fee - IT Vision Software System | -\$ 23,454.20 | |
| EFT4127 | 13/07/2016 | WA LOCAL GOVERNMENT ASSOCIATION | Breakfast with David Templeman registration - Dale Metcalf | -\$ 40.00 | |
| EFT4128 | 13/07/2016 | WESTRAC EQUIPMENT | 3000hr service - Cat Loader | -\$ 3,843.14 | |
| EFT4129 | 13/07/2016 | Western Australian Treasury Corporation | Loan 97 & 98 Guarantee Fee | -\$ 1,799.19 | |
| EFT4130 | 13/07/2016 | REBECCA WINDSOR | Gym Inductions - Robson & Smith | -\$ 60.00 | -\$ 60.00 |
| EFT4131 | 13/07/2016 | AUSTRALIAN TAX OFFICE | Payroll deductions | -\$ 27,930.00 | |
| EFT4141 | 22/07/2016 | ADVANCED AUTOLOGIC PTY LTD | Lubricant, Rags, Grease Cart, Aerosol | -\$ 614.00 | |

FINANCE COMMITTEE AGENDA – AUGUST 2016

| | | | | | |
|---------------|------------|---------------------------------|--|---------------|--------------|
| EFT4142 | 22/07/2016 | BOEKEMAN MACHINERY | D014 Roller - Battery | -\$ 367.68 | |
| EFT4143 | 22/07/2016 | BOC LIMITED | Oxygen masks & acetylene | -\$ 585.00 | |
| EFT4144 | 22/07/2016 | COUNTRY COPIERS | Photocopier Service | -\$ 3,473.71 | |
| EFT4145 | 22/07/2016 | CONPLANT | D014 Roller - Parts for air inflation of roller tyres | -\$ 138.70 | |
| EFT4146 | 22/07/2016 | DOWERIN IGA EXPRESS | Council refreshments, soap, coffee | -\$ 197.73 | |
| EFT4147 | 22/07/2016 | LANDGATE | Rural UV Gen Valuations R2016/2 | -\$ 64.00 | |
| EFT4148 | 22/07/2016 | DOWERIN TYRE AND EXHAUST | D02 WM Vehicle - Fit 2x tyres | -\$ 450.00 | |
| EFT4149 | 22/07/2016 | DOWERIN & DISTRICTS FARM SHED | Fuel can and rags | -\$ 56.90 | |
| EFT4150 | 22/07/2016 | DALWALLINU CONCRETE | 11x class 2 culvert pipes | -\$ 1,633.50 | |
| EFT4151 | 22/07/2016 | DOWERIN ROADHOUSE | HACC Meals on Wheels | -\$ 378.00 | |
| EFT4152 | 22/07/2016 | ELDERS LIMITED | Chemical and PPE | -\$ 1,024.67 | |
| EFT4153 | 22/07/2016 | ALL-WAYS FOODS | Wool telescopic duster | -\$ 21.80 | |
| EFT4154 | 22/07/2016 | JK WILLIAMS & CO | Cement, Ovens x2, chemical, padlock, hinges, watering can, retic fittings, exit mould, batteries, bar oil, silicone, PPE, garden stakes, cistern repair kit, spark plugs, chemset capsules & anchor studs, dynabolts | -\$ 3,207.92 | |
| EFT4155 | 22/07/2016 | JOELECTRICS | 2/13 Stacy St - Install oven | -\$ 270.00 | |
| EFT4156 | 22/07/2016 | KENNARDS HIRE PTY LTD | Stewart St - 6x fence panels | -\$ 192.00 | |
| EFT4157 | 22/07/2016 | KENNETH MYERS | Stewart St - Excavator Hire - 5 Days | -\$ 1,650.00 | |
| EFT4158 | 22/07/2016 | 5Rivers Plumbing & Gas | Shire Office - Repairs to leaking ladies toilets | -\$ 958.53 | |
| EFT4159 | 22/07/2016 | STARTRACK EXPRESS | D014 Roller - Freight for parts for air inflation of tyres | -\$ 87.26 | |
| EFT4160 | 22/07/2016 | WA LOCAL GOVERNMENT ASSOCIATION | Subscriptions - Governance, Local Laws, Employee Relations, Association | -\$ 12,191.70 | |
| EFT4161 | 22/07/2016 | LGIS TRAVEL | TRAVEL INSURANCE 30/06/2016 - 30/06/2017 | -\$ 825.00 | |
| EFT4162 | 22/07/2016 | LGIS MOTOR VEHICLE | MOTOR VEHICLE INSURANCE 30/06/2016 - 30/06/2017 | -\$ 19,398.93 | |
| EFT4163 | 22/07/2016 | LGIS MARINE CARGO | MARINE CARGO INSURANCE 30/06/2016 - 30/06/2017 | -\$ 577.50 | |
| EFT4164 | 22/07/2016 | LGIS SALARY CONTINUANCE | SALARY CONTINUANCE INSURANCE 30/06/2016 - 30/06/2017 | -\$ 2,800.91 | |
| EFT4165 | 22/07/2016 | LGIS PERSONAL ACCIDENT | PERSONAL ACCIDENT INSURANCE | -\$ 467.50 | |
| EFT4166 | 22/07/2016 | LGIS BUSHFIRE | BUSHFIRE INSURANCE | -\$ 3,696.00 | |
| EFT4167 | 22/07/2016 | LGIS MANAGEMENT LIABILITY | MANAGEMENT LIABILITY INSURANCE | -\$ 8,672.40 | |
| EFT4168 | 22/07/2016 | LGIS LIABILITY | LGIS LIABILITY INSURANCE 30/06/2016 - 30/06/2017 | -\$ 9,667.77 | |
| EFT4169 | 22/07/2016 | LGIS PROPERTY | LGIS PROPERTY INSURANCE 30/06/2016 - 30/06/2017 | -\$ 28,363.24 | |
| EFT4170 | 22/07/2016 | LGIS WORKCARE | LGIS WORKERS COMPENSATION INSURANCE 30/06/2016 - 30/06/2017 | -\$ 19,532.49 | |
| EFT4171 | 25/07/2016 | LGIS CONTRACT WORKS | DOWER - Contract Works | -\$ 825.00 | |
| EFT4173 | 30/06/2016 | MOORE STEPHENS | Financial Manuals – Budgeting, Financial Reporting, Management Reporting | -\$ 1,650.00 | |
| EFT4173 | 30/06/2016 | OCLC | Library – AMLIB Annual Maintenance Fee | -\$ 1503.94 | |
| Total: | | | | -\$251,235.67 | -\$25,302.94 |

