

MINUTES

ORDINARY COUNCIL MEETING

22 JULY 2014

COMMENCING AT 7:30 PM

COUNCIL CHAMBERS
THE TOWN OF NARROGIN
89 EARL STREET
NARROGIN, WA 6312

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that: (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

Disclaimer:

"Warning - Verbal Information & Advice: Given the inherent unreliability and uncertainty that surrounds verbal communication, the Town strongly recommends that, if a matter is of importance to you, then you should NOT act upon or otherwise rely upon any VERBAL information or advice you receive from the Town unless it is first confirmed in writing."

These minutes were confirmed at the Ordinary Council meeting held on 12th August 2014

Signed Date.....
(Presiding Member at the meeting at which minutes were confirmed)

ORDINARY COUNCIL MEETING MINUTES

22 July 2014

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

Mayor Ballard opened the meeting at 7:30 pm

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

In Attendance:

Mayor Ballard

Deputy Mayor Cr Paternoster

Cr Ward

Cr Bartron

Cr Russell

Cr McKenzie

Cr Schutz

Cr Kain

Mr Cook – Chief Executive Officer

Mr Bastow – Director of Corporate and Community Services

Mr Robinson – Director of Technical and Environmental Services

Ms French – Executive Assistant

Ms Guy – Manager Community Development

3. DECLARATION OF INTEREST BY ELECTED MEMBERS AND COUNCIL EMPLOYEES IN MATTERS INCLUDED IN THE MEETING AGENDA

- Cr Ward declared an interest in 10.2.320 as his wife is on the Committee of the Child Care
- Cr Schutz declared a financial interest in 10.2.319
- Ms French declared a financial interest in 10.2.319

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Cr McKenzie advised she may be away from 26th July to the 11th August council meeting.

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COUNCIL RESOLUTION 0714.97

Moved: Cr Bartron

Seconded: Cr Ward

That Council:

Accept the minutes of the Ordinary Council Meeting held on 8th July, 2014 and be confirmed as an accurate record of proceedings.

CARRIED 8/0

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

Table of Contents

10.1	DEVELOPMENT AND TECHNICAL SERVICES.....	4
10.2	CORPORATE AND COMMUNITY SERVICES.....	4
10.2.319	COMMUNITY CHEST FUND RECOMMENDED ALLOCATIONS 2014.....	5
10.2.320	NARROGIN REGIONAL CHILD CARE CENTRE LEASE.....	8
10.2.321	CHRISTMAS CLOSURE.....	10
10.2.322	ACCOUNTS FOR AUTHORISATION –JUNE 2014.....	12
10.2.323	MONTHLY FINANCIAL REPORTS – JUNE 2014.....	23
11.	ELECTED MEMBER’S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	45
12.	NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING.....	45
13.	CLOSURE OF MEETING.....	45

10.1 DEVELOPMENT AND TECHNICAL SERVICES - Nil

Please note: Cr Schutz and Ms French declared a financial interest and departed the meeting at 7:36pm

10.2 CORPORATE AND COMMUNITY SERVICES

10.2.319 COMMUNITY CHEST FUND RECOMMENDED ALLOCATIONS 2014

File Reference: 15.1.1
Disclosure of Interest: Nil
Applicant: Community Chest Committee
Previous Item Nos: 10.2.904
Date: 17.7.2014
Author: Susan Guy Manager Leisure and Culture

Attachments:

Community Chest Fund Applications: Suicide Matters; Narrogin Poultry Society; Arts Narrogin; Narrogin Gymnastics; CAN WA; Narrogin Eagles Sporting Club and Narrogin Rev Heads.

Summary:

Council is requested to accept the recommendation from the Community Chest Committee that a cash allocation of \$17,728 be included in the 2014/15 financial year's draft Community Chest Fund to support nine organisations with their upcoming projects and/or events.

Background:

The Community Chest Committee meets annually and accordingly met on Monday 1 July 2014 to review a total of seven received applications from community based, not for profit incorporated organisations for donations in cash from the Town's Community Chest Fund. A further two applications are pending but are also recommended by the Committee for an allocation from the Fund.

The Committee agreed that as of 1 July 2014, the draft budget allocation to the Community Chest Fund was \$25,000 and that the major event organisers in town, namely Narrogin Rev Heads, the Narrogin Spring Festival and the Narrogin Agricultural be eligible to apply for \$2,000 in cash from the Community Chest over and above their annual and respective in-kind allocations. This in effect represents a change of policy from previous years whereby Council's support for these organisations was in-kind only. (The 2014/15 draft budget allocation for in-kind support is \$7,500 for each of these organisations.)

Comment:

The Committee unconditionally approved six applications for recommendation to Council. These are listed below and details can be found in the respective applications attached to this Agenda Item.

1. Suicide Matters \$2,000 – an event promoting awareness of anxiety disorders, depression and suicide.
2. Narrogin Poultry Society \$1,500 – to install a hot water system at their clubrooms.
3. Arts Narrogin Inc. - \$2,000 to cover the partial cost of presenting a theatre production titled 'Squaring the Wheel' for children and adults. This show is travelling the State and scheduled to appear in Narrogin in early August 2014.
4. Narrogin Gymnastics \$2,000 – to purchase specialised equipment.
5. CAN WA \$2,000 – to photograph indigenous high school fashion models as the outcome of larger project of teaching students fashion design and textiles and to produce an exhibition of at NEXIS gallery for a public viewing.
6. Narrogin Eagles Sporting Club \$2,000 – to renovate the men's toilets at Thomas Hogg Oval. The total cost for the renovations is in excess of \$12,000, with Club members donating their time to undertake the renovations.

In addition to the above six applications the Committee received an application from Narrogin Rev Heads Foundation for \$2,000. This application was incomplete and the Committee asked that the Rev Heads resubmit their application by the end of July 2014 and include an itemised budget. On the condition that it did this, the Committee was willing to approve this application for recommendation to Council.

As the Narrogin Rev Heads had submitted an application for \$2,000 it was considered a matter of procedure (given the change in policy to allow the organisations running major events in town to apply for a cash donation from the Community Chest) to invite the Spring Festival and the Narrogin Agricultural Show to each submit out of time Community Chest applications by the end of July and that these applications be recommended to Council for approval on the condition that they comply with the standard Community Chest Application Guidelines.

Consultation:

- Aaron Cook CEO Town of Narrogin
- Town of Narrogin Community Chest Committee

Statutory Environment:

Nil

Policy Implications:

Nil

Financial Implications:

Council is asked to accept the Community Chest Committee's recommendations to fund in total nine organisations to the amount of \$17,728 from the Community Chest Fund draft budget of \$25,000 as set out below. A balance of \$7,272 would remain, based on the assumption that the draft allocation of \$25,000 is approved for the final budget.

Community Chest Funds Total Draft Allocation	\$25,000
1. Suicide Matters	2,000
2. Narrogin Poultry Society	2,000
3. Arts Narrogin	1,728
4. Narrogin Gymnastics	2,000
5. CAN WA	2,000
6. Narrogin Eagles Sporting Club	2,000
7. Narrogin Rev Heads (pending resubmission of application)	2,000
8. Narrogin Spring Festival (pending application)	2,000
9. Narrogin Agricultural Show (pending application)	2,000
Draft Total allocated	17,728
Draft Balance unallocated	7,272

Strategic Implications:

Nil

Voting Requirements:

Absolute majority.

COUNCIL RESOLUTION 0714.98

Moved: Cr McKenzie

Seconded: Cr Russell

That Council:

Accept the recommendation from the Community Chest Committee that a cash allocation of \$17,728 be included in the 2014/15 financial year's draft Community Chest Fund to support nine organisations with their upcoming projects and/or events.

CARRIED 7/0

Please note: Cr Schutz and Ms French re-entered the meeting at 7:44pm

10.2.320 NARROGIN REGIONAL CHILD CARE CENTRE LEASE

File Reference: 5.6.15
Disclosure of Interest: Nil
Applicant: Narrogin Regional Child Care Centre
Previous Item Nos: Recently Nil
Date: 17th July 2014
Author: Mr Aaron Cook - Chief Executive Officer

Attachments:

Letter of request for Lease by the Narrogin Regional Child Care Centre.

Summary:

It is presented to Council to endorse the CEO to commence the preparation of a Lease Agreement for a 10 + 10 year duration for the Narrogin Regional Child Care Centre located at number 6 William Kennedy Way.

