



# **SPECIAL COUNCIL MEETING**

## **22 JULY 2014**

### **MINUTES**

#### **ANNUAL BUDGET ADOPTION**

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

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

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

**Disclaimer:**

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

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

Signed .....  ..... Date. 12/8/14 .....

(Presiding Member at the meeting at which minutes were confirmed)

## **SPECIAL COUNCIL MEETING MINUTES**

### **22 July 2014**

#### **1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS**

Meeting was opened by the Mayor at 6:30pm.

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

##### **In Attendance:**

Mayor Ballard  
Deputy Mayor Cr Paternoster  
Cr Russell  
Cr Kain  
Cr Ward  
Cr Bartron  
Cr Schutz  
Cr McKenzie  
Mr Cook – Chief Executive Officer  
Mr Bastow – Director Corporate and Community Services  
Mr Robinson – Director of Technical and Environmental Services  
Ms Hawkins – Manager of Finance  
Ms French – Executive Assistant

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

Mayor Ballard noted for the meeting, that due to the location of his residence he has a minor interest in the proposed Havelock Street maintenance works, but the location of the actual works has not been identified.

Cr McKenzie also noted her interest in her role within the Upper Great Southern Hockey Association and that she is paid a honorarium from the association.

#### **4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

#### **5. PUBLIC QUESTION TIME**

Nil

#### **6. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

Nil

**8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

Nil

**9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

**10. MATTERS WHICH REQUIRE DECISIONS**

Nil

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Attachments:

- 1) Town of Narrogin Statutory Budget Documents
- 2) Draft Management Accounts
- 3) Reserve Schedules
- 4) Capital Schedules

## **10.0.62 ADOPTION OF THE 2014/15 ANNUAL BUDGET**

File Reference: 12.4.1  
Disclosure of Interest: Nil  
Date: 16 July 2014  
Author: Colin Bastow Director of Corporate & Community Services

### **Attachments:**

2014/15 Draft Budget Management Accounts and the 2014/15 Draft Schedule of Fees and Charges.

### **Summary:**

That Council considers the adoption of its 2014/15 Draft Budget and Schedule of Fees and Charges as presented.

### **Background:**

The Town is currently converting the 2014/15 draft budget to the required statutory format. As in previous years the Town will be using the UHY Haines Norton budget model template to assist with a more industry standard approach with financial reporting.

The statutory formatted budget is required by Council before it can adopt the 2014/15 budget. However the management accounts format does give the details of what activities/projects have been budgeted and their anticipated expenditure / income levels. This detail will allow Council to make a more informed decision about items in the draft budget. As the statutory budget does focus on the higher level reporting requirements and not at the individual line items.

The statutory budget will be prepared and available for review before the special meeting.

Since Council has last reviewed this year's draft budget the document has been reviewed in more detail by the Town. The Town has included street trees and furniture at \$20,000 each in the draft budget after the Council Workshop. However no other significant projects have been added or removed from the draft budget but as with past practices the budget has been balanced by adjusting funding sources or income/expenditure amounts. Although at the time of writing this report there was a small surplus shown in the rates setting statement, it is expected that as more creditors are processed over the next couple of weeks, the surplus will be removed. It is planned that the 2013/14 financial year creditors will be cut off on the 31 July 2014 as after that day all future creditors will be allocated to the current financial year.

The draft budget will be subject to further review to ensure any errors or omissions are corrected. Council will be advised of any required adjustments required to balance the budget at the Special Council Meeting, should anything be discovered.

Possible grant funded projects that have not been approved by the funding body has been omitted from the draft budget. However once approval for the

project/activity has been granted, Council will be requested to amend the 2014/15 budget to include these items.

**Comment:**

An overview of the 2014/15 draft budget as presented to Council is as follows:

**Rating**

It is proposed that rate income be increased by 4% (rate in the dollar and minimum rates) due to the strong opening financial position the Town has achieved after a number of years of reducing costs and unnecessary services.