CHEQUE PAYMENTS

| | | | | | |
|------|------------|------------------|---|------------|--|
| 2053 | 10/06/2016 | AUSTRALIA POST | Postage - 200 Stamps | -\$ 200.00 | |
| 2054 | 29/06/2016 | SHIRE OF DOWERIN | D043 Streetsweeper - Vehicle license renewal until 31/12/2016 | -\$ 46.35 | |
| 2055 | 21/07/2016 | AUSTRALIA POST | Postage - 200 Stamps | -\$ 200.00 | |
| 2056 | 29/07/2016 | AUSTRALIA POST | Postage - 50 WHR Newsletters | -\$ 50.00 | |

FINANCE COMMITTEE AGENDA – AUGUST 2016

| | | | | | |
|---------------|------------|---|---|---------------|-----------|
| 10197 | 13/07/2016 | AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY | Two way license renewal (12 months) | -\$ 112.00 | |
| 10198 | 13/07/2016 | LORRAINE LAWRENCE | Shire Office - 34 small plants and 18 large plants for atrium & garden beds | -\$ 350.00 | |
| 10199 | 13/07/2016 | LGRCEU | Payroll deductions | -\$ 58.20 | -\$ 58.20 |
| 10200 | 13/07/2016 | SYNERGY | Street Lighting - Electricity | -\$ 1,233.45 | |
| 10201 | 13/07/2016 | TELSTRA | Telephone usage - Administration | -\$ 1,968.68 | |
| 10202 | 22/07/2016 | SYNERGY | Council Buildings & Amenities - Electricity | -\$ 10,871.75 | |
| 10203 | 22/07/2016 | TELSTRA | Telephone usage - CEO, FM, WM, Works Mobiles | -\$ 279.94 | |
| Total: | | | | -\$ 15,370.37 | -\$ 58.20 |

SUPERANNUATION PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra |
|---------------|------------|--|------------------------------|--------------|--------|
| DD9185.1 | 13/07/2016 | WA SUPER | Payroll deductions | -\$ 2,867.34 | |
| DD9185.2 | 13/07/2016 | CONCEPT ONE SUPER | Superannuation contributions | -\$ 20.09 | |
| DD9185.3 | 13/07/2016 | AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND | Superannuation contributions | -\$ 9.15 | |
| DD9185.4 | 13/07/2016 | FIDUCIAN PORTFOLIO SERVICES LIMITED | Superannuation contributions | -\$ 61.17 | |
| DD9185.5 | 13/07/2016 | Australian Super | Superannuation contributions | -\$ 336.21 | |
| DD9185.6 | 13/07/2016 | AMP Life Limited | Superannuation contributions | -\$ 267.70 | |
| DD9185.7 | 13/07/2016 | MLC NOMINEES PTY LTD | Superannuation contributions | -\$ 480.34 | |
| DD9185.8 | 13/07/2016 | NAB SUPERANNUATION FUND A | Superannuation contributions | -\$ 93.37 | |
| DD9185.9 | 13/07/2016 | CBUS | Superannuation contributions | -\$ 161.71 | |
| DD9212.1 | 27/07/2016 | WA SUPER | Payroll deductions | -\$ 2,923.19 | |
| DD9212.2 | 27/07/2016 | CONCEPT ONE SUPER | Superannuation contributions | -\$ 20.09 | |
| DD9212.3 | 27/07/2016 | AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND | Superannuation contributions | -\$ 9.42 | |
| DD9212.4 | 27/07/2016 | FIDUCIAN PORTFOLIO SERVICES LIMITED | Superannuation contributions | -\$ 75.18 | |
| DD9212.5 | 27/07/2016 | Australian Super | Superannuation contributions | -\$ 341.36 | |
| DD9212.6 | 27/07/2016 | AMP Life Limited | Superannuation contributions | -\$ 267.70 | |
| DD9212.7 | 27/07/2016 | MLC NOMINEES PTY LTD | Superannuation contributions | -\$ 492.92 | |
| DD9212.8 | 27/07/2016 | NAB SUPERANNUATION FUND A | Superannuation contributions | -\$ 98.15 | |
| DD9212.9 | 27/07/2016 | CBUS | Superannuation contributions | -\$ 161.71 | |
| DD9185.10 | 13/07/2016 | PRIME SUPER | Superannuation contributions | -\$ 167.94 | |
| DD9185.11 | 13/07/2016 | HEALTH EMPLOYEES SUPER | Superannuation contributions | -\$ 137.04 | |
| DD9185.12 | 13/07/2016 | HOSTPLUS | Superannuation contributions | -\$ 57.90 | |
| DD9185.13 | 13/07/2016 | CHILDCARE SUPER | Superannuation contributions | -\$ 107.41 | |
| DD9212.10 | 27/07/2016 | PRIME SUPER | Superannuation contributions | -\$ 176.58 | |
| DD9212.11 | 27/07/2016 | HEALTH EMPLOYEES SUPER | Superannuation contributions | -\$ 117.56 | |
| DD9212.12 | 27/07/2016 | HOSTPLUS | Superannuation contributions | -\$ 88.50 | |
| DD9212.13 | 27/07/2016 | CHILDCARE SUPER | Superannuation contributions | -\$ 100.19 | |
| Total: | | | | -\$ 9,639.92 | |