Background:

This lease arrangement has been problematic over the last several years due to the new stance that Council had taken in regards to subsidised leases.

A meeting was recently held with the Centre attended by the Mayor and CEO and this matter was discussed at length. The Centre then considered the discussion at a committee meeting several days later and presented the attached letter.

Comment:

It is requested to endorse the author to prepare a lease agreement for the 10 + 10 year period as requested, gather the required information including the financial statements and present the finalised lease agreement to Council for formal endorsement.

The lease agreement may be slightly retrospective as it will follow on from the agreement that ceased on the 30th June 2014. When re-presented to Council the financial statements will be kept confidential as per the committee's request.

Consultation:

- Narrogin Regional Child Care Centre
- Mayor

Statutory Environment:

Section 30 of the Local Government (Functions and General) Regulations 1996 excludes Section 3.58 of the Local Government Act 1995 - Disposition of property from this item as the Child Care Centre fits within the excluded organisations.

Policy Implications: - Nil

Financial Implications:

The only financial implication is that the rental monies that **will be received from the building should be placed within the Building Reserve to ensure that allocations are made for future issues and required works.**

Strategic Implications:

The resolution of this lease is a strong reflection of the renewed working relationship with the Narrogin Regional Child Care Centre.

Voting Requirements: - Simple Majority

OFFICER'S RECOMMENDATION

That Council:

Endorse the Chief Executive Officer to commence the preparation of a lease agreement for the Narrogin Regional Child Care Centre for 6 William Kennedy Way for the duration of 10 + 10 years. The finalised lease agreement will be presented to Council along with any associated documentation which may be required to be kept confidential.

COUNCIL RESOLUTION 0714.99

Moved: Cr Paternoster

Seconded: Cr McKenzie

That Council:

Endorse the Chief Executive Officer to commence the preparation of a lease agreement for the Narrogin Regional Child Care Centre for 6 William Kennedy Way for the duration of 10 + 10 years. The lease agreement will be presented to Council for approval along with any associated documentation which may be required to be kept confidential.

CARRIED 8/0

10.2.321 CHRISTMAS CLOSURE

File Reference: Nil

Disclosure of Interest: Nil

Applicant: Chief Executive Officer

Previous Item Nos: Nil

Date: 17th July 2014

Author: Mr Aaron Cook - Chief Executive Officer

Attachments: - Nil

Summary:

It is presented for Council to resolve to close the Administration Office and Library during the Christmas and New Year break.

Background:

Each year Council closes its office during the Christmas and New Year break; however, this year, due to the dates, is potentially longer than normal hence this item being presented to Council.

Comment:

It is presented to Council to consider closing the office for an extra day due to the impact of the dates that the Christmas and New Year public holidays have fallen on. This item is presented now to allow time for the closure to be advertised and placed on notice boards whilst also providing staff time to prepare.

It is presented to Council that the office remains closed from the close of business on the 24th December 2014 to reopen at the commencement of business on the 5th January 2015. As per normal years the break between Christmas and New Years public holidays the administration office is closed and staff take annual leave or accrued leave for the working days and work would normally commence on the 2nd January.

As the 2nd January is a Friday it is requested that staff be allowed to remain on leave until the 5th to allow for a continuous break. As per previous years staff will be required to take accrued leave for these four days.

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1 st December	2 nd	3 rd	4 th	5 th	6 th	7 th
8 th	9 th	10 th	11 th	12 th	13 th	14 th
15 th	16 th	17 th	18 th	19 th	20 th	21 st
22 nd	23 rd	24 th	25 th	26 th	27 th	28 th
29 th	30 th	31 st	1 st January	2 nd	3 rd	4 th
5 th	6 th	7 th				

The negative result to the community is that the Administration and Library will be closed for an additional day; however, through advertising and promotion the public **should be aware** and informed. It must be noted that generally these are the quietest days of the year.

There are no proposed changes to the Narrogin Leisure Centre as normal operating hours would apply in this instance as per the contract agreement with the YMCA and Narrogin Home Care would continue to service clients but the office would be closed. The Depot would also close for the duration; however, several staff will work the business days and others will be registered for on call should an emergency occur.

Consultation:

- Director of Corporate and Community Services
- Library Manager

Statutory Environment: - Nil

Policy Implications: - Nil

Financial Implications: - Nil

Strategic Implications: - Nil

Voting Requirements: Simple Majority

COUNCIL RESOLUTION 0714.100

Moved: Cr Kain

Seconded: Cr Schutz

That Council:

Approve the Administration Office and Library to be closed for business from December 25th 2014 to reopen on the 5th January 2015.

CARRIED 8/0

10.2.322 ACCOUNTS FOR AUTHORISATION –June 2014

File Reference: 12.1.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 15/07/2014
Author: Aimie Allinson – Finance Officer

Attachments:

Accounts for Authorisation – June 2014

Background:

Pursuant to Section 6.8 (2)(b) of the *Local Government Act 1995*, where expenditure has been incurred by a local government it is to be reported to the next Ordinary Meeting of Council.

Comment:

The attached “Accounts for Authorisation – June 2014” is presented to Council for approval. Below is a summary of activity.

Total Creditor Payments June 2014	\$250,855.97
Total Payroll Payments June 2014	\$193,956.61
Total Payments June 2014	\$444,812.58
Percentage paid by EFT June 2014	89 %
Percentage paid by Cheque June 2014	11%
Percentage of Local Suppliers June 2014	62%
Dollar Value spent with Local Suppliers June 2014	\$97,171.36

Please note ‘F’ is fully funded, ‘P’ is partially funded, ‘R’ is reimbursements and ‘I’ is insurance claims.

COUNCIL RESOLUTION 0714.101

Moved: Cr Schutz

Seconded: Cr Ward

That Council:

Approve the Accounts for Authorisation for the month of June 2014 for the Municipal Fund totalling \$444,812.58.

CARRIED 8/0

ACCOUNTS FOR AUTHORISATION June 2014						
#	Chq/E FT	Date	Name	Description	Amount	Type
1	EFT21 53	06/06/2014	Best Office Systems	NRLC PRINTER CARTRIDGE Ricoh SP3410	173.00	
2	EFT21 54	06/06/2014	Narrogin Retravision	NHC CACP Mircowave for cottage	198.00	F
3	EFT21 55	06/06/2014	Knightline Computers	LIBRARY PRINTER Toner Brother HL2250DN.	292.90	
4	EFT21 56	06/06/2014	MAKIT Narrogin Hardware	NHC MATERIALS Key Safe	36.90	F
5	EFT21 57	06/06/2014	WALGA	ADMIN ADVERTISING NO 24/4/14 Admin Support Officer	189.33	
6	EFT21 58	06/06/2014	DFES Department of Fire & Emergency Services	FESA ESL Option B Quarter 4	9,882.38	
7	EFT21 59	06/06/2014	Narrogin Electrical Services	NCP UPGRADE Electrical Boards and Fix RCD as Required	23,650.00	F
8	EFT21 60	06/06/2014	Thing-A-Me- Bobs	VIETNAM CONSULATE STAFF Gift Boxes & Wrapping	29.50	
9	EFT21 61	06/06/2014	Edwards Motors Pty Ltd	002NGN Holden Malibu MOF Wheel Alignment & Repairs	349.15	
10	EFT21 62	06/06/2014	Peerless Jal Pty Ltd	NHC CLEANING Neutral Floor Cleaner & Status Glass Cleaner	200.53	F
11	EFT21 63	06/06/2014	Nicholls Bus Service	VIETNAM CULTURAL Exhibition Bus Hire 25/5/14	300.00	
12	EFT21 64	06/06/2014	Bob Waddell Consultant	ADMIN ACCOUNTING Assistance With Reporting Schedules	7,590.00	

