MINUTES

ORDINARY COUNCIL MEETING

27 MAY 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."

ORDINARY COUNCIL MEETING MINUTES

27 May 2014

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

Mayor Ballard opened the meeting at 7:36 pm.

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

In Attendance:

Mayor Ballard
Deputy Mayor Paternoster
Cr Russell
Cr Ward
Cr Bartron
Cr Schutz
Mr Cook – Chief Executive Officer
Mr Bastow – Director of Corporate and Community Services
Mr Robinson – Director of Technical and Environment Services
Ms French – Executive Assistant

Leave of Absence: Cr Kain & Cr McKenzie

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

Cr Schutz declared a financial interest in Item 10.2.290

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

NIL

5. PUBLIC QUESTION TIME

NIL

6. APPLICATIONS FOR LEAVE OF ABSENCE

Cr Bartron requested a leave of absence from the Council meeting June 24th 2014.

Council Resolution: 0514.60

Moved: Cr Ward **Seconded:** Cr Paternoster

That Cr Bartron be approved a leave of absence for the June 24th Council Meeting.

CARRIED 6/0

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Council Resolution: 0514.61

Moved: Cr Paternoster **Seconded: Cr Bartron**

That Council:

Accept the minutes of the Ordinary Council Meeting held on 13 May 2014 and be confirmed as an accurate record of proceedings.

CARRIED 6/0

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

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Note: Cr Schutz left the meeting at 7:51pm having declared a Financial Interest in the following item.

10.1 DEVELOPMENT AND TECHNICAL SERVICES

10.2.290 TENDER FOR THE PROVISION OF DOMESTIC KERBSIDE RECYCLING COLLECTION

File Reference:	**13.3.1**
Disclosure of Interest:	**Nil**
Applicant:	**N/A**
Previous Item Nos:	**Item 10.1.240 – 11 February 2014**
Date:	**21st May 2014**
Author:	**Brian Robinson, Director Technical & Environmental Services**

Attachments: Relevant Excerpts from Submitted Tender

Summary:

At its meeting held on the 11th February 2014, Council resolved to call for tenders for the provision of a kerbside recycling collection service to operate on a fortnightly basis from July 2014 to February 2016 using 240 litre recycling bins. Council is now requested to consider the single tender received.

Background:

The Town of Narrogin currently does not operate a kerbside collection service for recyclable materials. Great Southern Waste Disposal are currently employed by the Town of Narrogin to provide a general waste kerbside collection service for all premises within the Town of Narrogin.

In June 2013, Council resolved to support the introduction of bulk recycling bins at the White Road refuse site. Although this service has decreased the volume of recyclable materials being disposed of by landfill, this service is not practical for a significant portion of the Narrogin community who do not access the tip site.

Although bulk bins for recycling are located at the White Road refuse site, the majority of recyclable materials are still collected as part of the general waste bin collection service. Material collected as part of the current service is disposal of as landfill.

Recognising the importance of recycling, Council resolved to call for tenders to provide a kerbside domestic recycling collection service. The tender period has now closed with only one tender being received from Great Southern Waste Disposal. Relevant excerpts from the submitted tender are shown attached.

Council is now requested to consider accepting the tender and introducing a recycling collection services in the 2014/15 financial year.

Comment:

To assist Council in determining whether to award the tender to Great Southern Waste Disposal, the following comments are offered in respect of the Tender Selection Criteria:

Tendered Price

The tender received from Great Southern Waste offers to provide a kerbside collection service for recycling at a cost of $3.19 per household. On the basis of a fortnightly collection service, the annual cost for each household would be $82.94.

Experience and Current Services for Local Government

As detailed above, Great Southern Waste disposal is currently contracted to undertake the Town of Narrogin's weekly general refuse collection. This contract was first awarded to Great Southern Waste in 1999.

The company is an experienced service provider, providing the following waste collection services to other local governments within the Wheatbelt:

General Waste and Recycling

- Shire of Brookton
- Shire of Narrogin
- Shire of Pingelly
- Shire of Wagin
- Shire of West Aurthur
- Shire of Wickepin

General Waste Only

- Shire of Broomehill-Tambellup
- Shire of Dumbleyung
- Shire of Kataning
- Shire of Kent
- Shire of Woodanilling

In 2010 Great Southern Waste Disposal commenced the operation of a material recovery centre on Graham Road in the Narrogin Industrial Area. This centre is used to process and recover recyclable materials such as Paper, Steel and Aluminium Cans, Plastic bottles, glass bottles and jars, drink cartons and cardboard.

Great Southern Waste Disposal also manages two landfill sites on behalf of the Shire of Brookton and the Town of Narrogin.

Given the number of services currently provided to local government and the fact the company operates a waste recovery centre, the author considers that Great Southern Waste is well positioned to provide a domestic recycling collection service.

Standard of Equipment

Details provided in the submitted Tender Document demonstrate that Great Southern Waste operates a significant fleet including 13 collection vehicles and various other machinery. The company has also advised that it is has recently secured three 2004 Iveco side loaders as part of their fleet development program. They anticipate these vehicles will be deployed in June 2014.

Daily pre-start checks and regular servicing of vehicles every 150 hours of operation ensure that the vehicles are well maintained. Programmed servicing of the vehicles is undertaken at Great Southern Waste Disposals Narrogin workshop.

Given the size of Great Southern Waste Disposals fleet, the author is satisfied that back-up vehicles will be available to ensure appropriate vehicles are available to operate the service at all times.

Financial Management

Within the submitted tender document, Great Southern Waste have identified that they consider they are able to provide best value for money through various methods including the fact that virtually all tasks are performance in-house, with most staff performing multiple tasks (ie the mechanic also drives a collection vehicle).

Organisational Capacity and Human Resources

As detailed in the submitted tender document, Great Southern Waste Disposal has been in operation, based in Narrogin, for 30 years. With 13 staff currently employed, the company anticipates employment of an additional two staff should they be awarded the recycling tender for the Town of Narrogin.

Consultation:

- Chief Executive Officer – Aaron Cook
- Narrelle Rowe – Rates Officer
- Kevin Timms – Great Southern Waste Disposal

Statutory Environment:

Given that the value of the contract has potential to exceed $100,000 a call for tenders was advertised statewide in accordance with the Local Government Act and associated regulations.

Policy Implications: Nil

Financial Implications:

As detailed in the comment section, the submitted tender proposes a price of $2.90 Ex GST per collection. This will equate to $75.40 per household per annum.

An audit has been undertaken by Council staff accompanying the contractor during a week of the general waste collections in order to confirm the exact number of collection services that would be required. From this audit it has been confirmed that 1905 residences within the Narrogin Townsite would be provided with the service.

At a cost of $2.90 Ex GST per collection, $5,524.50 per fortnight ($143,637 per annum Ex GST), the tendered price is significantly higher than the anticipated costs detailed in the February 2014 report to Council. However discussions with Great Southern Waste have confirmed that this price is due to costs associated with the material recovery process and is consistent with other services in the Wheatbelt. Please note that this is a cost recovery service provided by Council and, as such, the municipal account will not be impacted resulting in any other form of increased rates and the amount paid per year will be determined by the number of services performed each year.

On a separate but related note, the audit appears to have identified some inconsistencies between the contractors billing for the current general refuse service and Council records. The author will be liaising with the contractor over these inconsistencies, which may result in some savings for the Town.

In order to reduce the financial impact associated with the introduction of a recycling collection service, Council staff will be attempting to identify appropriate savings through modification of the refuse site operations as part of the 2015/16 budget. It is recommended that any saving identified be used to offset the cost of introducing this new service through the reduction of fees for the domestic bin service.

Strategic Implications:

Given the size of the Town of Narrogin's population, a substantial amount of recyclable materials are currently being deposited as landfill at White Road.

In accordance with the Memorandum of Understanding for the Regional Refuse Site, only putrescible waste will be disposed of at the future Regional Facility. It will therefore be the responsibility for each local authority to deal with their own recyclables and other materials such as greenwaste. For the Town of Narrogin is it anticipated that the White Road refuse site will continue to be used for the disposal of non-putrescible waste.

The introduction of a recycling program in association with a material recovery process will ensure that the volume of waste being disposed of at White Road will be minimised, effective extending the life of the facility.

Voting Requirements: Simple Majority

Council Resolution 0514.62

Moved: Cr Paternoster **Seconded: Cr Bartron**

That Council:

1. Award Great Southern Waste Disposal the Tender for the provision of a kerbside recycling domestic collection service to operate on a fortnightly basis from the July 2014 until February 2016 using 240 litre recycling bins at a price of $2.90 per collection.
2. Enter into contractual arrangements with Great Southern Waste Disposal for the introduction of the service outlined in point No 1 above;
3. Authorise the Chief Executive Officer and Mayor to sign and seal the contractual documents referred to in point No 2 above.
4. Endorse officers investigating potential savings in respect of waste management for the 2015/16 financial year with a view to such savings being used to offset the additional costs associated with the introduction of a recycling program.

CARRIED 5/0

Note: Cr Schutz re-joined the meeting at 8:00 pm

3 TENDERER'S OFFER

3.1 OFFER FORM

The Director of Technical & Environmental Services
Town of Narrogin
89 Earl St Narrogin WA 6312

~~I~~/We

(BLOCK LETTERS):*GREAT SOUTHERN WASTE DISPOSAL*

ADDRESS: *18911 Great Southern Highway, Narrogin WA 6312*

ABN/GST Status *30 058 506 341*

ACN (if any)_____

Telephone No: *08 9885 9112* Facsimile No: *08 9885 9113*

E-mail (if any): *jayoak@bigpond.com*

In response to RFT TENDER 2 – 13/14 Domestic kerbside Recycling Collection Service.

~~I~~/We agree that ~~I am~~/We are bound by, and will comply with this Request and its associated schedules, attachments, all in accordance with the Conditions of Tendering contained in this Request signed and completed.

The tendered price is valid up to sixty (60) calendar days from the date of the tender closing or forty-five (45) working days from the Council's resolution for determining the Tender whichever is the later unless extended on mutual agreement between the Principal and the Tenderer in writing.

~~I~~/We agree that there shall be no cost payable by the Principal towards the preparation or submission of this Tender irrespective of its outcome.

The tendered consideration is as provided under the schedule of rates of prices in the prescribed format and submitted with this Tender.

Dated this: *25th* day of *April* 2014

Signature of authorised signatory of Tenderer: _____

Name of authorised signatory (BLOCK LETTERS): *LINDSAY SIMS*

Position: *Managing Director*

Address: *3656 Williams – Kondinin Road, Narrogin WA 6312*

Witness Signature: _____

Name of witness: (BLOCK LETTERS): *KEVIN TIMMS*

Position: *Director of Operations*

Address: *18911 Great Southern Highway, Narrogin WA 6312*

PART 2	COMPLETE AND RETURN THIS PART

1. Tendered Price per Collection Service 30%

The Town of Narrogin requires the Tenderer to provide a price per individual collection service to each residential premises within the Town of Narrogin.

All prices are to be inclusive of GST.

Tendered Price:

The price tendered to provide a recycling service to each residential premises within the Town of Narrogin is $ 3-19, inclusive of GST;

Assumptions, Clarifications, Notes and Qualifications:

Collection services are provided on a "drive by" basis, where each premises will be charged for the service;

The tendered price includes the processing, recovery, transport and delivery of the recovered recyclable commodities to processors;

Were Local Government amalgamations to occur, that had a material effect on the Town of Narrogin, within the term of this contract, this contract shall run the full term, unless negotiated and mutually agreed otherwise;

Great Southern Waste Disposals would welcome the opportunity to provide additional services in support of this contract, eg waste audits; education and awareness; system improvement initiatives and trials; transport efficiency studies &/or trials; and any other initiatives that Council may wish to explore, in an effort to address its Sustainability Strategy. These initiatives would be subject to negotiation and agreement;

2. Experience and Current Services for Local Government 20%

Please see our response to this criteria in our supporting documentation

3. Standard of Equipment 20%

Please see our response to this criteria in our supporting documentation

4. Financial Management 15%

Please see our response to this criteria in our supporting documentation

5. Organisational Capacity and Human Resource Management 15%

Please see our response to this criteria in our supporting documentation

10.2 CORPORATE AND COMMUNITY SERVICE

10.2.291 DEMOLITION OF OLD CARETAKERS COTTAGE

File Reference:	**5.4.26**
Disclosure of Interest:	**Nil**
Applicant:	**Nil**
Previous Item Nos:	
Date:	**21 May 2014**
Author:	**Colin Bastow – Director Corporate and Community Services**

Attachments:

Summary:

Council is presented to consider the demolition of the Old Caretakers Cottage Building which is located at the Narrogin Caravan Park.

Background:

The Town no longer requires the Old Caretakers Cottage which has a number of major maintenance issues that would need to be addressed before the building could be occupied again. Although the building was not well maintained by the previous tenants the building has required a major upgrade for some time now. If the building was to be kept it was estimated to cost about $45,000 + to repair. This cost estimate was before termite damage to the woodwork was discovered**.**

It is the Seniors Officers view that even if the building was upgraded it has limited uses due to its design and location. The building has a common garden area with the New Caretakers Cottage which in itself could cause some conflict between future tenants of both buildings.

Comment:

In the Authors opinion the Town would be better off removing the building to open up the area for alternative uses such as entry garden or visitors car parking space. The building is an eye sore and does detract from the appeal of the caravan park. The Town can put better uses to the over $45,000 at the Caravan Park, for example perimeter fencing, expanding grassed camping areas just to name a few possible projects.

The Town had investigated an arrangement where a third party would upgrade the building for a reduced rental change. One local business had showed some interest in this possibility but had later determined it was not a variable for them.

The building would not be suitable for communal living such as a backpacker's accommodation due to its size and the possible conflicts between tenants who would be required to share facilities. The Town would require a much higher level of onsite supervision/costs and there would only be three rooms that could be rented. There could also be conflict with the New Caretakers Cottage tenants due to the small common back yard area. The location of building would only allow for one vehicle to be parked at the

building at any one time as additional vehicle will cause issues with other tenants exiting the Caravan Park.

It would be more practical to have purpose built onsite building such as a Dongas, if Council wish to provide accommodation at its Caravan Park.

Consultation:

- Aaron Cook – CEO
- Brian Robinson – DTES
- Darryle Baxter - BS

Statutory Environment:

Local Government Act 1995

Policy Implications: Nil

Financial Implications:

It had been estimated the demolition of the Old Caretakers Cottage would cost around $20,000 as there is asbestos issues with the building.

Currently the Town has made some savings with the Royalties for Regions projects of around $20,000 which could be used to fund this project.

The Town needs to expend its current 2010/11 Royalties for Regions funding before it would be able to access future funding.

Strategic Implications: Nil

Voting Requirements: Simple Majority

Council Resolution 0514.63

Moved: Cr Russell **Seconded: Cr Ward**

That Council:

Approve the demolition of the Old Caretakers Cottage at the Narrogin Caravan Park.