PAYROLL PAYMENTS

| Chq/EFT | Date | Name | Description | Amount | Contra |
|---------|------------|----------------------------------|--------------------|---------------|--------|
| | 13/07/2016 | Payroll Direct Debit of Net Pays | Payroll 13/07/2016 | -\$ 41,877.35 | |
| | 27/07/2016 | Payroll Direct Debit of Net Pays | Payroll 27/07/2016 | -\$ 41,404.52 | |

FINANCE COMMITTEE AGENDA – AUGUST 2016

| | | | |
|-------------------------|------------------|----------------------|---------------------|
| Total: | | - \$ 83,281.87 | |
| MUNICIPAL TOTALS | | | |
| | | Amount | Contra |
| | EFT TRANSACTIONS | -\$251,235.67 | -\$25,302.94 |
| | CHEQUES | -\$ 15,370.37 | -\$ 58.20 |
| | SUPER PAYMENTS | -\$ 9,639.92 | |
| | PAYROLL PAYMENTS | -\$ 83,281.87 | |
| | TOTAL | -\$359,527.83 | -\$25,361.14 |



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 April 2016 to 27 May 2016
Company Account No: 4557 0498 0002 7159
Facility Limit: \$16,000

Your Account Summary

| | |
|---|--------------------|
| Balance from previous statement | \$2,450.13 DR |
| Payments and other credits | \$2,450.13 CR |
| Purchases, cash advances and other debits | \$360.90 DR |
| Interest and other charges | \$18.00 DR |
| Closing Balance | \$378.90 DR |



YOUR DIRECT DEBIT PAYMENT OF \$378.90 WILL BE CHARGED TO ACCOUNT 000086608- 0000480807363 ON 02/06/2016 AS PER OUR AGREEMENT.


148021/01/M03325/S009740/1019479


see reverse for transaction details


148/21/01/M03325/S009740/I019480

Transaction record for: Billing account

| Date | Amount A\$ | Details | Reference |
|------------------------|--------------|----------------------|-------------|
| 4 May 2016 | \$2,450.13CR | DIRECT DEBIT PAYMENT | 74557046124 |
| Total for this Period: | | \$2,450.13CR | |

 NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 13 10 12between 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

 Biller 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) |
|----------------------|----------------------|--------------|--------------------------------|---------------------------------|--------------------------------|------------------------|
| 4557-0455-3657-71475 | MR STEVEN FRANCIS GE | \$6,000 | \$0.00 | \$148.90 | \$9.00 | \$157.90 |
| 4557-0455-3670-8849 | MRS SONIA LOUISE KIN | \$3,000 | \$0.00 | \$212.00 | \$9.00 | \$221.00 |
| 4557-0455-3744-1887 | MS ANDREA JANINE SEL | \$3,000 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 4557-0498-0002-7159 | BILLING ACCOUNT | \$0 | \$2,450.13 | \$0.00 | \$0.00 | \$2,450.13 CR |
| | | | \$2,450.13 | \$360.90 | \$18.00 | \$2,071.23 CR |

Transaction type
Purchase

Annual percentage rate
0.000%

Daily percentage rate
0.000000%

THE NAB COMMERCIAL CARDS UNAUTHORISED TRANSACTION INSURANCE BOOKLET HAS BEEN REFRESHED. IT HAS A NEW NAME, POLICY NUMBER AND LAYOUT WHICH SETS OUT THE COVER, ELIGIBILITY TO ACCESS COVER AND HOW TO MAKE A CLAIM IN A CLEARER WAY. FIND WHAT'S CHANGED AT NAB.COM.AU/INSURANCEPOLICY OR CALL 1800 187 025.