13	EFT21 65	06/06/2014	ProTech Locksmiths	NRLC INDOOR POOL Door Repairs	140.00	
14	EFT21 66	06/06/2014	Austral Mercantile Collections Pty Ltd	RATES LEGAL FEES MAY 2014	4,035.97	
15	EFT21 67	06/06/2014	Newdegate Hockey Club	NRLC KIDSPORT VOUCHERS 2014	70.00	F
16	EFT21 68	06/06/2014	Jeni Anning	ADMIN FINANCIAL Services May 2014	3,100.00	
17	EFT21 69	06/06/2014	Ashley Paul Nardini	VIETNAM CULTURAL Exhibition Sound and Lighting	600.00	
18	EFT21 70	06/06/2014	Netregistry	ADMIN DOMAIN Renewal 17/5/14 - 17/5/16	47.85	
19	EFT21 71	06/06/2014	Wagin Netball Club Inc	NRLC KIDSPORT VOUCHERS 2014	1,660.00	F
20	EFT21 72	06/06/2014	Wagin Junior Football Club	NRLC KIDSPORT VOUCHERS 2014	710.00	F
21	EFT21 73	11/06/2014	Great Southern Fuels	FUEL MAY 2014	9,212.81	
22	EFT21 74	11/06/2014	Kleenheat Gas	NRLC BULK LPG 28/4/14	13,839.85	
23	EFT21 75	11/06/2014	Coca-Cola Amatil (Aust) PTY LTD	NRLC KIOSK Refreshment for Resale 21/5/14	873.27	
24	EFT21 76	11/06/2014	Narrogin Toyota & Mazda	NGN219 TOYOTA CAMRY CATS	9,798.80	F
25	EFT21 77	11/06/2014	Command A Com	ADMIN TELEPHONE HEADSET PLANTRONICS CS540	1,622.50	
26	EFT21 78	12/06/2014	Best Office Systems	ADMIN STATIONERY Printer Cartridge Ricoh Aficio SP3510	173.00	
27	EFT21 79	12/06/2014	Courier Australia	FEDERAL STREET FREIGHT 8/4/14	299.10	
28	EFT21 80	12/06/2014	Narrogin Retravision	PUBLIC RELATIONS Gift Vouchers for NSHS Students Thank You	90.00	
29	EFT21	12/06/2014	Narrogin	NHC NEWSPAPERS		F

	81		Newsagency	& Deliveries 2/4/2014 to 25/4/2014	17.85	
30	EFT21 82	12/06/2014	Narrogin and District Senior Citizens Centre	NHC HIRE Hall and Facilities 12/5/2014 for 2 hrs ,14 and 28 May, 7 hrs	480.00	F
31	EFT21 83	12/06/2014	Mechanical & Diesel Services	1AEK763 HINO ROADSWEeper Service Auxiliary Motor & Repair Reverse Buzzer	2,583.02	
32	EFT21 84	12/06/2014	WA Country Health Service	NHC MOW March 2014 259 meals	1,942.50	F
33	EFT21 85	12/06/2014	Dawsons Funeral Home	NHC VOLUNTEERS Name badge for Julie	15.00	
34	EFT21 86	12/06/2014	Market Creations	Mixed Volleyball, Cricket and Touch - (one poster per sport) A4 supplied in PDF format	572.00	F
35	EFT21 87	12/06/2014	Richard Reid	NCP CARETAKER Refund Of Plants	166.35	
36	EFT21 88	13/06/2014	Best Office Systems	NHC PRINTER Staples Refill	183.42	F
37	EFT21 89	13/06/2014	Courier Australia	WORKS FREIGHT 01/05/14 - 02/05/14	192.17	
38	EFT21 90	13/06/2014	Dynamic Print	STATIONERY 1000 Business Cards (Building Surveyor)	199.00	
39	EFT21 91	13/06/2014	Ballards of Narrogin	ANIMAL CONTROL Pound Dog Biscuits	66.00	
40	EFT21 92	13/06/2014	Colin John Bastow	REIMBURSEMENT ELECTRICITY 25/03/14 - 27/05/14	314.65	
41	EFT21 93	13/06/2014	Edwards Motors Pty Ltd	NCP 2013 Loadstar Trailer 6 x 4	1,150.00	
42	EFT21 94	13/06/2014	CY O'Connor Institute	NHC TRAINING Cert 3 Aged Care E Spouse	461.16	F
43	EFT21 95	13/06/2014	Air Response	NRLC MAINTENANCE Airconditioner	1,724.48	
44	EFT21 96	13/06/2014	Waterlogic Australia Pty Ltd	NRLC Water Machine Service	718.74	

45	EFT21 97	17/06/2014	Narrogin Packaging	NCP CLEANING Various Products	1,815.21	
46	EFT21 98	17/06/2014	Narrogin Retravision	NRLC EQUIPMENT KIOSK LG Microwave	169.00	
47	EFT21 99	17/06/2014	Ingrey's	NGN 2 TRITON UTE (BUILDING SURVEYORS) 45,000km Service.	515.00	
48	EFT22 00	17/06/2014	Kleenheat Gas	JHCC Kleenheat Gas	228.67	
49	EFT22 01	17/06/2014	Landgate	DRAINAGE Generation of Contour Data	242.00	
50	EFT22 02	17/06/2014	Narrogin Electrical Services	NRLC MAINTENANCE Indoor Court Lights	3,130.55	
51	EFT22 03	17/06/2014	Narrogin Glass & Quick Fit Windscreens	NGN839 CAMRY Supply and Fit Windscreen NHC	330.00	
52	EFT22 04	17/06/2014	Narrogin Removals & Storage	TOWN HALL Fridge & Freezer Maintenance Reocate	150.00	
53	EFT22 05	17/06/2014	Melchiorre Plumbing & Gas	NRLC MAINTENANCE Male & Femail Toilets	1,156.06	
54	EFT22 06	17/06/2014	Garrett's Handyman Services	LIBRARY Cleaning of Carpets	1,105.50	
55	EFT22 07	17/06/2014	LIWA Aquatics	NRLC ACCREDITATION / MEMBERSHIP for C Haydock & M Firman	660.00	
56	EFT22 08	17/06/2014	WALGA	CEO REGISTRATION Local Governement & Affordable Housing Forum	330.00	
57	EFT22 09	17/06/2014	Royal Life Saving Society WA Inc	NRLC Swim School Certificate	100.50	
58	EFT22 10	17/06/2014	RJ Smith Engineering	NRLC MAINTENANCE Remove and repair outside netball post	247.50	
59	EFT22 11	17/06/2014	PFD Food Services Pty Ltd	NRLC KIOSK Stock for Resale, Sausage rolls, Chips	180.40	

60	EFT22 12	17/06/2014	Shire of Narrogin	DCCS RENT 03/05/14 - 31/05/14	1,400.00	
61	EFT22 13	17/06/2014	Pro-Met Express	NRLC FREIGHT Delivery of Lollies	396.70	
62	EFT22 14	17/06/2014	Peerless Jal Pty Ltd	NRLC MAINTENANCE Blades Neoprene Kit & Service	544.50	
63	EFT22 15	17/06/2014	Bob Waddell Consultant	ADMIN ACCOUNTING Assistance with Job Ledger Monthly Progress	2,013.00	
64	EFT22 16	17/06/2014	Mary G Enterprises	NHLP GUEST SPEAKER Mary G and Band performance	8,250.00	F
65	EFT22 17	17/06/2014	Shelter Station WA PTY LTD	COMMUNITY GARDEN Galvanised frame plus shade cover	1,980.00	F
66	EFT22 18	17/06/2014	Stoneham & Associates	NHLP Development of Health & Wellbeing	1,100.00	F
67	EFT22 19	17/06/2014	Premier Workplace Solutions	ADMIN MAINTENANCE Mayors Parking	74.80	
68	EFT22 20	19/06/2014	John Michael Baker	Rates refund for assessment A148400 114 Ensign Street NARROGIN WA 6312	698.95	
69	EFT22 21	20/06/2014	Concept One the Industry Superannuati on Fund	Superannuation contributions	628.46	
70	EFT22 22	20/06/2014	Hesta Superannuati on	Superannuation contributions	578.87	
71	EFT22 23	20/06/2014	Macquarie Investment Manager	Superannuation contributions	169.43	
72	EFT22 24	20/06/2014	WA Local Government Super Plan	Superannuation contributions	19,244.22	
73	EFT22 25	20/06/2014	AustralianSu per	Superannuation contributions	427.67	
74	EFT22 26	20/06/2014	Host Plus	Superannuation contributions	253.00	
75	EFT22	20/06/2014	Prime Super	Superannuation		