CARRIED 6/0

10.2.292 OPENING NRLC AQUATIC CENTRE 20 JULY 2014

File Reference:
Disclosure of Interest: **Nil**
Applicant: **UGSHA**
Previous Item Nos: **N/A**
Date: **21 May 2014**
Author: **Manager Narrogin Regional Recreation Centre**

Attachments: Nil

Summary:

The UGSHA has requested the Aquatic Centre be open for their Junior Carnival on 20 July 2014. Opening the centre will enable the Town's facilities to be exposed to a broad range of people which will strengthen the Town's regional position and economic base and attract both primary and secondary spends. Not including pool entry fees and kiosk sales, the cost of opening the facility will be $284.94 in staff wages. It is recommended that council approve the opening of the centre between 10:00am and 3:00pm on this day.

Background:

The under-utilisation of the recreation centre on a Sunday has led to the centre, including the pool, being closed on this day. There have been a number of trials opening the centre after expressions of interest from the public however this public interest is yet to transfer to residents actually frequenting the centre and utilizing the facilities.

It does open periodically for special events, such as, Australia Day when it falls on a Sunday and traditionally for the Upper Great Southern Hockey Association's (UGSHA) Junior Carnival. The UGSHA's Junior Carnival attracts around 1000 players to town. Sporting events such as the Junior Carnival have been shown to contribute to the economic development of an area through both primary and secondary spending on such items as food, accommodation and entertainment, and through the exposure of the region as a potential future tourist destination.

The 2014 UGSHA Junior Carnival is being run on the weekend of 19-20 July and they have requested the Aquatic Centre be open on the Sunday 20 July from 10:00am to 3:00pm.

Comment:

Opening the centre on this day will enable the participants at the Junior Carnival to be exposed to the high standard of sporting facility that the Town of Narrogin has on offer. It will promote the Aquatic Facility as well as the courts to a range of regional and metropolitan visitors. To maximize the utilization of facilities and exposure of programs to visitors, the centre will also launch other programs and activities on this date.

Consultation:

The following groups were consulted in the preparation of this report:

- UGSHA
- NRLC Staff

Statutory Environment: Nil

Policy Implications: Nil

Financial Implications:

There will be a requirement to provide two staff members; a Duty Manager and Centre Attendant; for six hours to open between 10:00am and 3:00pm, with the additional hour for set-up and pack-up. The staff cost to open will be $284.94.

This direct cost will be off-set by kiosk sales and entry fees into the pool and will be covered within the constraints of the adopted budget.

Sporting events such as the Junior Carnival have been shown to contribute to the economic development of an area through both primary and secondary spending on such items as food, accommodation and entertainment, and through the exposure of the region as a potential future tourist destination.

Strategic Implications:

The exposure of the Town of Narrogin will strengthen the Town's regional position and economic base. It will also support local population growth through the promotion of the Town's sporting facilities.

Voting Requirements: Simple Majority

Council Resolution 0514.64

Moved: Cr Bartron **Seconded: Cr Schutz**

That Council:

Approve the modification of the Narrogin Regional Leisure Centre hours on 20 July 2014 to enable the centre to open between 10:00am and 3:00pm.

CARRIED 6/0

10.2.293 FACILITY FEE REDUCTION OR WAIVING POLICY

File Reference:
Disclosure of Interest: **Nil**
Applicant: **Chief Executive Officer**
Previous Item Nos: **Various**
Date: **21st May 2014**
Author: **Mr Aaron Cook Chief Executive Officer**

Attachments: Nil

Summary:

It was requested at the last Council meeting held on the 14th May that a Policy be presented to Council to cover the constant requests of organisations seeking fees to be reduced. As such the below is presented.

Background:

Council receives through the year many requests for fees to be waived or at minimum reduced for events and activities to be held within its facilities. These are constant requests that take Council time in meetings and officers time preparing items and communicating with these organisations.

Comment:

Council had last year commenced, through the policy below to make a minimum charge for its facilities. This provides the guidance to the Officer as to how to proceed with the request; however without the delegated authority to action the item the author is left having to bring the request to Council for endorsement.

Due to the nature of the requests it is proposed that the current policy, listed below is amended in the following manner:

C.36 FACILITY FEE REDUCTION OR WAIVING POLICY

ORIGIN/AUTHORITY: Council meeting 21st August 2012 Item No. 10.2.905

In the instance that Council receives a request for the reduction of fees for the hire of Council facilities, the following conditions and rules of application will apply:

Reduction of fees up to 50% - (Town or Shire of Narrogin Community Group/Organisation "Not For Profit") Reduction of fees up to 25% - (External Community Group/Organisation "Not For Profit") - The applicant must prove that the request presents a Community Benefit through the reduction of the fees or assists in the raising of funds that creates a community benefit. If granted, the applicant must acknowledge the Town of Narrogin's donation to the event or cause.

Full Waiving of Fees – The applicant must provide full details as to the budget for the event and detail in writing the reasons for the request and the benefit that the Community will receive through the waiving of the fees. Through this process, it must be proven that the applicant cannot afford the hire fee within the budget and Council is satisfied that the benefit to the Community is greater than the waiving of the fee.

No reductions or waiving of fees will occur in the instance where the benefit is not obtained by the Narrogin Community, there is a profit made from the event to a person or business, a fee or charge to attend the event or proceedings (other than fundraising for a direct Narrogin Community Benefit), a grant has been obtained for the event or proceedings.

It is noted that the reduction of fees is limited to 50% to cover the direct cost to Council for the setting up and cleaning of the facility in preparation and after the event.

As stated earlier the policy works to advise Council as to how to proceed. However should Council have the intent that the author to be delegated the authority to make the decision of approval the following is required to be adopted as a new delegation to be included as part of the Delegations register.

DELEGATION NUMBER	-	*2.14*
LEGISLATIVE POWER	-	*Local Government Act (1995) (Section 5.42)*
DELEGATION SUBJECT	-	*Donation of Hall Hire Fees to suitable applicants as per policy C.36*
DELEGATE	-	*Chief Executive Officer*

The Chief Executive Officer is delegated authority to make assessments for the discounting/donation, being the reduction, of fees and charges for the hire of Councils facilities for events or activities.

Note the CEO is not delegated the authority to waive the full fees and charges as any request not resolved through the policy is to be presented to Council for consideration.

It is felt by the author that nearly all requests would be administered by the CEO and only occasions where the applicant is requesting further consideration would the item be presented to Council.

Consultation: Nil

Statutory Environment:

Local Government Act 1995 - Section 5.42

Policy Implications: Policy amendment proposed.

Financial Implications:

Although this policy is proposing the reduction in fees and charges Council are already considering the applications and the impact is actually the process not increased reductions.

Strategic Implications: Nil

Voting Requirements: Absolute Majority

Council Resolution 0514.65

Moved: Cr Russell **Seconded: Cr Ward**

1) That Council:

   Adopt the following amendment to the Policy Manual -

C.36 FACILITY FEE REDUCTION OR WAIVING POLICY

ORIGIN/AUTHORITY: Council meeting 21st August 2012 Item No. 10.2.905

In the instance that Council receives a request for the reduction of fees for the hire of Council facilities, the following conditions and rules of application will apply:

Reduction of fees up to 50% - (Town or Shire of Narrogin Community Group/Organisation "Not For Profit") Reduction of fees up to 25% - (External Community Group/Organisation "Not For Profit") - The applicant must prove that the request presents a Community Benefit through the reduction of the fees or assists in the raising of funds that creates a community benefit. If granted, the applicant must acknowledge the Town of Narrogin's donation to the event or cause.

Full Waiving of Fees – The applicant must provide full details as to the budget for the event and detail in writing the reasons for the request and the benefit that the Community will receive through the waiving of the fees. Through this process, it must be proven that the applicant cannot afford the hire fee within the budget and Council is satisfied that the benefit to the Community is greater than the waiving of the fee.

No reductions or waiving of fees will occur in the instance where the benefit is not obtained by the Narrogin Community, there is a profit made from the event to a person or business, a fee or charge to attend the event or proceedings (other than fundraising for a direct Narrogin Community Benefit), a grant has been obtained for the event or proceedings.

It is noted that the reduction of fees is limited to 50% to cover the direct cost to Council for the setting up and cleaning of the facility in preparation and after the event.

2) That Council:

Adopt the following Delegation to be included within the Delegations Register -

DELEGATION NUMBER	-	*2.14*
LEGISLATIVE POWER	-	*Local Government Act (1995) (Section 5.42)*
DELEGATION SUBJECT	-	*Donation of Hall Hire Fees to suitable applicants as per policy C.36*
DELEGATE	-	*Chief Executive Officer*

The Chief Executive Officer is delegated authority to make assessments for the discounting/donation, being the reduction, of fees and charges for the hire of Councils facilities for events or activities.

Note the CEO is not delegated the authority to waive the full fees and charges as any request not resolved through the policy is to be presented to Council for consideration.

CARRIED 6/0

10.2.294 PURCHASING POLICY OMISSION CORRECTION

File Reference:
Disclosure of Interest: **Nil**
Applicant: **Chief Executive Officer**
Previous Item Nos: **March and April 2014**
Date: **22nd May 2014**
Author: **Mr Aaron Cook - Chief Executive Officer**

Attachments: Nil

Summary:

It is presented to Council to approve the inclusion of the Purchasing Thresholds in the Policy Manual C2 Purchasing and Tender Policy due to it being omitted by an error of the author.

Background:

As was previously identified, that a section of, C2 Purchasing and Tender Policy, concerning the Purchasing Thresholds had been omitted from the Policy Manual in error.

Comment:

It is presented that the omission of the Purchasing Thresholds be re included in the Policy Manual, C2 Purchasing and Tender Policy, as per of the policy adopted in February 2012 that was not rescinded by Council; however, was omitted in error.

As such, it is presented to Council to endorse the amended Policy C2 with the inclusion of the following.

Purchasing Thresholds

Where the value of procurement (excluding GST) for the value of the purchase/contract over the full contract period (including options to extend) is, or is expected to be:-

	Policy
Up to $1,000	*Direct purchase from suppliers requiring only two verbal quotations*
$1,001 - $19,999	*Obtain at least three verbal or written quotations.*
$20,000 - $99,999	*Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations including the buy local policy)*
$100,000 and above	*Conduct a public tender process as per the Local Government Act.*

(Note: if a specific item is to be sought prices are to be obtained from differing suppliers)

Consultation: - Nil

Statutory Environment: - Nil

Policy Implications: Amended Policy C2 Purchasing and Tender Policy

Financial Implications: - Nil

Strategic Implications: - Nil

Voting Requirements: Simple Majority

Council Resolution 0514.66

Moved: Cr Russell **Seconded: Cr Bartron**

That Council:

Approve the inclusion of the amended Policy -

C. 2 PURCHASING AND TENDER POLICY

ORIGIN/AUTHORITY: Council Meeting 27 July 1999 Item No. 8.4.66

Objectives

The object of the Purchasing and Tender process is to:

- obtain quality goods and services that are judged by Council to deliver the best value-for-money or be the most advantageous.
- provide compliance with the Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended).
- deliver a best practice approach and procedures to internal purchasing for the Town of Narrogin.
- ensure consistency for all purchasing activities that integrates within all the Town of Narrogin operational areas.

Ethics and Integrity

All officers and employees of the Town of Narrogin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Town of Narrogin.

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;

- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Town of Narrogin's policies and code of conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Town of Narrogin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for Money

Value for money is an overarching principle governing purchasing that allows the best possible outcome to be achieved for the Town of Narrogin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal.
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default. (Competency of the
- prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

Sustainable Procurement

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Town of Narrogin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Town of Narrogin's sustainability objectives.

Practically, sustainable procurement means the Town of Narrogin shall endeavour at all times to identify and procure products and services that:

- Have been determined as necessary;
- Demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling.
- Demonstrate environmental best practice in water efficiency.
- Are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- Products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste. For motor vehicles - select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;
- For new buildings and refurbishment - where available use renewable energy and technologies.

Purchasing Thresholds

Where the value of procurement (excluding GST) for the value of the purchase/contract over the full contract period (including options to extend) is, or is expected to be:-

	Policy
Up to $1,000	Direct purchase from suppliers requiring only two verbal quotations
$1,001 - $19,999	Obtain at least three verbal or written quotations.
$20,000 - $99,999	Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations including the buy local policy)
$100,000 and above	Conduct a public tender process as per the Local Government Act.

(Note: if a specific item is to be sought prices are to be obtained from differing suppliers)

Tender / Quotation Exemption

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- An emergency situation as defined by the Local Government Act 1995;
- The purchase is under a contract of WALGA (Preferred Supplier Arrangements),

Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;

- The purchase is under auction which has been authorised by Council;
- The contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

Sole Source of Supply (Monopoly Suppliers)

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

Anti-Avoidance

The Local Government shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of $100,000, thereby avoiding the need to publicly tender.

Tender Criteria

The Town of Narrogin shall, before tenders are publicly invited, determine in writing the criteria for determining the successful tenderer.

The evaluation panel shall be established prior to the advertising of a tender and include a mix of skills and experience relevant to the nature of the purchase. For Requests with a total estimated (Ex GST) price of: $100,000 and above.

CARRIED 6/0

10.2.295 FINANCIAL MANAGEMENT REVIEW

File Reference: **12.8.1**
Disclosure of Interest: **Nil**
Applicant: **Nil**
Previous Item Nos:
Date: **20 May 2014**
Author: **Colin Bastow – Director Corporate and Community Services**

Attachments: Nil

Summary:

The Council is requested to consider the Financial Management Review Report.

Background:

The Town is required to review its Financial Management System once every four years. Although with recent legislations changes there is a requirement to review financial systems, risk and legislative compliance every two years.

The Town has been focusing on rebuilding is financial systems and reporting systems over the past three or four years. This process has not been helped by the high level of staff changes in key finance positions over this time. As well as the Towns inability to attract experienced local government professionals in the past has had a major impact to financial management systems.

The audit committee is required to consider the Town's Financial Management Review before it is presented to Council.

Comment:

There has been a noticeable improvement in the Financial Systems over the past year or so, which has been confirmed by the comments received from audit staff. This improvement has been due to the ongoing development of the finance team and recruitment of experienced senior Officers. This improvement is largely due to a higher level of understanding of their roles and responsibilities as well as their ability to use the Town's new accounting software (SynergySoft). However there is still room for further improvement/development to take place. Although most Officers will have some involvement in financial related duties regardless of which department they are in.

The Town has experienced a period of instability due to the inability to recruit experienced finance staff and had appointed persons to senior financial management positions without the necessary formal education or experience. Unfortunately this practice has had a significant impact of the financial management of the Town, even today. The Town had also suffered from not implementing industry standard based chart of accounts as well as the selection of inappropriate accounting software "Authority".

One of the major issues faced by the Town over the past three or four years was the cleaning up of a significant amount of back log as well as maintaining the day to day

operations. The time taken to educate and train staff in their roles as well as changing attitudes has been challenging.

The Town had conducted interviews with individual staff members as well as a review corporate records for the preparation of this report as well as specific observations. Some comments relate to issue that have be observed before the review but considered relative to the report by the Author. Below is a summary of those findings.

Cash Handling

Cash handling does not only cover physical money but also covers a number of other payment methods including cheques and direct payments to bank accounts and credit/debit cards. The Town has a number of sites that handle cash on a daily basis which involves many different staff taking on various roles within this process.

During the Review a number of issued had been identified with the Town's cash handling practices.