NAB VISA Card Reconciliation

May Statement

Cardholder Name:

Mr Steven Geerdink

Card Number:

XXXX XXXX XXXX 7475

Prepared By:

Emma Hardy

| Account Summary | | |
|----------------------------|--|----------|
| Previous Balance | | \$576.20 |
| Payments and Credits | | \$576.20 |
| Purchases and Advances | | \$148.90 |
| Interest, Fees and Charges | | \$9.00 |
| Closing Balance | | \$157.90 |

| Date | Receipt | Order Number | GL Account | Details | GST | Amount |
|------------|---------|--------------|------------|-------------------|--------------|------------------|
| 9/05/2016 | YES | 10859 | 176720.05 | 2x HI Vis Jackets | 9.08 | \$ 99.90 |
| 10/05/2016 | YES | 10860 | 176720.05 | 1x HI Vis Jacket | 4.45 | \$ 49.00 |
| | | | 105020 | Card Fee | - | \$ 9.00 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | Total | 13.53 | \$ 157.90 |

Employee Declaration

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

Cardholder Signature:



Date:

13-7-16

Checked By:



CEO



Finance Manager

148/21/01/M03325/S009742/1019483

NAB VISA Card Reconciliation

May Statement

Cardholder Name: Mrs Sonia Louise King

Card Number: XXXX XXXX XXXX 8849

Prepared By: Emma Hardy

| Account Summary | |
|----------------------------|------------|
| Previous Balance | \$1,873.93 |
| Payments and Credits | \$1,873.93 |
| Purchases and Advances | \$212.00 |
| Interest, Fees and Charges | \$9.00 |
| Closing Balance | \$221.00 |

| Date | Receipt | Order Number | GL Account | Details | GST | Amount |
|--------------|---------|--------------|------------------------|--|---------------------|------------------|
| 27.05.2016 | YES | 10942 | 1059.001.595 105020 | Bedding for 1/18 Memorial Av Card Fee | \$ 19.27 \$ 9.00 | 212.00 9.00 |
| Total | | | | | \$ 19.27 | \$ 221.00 |



Employee Declaration


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

Cardholder Signature:

Date:

Checked By:


 Date: 21.8.16

 CEO


 Works Manager

This person

Employee declaration

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

Cardholder signature:

Date:

148/21/01/M03325/S009743/I019485



Cardholder Details

Cardholder Name: MRS SONIA LOUISE KING
 Account No: 4557 0455 3670 8849
 Statement Period: 29 April 2016 to 27 May 2016
 Cardholder Limit: \$3,000

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

Transaction record for: MRS SONIA LOUISE KING

| 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 |
|------------------------------|-----------------|------------|--------------------------|---------------------------|-----------------------|---|-------------|
| 27 May 2016 | \$212.00 | BIG W 0451 | | | | | 05182574902 |
| 27 May 2016 | \$9.00 | CARD FEE | WHITFORDS | | | | 74557046148 |
| | | | <i>Memorial Ave Unit</i> | | | | |
| Total for this period | \$221.00 | | Totals | | | | |

Employee declaration

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

Cardholder signature:

Date:

2-5-16

7. QUESTIONS FROM MEMBERS

- Insurance Policies – clarification on policies and insurance expenses.
- Review of monthly statements and use of graph information requested.

8. URGENT BUSINESS

Nil

9. DATE OF NEXT MEETING

Date: 19 September 2016

Items for next meeting: July and August Monthly Statements to be presented.

10. CLOSURE OF MEETING

The presiding member closed the meeting at 4:00 pm.

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.