	27			contributions	701.19	
76	EFT22 28	20/06/2014	Department of Human Services	Payroll deductions	1,194.97	
77	EFT22 29	20/06/2014	BT Lifetime Super	Superannuation contributions	519.00	
78	EFT22 30	20/06/2014	Watchman Superannuation Fund	Superannuation contributions	355.76	
79	EFT22 31	20/06/2014	Rearden Campbell Superannuation Fund	Superannuation contributions	169.42	
80	EFT22 32	24/06/2014	Earl Street Surgery	WORKS Final Medical Certificate M Broun 29/02/12	65.15	
81	EFT22 33	25/06/2014	Courier Australia	LIBRARY FREIGHT 06/05/14	244.18	
82	EFT22 34	25/06/2014	Frank Weston & Co	JHCC MAINTENANCE Mesh for Concrete	86.06	
83	EFT22 35	25/06/2014	Westrac Equipment	1CYQ644 LOADER Bearings	184.45	
84	EFT22 36	25/06/2014	Liquor Barons	PUBLIC RELATIONS Vietnam Event Refreshments	378.89	
85	EFT22 37	25/06/2014	Mechanical & Diesel Services	NHC NGN10179 109167KM Service	592.02	F
86	EFT22 38	25/06/2014	Narrogin Toyota & Mazda	NHC NGN10322 MAZDA Floor Mats	84.00	F
87	EFT22 39	25/06/2014	Public Transport Authority	TRANS WA BUS Ticket Sales May 2014	1,443.40	
88	EFT22 40	25/06/2014	Ikes Home Improvement & Glass Centre	LIBRARY MAINTENANCE Reglaze Glass	397.50	
89	EFT22 41	25/06/2014	Dowderry Wines	PUBLIC RELATIONS Vietnam Event Refreshments	366.00	
90	EFT22 42	27/06/2014	Best Office Systems	NHC PHOTOCOPIER Black Copy	94.47	F
91	EFT22 43	27/06/2014	Narrogin Packaging	NHC- Narrogin Packaging Invoice No. 42579	326.31	F
92	EFT22	27/06/2014	E & H	NHC- E & H		F

	44		Staphorst	Staphorst CATS CAR Service at 46,000 KMS. Tax Invoice No.I-25411.	188.57	
93	EFT22 45	27/06/2014	Kleenheat Gas	NRLC LPG Bulk Supply 2/6/14	1,177.20	
94	EFT22 46	27/06/2014	Landgate	RATES GRV Revaluation Programme for Country Towns 2013/14	33,000.00	
95	EFT22 47	27/06/2014	Coca-Cola Amatil (Aust) PTY LTD	NRLC KIOSK Refreshments 18/6/14	731.27	
96	EFT22 48	27/06/2014	Narrogin Newsagency	NHC - Narrogin Newsagency Deliveries for the period 30/4/2014 To 30/5/2014. Invoice no. 137157	24.50	F
97	EFT22 49	27/06/2014	Softball Western Australia	NHLP Softball Come and Try Day - 2 x hours at \$35 + travel costs	156.50	F
98	EFT22 50	27/06/2014	Narrogin Toyota & Mazda	NHC- Narrogin Toyota NGN 847 Service at 45,000 KMS Repair Order No. JC24004106.	268.62	F
99	EFT22 51	27/06/2014	Clever Cleaning Solutions Pty Ltd	NHC CLEANING Bag Filter Pack	201.30	F
100	EFT22 53	27/06/2014	Narrogin Boilermakers	WORKS UNIFORM Jacket For Tip Attendant	60.00	
101	EFT22 54	27/06/2014	Alphawest Services Pty Ltd	ADMIN COMPUTER Installation of New Server and Software	9,262.64	
102	EFT22 55	27/06/2014	Upper Great Southern Junior Hockey Association	NRLC KIDSPORT X 2 Vouchers	559.50	F
103	EFT22 56	27/06/2014	Katanning Security Services Pty Ltd	NRLC SECURITY Alarm Response 29/5/14	66.00	
104	EFT22 57	27/06/2014	Zenien	NRLC REPAIRS CCTV Equipment	605.00	

105	EFT22 58	27/06/2014	Links Modular Solutions	NRLC IT Sportsman Plus software support for period 1/07/2014- 30/06/2015	407.00	
106	EFT22 59	27/06/2014	Richard Reid	NCP MAINTENANCE Replacement Blades and Fuel	65.14	
107	EFT22 60	27/06/2014	Dumbleyung Hockey Club	NRLC KIDSPORT X 2 vouchers	400.00	F
108	EFT22 61	27/06/2014	Narrogin Senior High School	Sundowner Education -	567.60	
109	EFT22 62	27/06/2014	Wagin Amateur Swimming Club Inc.	NRLC KIDSPORT X 4 vouchers	575.00	F
110	EFT22 63	27/06/2014	Boddington Scorpions Soccer Club	NRLC KIDSPORT X 1 voucher	140.00	F
111	45002	06/06/2014	Water Corporation	NRLC SWIMMING POOL WATER CHARGES 27/3/14 - 23/5/14	11,128.43	
112	45003	06/06/2014	Hancocks Home Hardware	NRLC MATERIALS 3 X 30mtr Hoses for Pool Side	277.85	
113	45004	06/06/2014	TJ Gym Sports	NRLC KIDSPORT VOUCHER 2014	200.00	F
114	45005	06/06/2014	Narrogin Floral Studio	COUNCIL MEMBERS Flowers	66.00	
115	45006	06/06/2014	Johanna Eppler	NHLP PROGRAM TRAINING Outdoor Gym Circuit Classes	240.00	F
116	45007	06/06/2014	Indian Ocean Hotel	WORKS STAFF TRAINING Accommodation & Meals Kevin Issacs	498.00	
117	45008	06/06/2014	Office Of State Revenue Rebate Refunds -	REFUND RATES Rebate Rates & Es1	110.18	
118	45009	12/06/2014	Water Corporation	REFUSE SITE WATER 27/3/14 - 22/5/14	19.65	
119	45010	12/06/2014	Hancocks Home Hardware	WORKS EQUIPMENT Telescopic Hedge Shears	62.95	

120	45011	12/06/2014	Narrogin Meals On Wheels	NHC MOW April 2014 262 meals	455.88	F
121	45012	12/06/2014	Pictures For Pleasure	PUBLIC RELATIONS Framing for Certificate Vietnam Exhibition	175.00	
123	45013	12/06/2014	Kirby Swim Equip Pty Ltd	NRLC MATERIALS Swim Teaching Platform	1,224.30	
124	45014	13/06/2014	Australian Institute of Building Surveyors	BUILDING SURVEYOR Seminar Darryle Baxter 15/05/2014	440.00	
125	45015	13/06/2014	The Distributors Perth	NRLC KIOSK Stock For Resale Lollies & Chocolate	2,141.50	
126	45016	13/06/2014	Fire & Safety Australia	WORKS TRAINING - Restricted Asbestos Licence	5,450.00	
127	45017	17/06/2014	IT Vision	ADMIN IT Import New Chart of Accounts	1,320.00	
128	45018	17/06/2014	Len Boyle	REFUND BOND & CROSSOVER SUBSIDY Boyle	225.00	
129	45019	17/06/2014	Telstra	TOWN OF NARROGIN MOBILE May 2014	927.33	
130	45020	17/06/2014	Town Of Narrogin	JHCC HIRE Development Squad Launch.	105.00	
131	45021	17/06/2014	Techwest Solutions Pty Ltd	NHLP PA SYSTEM for Fitness Classes	2,992.00	F
132	45022	20/06/2014	Australian Ethical Superannuation	Superannuation contributions	640.38	
133	45023	20/06/2014	Commonwealth Bank	Superannuation contributions	526.54	
134	45024	20/06/2014	MLC Nominees	Superannuation contributions	333.00	
135	45025	20/06/2014	QANTAS Staff Credit Union Limited	Superannuation contributions	253.26	
136	45026	20/06/2014	St Andrews Retirement Plan	Superannuation contributions	84.81	

137	45027	20/06/2014	Colonial First State Investments	Superannuation contributions	54.47	
138	45028	20/06/2014	AMP Life Limited	Superannuation contributions	51.39	
139	45029	20/06/2014	Telstra Super Pty Ltd	Superannuation contributions	322.53	
140	45030	25/06/2014	Telstra	TOWN OF NARROGIN LANDLINE MAY 2014	2,594.05	
141	45031	25/06/2014	Sally Rogers	NHLP Heartmoves Classes x3	240.00	F
142	45032	25/06/2014	Narrogin Meals On Wheels	NHC MOW May 2014 254 Meals	441.96	F
143	45033	25/06/2014	Kel's Tyres	NGN 2 MITSUBISHI TRITON Replacement 2 Tyres	506.00	
144	45034	25/06/2014	City of Stirling	LIBRARY Lost Book Pavitra	20.90	
145	45035	25/06/2014	Metaland Narrogin	COMMUNITY GARDEN Reticulation	588.83	F
146	45036	27/06/2014	St John Ambulance Assoc	NHC OCCUPATIONAL 3 First Aid Kits	105.00	F
147	45037	27/06/2014	Hancocks Home Hardware	COMMUNITY GARDEN Sequeteurs	29.00	
148	45038	27/06/2014	Australian Taxation Office	PAYG Tax	11,435.00	
149	45039	27/06/2014	Narrogin AUSKICK	NRLC KIDSPORT 14 X Kidsport Vouchers	840.00	F

PAYROLL				Cheque Total	47,126.19
June 2014 pay details				EFT Total	203,729.78
pay date				Payroll Total	193,956.61
4/06/2014	\$ 95,513.78			TOTAL	444,812.58
18/06/2014	\$ 98,442.83				
total	\$193,956.61				
R	Reimbursement				
I	Insurance				
PRB	Partially reimbursement				

10.2.323 MONTHLY FINANCIAL REPORTS – JUNE 2014

File Reference: 12.8.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 17 July 2014
Author: Rhona Hawkins – Manager Finance

Attachments:

Monthly Financial Report for the period ended 30 June 2014.