Petty Cash Floats had not been recorded as cash on hand in the Statement of Financial Position at the time of the review. However this has since been requested. An audit of the petty cash tins had discovered minor discrepancies as the remaining cash and receipts should always equal the petty cash float. This will ensure that petty cash is properly managed and the Town will be conducting spot audits and any site found to have persistent issues with balancing may have their petty cash removed.

Please note that the Town's bank accounts are being reconciled on a monthly basis and any issues are being resolved on a regular basis.

The Town had experienced a period where direct deposits were received but not receipted in a timely manner. This practice had caused an issue were Rates Debtors had incurred penalty interest in error. The Town has changed the procedure where by the Customer Service Officer now undertakes the task of receipting all Direct Deposits on a daily basis. This new procedure has resolved the issue of not receipting direct deposits in a timely manner.

Not all cash received by the Town has been properly recorded at the time of receipt. This is an important internal control as it records the actual cash received.

To overcome the current short falls in cash handling procedures, the Town needs to establish a whole of organisation approach with a written policies and procedures on cash handling practices that will better protect and ensure a more accurate recording of transactions. Staff who undertake cash handling will also be required to undertake basic training in this area, so they will better understand their roles and responsibilities. The training should be undertaken by the Town's finance team to ensure a more consistent approach is taken which is in line with the new policies, once established.

Sundry Debtors

The Town currently has a Finance Officer who's primary roles are Creditor, Debtor and Front Counter Support. This position is also supported by a Customer Service Officer who is being trained to undertake basic account receivable processes.

The Town records debtors in three separate software systems. The bulk of the Debtors are recorded in “SynergySoft”, while Library Debtors are recorded in “Am-Lib” and Homecare Debtors are entered into the “SMS” software. While the debtor entered into the library and homecare software are considered minor in value. There is a need to record all debtors in one location for better debt management.

During the review it was identified that the Town has a weakness in its collection practices which still needs to be resolved. Ongoing invoicing of leases, facility hire and user charges has been a persistent problem for some time. Unfortunately once the focus by Management is taken away from this area the process just stops or is delayed.

The library has been recording their clients who have lost or not returned books and other materials. The debtors are not recorded in the Town’s accounting software (SyerngySoft). At the time of writing this report the Town was not aware of the last time a debt had been recorded in Am-Lib or if any of the recorded debtors have actually been paid. As a result the Town will now record all future Library Debtors in SynergySoft.

The Town needs to improve the management process of its Sundry Debtors to ensure they are paid in a timely manner. Ongoing Training in debt collection procedures is required to better assist in this process.

The Town is in the process of implementing an automated invoicing system within the new accounting software to overcome the reoccurring invoice issue. However due to recent staff changes and the current focus be placed on these duties this process has not been fully operational.

The Town needs to establish specific policies for the management of Sundry Debtors to ensure a more consistent approach is undertaken in debtor management and control. There is also a need to change the process of raising debtors at the Narrogin Regional Leisure Centre (NRLC) to ensure there are no future delays in invoicing.

The vacant Finance Officer (Support) position will be filled with a Part Time Officer who will champion the Debtor invoicing and collection process. A written procedure manual is required to be updated.

Rates Debtors

The Town currently has a part time experienced Finance Officer (Rates) who works a 66 hour a fortnight. There is no backup to this position so there will be a loss of service if the Officer was to take extended leave. The Finance Officer (Rates) is due to takes long service leave.

It was reported by the Auditor there was around 50% increase in Rates Outstanding Debtors on the 30 June 2013 in the 2012/13 financial year. In part this was due to the time spent on implementing the SynergySoft.

Although the level of outstanding rates debtors is considered reasonable there are a small number of long term debts that have proven difficult to collect.

Regular reviewing of Rate Exempt properties should be formalised in a policy to ensure only properties that maintain a rates exemption status don’t pay rates.

The Rates Subsidiary Ledger is being reconciled to its General Ledger Control Account on a monthly basis.

An updated written procedure manual is required for this area.

Creditors

The Town currently has a Finance Officer who's primary roles are Creditor, Debtor and Front Counter Support. This position is also supported by a Customer Service Officer who will be training to undertake basic account payable processes. But currently the Manager of Finance and Finance Officer (Payroll) are capable of undertaking this role.

Payment of cheques and electronic funds transfers (EFT) require two persons to authorise. This practice is industry standard and considered reasonable.

There is an issue with Officers sometimes using the wrong cost coded when purchasing goods and services. Although the budget document has the cost codes individually listed Officers are not always referring using this document when issuing a purchase orders. There is a need to educate staff on how to read and properly interpret the budget.

Although the vast majority of purchases have been acquired with a purchase order there are some occasions where goods and/or services have been acquired without a purchase order being issued.

Purchasing policy requires updating to ensure a completive price is achieved when acquiring goods and services.

The Creditors Subsidiary Ledger is being reconciled to its General Ledger Control account on a monthly basis.

An updated procedures manual is required.

Payroll

There is currently a Finance Officer (Payroll) who undertakes the payroll function of the Town as well as Occupation Health and Safety co-ordination. The previous backup Payroll Officer has recently left the Town so there is currently no other person trained to undertake payroll duties. The Finance Officer (Payroll) is now entitled to long service leave.

There is a need to standardise all Human Resource (HR) forms within the Town as it had been the practice to decentralise employment matters to the various sections.

With the introduction of the new accounting software the Town is now recording employee entitlement in the payroll system.

Although most payroll liability accounts are being reconciled on a monthly basis, not all liability accounts have been included in the reconciliation. However the omission has since been corrected.

The current chart of accounts had an issue with costing to specific works due to the requirement of accounting software to have all salary and wages allocated to code 200. The

Town is currently redesigning its chart of accounts for the 2014/15 financial year to cover this type of issue.

The charging of Public Works Overheads has had the same issue as salary and wages.

Plant charge out rates need to be reviewed as the Town is currently over allocating costs to works.

General Finance and Other Matters

The Business Activity Statements (BAS) returns had not been submitted to the Australian Tax Office (ATO) by the due date in the recent past; however the Town has now caught up with the late returns and a procedure has been put in place to reduce the likelihood of this problem reoccurring.

Asset and liability accounts except Fringe Benefit Tax (FBT) liability are being regularly reconciled. The omission of not reconciling the FBT liability account will be resolved shortly.

Assets have not been entered into the asset register on a monthly basis and disposal of assets has been done on an ad hoc basis. The Town will be implementing a procedure to undertake this task on a monthly basis.

Depreciation charges have not been allocated on a monthly basis due to the delay in completing the 2012/13 Financial Report.

The Town should amend its investment policy to ensure whenever practical to spread its investments to reduce the risk of not being able to redrawn its funds in a timely manner.

Monthly and ad hoc financial reporting is an area that needs more attention. However when the Finance Officer (Support) position is replaced this issue should be resolved.

Conclusion

The Town will be developing a number of finance based policies which will need to be monitored to ensure a more consistent approach is achieved across the organisation. The focus of any finance based polices should be to ensure compliance to legislation, internal control as well establishing more accountability for individual staff.

Ongoing training is an important part of any good finance management system. There is a need for basic corporate training as well as site specific training. For example the way money is counted should be the same in all departments, while the receipting method will vary.

There is a need to continually review compliance to financial policies to ensure staff are following them. Unfortunately there had been a culture of not accepting responsibility and/or changing procedures without authority. The standard comments had been “I am too busy” or “that not my job”. There has been a big improvement in this area over recent times but some work is still needed.

The Town is starting to see improvements in ongoing financial management/reporting due to the implementation of SynergySoft. However it does take time to properly set up new

accounting systems and ensure they operate correctly. As the organisation starts to better understand how the software works further changes are likely to be made.

Although there are many established procedures in place to guide the Officers in their day to day financial duties. Many of the procedures are currently a verbal direction which needs to be included in a written procedures manual.

All financial transactions should be recorded and managed in SynergySoft, therefore the practice of using subsidiary systems such as AM-Lib and SMS should be discouraged.

Consultation:

- Various Town Staff

Statutory Environment:

Local Government Act 1995

Financial Management Regulations 1996

Policy Implications:

There is a need to develop and review a number of finance based policies.

Financial Implications: Nil

Strategic Implications: Nil

Voting Requirements: Simply Majority

OFFICERS RECOMENDATION

That Council:

Endorse the Town's Financial Management Review as presented.

Council Resolution 0514.67

Moved: Cr Bartron **Seconded: Cr Schutz**

That Council:

1) Endorse the Town's Financial Management Review as presented.
2) That the CEO report back to the Audit Committee a task list prioritised, including time frames at the next Audit Committee meeting.

CARRIED 6/0

Please note – Reason for change – Council added a comment in regard to the audit committee.

10.2.296 ACCOUNTS FOR AUTHORISATION –April 2014

File Reference: 12.1.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 20/05/2014
Author: Aimie Allinson – Finance Officer

Attachments:

Accounts for Authorisation –April 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 – April 2014" is presented to Council for approval. Below is a summary of activity.

Total Creditor Payments April 2014		$517,590.79
Total Payroll Payments April 2014		$211,608.27
Total Payments April 2014		$729,199.06
Percentage paid by EFT April 2014		76 %
Percentage paid by Cheque April 2014		24%
Percentage of Local Suppliers April 2014		61%
Dollar Value spent with Local Suppliers April 2014	$236,278.20	

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

Council Resolution 0514.68

Moved: Cr Russell **Seconded: Cr Ward**

That Council: Approve the Accounts for Authorisation for the month of April 2014

For the Municipal Fund totalling $729,199.06

CARRIED 6/0

	ACCOUNTS FOR AUTHORISATION April 2014					
#	Chq/ EFT	Date	Name	Description	Amount	Type
1	5	02/04/ 2014	Hazel Meeres	REFUND BOND Town Hall Hire Narrogin Ballet (H P MEERES)	291.00	
2	6	02/04/ 2014	Narrogin Christian Centre	REFUND BOND Town Hall Hire Narrogin Christian Centre	275.00	
3	EFT 1851	02/04/ 2014	Artificial Lawn Supplies	NRLC HOCKEY TURF Maintenance Clean Surface	2,530.00	
4	EFT 1852	04/04/ 2014	Best Office Systems	ADMIN PHOTOCOPIER Colour Copies & Ink Cartridge	513.20	
5	EFT 1853	04/04/ 2014	Ray White Narrogin	DTES WATER 15/1/14 - 18/3/14	96.67	
6	EFT 1854	04/04/ 2014	E & H Staphorst	NGN 219 CAMRY Service 34000km (CATS)	307.37	F
7	EFT 1855	04/04/ 2014	Knightline Computers	TOWN OF NARROGIN Various IT Repairs	654.95	
8	EFT 1856	04/04/ 2014	WALGA	COUNCIL SUBSCRIPTION WALGA LG Directory x12 2014	559.20	
9	EFT 1857	04/04/ 2014	Commander Australia Ltd	NHC TELEPHONE Commander Service Charges 15/2/14 to 14/3/14	189.93	F
10	EFT 1858	04/04/ 2014	UHY Haines Norton Chartered Accountants	TRAINING MOF Fair Value & Risk Management Workshop	847.00	
11	EFT 1859	04/04/ 2014	Narrogin Electrical Services	NRRC SQUASH COURTS Replace Lighting LED 'S	1,481.43	
12	EFT 1860	04/04/ 2014	Edwards Motors Pty Ltd	002NGN HOLDEN MALIBU Replace Oil & Filter	74.70	
13	EFT 1861	04/04/ 2014	WA Country Health Service	NHC MOW 233 February 2014	1,747.50	F
14	EFT 1862	04/04/ 2014	CY O'Connor Institute	NHC TRAINING CERT 111 E Spouse	132.00	F
15	EFT 1863	04/04/ 2014	Air Response	NRLC JHCC Repairs to A/C	302.90	
16	EFT 1864	04/04/ 2014	Wormald	NCP FIRE SAFETY Equipment Service	372.90	
17	EFT 1865	04/04/ 2014	Ashley Blyth Tree Lopping	SYDNEY HALL WAY ,CEMETERY & GLYDE	4,290.00	

				STREET MAINTENANCE Tree Lop Remove & Stump Grinding		
18	EFT 1866	04/04/ 2014	Fairway Carriers	NRLC FREIGHT Peerless Jal 28/2/14	76.84	
19	EFT 1867	04/04/ 2014	Narrogin Junior Basketball Association	NRLC KIDSPORT VOUCHERS 2014	5,420.00	F
20	EFT 1868	04/04/ 2014	Upper Great Southern Junior Hockey Association	NRLC KIDSPORT VOUCHERS 2014	4,550.00	F
21	EFT 1869	04/04/ 2014	Western Australia Police	NHC VOLUNTEER Police Checks	58.45	F
22	EFT 1870	04/04/ 2014	Wickepin Ladies Hockey club	NRLC KIDSPORT VOUCHERS 2013	405.00	F
23	EFT 1871	04/04/ 2014	Narrogin Gymnastics Club	NRLC KIDSPORT VOUCHERS 2014	1,314.00	F
24	EFT 1872	04/04/ 2014	Market Creations	NHLP ADVERTISING Outdoor Gym Circuit Classes	715.00	F
25	EFT 1873	04/04/ 2014	Hot Klobba Clothing Co	NHC UNIFORM Stewart	116.15	F
26	EFT 1874	04/04/ 2014	Brookton Pingelly Panthers Football Club	NRLC KIDSPORT VOUCHERS 2013	490.00	F
27	EFT 1875	04/04/ 2014	The Great Outdoor Gym Company	NHLP OUTDOOR GYM Installation Stage 2	36,005.20	F
28	EFT 1876	04/04/ 2014	Narrogin Residential College	NRLC KIDSPORT VOUCHERS 2013	200.00	F
29	EFT 1877	04/04/ 2014	Narrogin & Districts Little Athletics	NRLC KIDPORT VOUCHERS 2013	130.00	F
30	EFT 1878	04/04/ 2014	Gnarojin Community Garden	REIMBURSEMENT COMMUNITY GARDEN Seeds	230.38	
31	EFT 1879	04/04/ 2014	Narrogin Amateur Swimming Club	NRLC KIDSPORT Vouchers 2013	260.00	F
32	EFT 1880	10/04/ 2014	Narrogin Hire & Reticulation	COUNTRY ZONE MEETING Hire Table cloths and Cutlery	81.30	
33	EFT 1881	10/04/ 2014	Best Office Systems	TOWN OF NARROGIN Various Printing & Toner	2,878.30	F
34	EFT 1882	10/04/ 2014	Ray White Narrogin	RATES REFUND A163900	438.53	
35	EFT 1883	10/04/ 2014	Dynamic Print	NHC STATIONARY Brochures x1000	443.00	
36	EFT 1884	10/04/ 2014	Narrogin Retravision	NRLC CRECHE EQUIPMENT Fridge	666.00	
37	EFT 1885	10/04/ 2014	Kleenheat Gas	NRLC BULK LPG 24/2/14	3,785.41	
38	EFT 1886	10/04/ 2014	Knightline Computers	NHC IT Fix External Back UP	1,014.80	F
39	EFT 1887	10/04/ 2014	Coca-Cola Amatil (Aust) PTY LTD	NRLC KIOSK Stock For Resale Drinks	1,334.26	