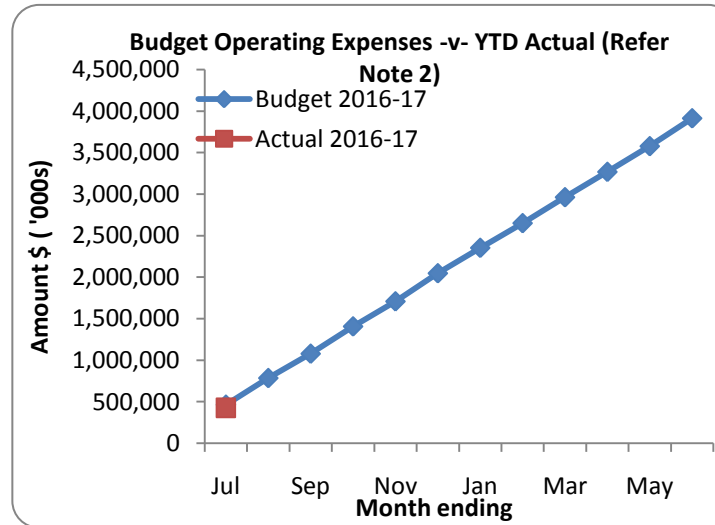
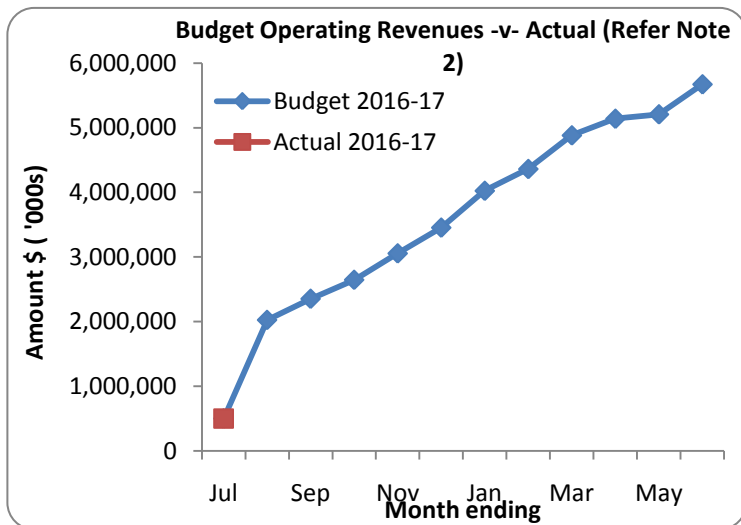
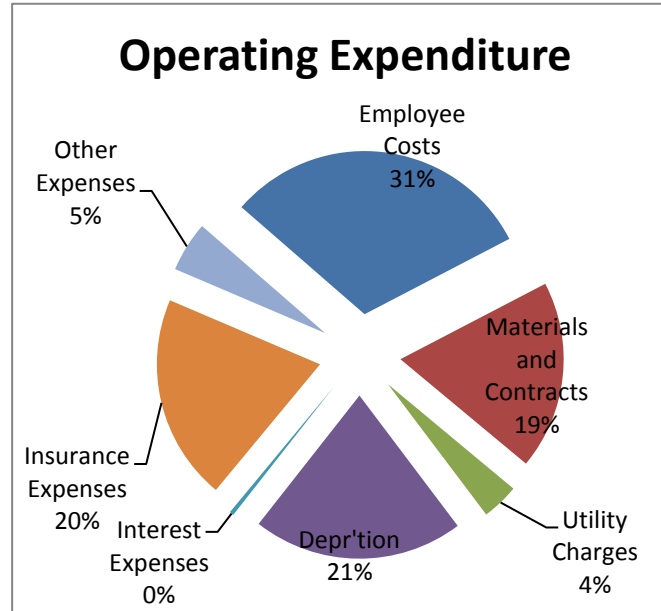
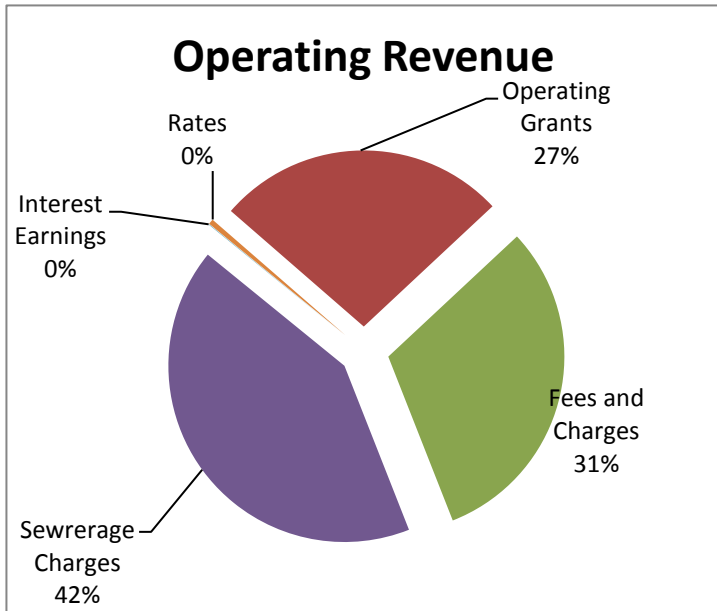
LOCAL GOVERNMENT ACT 1995

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

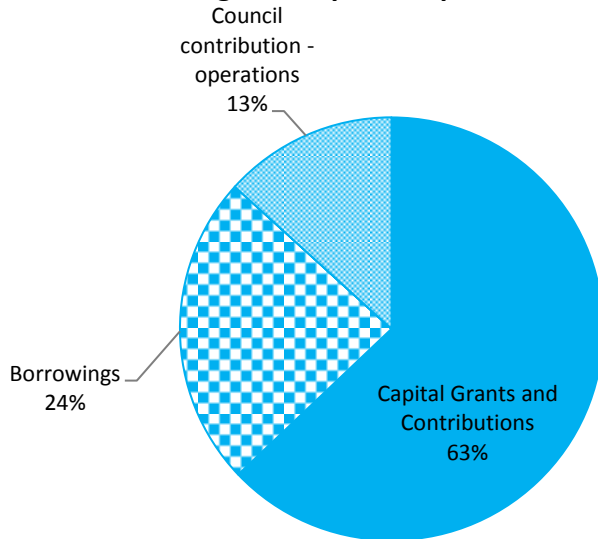
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