Summary:

In accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, the Town is to prepare a monthly Statement of Financial Activity for approval by Council.

Comment:

The Monthly Financial Statements for the Month of June have been prepared in order to provide actual comparisons for the purpose of adopting the 2014/15 Budget. These financial statements have not been audited therefore are not the final end of year statements. The 2013/14 Annual Financial Report will be presented at a later date.

Consultation:

- Colin Bastow, Director of Corporate and Community Services

Statutory Environment:

Local Government Financial Regulations (1996) (as amended) 22, 32, and 34 apply.

Policy Implications: - Nil

Financial Implications:

All expenditure has been approved via adoption of the 2013/14 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications: - Nil

Voting Requirements: Simple Majority

COUNCIL RESOLUTION 0714.102

Moved: Cr Paternoster

Seconded: Cr Bartron

That Council:

Receive the June 2014 Monthly Financial Reports as presented.

CARRIED 8/0



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 JUNE 2014

TABLE OF CONTENTS

Statement of Financial Activity

Note 1	Significant Accounting Policies
Note 2	Graphical Representation
Note 3	Surplus/(Deficit) Position
Note 4	Cash and Investments
Note 5	Major Variances
Note 6	Budget Amendments
Note 7	Receivables
Note 8	Rating Information
Note 9	Grants
Note 10	Cash Backed Reserves
Note 11	Capital Disposals and Acquisitions
Note 12	Trust
Note 13	Information on Borrowings

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

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 30 JUNE 2014

	Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	
Operating Revenues								
		\$	\$	\$	\$	\$	%	
Grants, Subsidies and Contributions	8	2,054,045	2,374,595	2,374,595	2,976,936	602,341	20%	▲
Profit on Asset Disposal	10	845	845	845	6,570	5,725	87%	
Fees and Charges		1,941,825	1,989,910	1,989,910	2,042,044	52,134	3%	
Service Charges		0	0	0	0	0		
Interest Earnings		78,750	84,846	84,846	97,861	13,015	13%	
Other Revenue		119,540	114,186	114,186	455,602	341,416	75%	▲
Total (Excluding Rates)		4,195,005	4,564,382	4,564,382	5,579,013	1,014,631		
Operating Expense								
Employee Costs		(3,020,397)	(2,837,939)	(2,837,939)	(4,066,507)	(1,228,569)	(30%)	▲
Materials and Contracts		(3,271,838)	(3,540,501)	(3,540,501)	(2,103,379)	1,437,122	68%	▼
Utilities Charges		(667,650)	(667,150)	(667,150)	(696,925)	(29,775)	(4%)	
Depreciation (Non-Current Assets)		(922,995)	(922,995)	(922,995)	(1,162,431)	(239,436)	(21%)	▲
Interest Expenses	12	(58,328)	(58,328)	(58,328)	(58,423)	(95)	(0%)	
Insurance Expenses		(194,495)	(194,495)	(194,495)	(195,653)	(1,158)	(1%)	
Loss on Asset Disposal	10	(20,991)	(20,991)	(20,991)	(55,144)	(34,153)	(62%)	▲
Other Expenditure		(252,295)	(249,101)	(249,101)	(228,228)	20,873	9%	
Total		(8,408,989)	(8,491,500)	(8,491,500)	(8,566,691)	(75,191)		
Funding Balance Adjustment								
Add Back Depreciation		922,995	922,995	922,995	1,162,431	239,436	21%	▲
Adjust (Profit)/Loss on Asset Disposal	10	20,146	20,146	20,146	48,574	28,428	59%	▲
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	(4,525)	(4,525)	100%	
Movement in Leave Reserve (Added Back)		0	0	0	159,808	159,808	100%	▲
Adjust Rounding		0	0	0	0	0		
Net Operating (Ex. Rates)		(3,270,843)	(2,983,977)	(2,983,977)	(1,621,390)	1,362,587		
Capital Revenues								
Grants, Subsidies and Contributions	8	317,353	317,353	317,353	469,901	152,548	32%	▲
Proceeds from Disposal of Assets	10	139,500	139,500	139,500	179,183	39,683	22%	▲
Proceeds from New Debentures	12	0	0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	1,842,870	0	0	1,225,935	1,225,935	100%	▲
Total		2,299,723	456,853	456,853	1,875,019	1,418,166		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,162,960)	(1,111,031)	(1,111,031)	(812,340)	298,691	37%	▼
Plant and Equipment	10	(614,193)	(638,555)	(638,555)	(363,134)	275,421	76%	▼
Furniture and Equipment	10	(130,000)	(112,500)	(112,500)	(136,858)	(24,358)	(18%)	
Infrastructure Assets - Roads	10	(387,161)	(417,161)	(417,161)	(409,620)	7,541	2%	
Infrastructure Assets - Footpaths	10	(52,917)	(89,958)	(89,958)	(54,045)	35,913	66%	▼
Infrastructure Assets - Drainage	10	(28,000)	(12,000)	(12,000)	(53,707)	(41,707)	(78%)	▲
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(128,500)	(128,500)	(128,500)	(90,329)	38,171	42%	▼
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(132,209)	(132,209)	(132,209)	(139,818)	(7,609)	(5%)	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	(111,026)	0	0	(1,277,969)	(1,277,969)	(100%)	▲
Total		(2,746,966)	(2,641,914)	(2,641,914)	(3,337,820)	(695,906)		
Net Capital		(447,243)	(2,185,061)	(2,185,061)	(1,462,801)	722,260		
Total Net Operating + Capital		(3,718,086)	(5,169,037)	(5,169,037)	(3,084,191)	2,084,847		
Rate Revenue		3,054,440	3,049,440	3,049,440	3,023,455	(25,985)	(1%)	
Opening Funding Surplus(Deficit)		941,500	838,685	838,685	838,685	0	0%	
Closing Funding Surplus(Deficit)	3	277,854	(1,280,912)	(1,280,912)	777,949	2,058,862		