40	EFT 1888	10/04/ 2014	Vorgee Pty Ltd	NRLC KIOSK Stock For Resale Goggles	155.10	
41	EFT 1889	10/04/ 2014	Trisley's Hydraulic Services Pty Ltd	NRLC INDOOR POOL Cleaning Sponges	211.20	
42	EFT 1890	10/04/ 2014	Aaron Joseph Cook	REIMBURSEMENT CEO RENT 16/2/14 - 17/3/14	2,000.00	P
43	EFT 1891	10/04/ 2014	Narrogin Electrical Services	NRLC MAINTENANCE Electrical Installation TV & Power Point	650.38	
44	EFT 1892	10/04/ 2014	Liquor Barons	COUNCIL REFRESHMENT Council Meeting & Sundowner	207.95	
45	EFT 1893	10/04/ 2014	S. Williams Plumbing	JHCC MAINTENANCE Plumbing Repairs to Basin	135.00	
46	EFT 1894	10/04/ 2014	Narrogin Betta Electrical	NRLC EQUIPMENT Vacuum Vax Commercial	438.00	
47	EFT 1895	10/04/ 2014	Baileys Fertilisers	GARDEN MAINTENANCE Soil Analysis	363.00	
48	EFT 1896	10/04/ 2014	Narrogin Glass & Quick Fit Windscreens	NRLC MAINTENANCE Automatic Doors	56.00	
49	EFT 1897	10/04/ 2014	RJ Smith Engineering	NRLC INDOOR POOL Bridge Materials & Labour	1,188.22	
50	EFT 1898	10/04/ 2014	PFD Food Services Pty Ltd	NRLC KIOSK STOCK For Resale Ice Creams	706.00	
51	EFT 1899	10/04/ 2014	QUBE LOGISTICS	NRLC CHEMICALS Chlorine Freight 23/2/14	881.90	
52	EFT 1900	10/04/ 2014	CY O'Connor Institute	NHC TRAINING CERT III Tim Shepherdson	573.30	F
53	EFT 1901	10/04/ 2014	Country Paint Supplies	NRLC INDOOR POOL Maintenance Grout	95.17	
54	EFT 1902	10/04/ 2014	Air Response	NRLC MIANTENANCE Airconditioner Repairs	355.61	
55	EFT 1903	10/04/ 2014	Command A Com	NRLC TELEPHONE Rental 5/3/14 -5/6/14	478.50	
56	EFT 1904	10/04/ 2014	Pro-Met Express	NRLC FREIGHT 19/3/14	198.40	
57	EFT 1905	10/04/ 2014	New Security Installations Pty Ltd	NRLC SECURITY Call Out 28/3/14	392.04	
58	EFT 1906	10/04/ 2014	Peerless Jal Pty Ltd	NRLC MAINTENANCE Repairs & Freight Roto Wash	170.30	
59	EFT 1907	10/04/ 2014	Narrogin Calisthenics Club	NRLC KIDSPORT Vouchers 2014	200.00	
60	EFT 1908	10/04/ 2014	Market Creations	NHLP ADVERTISING Permaculture Flyers	286.00	F

61	EFT 1909	10/04/ 2014	Melchiorre Plumbing & Gas	NRLC MAINTENANCE Replace Shower Set and Fix Pipe In Pump Room	472.36	
62	EFT 1910	10/04/ 2014	Belvedere Nursery	COMMUNITY GARDEN Pro Potting mix 30ltr	1,141.65	
63	EFT 1911	10/04/ 2014	West Australian Newspapers Limited	PUBLIC RELATIONS Death Notice Sally Higgins	141.95	
64	EFT 1912	10/04/ 2014	Wardy's Pest Management	NRLC MAINTENANCE Rodent Inspection & Baits	401.72	
65	EFT 1913	10/04/ 2014	WA Library Supplies	LIBRARY EQUIPMENT Cipherlab 1560 Wireless scanner	1,095.00	
66	EFT 1914	10/04/ 2014	Atrium Hotel	NHC ACCOMMODATION Collaboration & Partnership Forum L Yorke	123.00	F
67	EFT 1915	10/04/ 2014	Jeni Anning	ADMIN FINANCIAL Services 17/3/14 - 4/4/14	2,862.50	
68	EFT 1916	10/04/ 2014	Alexander Planning Consultants	ADMIN BUILDING Proposed Extension Consultation	5,159.00	P R B
69	EFT 1917	10/04/ 2014	YMCA Perth	REFUND OVERPAYMENT YMCA	2,000.00	
70	EFT 1918	14/04/ 2014	New Security Installations Pty Ltd	TOWN HALL RENOVATION Supply and Install Security System in Lessor Hall	12,711.82	F
71	EFT 1919	17/04/ 2014	Narrogin Hire & Reticulation	COMMUNITY GARDEN Materials Reticulation	1,465.54	F
72	EFT 1920	17/04/ 2014	Best Office Systems	ADMIN EA PRINTER Setup & Labour	725.39	
73	EFT 1921	17/04/ 2014	Narrogin Fruit Market	MEMBERS CATERING Council Meeting 25/3/14	262.90	
74	EFT 1922	17/04/ 2014	Leigh Ballard	MEETING FEES Jan - March 2014	10,025.00	
75	EFT 1923	17/04/ 2014	Dynamic Print	NRRC STATIONERY Milton Brooks Business Cards x500	535.00	
76	EFT 1924	17/04/ 2014	Narrogin Retravision	ENVIRONMENTAL HEALTH Equipment Replacement Fridge	598.00	
77	EFT 1925	17/04/ 2014	Total Undercar	NGN 10179 MERCEDES Sprinter Tyres	172.60	F

78	EFT 1926	17/04/ 2014	Ingrey's	NGN 2 Building Surveyor's Mitsubishi Triton Dual Cab 30,000km service	575.00	
79	EFT 1927	17/04/ 2014	Kleenheat Gas	NRLC BULK LPG 17/3/14	2,417.66	
80	EFT 1928	17/04/ 2014	Narrogin Carpets & Curtains	NHLP MATERIALS Carpet	75.00	F
81	EFT 1929	17/04/ 2014	Frank Weston & Co	FEDERAL STREET Drainage Construction Steel reinforcement for slab	9,923.38	
82	EFT 1930	17/04/ 2014	Coca-Cola Amatil (Aust) PTY LTD	NRLC KIOSK Stock For Resale Refreshments	1,751.83	
83	EFT 1931	17/04/ 2014	Ballards of Narrogin	COMMUNITY GARDEN Soil x1m3	404.00	
84	EFT 1932	17/04/ 2014	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	STREET SIGNAGE Posts x 15	577.50	
85	EFT 1933	17/04/ 2014	Anderson, Munro & Wyllie	AUDIT CACP 2012/13	770.00	F
86	EFT 1934	17/04/ 2014	Narrogin Newsagency	NHC NEWSPAPERS & Deliveries 5/3/14 to 28/3/14	19.60	
87	EFT 1935	17/04/ 2014	Narrogin Electrical Services	LIBRARY MAINTENANCE Relocate Alarm Keypad, Test Data Cable	302.50	
88	EFT 1936	17/04/ 2014	David Arthur Russell	MEETING FEES Jan - March 2014	2,250.00	
89	EFT 1937	17/04/ 2014	Arthur Reginald Paternoster	MEETING FEES Jan - March 2014	3,406.25	
90	EFT 1938	17/04/ 2014	Jan Elizabeth McKenzie	MEETING FEES Jan - March 2014	2,250.00	
91	EFT 1939	17/04/ 2014	Edwards Motors Pty Ltd	032NGN HOLDEN Cruise Service for 45,000 km	489.20	
92	EFT 1940	17/04/ 2014	Narrogin Glass & Quick Fit Windscreens	009NGN CAMRY ALTISE CACP Fit & Repair Window & Scotchtint	327.67	F
93	EFT 1941	17/04/ 2014	RJ Smith Engineering	NHC TRAILER Repair Ramps	99.00	F
94	EFT 1942	17/04/ 2014	PFD Food Services Pty Ltd	NRLC KIOSK STOCK For Resale Pies, Sausage Rolls & Chips 2/4/14	96.30	
95	EFT 1943	17/04/ 2014	QUBE LOGISTICS	TWIS RENTAL Chlorine Bottle	881.90	
96	EFT 1944	17/04/ 2014	Narrogin Toyota & Mazda	009 NGN CAMRY ALTISE CACP 30,000km Service	398.79	F

97	EFT 1945	17/04/ 2014	Super Civil Pty Ltd	FEDERAL ST KERBING Supply and Installation	20,460.00	F
98	EFT 1946	17/04/ 2014	CY O'Connor Institute	WORKS TRAINING Firearms Training J Warburton	1,090.32	
99	EFT 1947	17/04/ 2014	Radiowest Broadcasters Pty Ltd	NHLP ADVERTISING March 2014	1,365.10	F
100	EFT 1948	17/04/ 2014	Espresso Essential WA	NRLC KIOSK Stock For Resale Coffee Machine Supplies	249.25	
102	EFT 1950	17/04/ 2014	Narrogin Boilermakers	WORKS UNIFORMS & PPE Boots , Shorts & Safety Glasses	390.00	
103	EFT 1951	17/04/ 2014	Peerless Jal Pty Ltd	NHC CLEANING Busta Cream Cleanser 1Lt Ctn 12	99.56	F
104	EFT 1952	17/04/ 2014	OCLC (UK) Ltd	LIBRARY IT ANNUAL Amlib Licence 2014	2,601.80	
105	EFT 1953	17/04/ 2014	Echelon Australia Pty Ltd	TOWN OF NARROGIN OSH INSURANCE Jan - July 2014	7,300.70	
106	EFT 1954	17/04/ 2014	Signs Plus	NHC VOLUNTEER Badge MOWS X2	69.00	F
107	EFT 1955	17/04/ 2014	Lynne Yorke	REIMBURSEMENT NHC Parking Fees	56.00	
108	EFT 1956	17/04/ 2014	Central Country Zone (Walga)	MEMBERS CONFRENCE Leigh Ballard & Arthur Paternoster 2014	550.00	
109	EFT 1957	17/04/ 2014	Avril Baxter	REIMBURSEMENT COMMUNITY GARDEN A Baxter	757.96	
110	EFT 1958	17/04/ 2014	Traffic Force	CLAYTON ROAD RESEAL Preparation of Traffic Management Plan	616.00	
111	EFT 1959	17/04/ 2014	Paul Marcel Schutz	MEETING FEES Jan - March 2014	2,250.00	
112	EFT 1960	17/04/ 2014	Colin John Ward	MEETING FEES Jan - March 2014	2,250.00	
113	EFT 1961	17/04/ 2014	Clive Malcolm Bartron	MEETING FEES Jan - March 2014	2,250.00	
114	EFT 1962	17/04/ 2014	Professional Public Relations Pty Ltd	CONSULTING FEES Narrogin Prospectus 29/12/13	2,750.00	
115	EFT 1963	24/04/ 2014	Narrogin Hire & Reticulation	ESTON STREET MATERIALS Submersible Pump , Camlock & Nipple	428.15	
116	EFT 1964	24/04/ 2014	Best Office Systems	LIBRARY MAINTENANCE Jastek 4610 A3 Metal Rotary Trimmer	109.00	

117	EFT 1965	24/04/ 2014	Narrogin Dependant Persons bus Association	NHC HIRE Shoppers Bus March 2014	185.63	F
118	EFT 1966	24/04/ 2014	Great Southern Fuels	TOWN OF NARROGIN FUEL MARCH 2014	9,291.93	
119	EFT 1967	24/04/ 2014	Knightline Computers	MEMBERS IT Mayors Outlook Remote Access	943.80	
120	EFT 1968	24/04/ 2014	MAKIT Narrogin Hardware	REFUSE MAINTENANCE Materials Pvc Pipe, Glue , Junctions & Caps	589.76	
121	EFT 1969	24/04/ 2014	Coca-Cola Amatil (Aust) PTY LTD	NRLC KIOSK Refreshments For Resale 9/4/14	2,241.30	
122	EFT 1970	24/04/ 2014	Narrogin Earthmoving & Concrete	DRAINAGE MATERIALS Federal and Eston Street Concrete For Floor & Backfilling Walls	17,462.50	F
123	EFT 1971	24/04/ 2014	WALGA	ELECTED MEMBERS Manage Recovery Activities Course 05.08.14 A Cook	1,584.00	
124	EFT 1972	24/04/ 2014	Narrogin Electrical Services	NCP MAINTENANCE Upgrade Supply and Replace all vandalites fluros on Old Ablution Block	2,950.20	
125	EFT 1973	24/04/ 2014	ORICA	TWIS CHLORINE Rental 5 X 920kg Cylinders 1/3/14 - 31/3/14	702.63	
126	EFT 1974	24/04/ 2014	Mechanical & Diesel Services	1AEK763 HINO ROADSWEEPER Rebuild Gear Box, Rebuild Water Pump (Works)	7,944.42	
127	EFT 1975	24/04/ 2014	Great Southern Waste Disposal	REFUSE SITE Management Fees 27/1/14 to 24/2/14	30,878.52	
128	EFT 1976	24/04/ 2014	RJ Smith Engineering	ADMIN 6 x 15lt Water	176.00	
129	EFT 1977	24/04/ 2014	Narrogin Toyota & Mazda	NHC 2014 Mazda Ute BT50 (NGN 10322 P13)	30,786.12	F
130	EFT 1978	24/04/ 2014	Public Transport Authority	TRANS WA Bus Ticket Sales March 2014	1,436.78	R
131	EFT 1979	24/04/ 2014	Country Paint Supplies	GNARROGIN PARK MATERIALS Paint , Sanding Block & Paint Brushes	469.72	
132	EFT 1980	24/04/ 2014	Susan Guy	REIMBURSEMENT Car Phone Charger S	19.00	