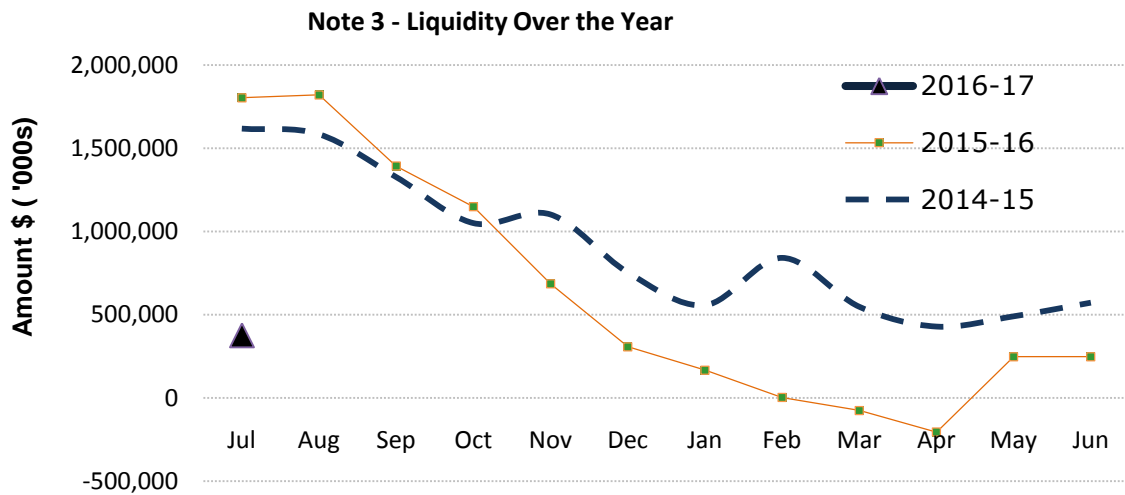
| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|---|----------|--------|------|----------------------|--|
| Operating Income | \$ | % | | | |
| Governance | (710) | (100%) | | | Within Variance Threshold |
| General Purpose Funding - Rates | 0 | | | | Within 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

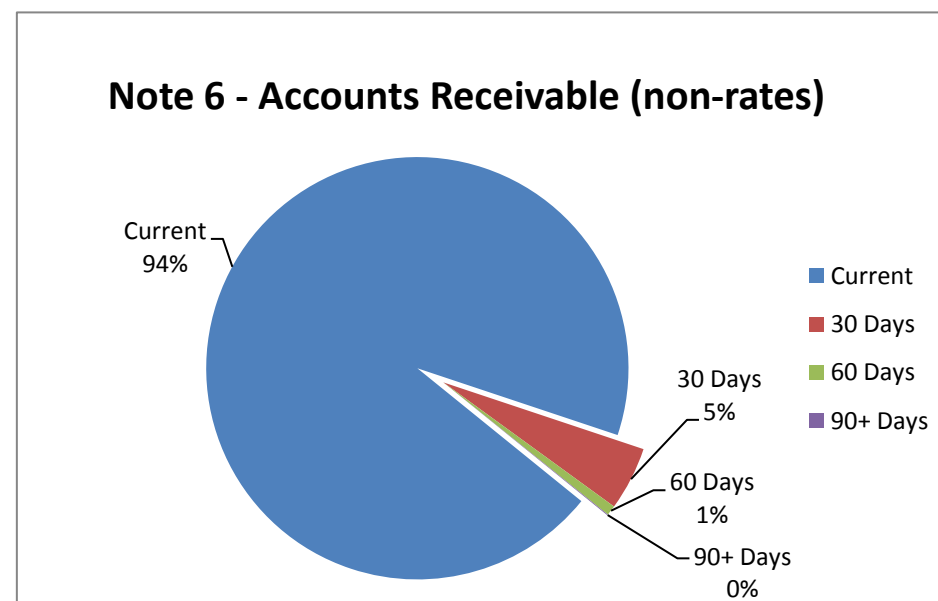
Note 6: Receivables

| <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 | Actual | Amended | Actual | Amended | Actual | Amended | Actual YTD Closing |
|-------------------------------------|------------------|------------------------|-----------------|-------------------------|------------------|--------------------------|-------------------|------------------------|--------------------|
| | | Budget Interest Earned | Interest Earned | Budget Transfers In (+) | Transfers In (+) | Budget Transfers Out (-) | Transfers Out (-) | Budget Closing Balance | 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:

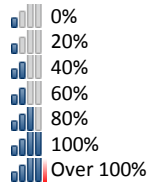
| Description | Opening Balance 01 Jul 2016 | Amount Received | Amount Paid | Closing Balance 31 Jul 2016 |
|-------------------------------|-----------------------------------|--------------------|----------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Housing Bonds | 3,660 | 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