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 30 JUNE 2014

Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	Var
Operating Revenues							
	\$	\$	\$	\$	\$	%	
Governance	5,100	15,715	15,715	310,910	295,195	95%	▲
General Purpose Funding	704,157	722,253	722,253	739,436	17,183	2%	
Law, Order and Public Safety	28,340	24,126	24,126	13,540	(10,586)	(78%)	
Health	6,000	6,000	6,000	4,389	(1,611)	(37%)	
Education and Welfare	1,359,149	1,359,749	1,359,749	1,349,195	(10,554)	(1%)	
Housing	10	10	10	7,091	7,081	100%	
Community Amenities	843,640	839,640	839,640	724,957	(114,683)	(16%)	▼
Recreation and Culture	887,478	887,723	887,723	1,180,246	292,523	25%	▲
Transport	171,944	171,944	171,944	431,604	259,660	60%	▲
Economic Services	455,190	803,225	803,225	1,194,845	391,620	33%	▲
Other Property and Services	51,350	51,350	51,350	92,700	41,350	45%	▲
Total (Excluding Rates)	4,512,358	4,881,735	4,881,735	6,048,914	1,167,179		
Operating Expense							
Governance	(923,753)	(922,453)	(922,453)	(852,712)	69,741	8%	▲
General Purpose Funding	(203,530)	(188,736)	(188,736)	(550,056)	(361,320)	(66%)	▲
Law, Order and Public Safety	(258,349)	(264,155)	(264,155)	(237,814)	26,341	11%	▼
Health	(94,072)	(124,072)	(124,072)	(88,412)	35,660	40%	▼
Education and Welfare	(1,448,481)	(1,450,331)	(1,450,331)	(1,330,489)	119,842	9%	
Housing	0	0	0	(32,832)	(32,832)	(100%)	▲
Community Amenities	(932,532)	(932,532)	(932,532)	(811,616)	120,916	15%	▼
Recreation and Culture	(2,831,971)	(2,563,920)	(2,563,920)	(2,850,750)	(286,830)	(10%)	▲
Transport	(1,079,744)	(1,073,744)	(1,073,744)	(1,028,422)	45,322	4%	
Economic Services	(580,477)	(907,477)	(907,477)	(610,555)	296,922	49%	▼
Other Property and Services	(56,079)	(64,079)	(64,079)	(173,033)	(108,954)	(63%)	▲
Total	(8,408,989)	(8,491,500)	(8,491,500)	(8,566,692)	(75,192)		
Funding Balance Adjustment							
Add back Depreciation	922,995	922,995	922,995	1,162,431	239,436	21%	▲
Adjust (Profit)/Loss on Asset Disposal	20,146	20,146	20,146	48,574	28,428	59%	▲
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	0	(4,525)	(4,525)	100%	
Movement in Leave Reserve (Added Back)	0	0	0	159,808	159,808	100%	▲
Adjust Rounding	0	0	0	1	1	100%	
Net Operating (Ex. Rates)	(2,953,490)	(2,666,624)	(2,666,624)	(1,151,488)	1,515,135		
Capital Revenues							
Proceeds from Disposal of Assets	139,500	139,500	139,500	179,183	39,683	22%	▲
Proceeds from New Debentures	0	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	1,842,870	0	0	1,225,935	1,225,935	100%	▲
Total	1,982,370	139,500	139,500	1,405,118	1,265,618		
Capital Expenses							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(1,162,960)	(1,111,031)	(1,111,031)	(812,340)	298,691	37%	▼
Plant and Equipment	(614,193)	(638,555)	(638,555)	(363,134)	275,421	76%	▼
Tools	0	0	0	0	0		
Furniture and Equipment	(130,000)	(112,500)	(112,500)	(136,858)	(24,358)	(18%)	
Infrastructure Assets - Roads	(387,161)	(417,161)	(417,161)	(409,620)	7,541	2%	
Infrastructure Assets - Footpaths	(52,917)	(89,958)	(89,958)	(54,045)	35,913	66%	▼
Infrastructure Assets - Drainage	(28,000)	(12,000)	(12,000)	(53,707)	(41,707)	(78%)	▲
Infrastructure Assets - Parks & Ovals	0	0	0	0	0		
Infrastructure Assets - Townscape	0	0	0	0	0		
Infrastructure Assets - Other	(128,500)	(128,500)	(128,500)	(90,329)	38,171	42%	▼
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(132,209)	(132,209)	(132,209)	(139,818)	(7,609)	(5%)	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(111,026)	0	0	(1,277,969)	(1,277,969)	(100%)	▲
Total	(2,746,966)	(2,641,914)	(2,641,914)	(3,337,820)	(695,906)		
Net Capital	(764,596)	(2,502,414)	(2,502,414)	(1,932,702)	569,712		
Total Net Operating + Capital	(3,718,086)	(5,169,037)	(5,169,037)	(3,084,190)	2,084,847		
Rate Revenue	3,054,440	3,049,440	3,049,440	3,023,455	(25,985)	(1%)	
Opening Funding Surplus(Deficit)	941,500	838,685	838,685	838,685	0	0%	
Closing Funding Surplus(Deficit)	277,854	(1,280,912)	(1,280,912)	777,949	2,058,862		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES

financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(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 11.

(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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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 valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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.

(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:

Buildings	50 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets clearing and earthworks construction/road base original surfacing and major re-surfacing	not depreciated 50 years
- bituminous seals	20 years
Gravel roads clearing and earthworks construction/road base gravel sheet	not depreciated 50 years 12 years
Formed roads (unsealed) clearing and earthworks construction/road base	not depreciated 50 years
Footpaths - slab	40 years

Capitalisation Threshold

Plant, Property and Equipment (excluding Buildings) items to \$5,000 or greater, and Building and Infrastructure items to \$10,000 or greater.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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,

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

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 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.

(n) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable capitalised as part of the cost of the particular asset.

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. 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.

(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, service charges and sewerage rates.

Operating Grants, Subsidies and Contributions

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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 classifications.

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 are 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.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Members of Council, Civic Functions, Executive Support, Human Resources & Payroll, Security Services, Administration Support, Records Management, Information Technology and Financial Control.

GENERAL PURPOSE FUNDING

All Rate Revenue and Penalties, General Purpose Grant, Pensioners Deferred Rates Grant and Interest Revenue.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention, Animal Control, General Ranger Services, Emergency Services.

HEALTH

Maternal and Infant Health, Preventative Services (Immunisation), Inspections, Pest Control.

HOUSING

The Town does not have any staff or other residential housing.

COMMUNITY AMENITIES

Sanitation Household Refuse, Refuse Site, Sewerage, Protection of the Environment, Town Planning, Cemeteries, Bus Shelters.

RECREATION AND CULTURE

Public Halls and Civic Centres, Aquatic Centre, Beaches, Recreation Grounds (Active and Passive), Arts, Leisure Development, Libraries, Museum, Arts Centre.

TRANSPORT

Road Maintenance, Footpaths, Bridges, Street Trees, Street Lighting, Cycle ways, Vehicle Crossovers, Depots, Parking.

ECONOMIC SERVICES

Rural Services, Tourism, Building Control, Economic Development.

OTHER PROPERTY & SERVICES

Private Works, Stocks and Miscellaneous Items.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 3: SURPLUS/(DEFICIT) POSITION

				Positive=Surplus (Negative=Deficit)		
				30/06/2014	31/05/2014	30/06/2013
Note	This Period	Last Period	Same Period Last Year			
				\$	\$	\$
Current Assets						
Cash Unrestricted	955,626	1,019,994	1,781,342			
Cash Restricted	2,755,050	2,704,653	2,703,016			
Receivables - Rates and Rubbish	142,047	189,419	173,253			
Receivables -Other	812,188	241,462	1,060,134			
Inventories	0	0	0			
	4,664,911	4,155,527	5,717,744			
Less: Current Liabilities						
Payables	(891,570)	(107,321)	(1,875,395)			
Loan Liability	8,252	(43,092)	(131,564)			
Provisions	(450,149)	(350,149)	(350,149)			
	(1,333,467)	(500,561)	(2,357,108)			
Net Current Asset Position	3,331,444	3,654,965	3,360,636			
Less: Cash Restricted	(2,755,050)	(2,704,653)	(2,703,016)			
Add Back: Component of Leave Liability not Required to be funded	209,808	50,000	50,000			
Add Back: Current Loan Liability	(8,252)	43,092	131,564			
Adjustment for Trust Transactions Within Muni	0	0	(500)			
Net Current Funding Position	777,950	1,043,405	838,685			

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 4: CASH AND INVESTMENTS

	Interest	Unrestricted	Restricted	Trust	Total	Institution	Maturity
	Rate	\$	\$	\$	Amount \$		Date
(a) Cash Deposits							
Municipal Account	0.40%	953,276			953,276	NAB	On-Call
Cash Floats - Admin		550			550		
Library		150			150		
Homecare		100			100		
NRLC - Till 1		600			600		
Refuse Site		100			100		
Petty Cash - Admin		300			300		
Library		200			200		
Homecare		350			350		
Reserve Account			4,653		4,653	NAB	
Trust Account	0.05%			66,525		NAB	On-Call
(b) Term Deposits							
Municipal		0			0		
Reserve Term Deposit	2.50%		2,750,397		2,750,397	NAB	30/06/2014
					0		
					0		
					0		
(c) Investments							
					0		
Total		955,626	2,755,050	66,525	3,710,676		