				Guy		
133	EFT 1981	24/04/ 2014	New Security Installations Pty Ltd	NRLC MAINTENANCE Alarm Monitoring 30/4/14 - 29/10/14	660.00	
134	EFT 1982	24/04/ 2014	Air Liquide WA Pty Ltd	NRLC RENTAL Oxygen Bottle 2014	294.74	
135	EFT 1983	24/04/ 2014	Nicholls Bus Service	NHC HIRE BUS Narrogin - Dwellingup 7/4/14	462.00	F
136	EFT 1984	24/04/ 2014	Dorma Automatics PTY LTD	NRLC MAINTENANCE Service Automatic Doors 2014	132.00	
137	EFT 1985	24/04/ 2014	Upper Great Southern Junior Hockey Association	NRLC KIDSPORT VOUCHERS 2014	500.00	F
138	EFT 1986	24/04/ 2014	Narrogin Calisthenics Club	NRLC KIDSPORT VOUCHERS 2014	200.00	F
139	EFT 1987	24/04/ 2014	G & M Detergents	NCP CLEANING Sanitry Bins Service 2014	632.00	
140	EFT 1988	24/04/ 2014	Melchiorre Plumbing & Gas	NRLC ADMIN Maintenance Hot Water System	2,653.31	
141	EFT 1989	24/04/ 2014	Narrogin Residential College	NRLC KIDSPORT VOUCHERS 2014	200.00	F
142	EFT 1990	24/04/ 2014	WILLIAMS HOCKEY CLUB	NRLC KIDSPORT VOUCHERS 2014	260.00	F
143	EFT 1991	24/04/ 2014	Wickepin Cricket Club	NRLC KIDSPORT VOUCHERS 2014	150.00	F
144	EFT 1992	24/04/ 2014	Sherrilee Joy Betteley	NRLC REIMBURSEMENT Working With Children Card S Betteley	54.00	
145	EFT 1993	24/04/ 2014	Olympics Netball Club	NRLC KIDSPORT VOUCHERS 2013	695.00	F
146	EFT 1994	24/04/ 2014	First Narrogin Girls Brigade	NRLC KIDSPORT VOUCHER 2014	100.00	F
147	EFT 1995	24/04/ 2014	Wt Partnership Australia Pty Ltd	ADMIN MAINTENANCE Office Extension Planning	1,320.00	
148	EFT 1996	24/04/ 2014	Josiah Samual Farrell	BUILDING SURVEYOR TRAINEE Training Diploma Of Building J Farrell	732.10	
149	EFT 1997	30/04/ 2014	Kinetic Super	Superannuation contributions	43.92	
150	EFT 1998	30/04/ 2014	Concept One the Industry Superannuation Fund	Superannuation contributions	635.36	
151	EFT 1999	30/04/ 2014	Hesta Superannuation	Superannuation contributions	607.85	
152	EFT 2000	30/04/ 2014	WA Local Government Super Plan	Superannuation contributions	19,048.25	
153	EFT 2001	30/04/ 2014	AustralianSuper	Superannuation contributions	671.86	

154	EFT 2002	30/04/ 2014	Host Plus	Superannuation contributions	361.00	
155	EFT 2003	30/04/ 2014	Prime Super	Superannuation contributions	480.62	
156	EFT 2004	30/04/ 2014	Department of Human Services	Payroll deductions	656.34	
157	EFT 2005	30/04/ 2014	BT Lifetime Super	Superannuation contributions	480.85	
158	EFT 2006	30/04/ 2014	Narrogin Hire & Reticulation	NRLC MATERIALS Plastis cups X1000	65.60	
159	EFT 2007	30/04/ 2014	Wright express-(COLES)	TOWN OF NARROGIN COLES Account March 2014	1,651.21	
160	EFT 2008	30/04/ 2014	Courier Australia	ADMIN FREIGHT 7/3/14	335.56	
161	EFT 2009	30/04/ 2014	Narrogin Newsagency	TOWN OF NARROGIN Newsagency Account March 2014	150.43	
162	EFT 2010	30/04/ 2014	PFD Food Services Pty Ltd	NRLC KIOSK Stock for Resale ICE CREAMS/CHIPS	756.45	
163	EFT 2011	30/04/ 2014	QUBE LOGISTICS	TWIS CHLORINE 1X 920KG Cylinder	881.90	
164	EFT 2012	30/04/ 2014	Wormald	COMMUNITY GARDEN MAINTENANCE x 2 Fire extinguishers and signage	889.90	
165	EFT 2013	30/04/ 2014	Dawsons Funeral Home	NHC VOLUNTEERS Name Badges	30.00	F
166	4487 4	04/04/ 2014	Narrogin Packaging	AUSTRALIA DAY MATERIALS Table Cover	75.00	
167	4487 5	04/04/ 2014	Water Corporation	NCP WATER 16/1/14 - 19/3/14	8,650.15	
168	4487 6	04/04/ 2014	Hancocks Home Hardware	NRLC CRECHE MAINTENANCE Shed	319.50	
169	4487 7	04/04/ 2014	Sportspower Narrogin	NRLC STAFF UNIFORMS T shirts & Embroidery	3,614.92	
170	4487 8	04/04/ 2014	ARtS Narrogin Inc	TOURISM PROMOTION 500 Disposable Drink Cups	110.00	
171	4487 9	04/04/ 2014	Grant Alton Froome	MEMBERS ALLOWANCE FINAL FEES 18/10/12 - 31/11/12	306.88	
172	4488 0	04/04/ 2014	Neil W Butterworth	COMMUNITY AWARD Sponsorship 2014 Small Business	220.00	
173	4488 1	04/04/ 2014	Wickepin Netball Club	NRLC KIDSPORT VOUCHERS 2014	1,256.00	F
174	4488 2	04/04/ 2014	Jason Signs	NCP SIGNAGE Caretaker Contact	140.80	

175	44883	04/04/2014	Flames Netball Club	NRLC KIDSPORT VOUCHERS 2014	1,105.00	F
176	44884	04/04/2014	Narrogin Pony & Riding Club	NRLC KIDSPORT VOUCHERS 2014	740.00	F
177	44885	04/04/2014	Food with Flair	NHLP CATERING Permaculture Class Lunch 15/3/14	300.00	F
178	44886	04/04/2014	West Australian Symphony Orchestra	REIMBURSEMENT TOWN HALL BOND WA Symphony Orchestra	250.00	
179	44887	04/04/2014	Waves Netball Club	NRLC KIDSPORT VOUCHERS 2014	200.00	F
180	44888	10/04/2014	Narrogin Packaging	NRLC KIOSK & CLEANING Supplies Gloves , Spray Bottles, Cloths & Lids	823.15	
181	44889	10/04/2014	Library -petty Cash	LIBRARY PETTY CASH March 2014	158.20	
182	44890	10/04/2014	Narrogin Toyota	SMALL PLANT REPAIRS Brushcutter and 2 coils of cable.	385.39	
183	44891	10/04/2014	The Distributors Perth	NRLC KIOSK Stock For Resale Lollies	1,807.60	
184	44892	10/04/2014	Narrogin Leisure Centre - Petty Cash	NRLC FLOAT 2014	300.00	
185	44893	10/04/2014	Narrogin Junior Basketball Association	REGIONAL DEVELOPMENT GRANT 2014	500.00	F
186	44894	10/04/2014	Austral Mercantile Collections Pty Ltd	RATE LEGAL FEES MARCH 2014	9,592.00	R
187	44895	10/04/2014	Upper Great Southern Hockey	REGIONAL TALENT DEVELOPMENT GRANT 2014	500.00	F
188	44896	10/04/2014	Narrogin Amateur Swimming Club	REGIONAL DEVELOPMENT GRANT 2014	500.00	F
189	44897	10/04/2014	Wheatbelt Regional Cricket Council	REGIONAL TALENT DEVELOPMENT GRANT 2014	500.00	F
190	44898	10/04/2014	Narrogin and Districts Netball Association	REGIONAL TALENT DEVELOPMENT GRANT 2014	500.00	F
191	44899	10/04/2014	Wheatbelt Regional Football District Club	REGIONAL TALENT DEVELOPMENT GRANT 2014	500.00	F
192	44900	17/04/2014	Synergy	THOMAS HOGG OVAL ELECTRICITY 25/1/14 - 27/3/14	5,114.70	
193	44901	17/04/2014	TELSTRA	DTES, STO , FOREMAN MOBILE March 2014	974.36	

194	44902	17/04/2014	Narrogin Packaging	PUBLIC TOILETS Cleaning Products Gloves, Urinal Blocks , Toilet Paper & Hand Towel	864.66	
195	44903	17/04/2014	Water Corporation	NRLC SWIMMING POOL WATER 23/1/14 - 27/3/14	19,385.95	
196	44904	17/04/2014	Narrogin Taxis	NHC TAXI Service March 2014	275.05	F
197	44905	17/04/2014	St John Ambulance Assoc	NHC TRAINING First aid course J.Brewster	179.10	F
198	44906	17/04/2014	Children's Book Council of Australia WA Branch	LIBRARY MEMBERSHIP Public Libraries 2014	60.00	
199	44907	17/04/2014	Narrogin Meals On Wheels	NHC MOW March 2014 259 meals	450.66	F
200	44908	17/04/2014	Michael Gerard Kain	MEETING FEES Jan - March 2014	2,250.00	
201	44909	17/04/2014	Kel's Tyres	002 NGN HOLDEN CRUZE Tyre Repair (MOF)	165.00	
202	44910	17/04/2014	Medelect Biomedical Services	NRLC MAINTENANCE Defibrillator 13/3/14	462.00	
203	44911	17/04/2014	Upper Great Southern Hockey	NRLC MAINTENANCE Hockey Goals	1,100.00	
204	44912	17/04/2014	Department of Health WA	ADMIN TRAINING Mental Health First Aid Tanya French	100.00	
205	44913	17/04/2014	City Of Canning	LIBRARY DAMAGED Item Under The Skin	11.00	
206	44914	17/04/2014	Narrogin Fresh	AUSTRALIA DAY Purchases for Breakfast	658.99	
207	44915	17/04/2014	Elinor Teresa Binning	REIMBURSEMENT TRAINING Accomodation E Binning	159.35	
208	44916	24/04/2014	Synergy	NRLC ELECTRICITY 12/3/14- 8/4/14	34,974.55	
209	44917	24/04/2014	Narrogin Packaging	ESTON STREET Hire 100x Chairs	59.00	
210	44918	24/04/2014	Hancocks Home Hardware	TOWN HALL MATERIALS 25m Power Extension Cord	208.55	
211	44919	24/04/2014	Kel's Tyres	NGN 2 MITSUBISHI TRITON Replacement Front Tyres (Building Surveyor)	506.00	
212	44920	24/04/2014	Town of Narrogin - Petty Cash - Admin	NGN00 COMMODORE DTES Petty Cash	285.80	
213	44921	24/04/2014	Town Of Narrogin	BCITF LEVY	165.00	
214	4492	24/04/	Australasian Performing	TOWN HALL APRA	336.60	

	2	2014	Right Association Ltd	Licence Agreement 2014		
215	44923	24/04/2014	Cannon Hygiene Australia Pty Ltd	NRLC SANITRY Bins 2014	1,722.32	
216	44924	24/04/2014	Narrogin and Districts Netball Association	NRLC KIDSPORT VOUCHERS 2013	115.00	F
217	44925	24/04/2014	David Halstead	REIMBURSEMENT GYM Membership D Halstead	55.00	
218	44926	24/04/2014	Roadtech Constructions Pty Ltd	CLAYTON ROAD Supply and Lay Asphalt 240m2	7,260.00	F
219	44927	24/04/2014	Pingelly Pony Club	NRLC KIDSPORT VOUCHERS 2014	150.00	F
220	44928	24/04/2014	Building and Construction Industry Training Fund	BCITF LEVY Remittance To April 2014	6,857.67	
221	44929	30/04/2014	Australian Ethical Superannuation	Superannuation contributions	640.38	
222	44930	30/04/2014	Commonwealth Bank	Superannuation contributions	526.54	
223	44931	30/04/2014	Macquarie Investment Manager	Superannuation contributions	338.85	
224	44932	30/04/2014	MLC Nominees	Superannuation contributions	315.93	
225	44933	30/04/2014	QANTAS Staff Credit Union Limited	Superannuation contributions	254.52	
226	44934	30/04/2014	St Andrews Retirement Plan	Superannuation contributions	82.46	
227	44935	30/04/2014	Colonial First State Investments	Superannuation contributions	64.42	
228	44936	30/04/2014	AMP Life Limited	Superannuation contributions	73.57	
229	44937	30/04/2014	Telstra Super Pty Ltd	Superannuation contributions	323.38	
230	44938	30/04/2014	TELSTRA	ADMIN LANDLINE March 2014	2,667.93	
231	44939	30/04/2014	Australian Taxation Office	PAYG TAX March 2014	39,112.00	
232	44940	30/04/2014	Narrogin Homecare - Petty Cash	NHC PETTY CASH March 2014 Narrogin Take away	305.00	F
233	44941	30/04/2014	Town Of Narrogin	COMMISSION TRANS WA 13/14	6,482.60	
234	44942	30/04/2014	Metaland Narrogin	COMMUNITY GARDEN Materials Germination bench	568.18	
235	44943	30/04/2014	Department Of Commerce Building Commission	BSL LEVY 01/7/13 - 16/4/14	6,113.28	

PAYROLL SUMMARY

April 2014 pay details

pay date	**nett amount**
9/04/2014	$ 106,393.95
23/04/2014	$ 105,214.32

Eft Total Must be made up of PAYROLL AS WELL AS CREDITORS PAYMENT

total	$ 211,608.27

Cheque Total	176,129.94
EFT Total	341,460.85
Payroll Total	211,608.27
TOTAL	729,199.06

R	Reimbursement
I	Insurance
PRB	Partially reimbursement

10.2.297 MONTHLY FINANCIAL REPORTS – APRIL 2014

File Reference: **12.8.1**
Disclosure of Interest: **Nil**
Applicant: **Nil**
Previous Item Nos: **Nil**
Date: **21 May 2014**
Author: **Rhona Hawkins – Manager Finance**

Attachments:

Monthly Financial Report for the period ended 3 April 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.

Comments:

The Monthly Financial Statements for the Month of April have been prepared following the Budget Review. Councillors are advised all reporting has been completed using the Revised Budget.

All finalised asset acquisitions and disposals have been loaded into Synergy so the Statement of Financial Activity by Nature and Type versus the Statutory Reporting Program is balanced.

We are now in a position to provide a greater level of financial reporting to all departments to assist with budget controls. We would like to thank Council for their patience during this very steep learning curve for all staff in the finance department.

I am pleased to say work has commenced on the new Chart of Accounts and at the time of writing this report, has been uploaded to Synergy ready for budget preparations.

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 0514.69

Moved: Cr Bartron **Seconded: Cr Schutz**

That Council:

Receive the April 2014 Monthly Financial Reports as presented.