The Town has received new GRV valuations from the Valuer General Office (VGO) for the 2014/15 financial year. New GRV valuations are received every four years from the VGO. The Town mainly rates on the general GRV method, by a single rate in the dollar across the whole Town regardless of land usage or zonings. It is worth Council known what impact a revaluation as had on the ratepayers e.g. who is expect to pay more or less.

Breakdowns of the valuation increase for the 2014/15 financial year are as follows:

- Residential 21.90% (1,790 properties);
- Commercial 20.36% (108 properties);
- Industrial 13.34% (74 properties);
- Vacant Land (6.16%) (133 properties);
- Other 11.79% (8 properties).

The previous year's rate in the dollar that was set by Council has been adjusted to take into consideration the increase in valuations.

**Loans**

No new loans have been proposed for the 2014/15 financial year. However there is a possibility of loan 125 (Corporate Software & Server) being paid out early from the States Amalgamation funding. This would reduce the Towns loan liabilities by around \$178,000 and refund already paid loan repayment of \$42,000. The repayment of loan 125 has not been included in this year's draft budget.

**Reserves**

The draft budget does provided funding for future projects such as office equipment, plant replacement and tourism and area promotion.

There is no proposed change to the purposes (what the funds can be spent on) of any of the current reserve accounts in the 2014/15 financial year.

Reserve interest has been budgeted to remain in the appropriate reserve account for the first time. In the past any reserve interest that had been earned was transferred to the municipal bank account to be spent on operational activities. However it is an industry standard practice to keep any reserve interest in reserves to combat the effects of inflation.

**Employees**

An Administration Officers position (full time) has been included in the draft budget to support the Technical and Environmental Directorate. A temporary Club Development Office (part time) which is majority funded from the Department of Sport and Recreation and a full time Caretaker at the Narrogin Caravan Park has also been included.

The budget has also removed a number of positions due to outsourcing of the Narrogin Regional Leisure Centre (NRLC), closure of the Narrogin Healthy Lifestyle Program and the resignation of the Towns Building Surveyor.

The guaranteed superannuation payment has increased to 9.50% in the 2014/15 financial year. While the Local Government Officers Award pay rates would increase by 3%.

#### **Utility Costs**

The Town has been advised that depending of the Western Powers classification of the particular facility, electricity cost will increase between 4.5% to 10% and water charges are expected to increase by 4%.

#### **Insurance**

Insurance costs have only been increased by around \$2,000 from the amount paid by the Town in the 2013/14 financial year.

#### **Contributions**

The Shire of Narrogin has been financially supporting a number of the Towns facilities/services for many years and this support is expected to continue in the 2014/15 financial year as follows:

- Refuse Site \$12,000 (increase of \$2,000)
- Public Toilets Maintenance \$3,700
- Cemetery Maintenance \$5,000 (increase of \$3,000)
- Town Hall and Community Centre's Maintenance \$15,200 (increase of \$2,000)
- Narrogin Regional Leisure Centre Maintenance \$39,500
- Recreational Grounds Maintenance \$36,600
- Library Building Maintenance \$30,000
- Community Arts \$4,000
- Museum \$1,000
- Club Development Officer \$2,000 (New)

The above contributions have still to be confirmed by the Shire.

There is a \$5,000 contribution from the Shire of Cuballing towards Library Services in the draft budget.

#### **New Services**

The Town will be introducing a domestic recycling service in the 2014/15 financial year. As this new service will result in the residential ratepayers paying more for this new service, their domestic refuse collection service charges have been kept the same as the 2013/14 financial year.

#### **Narrogin Regional Leisure Centre (NRLC)**

The Town was planning for the YMCA to take over the direct management of the NRLC on the 1 August 2014. However due to some delays over contractual issues the effective date of the hand over is more likely to be the 22 August 2014. The Town has budgeted to operate the NRLC for the month of July 2014 and then it will pay a management fee to the YMCA. No adjustment has been made to the budget due to the expected delay in handing over the management of the NRLC as the increase in wages cost will be offset by a decrease in management fee payments.