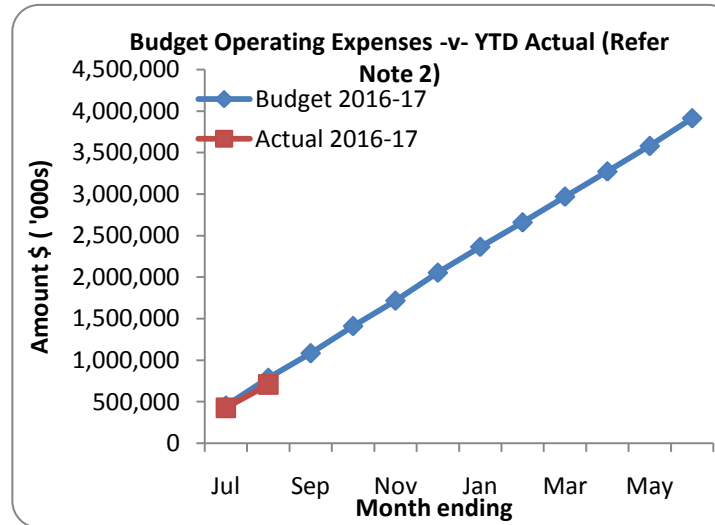
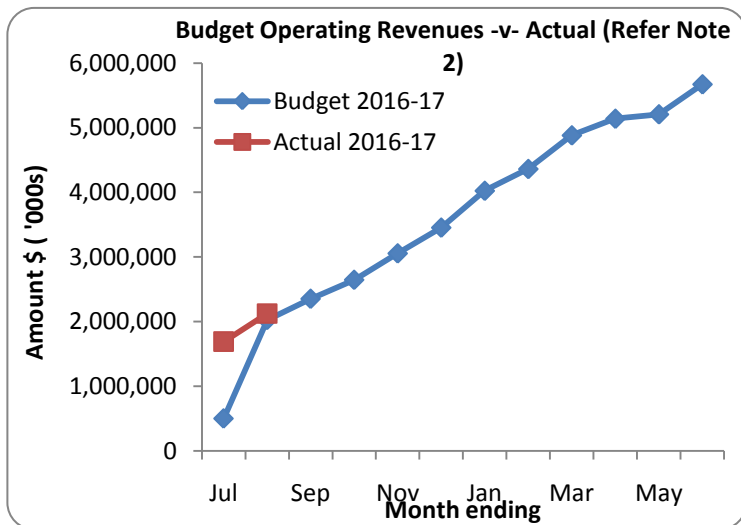
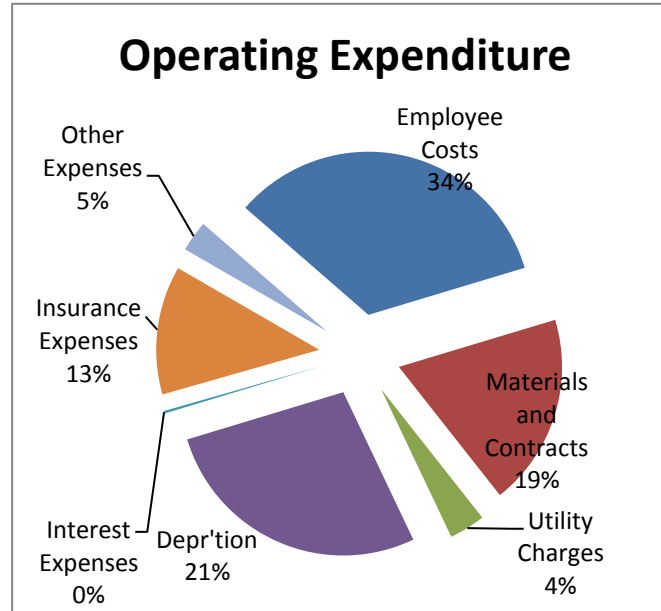
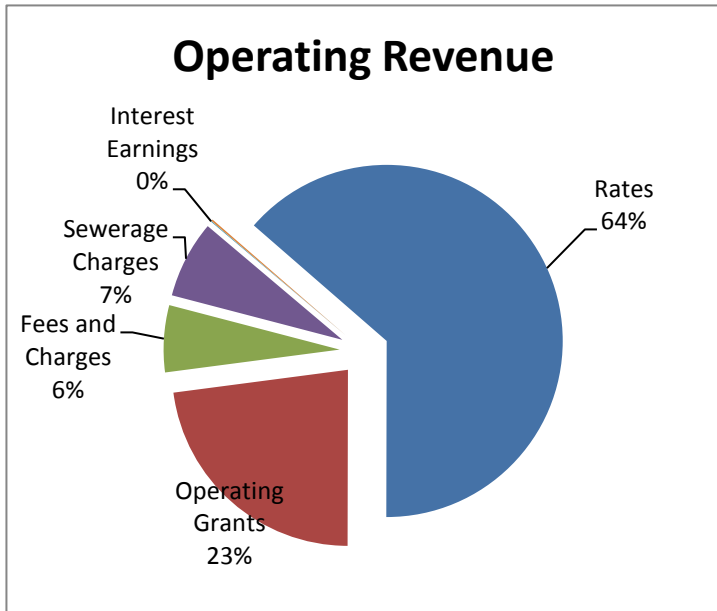
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2016

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 | 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

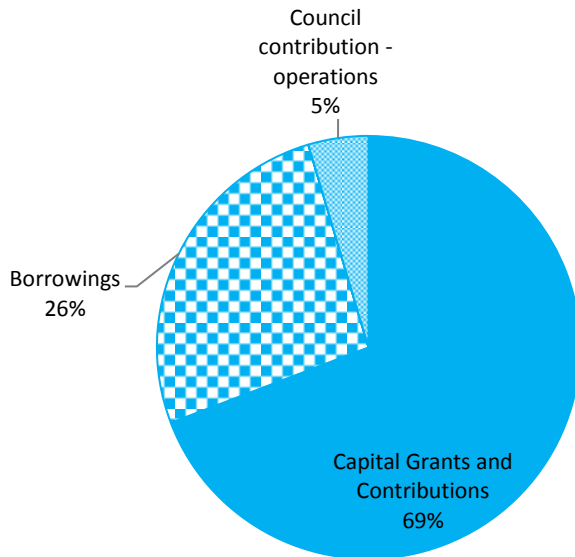
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