CARRIED 6/0

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 APRIL 2014

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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 APRIL 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	1,928,957	2,337,687	408,730	17%	▲
Profit on Asset Disposal	10	845	845	700	6,570	5,870	89%	
Fees and Charges		1,941,825	1,989,910	1,657,960	1,664,511	6,551	0%	
Service Charges		0	0	0	0	0		
Interest Earnings		78,750	84,846	70,690	47,911	(22,779)	(48%)	
Other Revenue		119,540	114,186	95,110	352,129	257,019	73%	▲
Total (Excluding Rates)		**4,195,005**	**4,564,382**	**3,753,417**	**4,408,808**	**655,391**		
Operating Expense								
Employee Costs		(3,020,397)	(2,837,939)	(2,380,444)	(3,303,138)	(922,694)	(28%)	▲
Materials and Contracts		(3,271,838)	(3,540,501)	(2,949,000)	(1,482,499)	1,466,501	99%	▼
Utilities Charges		(667,650)	(667,150)	(555,870)	(528,984)	26,886	5%	
Depreciation (Non-Current Assets)		(922,995)	(922,995)	(769,070)	(968,219)	(199,149)	(21%)	▲
Interest Expenses	12	(58,328)	(58,328)	(48,590)	(39,018)	9,572	25%	
Insurance Expenses		(194,495)	(194,495)	(194,484)	(195,530)	(1,046)	(1%)	
Loss on Asset Disposal	10	(20,991)	(20,991)	(17,470)	(27,961)	(10,491)	(38%)	
Other Expenditure		(252,295)	(249,101)	(207,520)	(163,457)	44,063	27%	▼
Total		**(8,408,989)**	**(8,491,500)**	**(7,122,448)**	**(6,708,806)**	**413,642**		
Funding Balance Adjustment								
Add Back Depreciation		922,995	922,995	769,070	968,219	199,149	21%	▲
Adjust (Profit)/Loss on Asset Disposal	10	20,146	20,146	16,770	21,391	4,621	22%	
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	(16,067)	(16,067)	100%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Adjust Rounding		0	0	0	0	0		
Net Operating (Ex. Rates)		**(3,270,843)**	**(2,983,977)**	**(2,583,191)**	**(1,326,456)**	**1,256,735**		
Capital Revenues								
Grants, Subsidies and Contributions	8	317,353	317,353	264,440	469,901	205,461	44%	▲
Proceeds from Disposal of Assets	10	139,500	139,500	0	164,637	164,637	100%	▲
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	0	0	0	5,818	5,818	100%	
Total		**456,853**	**456,853**	**264,440**	**640,356**	**375,916**		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,162,960)	(1,111,031)	(238,610)	(682,335)	(443,725)	(65%)	▲
Plant and Equipment	10	(565,294)	(579,656)	(60,371)	(339,771)	(279,400)	(82%)	▲
Furniture and Equipment	10	(130,000)	(112,500)	(6,250)	(136,858)	(130,608)	(95%)	▲
Infrastructure Assets - Roads	10	(387,161)	(417,161)	(100,000)	(346,804)	(246,804)	(71%)	▲
Infrastructure Assets - Footpaths	10	(52,917)	(89,958)	(74,970)	(54,045)	20,925	39%	
Infrastructure Assets - Drainage	10	(28,000)	(12,000)	0	(38,860)	(38,860)	(100%)	▲
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)	0	(75,412)	(75,412)	(100%)	▲
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(132,209)	(132,209)	(110,180)	(85,342)	24,838	29%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	0	0	0	(7,455)	(7,455)	(100%)	
Total		**(2,587,041)**	**(2,583,015)**	**(590,381)**	**(1,766,882)**	**(1,176,501)**		
Net Capital		**(2,130,188)**	**(2,126,162)**	**(325,941)**	**(1,126,526)**	**(800,585)**		
Total Net Operating + Capital		**(5,401,031)**	**(5,110,138)**	**(2,909,132)**	**(2,452,982)**	**456,150**		
Rate Revenue		3,054,440	3,049,440	3,046,110	3,023,455	(22,655)	(1%)	
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	838,685	700,907	84%	▲
Closing Funding Surplus(Deficit)	3	**(2,208,813)**	**(1,922,920)**	**274,756**	**1,409,158**	**1,134,402**		

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 30 APRIL 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	13,070	248,276	235,206	95%	▲
General Purpose Funding		704,157	722,253	552,037	530,464	(21,573)	(4%)	
Law, Order and Public Safety		28,340	24,126	20,080	10,829	(9,251)	(85%)	
Health		6,000	6,000	4,990	4,154	(836)	(20%)	
Education and Welfare		1,359,149	1,359,749	1,133,040	1,261,940	128,900	10%	▲
Housing		10	10	0	6,000	6,000	100%	
Community Amenities		843,640	839,640	699,670	655,429	(44,241)	(7%)	
Recreation and Culture		887,478	887,723	739,610	893,579	153,969	17%	▲
Transport		171,944	171,944	143,270	431,002	287,732	67%	▲
Economic Services		455,190	803,225	669,310	806,443	137,133	17%	▲
Other Property and Services		51,350	51,350	42,780	30,592	(12,188)	(40%)	
Total (Excluding Rates)		**4,512,358**	**4,881,735**	**4,017,857**	**4,878,709**	**860,852**		
Operating Expense								
Governance		(923,753)	(922,453)	(770,752)	(724,677)	46,075	6%	
General Purpose Funding		(203,530)	(188,736)	(157,480)	(118,662)	38,818	33%	▼
Law, Order and Public Safety		(258,349)	(264,155)	(221,390)	(197,062)	24,328	12%	
Health		(94,072)	(124,072)	(103,890)	(79,534)	24,356	31%	
Education and Welfare		(1,448,481)	(1,450,331)	(1,214,494)	(1,120,643)	93,851	8%	
Housing		0	0	(316)	(20,815)	(20,499)	(98%)	
Community Amenities		(932,532)	(932,532)	(779,320)	(656,532)	122,788	19%	▼
Recreation and Culture		(2,831,971)	(2,563,920)	(2,155,752)	(2,321,982)	(166,230)	(7%)	
Transport		(1,079,744)	(1,073,744)	(895,216)	(825,563)	69,653	8%	
Economic Services		(580,477)	(907,477)	(759,516)	(486,836)	272,680	56%	▼
Other Property and Services		(56,079)	(64,079)	(64,322)	(156,501)	(92,179)	(59%)	▲
Total		**(8,408,989)**	**(8,491,500)**	**(7,122,448)**	**(6,708,806)**	**413,642**		
Funding Balance Adjustment								
Add back Depreciation		922,995	922,995	769,070	968,219	199,149	21%	▲
Adjust (Profit)/Loss on Asset Disposal	10	20,146	20,146	16,770	21,391	4,621	22%	
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	(16,067)	(16,067)	100%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Adjust Rounding		0	0	0	1	1	100%	
Net Operating (Ex. Rates)		**(2,953,490)**	**(2,666,624)**	**(2,318,751)**	**(856,554)**	**1,478,265**		
Capital Revenues								
Proceeds from Disposal of Assets	10	139,500	139,500	0	164,637	164,637	100%	▲
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	0	0	0	5,818	5,818	100%	
Total		**139,500**	**139,500**	**0**	**170,455**	**170,455**		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,162,960)	(1,111,031)	(238,610)	(682,335)	(443,725)	(65%)	▲
Plant and Equipment	10	(565,294)	(579,656)	(60,371)	(339,771)	(279,400)	(82%)	▲
Tools	10	0	0	0	0	0		
Furniture and Equipment	10	(130,000)	(112,500)	(6,250)	(136,858)	(130,608)	(95%)	▲
Infrastructure Assets - Roads	10	(387,161)	(417,161)	(100,000)	(346,804)	(246,804)	(71%)	▲
Infrastructure Assets - Footpaths	10	(52,917)	(89,958)	(74,970)	(54,045)	20,925	39%	
Infrastructure Assets - Drainage	10	(28,000)	(12,000)	0	(38,860)	(38,860)	(100%)	▲
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)	0	(75,412)	(75,412)	(100%)	▲
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(132,209)	(132,209)	(110,180)	(85,342)	24,838	29%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	0	0	0	(7,455)	(7,455)	(100%)	
Total		**(2,587,041)**	**(2,583,015)**	**(590,381)**	**(1,766,882)**	**(1,176,501)**		
Net Capital		**(2,447,541)**	**(2,443,515)**	**(590,381)**	**(1,596,427)**	**(1,006,046)**		
Total Net Operating + Capital		**(5,401,031)**	**(5,110,138)**	**(2,909,132)**	**(2,452,981)**	**472,219**		
Rate Revenue		3,054,440	3,049,440	3,046,110	**3,023,455**	(22,655)	(1%)	
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	**838,685**	700,907	84%	▲
Closing Funding Surplus(Deficit)	3	**(2,208,813)**	**(1,922,920)**	**274,756**	**1,409,159**	**1,150,471**		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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 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.

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	not depreciated
construction/road base	50 years
original surfacing and major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	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.

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.

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.

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.

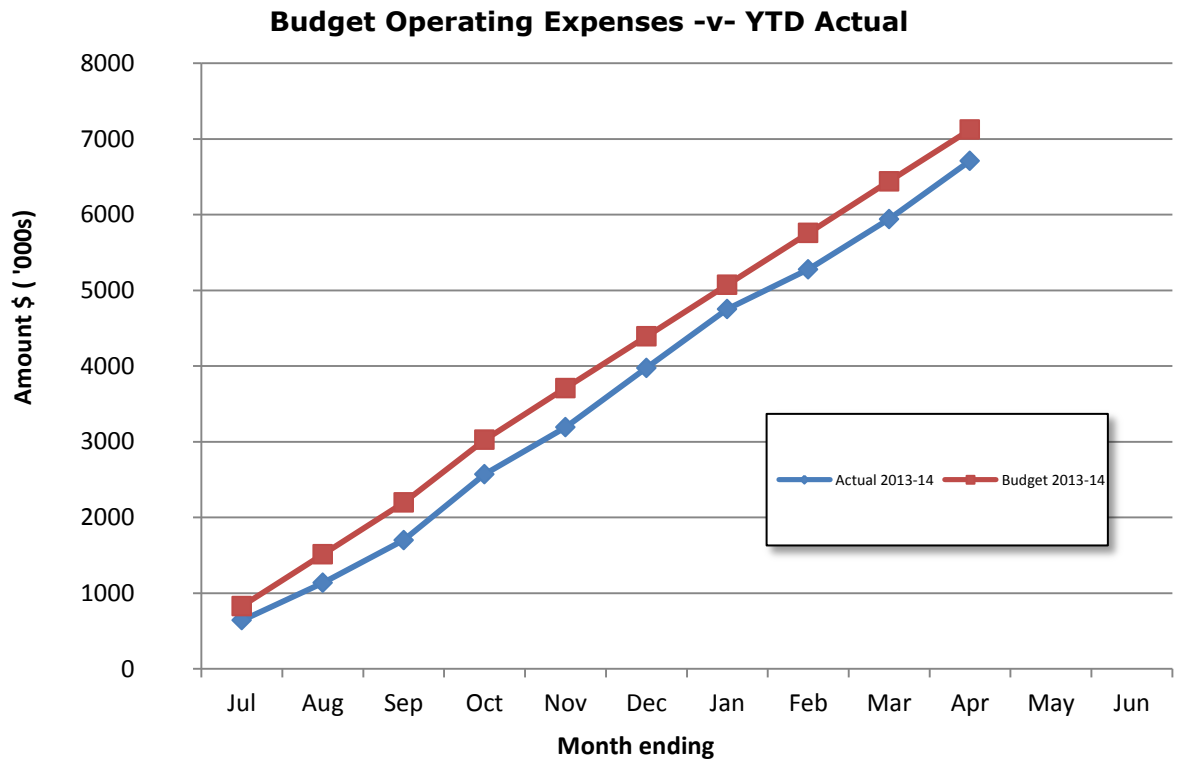
RECREATION AND CULTURE
Public Halls and Civic Centres, Aquatic Centre, Beaches, Recreation Grounds (Active and Passive), Arts, Leisure Development, Libraries, Museum, Arts Centre.

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

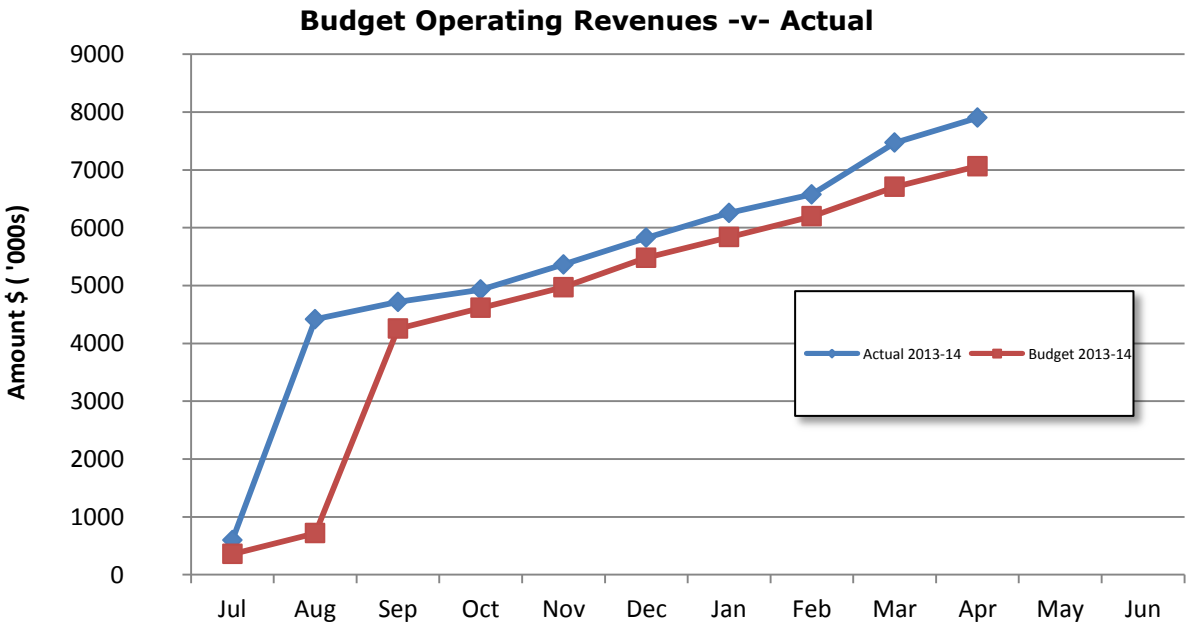
ECONOMIC SERVICES
Rural Services, Tourism, Building Control, Economic Development.

OTHER PROPERTY & SERVICES
Private Works, Stocks and Miscellaneous Items.