Except for those cost the Town has agreed to continue to pay directly such as electricity and gas, the YMCA will record all other NRLC income and expenditure in their own books. Therefore these income and expenditure items will not be included in the Towns draft budget.

#### **New Operating Projects**

Below is a list of new projects that has been included in the operating statements of the draft budget:

- Valuation of Infrastructure Assets \$40,000
- Review of Outdoor Swimming Pool \$30,000
- Skate Park Plan \$13,000
- Banners (self-promotion) \$7,000
- Town of Narrogin Mobile App \$5,000
- Wireless Internet Mackie Park \$2,500

Operating projects such as the ones listed above are general more hidden in the budget document. While capital projects are listed individually in the statutory budget and worksheets.

#### **Elected Members Allowances**

At the Elected Members Workshop there appeared to be general consensus that elected members allowances remain the same as the 2013/14 financial year.

#### **Budget Wish List**

The following items had been removed by the Senior Officers to balance the budget:

- Administration Building Upgrade/Extension (including Record Storage) \$500,000;
- Caravan Park Vehicle (Second Hand) \$11,000.

Other projects/activities may have had their original budget requested amounts varied during the review of the draft budget by Senior Officers; however the item has remained in the draft budget.

#### **Other Matters**

Council has been issued with a balanced budget.

Any questions that elected members may have can either be answer by the Author before the meeting (recommended) or during the Special Council Meeting.

#### **Consultation:**

- The Towns Senior Officers, middle management and elected members.

### **Statutory Environment:**

Section 6.2 (1) of the Local Government Act requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June. An Absolute Majority is required.

### **Policy Implications: Nil**

### **Financial Implications:**

The adoption of the Budget will allow the Town to issue annual rate notices to its ratepayers.

### **Strategic Implications:**

Council's strategic outcomes are provided for in the 2014/2015 annual budget.

The Town needs to review its Forward Capital Works Plan (FCWP) to ensure the plan is kept relevant.

### **Voting Requirements:**

Absolute Majority:

### **Officer Recommendation:**

That Council

1. Adopts the 2014/15 Draft Annual Budget as presented;
2. Impose a general rate in the dollar of \$0.097178, apply for the calculation of rate assessments on all rateable gross rental valuations (GRV) for the financial year ended 30 June 2015;
3. Impose a general rate in the dollar of \$0.75301, apply for calculation of rate assessments on all rateable unimproved valuations (UV) for the financial year ended 30 June 2015;
4. Set a minimum rate at \$972 per assessment for all gross rental valuations and unimproved valuations for the financial year ended 30 June 2015;
5. Set a domestic refuse collection service charge at \$205 per annum per 240 litre bin or additional collects for ratable property for the financial year ended 30 June 2015;
6. Set a domestic cycling collection service at \$76, per 240 litre bin service.
7. Set a commercial refuse collection service charge at \$210 per annum, per 240 litre bin service for the first service and \$230 for all additional refuse collection services thereafter, for the financial year ended 30 June 2015;
8. Set a special refuse collection service charge, per annum, per 240 litre bin service or additional collections, for non-ratable property at \$310 per service for the financial year ended 30 June 2015;
9. Approve that the emergency services levy for ESL Category 4 be included in the 2013/2014 rate notice;
10. Impose a penalty interest of 11% on rate arrears, service charge arrears and rubbish collection charge arrears in the 2014/15 financial year;

11. Impose an interest rate of 5.5% to be charged on the balance of rates paid under statutory installment options in the 2014/15 financial year;
12. Impose an administration fee of \$10.00 for each installment (statutory installment) be charged for the option to pay rates by installments;
13. Adopt the 2014/15 Schedule of Fees and Charges as presented;
14. Adopts a maximum interest charge of eleven percent (11%) to be applied to any monies (other than rates or service charges) owing to the Local Government for a period of sixty (60) days or longer;
15. Keep the elected members allowances the same as the 2013/14 financial year;  
**Members Allowance** of \$8,000 for each Councillor and \$20,000 for the Mayor;  
**Mayors Allowance** \$18,500  
**Deputy Mayors Allowance** \$4,625;  
**Communication Allowance** of \$500 for each Councillor and \$1,600 for the Mayor.
16. That the following dates be adopted for the payment of rates:  
Date of Issue: 1 August 2014.  
Due Date: 4 September 2014.  
**Statutory (4) Installment Plan**  
1st Installment: 4 September 2014.  
2nd Installment: 3 November 2014.  
3rd Installment: 5 January 2015.  
4th Installment 7 April 2015.