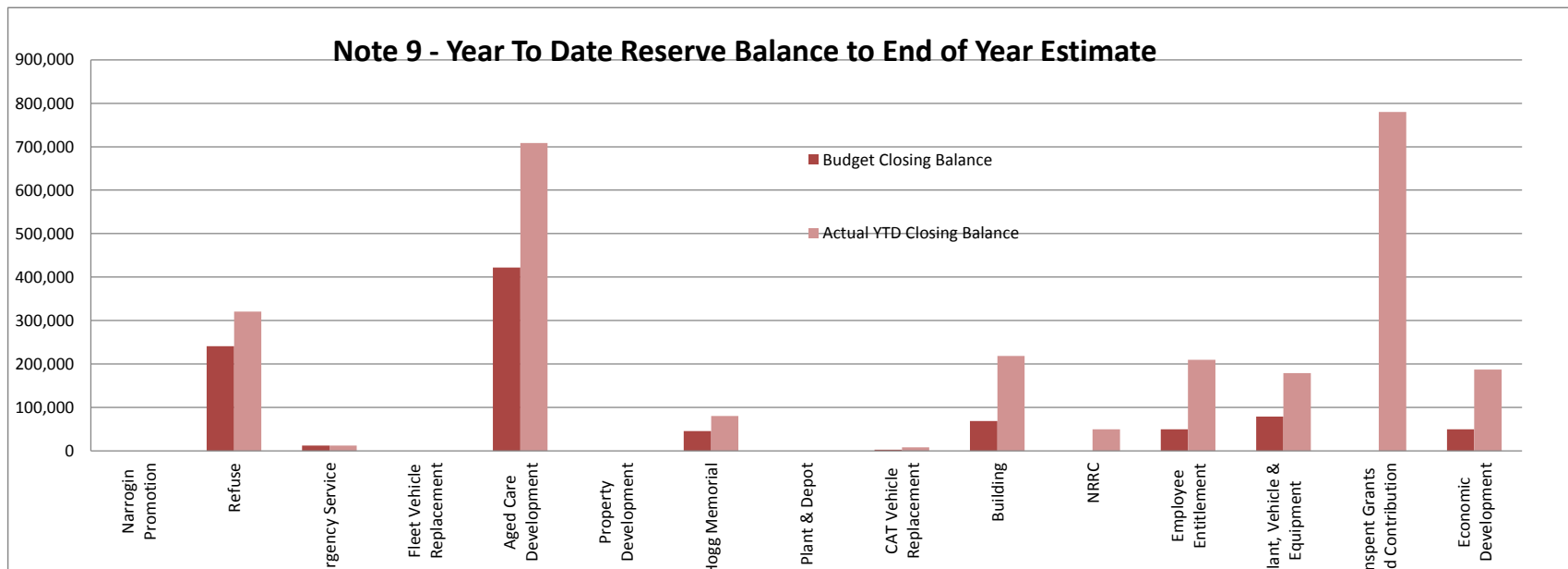
Comments/Notes - Investments

Approximately \$524,653 of the above Municipal Funds is held in a Cash Maximiser account attracting interest of 2.35% and is On-Call.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 10: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
		\$	\$	\$	\$	\$	\$		\$	\$
Narrogin Promotion	0	0	0	0	0	0	0		0	0
Refuse	240,663	0	0	0	80,000	0	0		240,663	320,663
Emergency Service	12,590	0	0	0	0	0	0		12,590	12,590
Fleet Vehicle Replacement	0	0	0	0	0	0	0		0	0
Aged Care Development	571,670	0	0	0	136,656	150,000	0		421,670	708,326
Property Development	108,026	0	0	0	0	108,026	108,026		0	0
J Hogg Memorial	80,530	0	0	0	0	35,000	0		45,530	80,530
Plant & Depot	0	0	0	0	0	0	0		0	0
CAT Vehicle Replacement	8,615	0	0	3,000	12,485	8,500	12,801		3,115	8,299
Building	10,724	0	0	58,026	208,026	0	0		68,750	218,750
NRRC	0	0	0	0	50,000	0	0		0	50,000
Employee Entitlement	50,000	0	0	0	159,808	0	0		50,000	209,808
Plant, Vehicle & Equipment	78,854	0	0	0	100,000	0	0		78,854	178,854
Unspent Grants and Contribution	1,541,344	0	0	0	343,994	1,541,344	1,105,108		0	780,230
Economic Development	0	0	0	50,000	187,000	0	0		50,000	187,000
	2,703,016	0	0	111,026	1,277,969	1,842,870	1,225,935		971,172	2,755,050



TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Actual				Disposals	Current Budget This Year					
Cost	Accum Depr	Proceeds	Profit (Loss)		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
		0	0	Governance - Proceeds on Disposal of Assets						
45,275	1,654	36,364	(7,257)	Proceeds on Disposal - CEO Vehicle 2013/14	35,000	35,000	35,000	36,364	1,364	▲
31,600	1,225	26,637	(3,738)	Proceeds on Disposal - DCCS Vehicle 2013/14	27,000	27,000	27,000	26,637	(363)	▼
96,736	77,885	0	(18,851)		0	0	0	0	0	↑↑↑
		0	0	Other Welfare - Proceeds on Disposal of Assets						
7,575	763	7,273	461	Proceeds on Disposal - Toyota Camry Altise 2013/14	0	0	0	7,273	7,273	▲
16,725	1,333	13,636	(1,756)	Proceeds on Disposal CACP Vehicle 2013/14	0	0	0	13,636	13,636	▲
18,750	803	18,909	962	Proceeds on Disposal CAT (1) Vehicle 2013/14	17,000	17,000	17,000	18,909	1,909	▲
24,727	1,849	14,545	(8,332)	Proceeds on Disposal CAT (1) Vehicle 2013/14	0	0	0	14,545	14,545	▲
		0	0	Library - Transfer From Reserve						
10,950	862	9,091	(997)	Proceeds on Disposal - Library Vehicle 2013/14	11,000	11,000	11,000	9,091	(1,909)	▼
		0	0	Transport Road Plant - Proceeds on Disposal of Assets						
25,550	1,104	20,455	(3,992)	Proceeds on Disposal - DTES Vehicle 2013/14	20,000	20,000	20,000	20,455	455	▲
3,600	741	7,273	4,414	Proceeds on Disposal - Tipper Ute 2013/14	4,500	4,500	4,500	7,273	2,773	▲
6,350	719	6,364	733	Proceeds on Disposal - Gardener's Ute 2013/14	7,000	7,000	7,000	6,364	(636)	▼
		0	0	Building Control - Proceeds on Disposal of Assets						
29,775	917	18,636	(10,222)	Proceeds on Disposal - Building Surveyor Vehicle 2013/14	18,000	18,000	18,000	18,636	636	▲
317,613	89,856	179,183	(48,575)	Totals	139,500	139,500	139,500	179,183	39,683	

Comments - Capital Disposal

CACP Vehicle disposal included in the Operating Budget therefore does not display as a budgetted item in this report.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information				Summary Acquisitions	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$		\$	\$	
				Inventories						
0	0	0	0	Land for Resale	0	0	0	0	0	↑↑↑
0	0	0	0	Land and Buildings	1,162,960	1,111,031	1,111,031	812,340	(298,691)	▼
				Property, Plant & Equipment						
0	0	0	0	Plant & Equipment	614,193	638,555	638,555	363,134	(275,421)	▼
0	0	0	0	Furniture & Equipment	130,000	112,500	112,500	136,858	24,358	▲
				Infrastructure						
0	0	0	0	Roads	387,161	417,161	417,161	409,620	(7,541)	▼
0	0	0	0	Footpaths	52,917	89,958	89,958	54,045	(35,913)	▼
0	0	0	0	Drainage	28,000	12,000	12,000	53,707	41,707	▲
0	0	0	0	Parks & Ovals	0	0	0	0	0	↑↑↑
0	0	0	0	Townscape	0	0	0	0	0	↑↑↑
0	0	0	0	Other Infrastructure	128,500	128,500	128,500	90,329	(38,171)	▼
0	0	0	0	Totals	2,503,731	2,509,705	2,509,705	1,920,033	(589,672)	