Note 2 - Graphical Representation - Source Statement of Financial Activity

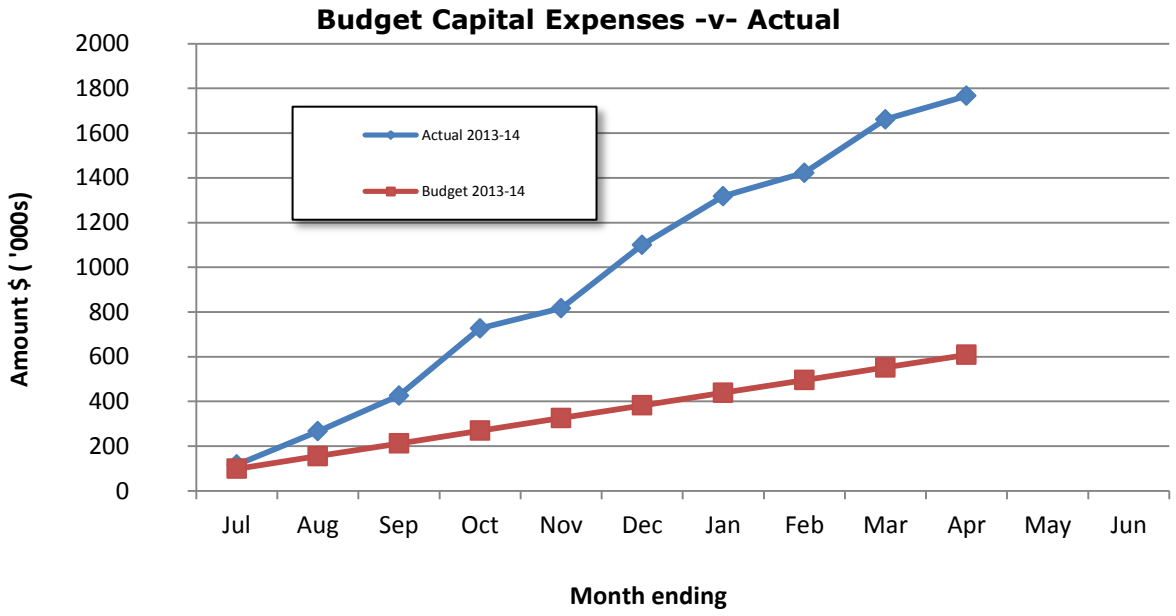


Comments/Notes - Operating Expenses



Comments/Notes - Operating Revenues

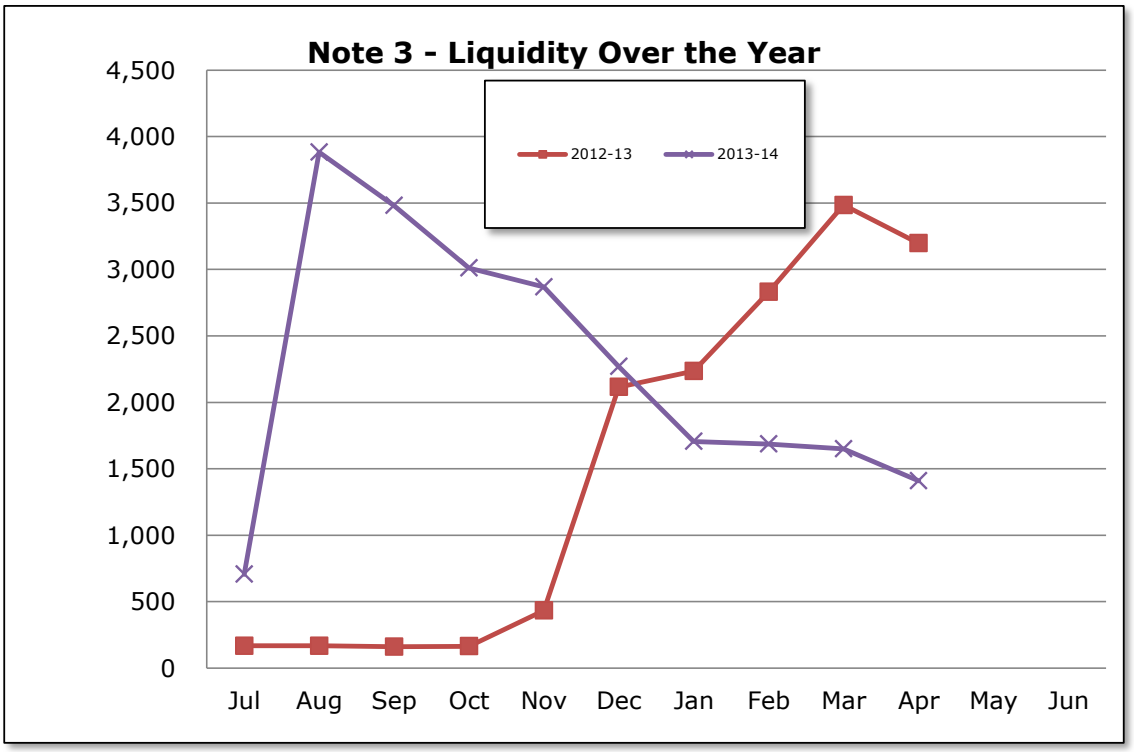
Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

Note 3: SURPLUS/(DEFICIT) POSITION

		Positive=Surplus (Negative=Deficit)		
		30/04/2014	31/03/2014	30/04/2013
	Note	This Period	Last Period	Same Period Last Year
		$	$	$
Current Assets				
Cash Unrestricted		**1,024,171**	1,185,261	3,228,634
Cash Restricted		**2,704,653**	2,703,016	491,718
Receivables - Rates and Rubbish		**220,884**	333,890	272,068
Receivables -Other		**716,751**	725,056	476,899
Inventories		**0**	0	0
		4,666,460	4,947,222	4,469,319
Less: Current Liabilities				
Payables		**(252,499)**	(294,903)	(534,934)
Loan Liability		**(46,223)**	(49,340)	(19,521)
Provisions		**(350,149)**	(350,149)	(245,886)
		(648,871)	(694,392)	(800,341)
Net Current Asset Position		**4,017,589**	4,252,830	3,668,978
Less: Cash Restricted		**(2,704,653)**	**(2,703,016)**	(10,000)
Add Back: Component of Leave Liability not Required to be funded		**50,000**	50,000	0
Add Back: Current Loan Liability		**46,223**	49,340	19,521
Adjustment for Trust Transactions Within Muni		**0**	275	(500)
Net Current Funding Position		**1,409,159**	**1,649,429**	**3,677,999**



Comments - Net Current Funding Position

Proper figures are only available in SynergySoft from December 2012. Comparatives for 2010/11 and 2011/12 are not available.

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

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted $	Restricted $	Trust $	Total Amount $	Institution	Maturity Date
(a) **Cash Deposits**							
Municipal Account	0.40%	1,021,821			1,021,821	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			0		0	NAB	
Trust Account	0.05%			66,025		NAB	On-Call
(b) **Term Deposits**							
Municipal		0			0		
Reserve Term Deposit	3.01%		2,704,653		2,704,653	NAB	30/04/2014
					0		
					0		
					0		
(c) **Investments**							
					0		
Total		1,024,171	2,704,653	66,025	3,728,824		

Comments/Notes - Investments

Approximately $500,000 of the above Municipal Funds is held in a Cash Maximiser account attracting interest of 2.35% and is On-Call.

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM

5.1.1 GOVERNANCE
Permanent - Debt Collection costs recovered slightly higher than anticipated
Permanent - Corrections to Take-up in Synergy accounting system and bank reconciliations
5.1.2 GENERAL PURPOSE FUNDING
Nil
5.1.3 LAW, ORDER AND PUBLIC SAFETY
Nil
5.1.4 HEALTH
Nil
5.1.5 EDUCATION AND WELFARE
Permanent - Contributions from Baptist Care not included in original budget.
5.1.6 HOUSING
Nil
5.1.7 COMMUNITY AMENITIES
Nil
5.1.8 RECREATION AND CULTURE
Timing Issue - Higher than anticipated due to the issuing of invoices to Narrogin Race and Pace and the receipt of the Regional Talent Grant and the majority of the Narrogin Healthy Lifestyle Grant.
Permanent - Receipt of the Regional Library Grant
5.1.9 TRANSPORT
Timing Issue - Main Roads recoups invoiced earlier than anticipated.
Permanent - Increased Private Works and contributions to roadworks.
5.1.10 ECONOMIC SERVICES

5.1.11 OTHER PROPERTY AND SERVICES

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.2 OPERATING EXPENSES - PROGRAM

5.2.1 GOVERNANCE
Nil

5.2.2 GENERAL PURPOSE FUNDING
Timing Issue - due to Budget allocation divided by 12 months, it is anticipated budgetted funds will be fully expended.

5.2.3 LAW, ORDER AND PUBLIC SAFETY
Timing Issue - due to Budget allocation divided by 12 months, it is anticipated budgetted funds will be fully expended.
Permanent - due to calculation of depreciation based on new fair value which was not calculated at budget time when the older rate was used.

5.2.4 HEALTH
Timing Issue - due to Budget allocation divided by 12 months, it is anticipated budgetted funds will be fully expended.
Permanent - due to calculation of depreciation based on new fair value which was not calculated at

5.2.5 EDUCATION AND WELFARE
Nil

5.2.6 HOUSING
Timing Issue - not all costs have been allocated out in accordance to Budget. This matter will be investigated.

5.2.7 COMMUNITY AMENITIES
Timing Issue - The Amended Budget has been uploaded calculating the YTD figure by dividing by 12. This method will be rectified in the 14/15 financial year.
Permanent - Due to the reduction of days in the access time of the Refuse Site there has been a saving.

5.2.8 RECREATION AND CULTURE
Nil

5.2.9 TRANSPORT
Nil

5.2.10 ECONOMIC SERVICES
Timing Issue - It is anticipated budgetted funds will be fully expended

5.2.11 OTHER PROPERTY AND SERVICES

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.3 CAPITAL REVENUE

5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS
Timing Issue - There is an error here in the Amended Budget upload which will be rectified.

5.3.2 PROCEEDS FROM NEW DEBENTURES
Nil

5.3.3 PROCEEDS FROM SALE OF INVESTMENT
Nil

5.3.4 PROCEEDS FROM ADVANCES
Nil

5.3.5 SELF-SUPPORTING LOAN PRINCIPAL
Nil

5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)
Permanent - this transfer relates to the CATS vehicle which hand not be allocated.

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.4 CAPITAL EXPENSES

5.4.1 LAND HELD FOR RESALE
Nil
5.4.2 LAND AND BUILDINGS
Timing Issue - it is anticipated expenditure will be in accordance with the Amended Budget.
5.4.3 PLANT AND EQUIPMENT
Timing Issue - the majority of purchases have now been made.
5.4.4 TOOLS
Nil
5.4.5 FURNITURE AND EQUIPMENT
Permanent - classifications have been modified in accordance with the Accounting Standards.
5.4.6 INFRASTRUCTURE ASSETS - ROADS
Timing Issue - a large portion of road expenditure has taken place and it is anticipated expenditure will be contained within the Amended Budget.
5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS
Timing Issue - Works have not commenced as initially anticipated
5.4.9 INFRASTRUCTURE ASSETS - DRAINAGE
Temporary - a reallocation of expenditure is required here and will be completed in the next monthly financial statement.
5.4.10 INFRASTRUCTURE ASSETS - PARKS AND OVALS
Nil
5.4.11 INFRASTRUCTURE ASSETS - OTHER
Timing Issue - it is anticipated expenditure will be in accordance with the Amended Budget.
5.4.12 PURCHASES OF INVESTMENT
Nil
5.4.13 REPAYMENT OF DEBENTURES
Timing Issue - it is anticipated expenditure will be in accordance with the Amended Budget.
5.4.14 ADVANCES TO COMMUNITY GROUPS
Nil
5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)
Permanent - this transfer relates to the CATS vehicle which hand not be allocated.

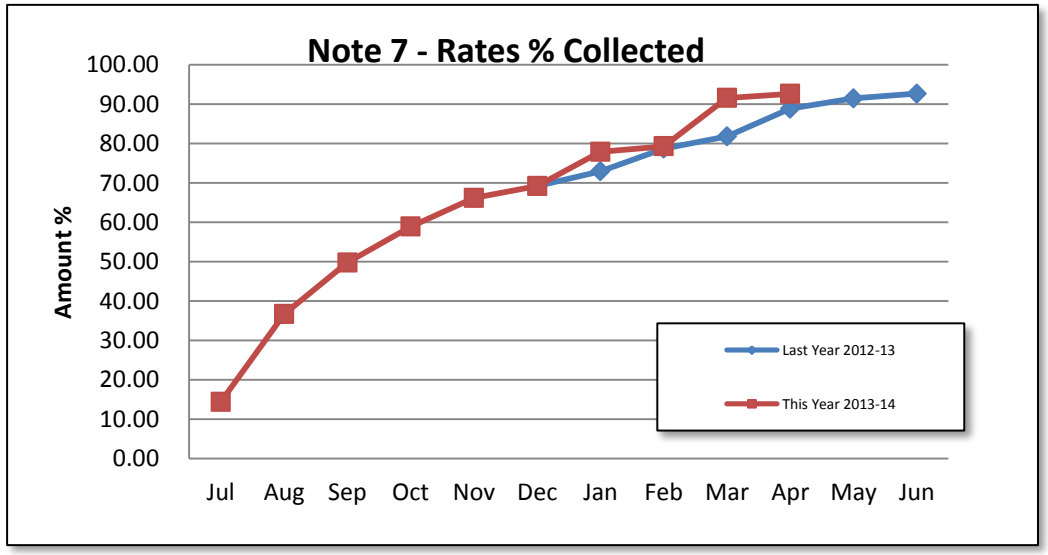
5.5 OTHER ITEMS

5.5.1 RATE REVENUE
Nil
5.5.2 OPENING FUNDING SURPLUS(DEFICIT)
Difference in method of calculation of Opening/Closing Funds.

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

	Current 2013-14	Previous 2012-13	Total
	$	$	$
Previous Year	255,442	185,147	440,589
Rates Levied this year (YTD)	4,073,525	2,576,156	6,649,681
Less Collections to date	(4,009,826)	(2,576,157)	(6,585,982)
Equals Current Outstanding	**319,141**	**185,146**	**504,288**
Net Rates Collectable			**504,288**
% Collected	92.63%	93.29%	92.89%

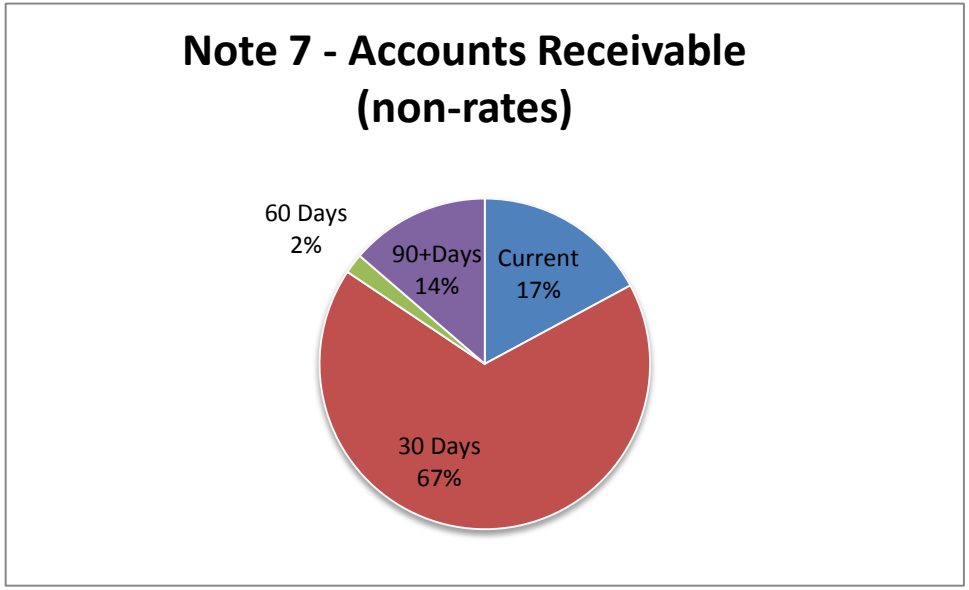


Receivables - General

Current	30 Days	60 Days	90+Days
$	$	$	$
116,237	456,151	13,207	92,687

Total Outstanding **678,282**

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

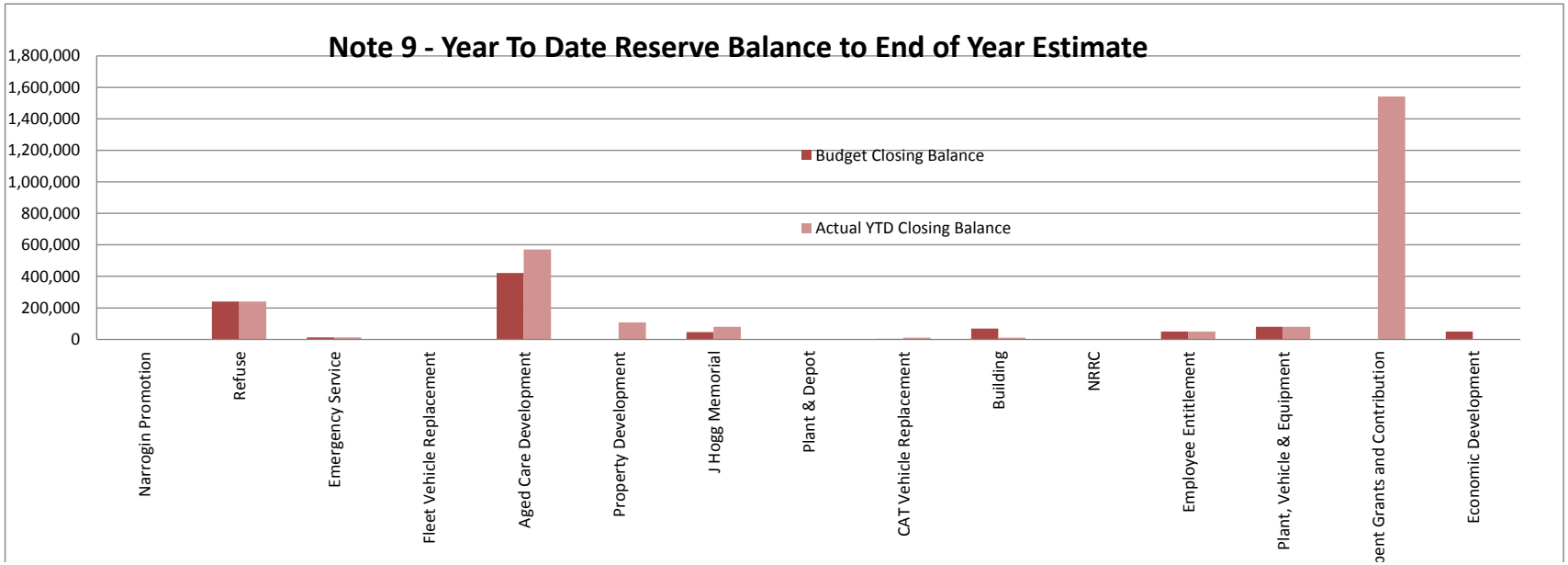
Comparable figures prior to December 2012 are not available due to new accounting system.