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

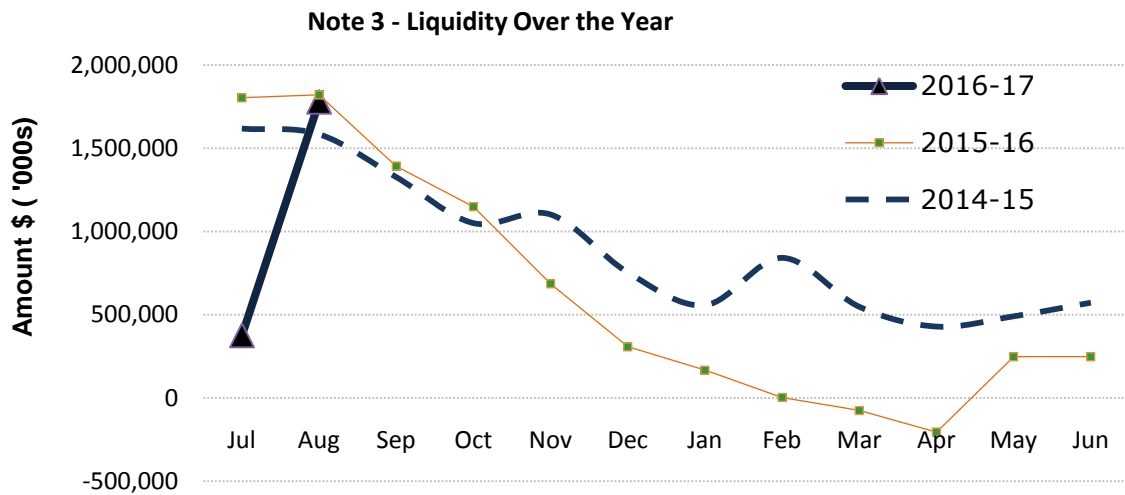
| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|---|----------|--------|---|----------------------|--|
| Operating Income | \$ | % | | | |
| Governance | (90) | (6%) | | | Within Variance Threshold |
| General Purpose Funding - Rates | 37 | 0% | | | Within 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 | |

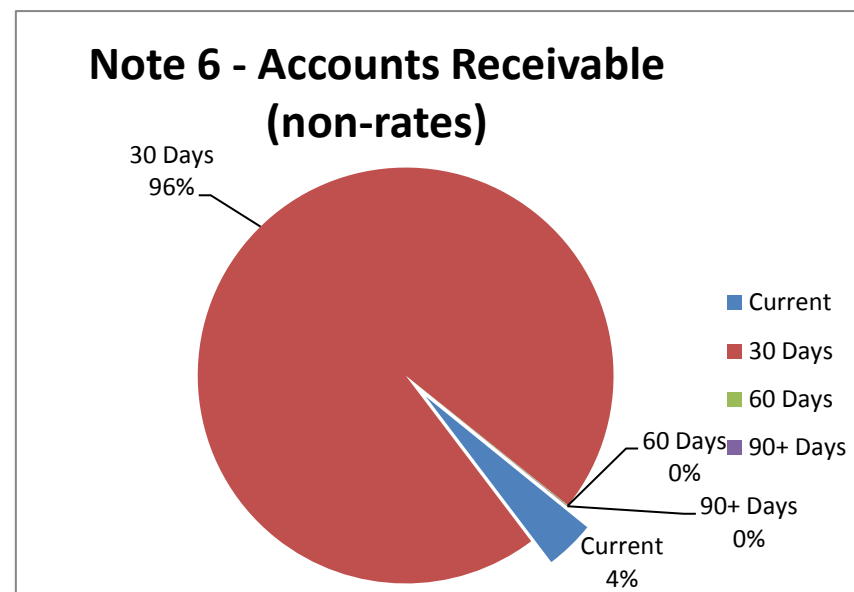
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2016

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/Industr | 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

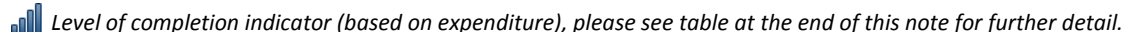
Note 12: Trust Fund

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

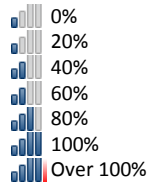
| Description | Opening Balance 01 Jul 2016 | Amount Received | Amount Paid | Closing Balance 31 Aug 2016 |
|-------------------------------|-----------------------------------|--------------------|----------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Housing Bonds | 3,660 | 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 |
| | | | | | | |
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| | | | | Total | \$ - | \$ 9.00 |

Employee Declaration

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

Cardholder Signature: [Signature]

Date: 15-8-16

Checked By: [Signature]
CEO

[Signature] 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