Comments - Capital Acquisitions

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Land & Buildings	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
			0	Governance - Land & Building						
				Building Renovation Administration	30,000	23,000	23,000	2,060	(20,940)	▼
			0	Sanitation - Land & Building						
				Regional Tip Site	60,000	60,000	60,000	0	(60,000)	▼
			0	Public Halls & Centre - Land & Building						
				Town Hall Renovations (Stage 2)	130,000	130,000	130,000	119,141	(10,859)	▼
				Town Hall Renovations (Stage3)	339,304	339,304	339,304	218,609	(120,695)	▼
				Roofing Railway Institute Hall	233,931	166,431	166,431	147,673	(18,758)	▼
			0	NRRC - Land & Building						
				NRRC Access and Security Upgrade	46,703	46,703	46,703	22,994	(23,709)	▼
				NRRC Court 2 Surface Replacement	65,735	65,735	65,735	85,873	20,138	▲
				NRRC Painting & Renovating (FGF)	97,820	97,820	97,820	114,914	17,094	▲
			0	Libraries - Land & Buildings						
				Building Renovations Library	20,000	19,327	19,327	21,006	1,679	▲
				Library Building Upgrade	19,327	19,850	19,850	150	(19,700)	▼
			0	Transport - Land & Buildings						
				Land for Aerodrome	25,000	25,000	25,000	0	(25,000)	▼
			0	Economic Services - Land and Buildings						
				Electrical Upgrade Caravan Park	45,000	45,000	45,000	45,020	20	▲
				Caretakers Cottage Refurbishment Caravan Park	0	45,395	45,395	170	(45,225)	▼
				Transportable Caravan Park	25,000	5,000	5,000	19,957	14,957	▲
				Copper Wire Replacement Caravan Park	10,000	7,325	7,325	9,539	2,214	▲
				Sullage Dump Point Caravan Park	10,000	10,000	10,000	5,233	(4,767)	▼
				Lighting & Drainage Caravan Park	5,140	5,140	5,140	0	(5,140)	▼
0	0	0	0	Totals	1,162,960	1,111,031	1,111,031	812,340	(298,691)	

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
				Governance - Plant & Equipment						
			0	DCCS Vehicle Purchase 2013/14	36,000	36,000	36,000	45,837	9,837	▲
			0	CEO Vehicle Purchase 2013	44,100	44,100	44,100	48,168	4,068	▲
			0	Solar Power and Heating Administration	7,121	21,483	21,483	0	(21,483)	▼
			0	Animal Control - Plant & Equipment						
			0	Light Bar Fixing Ranger Vehicle	2,000	2,000	2,000	1,660	(340)	▼
			0	Law Order & Public Safety - Plant & Equipment						
			0	CCTV Installation	40,471	40,471	40,471	38,060	(2,411)	▼
			0	HACC - Plant & Equipment						
			0	Hino 30 Seater Bus	268,802	268,802	268,802	0	(268,802)	▼
				Homecare Mazda Ute Purchase 2014	0	0	0	25,455	25,455	
				CACP - Plant & Equipment						
				CACP 2014 Camry Altise 2.5L Sedan (0	0	0	23,091	23,091	
			0	Other Welfare - Plant & Equipment						
			0	CAT (1) Vehicle Purchase 2013/14	25,500	25,500	25,500	48,091	22,591	▲
			0	NRRC - Plant & Equipment						
			0	NRRC Solar Water and Pump Systems	48,899	48,899	48,899	0	(48,899)	▼
			0	NRRC Painting and Renovating	0	0	0	0	0	↑↑↑
			0	NRRC Solar Water Heating System	0	0	0	0	0	↑↑↑
			0	Library - Plant & Equipmnet						
			0	Library Vehicle Replacement 2013/14	25,500	25,500	25,500	24,879	(621)	▼
			0	Transport Road Plant - Plant & Equipment						
			0	DTES Vehicle Replacement 2013/14	36,000	36,000	36,000	31,628	(4,372)	▼
			0	Tipper Ute Vehicle Purchase 2013	23,000	23,000	23,000	19,913	(3,087)	▼
			0	Gardeners Ute Vehicle Purchase 2013	20,000	20,000	20,000	19,913	(87)	▼
			0	Tipper Trailer (P&G) Vehicle Purchase 2013	7,800	7,800	7,800	7,277	(523)	▼
			0	Sundry Tool Box	3,500	3,500	3,500	3,709	209	▲
			0	Economic Services - Plant and Equipment						
			0	Sullage Dump Point Caravan Park	0	10,000	10,000	0	(10,000)	▼
			0	Building Control - Plant & Equipment						
			0	Building Surveyor Vehicle Purchase 2013	25,500	25,500	25,500	25,455	(45)	▼
0	0	0	0	Totals	614,193	638,555	638,555	363,134	(275,421)	

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
			0	Animal Control - Furniture & Equipment						
				Animal Control Cages Modification	3,000	3,000	3,000	3,600	600	▲
			0	Public Halls & Centre - Furniture and Equipment						
				Digital Projector (Lessor Hall)	3,000	3,000	3,000	3,500	500	▲
				Town Hall Security System	15,000	15,000	15,000	0	(15,000)	▼
			0	NRRC - Furniture & Equipment						
				Pool Liner	82,500	82,500	82,500	107,244	24,744	▲
			0	Economic Services - Furniture and Equipment						
				Fire Hose Reel Replacement Caravan Park	1,500	1,500	1,500	1,890	390	▲
				Hot Water System Replacement Caravan Park	25,000	7,500	7,500	20,624	13,124	▲
0	0	0	0	Totals	130,000	112,500	112,500	136,858	24,358	

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Footpaths	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$	\$	\$	\$	\$
			0	Transport Construction - Infrastructure - Footpaths					
			0	Earl St Footpath Construction	0	31,750	31,750	(639)	(32,389) ▼
			0	Ensign St Footpath Construction	26,459	31,750	31,750	23,369	(8,381) ▼
			0	Smith St Footpath Construction	26,458	26,458	26,458	31,316	4,858 ▲
0	0	0	0	Totals	52,917	89,958	89,958	54,045	(35,913)

Contributions				Drainage	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$	\$	\$	\$	\$
			0	Transport Construction - Infrastructure - Drainage					
			0	Drainage - Federal Street (13/14)	28,000	12,000	12,000	53,707	41,707 ▲
			0		0				0
0	0	0	0	Totals	28,000	12,000	12,000	53,707	41,707

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Other Infrastructure	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
			0	Sewerage - Infrastructure - Other						
			0	TWIS Distribution Pipes Replacement	25,000	25,000	25,000	21,870	(3,130)	▼
				Pump - Centre Sports	21,500	21,500	21,500	24,729	3,229	▲
			0	Rec & Sport - Infrastructure - Other						
				Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	35,000	0	(35,000)	▼
			0	Health Lifestyles - Infrastructure Other						
			0	NHLP - Gnarojin Creek infrastructure	0	0	0	43,730	43,730	▲
			0	Gnarojin Creek Walking Trail	47,000	47,000	47,000	0	(47,000)	▼
0	0	0	0	Totals	128,500	128,500	128,500	90,329	(38,171)	

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 12: TRUST FUND

Not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Jun-14
	\$	\$	\$	\$
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Cultural Development	4,820	0	0	4,820
Public Open Space Bonds	49,560	0	0	49,560
Trust Other	250	0	0	250
Crossover/Footpath	(1,000)	7,100	(50)	6,050
Town Hall Facility Bonds	1,000	3,166	(1,091)	3,075
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Retention Bonds	0	0	0	0
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
	57,400	10,266	(1,141)	66,525

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2014

Note 13: INFORMATION ON BORROWINGS

Debtenture Repayments	Principal 1-Jul-13	New		Principal		Principal		Interest	
		Loans		Repayments		Outstanding		Repayments	
		2013/14 Budget \$	2013/14 Actual \$	2013/14 Budget \$	2013/14 Actual \$	2013/14 Budget \$	2013/14 Actual \$	2013/14 Budget \$	2013/14 Actual \$
Governance									
Loan 125 - Corporate Software & Server Upgrade	220,000	0	0	41,143	41,143	178,857	178,857	7,110	6,986
Recreation & Culture									
Loan 121B - Narrogin Regional Recreation Complex	474,312	0	0	36,798	33,782	437,514	440,530	25,672	23,182
Loan 126 - Town Hall Renovations	281,386	0	0	23,549	23,549	257,837	257,837	10,793	10,636
Economic Services									
Loan 124 - Commercial Property	121,714	0	0	22,210	32,835	99,504	88,879	6,305	9,772
Loan 127 - Industrial Land Purchase	177,243	0	0	8,509	8,509	168,734	168,734	7,948	7,846
	1,274,655	0	0	132,209	139,818	1,142,446	1,134,837	57,828	58,422

(SS) Self supporting loan financed by payments from third parties.

(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.

All other loan repayments are to be financed by general purpose revenue.

11. ELECTED MEMBER'S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING

Nil

13. CLOSURE OF MEETING

Mayor Ballard closed the meeting at 8:02 pm