Comments/Notes - Receivables General

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

Note 9: 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	0	0	0		240,663	240,663
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	0	150,000	0		421,670	571,670
Property Development	108,026	0	0	0	0	108,026	0		0	108,026
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	7,455	8,500	5,818		3,115	10,252
Building	10,724	0	0	58,026	0	0	0		68,750	10,724
NRRC	0	0	0	0	0	0	0		0	0
Employee Entitlement	50,000	0	0	0	0	0	0		50,000	50,000
Plant, Vehicle & Equipment	78,854	0	0	0	0	0	0		78,854	78,854
Unspent Grants and Contribution	1,541,344	0	0	0	0	1,541,344	0		0	1,541,344
Economic Development	0	0	0	50,000	0	0	0		50,000	0
	2,703,016	**0**	**0**	**111,026**	**7,455**	**1,842,870**	**5,818**		**971,172**	**2,704,653**



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

Note 10: 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	0	36,364	36,364	▲
31,600	1,225	26,637	(3,738)	Proceeds on Disposal - DCCS Vehicle 2013/14	27,000	27,000	0	26,637	26,637	▲
		0	0	**Other Welfare - Proceeds on Disposal of Assets**						
7,575	763	7,273	461	Proceeds on Disposal - Ford Ranger 2007 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	0	18,909	18,909	▲
		0	0	**Library - Transfer From Reserve**						
10,950	862	9,091	(997)	Proceeds on Disposal - Library Vehicle 2013/14	11,000	11,000	0	9,091	9,091	▲
		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	0	20,455	20,455	▲
3,600	741	7,273	4,414	Proceeds on Disposal - Tipper Ute 2013/14	4,500	4,500	0	7,273	7,273	▲
6,350	719	6,364	733	Proceeds on Disposal - Gardener's Ute 2013/14	7,000	7,000	0	6,364	6,364	▲
		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	0	18,636	18,636	▲
196,150	**10,121**	**164,637**	**(21,392)**	**Totals**	**139,500**	**139,500**	**0**	**164,637**	**164,637**	

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 APRIL 2014

Note 10: 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	238,610	682,335	443,725	▲
				Property, Plant & Equipment						
0	0	0	0	Plant & Equipment	565,294	579,656	60,371	339,771	279,400	▲
0	0	0	0	Furniture & Equipment	130,000	112,500	6,250	136,858	130,608	▲
				Infrastructure						
0	0	0	0	Roads	387,161	417,161	100,000	346,804	246,804	▲
0	0	0	0	Footpaths	52,917	89,958	74,970	54,045	(20,925)	▼
0	0	0	0	Drainage	28,000	12,000	0	38,860	28,860	▲
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	0	75,412	75,412	▲
0	**0**	**0**	**0**	**Totals**	**2,454,832**	**2,450,806**	**480,201**	**1,674,086**	**1,183,885**	

Comments - Capital Acquisitions

Note 10: 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	
$	$	$	$		$	$	$	$	$	
				Governance - Land & Building						
			0	Building Renovation Administration	30,000	23,000	19,170	2,060	(17,110)	▼
				Sanitation - Land & Building						
			0	Regional Tip Site	60,000	60,000	0	0	0	↑↑↑
				Public Halls & Centre - Land & Building						
			0	Town Hall Renovations (Stage 2)	130,000	130,000	0	119,141	119,141	▲
			0	Town Hall Renovations (Stage3)	339,304	339,304	0	169,828	169,828	▲
			0	Roofing Railway Institute Hall	233,931	166,431	138,690	143,086	4,396	▲
				NRRC - Land & Building						
			0	NRRC Access and Security Upgrade	46,703	46,703	0	20,467	20,467	▲
			0	NRRC Court 2 Surface Replacement	65,735	65,735	0	85,873	85,873	▲
			0	NRRC Painting & Renovating (FGF)	97,820	97,820	0	76,456	76,456	▲
				Libraries - Land & Buildings						
			0	Building Renovations Library	20,000	19,327	16,110	19,455	3,345	▲
			0	Library Building Upgrade	19,327	19,850	16,540	150	(16,390)	▼
				Transport - Land & Buildings						
			0	Land for Aerodrome	25,000	25,000	0	0	0	↑↑↑
				Economic Services - Land and Buildings						
			0	Electrical Ugrade Caravan Park	45,000	45,000	0	23,520	23,520	▲
			0	Caretakers Cottage Refurbishment Caravan Park	0	45,395	37,830	0	(37,830)	▼
			0	Transportable Caravan Park	25,000	5,000	4,170	7,527	3,357	▲
			0	Copper Wire Replacement Caravan Park	10,000	7,325	6,100	9,539	3,439	▲
			0	Sullage Dump Point Caravan Park	10,000	10,000	0	5,233	5,233	▲
			0	Lighting & Drainage Caravan Park	5,140	5,140	0	0	0	↑↑↑
0	**0**	**0**	**0**	**Totals**	**1,162,960**	**1,111,031**	**238,610**	**682,335**	**443,725**	

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

Note 10: 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	0	45,837	45,837	▲
			0	CEO Vehicle Purchase 2013	44,100	44,100	0	48,168	48,168	▲
			0	Solar Power and Heating Administration	7,121	21,483	17,900	0	(17,900)	▼
				Animal Control - Plant & Equipment						
			0	Light Bar Fixing Ranger Vehicle	2,000	2,000	2,000	1,660	(340)	▼
				Law Order & Public Safety - Plant & Equipment						
			0	CCTV Installation	40,471	40,471	40,471	38,060	(2,411)	▼
				HACC - Plant & Equipment						
			0	Hino 30 Seater Bus	268,802	268,802	0	0	0	↑↑↑
				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	
				Other Welfare - Plant & Equipment						
			0	CAT (1) Vehicle Purchase 2013/14	25,500	25,500	0	24,727	24,727	▲
				NRRC - Plant & Equipment						
			0	NRRC Painting and Renovating	0	0	0	0	0	↑↑↑
			0	NRRC Solar Water Heating System	0	0	0	0	0	↑↑↑
				Library - Plant & Equipmnet						
			0	Library Vehicle Replacement 2013/14	25,500	25,500	0	24,879	24,879	▲
				Transport Road Plant - Plant & Equipment						
			0	DTES Vehicle Replacement 2013/14	36,000	36,000	0	31,628	31,628	▲
			0	Tipper Ute Vehicle Purchase 2013	23,000	23,000	0	19,913	19,913	▲
			0	Gardeners Ute Vehicle Purchase 2013	20,000	20,000	0	19,913	19,913	▲
			0	Tipper Trailer (P&G) Vehicle Purchase 2013	7,800	7,800	0	7,277	7,277	▲
			0	Sundry Tool Box	3,500	3,500	0	3,709	3,709	▲
				Building Control - Plant & Equipment						
			0	Building Surveyor Vehicle Purchase 2013	25,500	25,500	0	25,455	25,455	▲
0	**0**	**0**	**0**	**Totals**	**565,294**	**579,656**	**60,371**	**339,771**	**279,400**	

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
$	$	$	$		$	$	$	$	$	
				Animal Control - Furniture & Equipment						
			0	Animal Control Cages Modification	3,000	3,000	0	3,600	3,600	▲
				Public Halls & Centre - Furniture and Equipment						
			0	Digital Projector (Lessor Hall)	3,000	3,000	0	3,500	3,500	▲
			0	Town Hall Security System	15,000	15,000	0	0	0	↑↑↑
				NRRC - Furniture & Equipment						
			0	Pool Liner	82,500	82,500	0	107,244	107,244	▲
				Economic Services - Furniture and Equipment						
			0	Fire Hose Reel Replacement Caravan Park	1,500	1,500	0	1,890	1,890	▲
			0	Hot Water System Replacement Caravan Park	25,000	7,500	6,250	20,624	14,374	▲
0	**0**	**0**	**0**	**Totals**	**130,000**	**112,500**	**6,250**	**136,858**	**130,608**	

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Roads	Current Budget This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
$	$	$	$		$	$	$	$	$	
				Transport Construction - Infrastructure - Roads						
			0	Clayton Road - Renewal (RRG)	90,000	120,000	100,000	121,339	21,339	▲
			0	Fortune Street - Renewal (R2R)	26,513	26,513	0	18,699	18,699	▲
			0	Fortune Street - Renewal (R2R)	0	0	0	127	127	▲
			0	Gordon Street - Renewal (R2R)	26,513	26,513	0	10,791	10,791	▲
			0	Gordon Street - Renewal (R2R)	0	0	0	647	647	▲
			0	Smith Street - Renewal (R2R)	0	0	0	54,585	54,585	▲
			0	Grant Street - Renewal (R2R)	0	0	0	11,233	11,233	▲
			0	Hartoge Street - Renewal (R2R)	26,513	26,513	0	6,026	6,026	▲
			0	Moore Street - Renewal (R2R)	0	0	0	12,048	12,048	▲
			0	Palmer Street - Renewal (R2R)	0	0	0	6,742	6,742	▲
			0	Narrakine Road - Renewal (R2R)	26,513	26,513	0	15,447	15,447	▲
			0	Narrakine Road - Renewal (R2R)	0	0	0	822	822	▲
			0	Earl Street - Renewal (Local)	0	0	0	344	344	▲
			0	Furnival Street - Renewal (Local)	0	0	0	271	271	▲
			0	Floyd Street - Renewal (Local)	0	0	0	307	307	▲
			0	Smith Street - Renewal (Local)	0	0	0	4,461	4,461	▲
			0	Dale Street - Renewal (Local)	0	0	0	344	344	▲
			0	Mokine Road - Renewal (Local)	49,024	49,024	0	204	204	▲
			0	Federal Street - Renewal (RRG)	142,085	142,085	0	82,366	82,366	▲
			0		0	0	0	0	0	
			0							
0	**0**	**0**	**0**	**Totals**	**387,161**	**417,161**	**100,000**	**346,804**	**246,804**	

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

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Footpaths	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
$	$	$	$		$	$	$	$	$	
				Transport Construction - Infrastructure - Footpaths						
			0	Earl St Footpath Construction	0	31,750	26,460	(639)	(27,099)	▼
			0	Ensign St Footpath Construction	26,459	31,750	26,460	23,369	(3,091)	▼
			0	Smith St Footpath Construction	26,458	26,458	22,050	31,316	9,266	▲
0	**0**	**0**	**0**	**Totals**	**52,917**	**89,958**	**74,970**	**54,045**	**(20,925)**	

Contributions				Drainage	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
$	$	$	$		$	$	$	$	$	
				Transport Construction - Infrastructure - Drainage						
			0	Drainage - Federal Street (13/14)	28,000	12,000	10,000	38,860	28,860	▲
					0				0	
0	**0**	**0**	**0**	**Totals**	**28,000**	**12,000**		**38,860**	**28,860**	

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

Note 10: 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	
$	$	$	$		$	$	$	$	$	
				Sewerage - Infrastructure - Other						
			0	TWIS Distribution Pipes Replacement	25,000	25,000	0	12,891	12,891	▲
			0	Pump - Centre Sports	21,500	21,500	0	18,792	18,792	▲
				Rec & Sport - Infrastructure - Other						
			0	Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	0	0	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	0	0	0	↑↑↑
0	**0**	**0**	**0**	**Totals**	**128,500**	**128,500**	**0**	**75,412**	**75,412**	

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

Note 11: TRUST FUND

Not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 30-Apr-14
	$	$	$	$
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Cultural Development	4,820	0	0	4,820
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Crossover/Footpath	(1,000)	7,100	0	6,100
Retention Bonds	0	0	0	0
Public Open Space Bonds	49,560	0	0	49,560
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
Town Hall Facility Bonds	1,000	2,616	(1,091)	2,525
Councillor Nomination Fees	0	0	0	0
Trust Other	250	0	0	250
	57,400	9,716	(1,091)	66,025

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

Note 12: INFORMATION ON BORROWINGS

Debenture Repayments	Principal 1-Jul-13	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2013/14 Budget $	2013/14 Actual $	2013/14 Budget $	2013/14 Actual $	2013/14 Budget $	2013/14 Actual $	20113/14 Budget $	2013/14 Actual $
Governance									
Loan 125 - Corporate Software & Server Upgrade	220,000	0	0	41,143	20,402	178,857	199,598	7,110	3,663
Recreation & Culture									
Loan 121B - Narrogin Regional Recreation Complex	474,312	0	0	36,798	27,505	437,514	446,807	25,672	19,121
Loan 126 - Town Hall Renovations	281,386	0	0	23,549	11,662	257,837	269,724	10,793	5,431
Economic Services									
Loan 124 - Commercial Property	121,714	0	0	22,210	21,566	99,504	100,148	6,305	6,833
Loan 127 - Industrial Land Purchase	177,243	0	0	8,509	4,207	168,734	173,036	7,948	3,970
	1,274,655	0	0	132,209	85,342	1,142,446	1,189,313	57,828	39,018

(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

Cr Paternoster raised the Financial training for Councillors being conducted by the Western Australian Local Government Association on the 4th July 2014 and expressed his interest in attending the training. The Mayor then raised that this is valuable training and should other Councillors wish to attend to please advise the CEO.

13. CLOSURE OF MEETING

Mayor Ballard closed the meeting at 8:47 pm