<b>Council Resolution: 0414.96</b>
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**Moved: Cr Russell**

**Seconded: Cr Kain**

That Council

1. Adopts the 2014/15 Draft Annual Budget as amended;
2. Impose a general rate in the dollar of \$0.097178, apply for the calculation of rate assessments on all rateable gross rental valuations (GRV) for the financial year ended 30 June 2015;
3. Impose a general rate in the dollar of \$0.75301, apply for calculation of rate assessments on all rateable unimproved valuations (UV) for the financial year ended 30 June 2015;
4. Set a minimum rate at \$972 per assessment for all gross rental valuations and unimproved valuations for the financial year ended 30 June 2015;
5. Set a domestic refuse collection service charge at \$205 per annum per 240 litre bin or additional collects for ratable property for the financial year ended 30 June 2015;
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8. Set a special refuse collection service charge, per annum, per 240 litre bin service or additional collections, for non-ratable property at \$310 per service for the financial year ended 30 June 2015;

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11. Impose an interest rate of 5.5% to be charged on the balance of rates paid under statutory installment options in the 2014/15 financial year;
12. Impose an administration fee of \$10.00 for each installment (statutory installment) be charged for the option to pay rates by installments;
13. Adopt the 2014/15 Schedule of Fees and Charges as amended;
14. Adopts a maximum interest charge of eleven percent (11%) to be applied to any monies (other than rates or service charges) owing to the Local Government for a period of sixty (60) days or longer;
15. Keep the elected members allowances the same as the 2013/14 financial year;  
**Members Allowance** of \$8,500 for each Councillor and \$20,000 for the Mayor;  
**Mayors Allowance** \$18,500  
**Deputy Mayors Allowance** \$4,625;  
**Communication Allowance** of \$500 for each Councillor and \$1,600 for the Mayor.
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**Statutory (4) Installment Plan**  
1st Installment: 4 September 2014.  
2nd Installment: 3 November 2014.  
3rd Installment: 5 January 2015.  
4th Installment: 7 April 2015.

**Carried 8/0**  
**Absolute Majority**

*Please note: Due to a correction of the date within point 9, a correction made to the Fees and Charges and a correction to the Members allowance stated in point 15 the item now states "as amended".*

*Council was presented with an amended 2014/15 Statutory Budget due to the discovery of the following issues:*

*Town Planning orders and recreitions was incorrectly recorded as a expense item \$2000.*

*TAFE Expenses of \$267,000 was ommitted in error.*

*The opening surplus figure was increased by \$267,000 by reducing the allocations made to Reserves as at the 30th June 2013/14 and revising the creditors allocation.*

*Council also agreed to the inclusion of a \$10 charge for 1 adult and their children under the age of 16 to utilise a Squash Court for a casual game.*

**11. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

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

Nil

**13. CLOSURE OF MEETING**



**TOWN OF NARROGIN**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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**TOWN OF NARROGIN**

**STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE</b>				
Rates	8	3,184,313	3,023,455	3,054,440
Operating Grants, Subsidies and Contributions		2,861,468	2,976,936	2,054,045
Fees and Charges	11	1,380,518	2,042,044	1,941,825
Interest Earnings	2(a)	96,300	97,861	78,750
Other Revenue		105,000	455,602	119,540
		<u>7,627,599</u>	<u>8,595,898</u>	<u>7,248,600</u>
<b>EXPENSES</b>				
Employee Costs		(3,724,891)	(4,066,624)	(4,542,804)
Materials and Contracts		(3,115,875)	(2,032,782)	(1,783,931)
Utility Charges		(738,110)	(696,925)	(621,650)
Depreciation	2(a)	(1,324,892)	(1,162,431)	(922,995)
Interest Expenses	2(a)	(50,796)	(58,422)	(58,329)
Insurance Expenses		(194,494)	(195,653)	(194,495)
Other Expenditure		(267,030)	(228,229)	(252,295)
		<u>(9,416,088)</u>	<u>(8,441,066)</u>	<u>(8,376,499)</u>
		<u>(1,788,489)</u>	<u>154,832</u>	<u>(1,127,899)</u>
 Non-Operating Grants, Subsidies and Contributions				
		217,194	469,901	317,353
Profit on Asset Disposals	4	19,340	6,570	845
Loss on Asset Disposals	4	<u>(40,686)</u>	<u>(55,145)</u>	<u>(20,991)</u>
<b>NET RESULT</b>		<b>(1,592,641)</b>	<b>576,158</b>	<b>(830,692)</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(1,592,641)</b></u>	<u><b>576,158</b></u>	<u><b>(830,692)</b></u>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

**TOWN OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		6,200	310,911	5,100
General Purpose Funding		4,571,126	3,762,891	3,758,597
Law, Order, Public Safety		30,700	13,540	28,340
Health		8,750	4,389	6,000
Education and Welfare		1,447,107	1,347,772	1,339,250
Housing		7,800	7,091	10
Community Amenities		878,745	724,957	783,640
Recreation and Culture		300,253	1,080,246	787,478
Transport		100,000	56,556	33,645
Economic Services		210,277	1,194,845	455,190
Other Property and Services		66,641	92,700	51,350
		<u>7,627,599</u>	<u>8,595,898</u>	<u>7,248,600</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(957,343)	(815,841)	(905,916)
General Purpose Funding		(167,592)	(490,056)	(203,530)
Law, Order, Public Safety		(228,378)	(237,931)	(258,349)
Health		(97,655)	(88,412)	(94,072)
Education and Welfare		(1,527,205)	(1,314,002)	(1,448,481)
Housing		0	(32,832)	0
Community Amenities		(1,083,881)	(811,616)	(932,532)
Recreation & Culture		(2,751,784)	(2,815,207)	(2,783,126)
Transport		(1,443,417)	(1,024,430)	(1,072,034)
Economic Services		(1,064,510)	(582,715)	(564,050)
Other Property and Services		(43,527)	(169,602)	(56,080)
		<u>(9,365,292)</u>	<u>(8,382,644)</u>	<u>(8,318,170)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Governance		(5,605)	(6,986)	(7,610)
Recreation & Culture		(32,853)	(33,818)	(36,466)
Economic Services		(12,338)	(17,618)	(14,253)
		<u>(50,796)</u>	<u>(58,422)</u>	<u>(58,329)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Education and Welfare		0	0	19,054
Community Amenities		0	0	60,000
Recreation & Culture		0	100,000	100,000
Transport		217,194	369,901	138,299
		<u>217,194</u>	<u>469,901</u>	<u>317,353</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		(4,434)	(29,845)	(10,227)
Law, Order, Public Safety		(10,110)	0	0
Education and Welfare		0	1,423	845
Education and Welfare		(12,793)	(10,089)	0
Recreation and Culture		0	(997)	(880)
Transport		15,000	5,147	0
Transport		(22)	(3,992)	(7,710)
Economic Services		0	(10,222)	(2,174)
Economic Services		4,340	0	0
Other Property and Services		(13,327)	0	0
		<u>(21,346)</u>	<u>(48,575)</u>	<u>(20,146)</u>
<b>NET RESULT</b>		<u><b>(1,592,641)</b></u>	<u><b>576,158</b></u>	<u><b>(830,692)</b></u>

**TOWN OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<u><u>(1,592,641)</u></u>	<u><u>576,158</u></u>	<u><u>(830,692)</u></u>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur, with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**TOWN OF NARROGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		3,196,318	3,001,792	3,054,440
Operating Grants, Subsidies and Contributions		2,886,668	2,976,936	2,486,692
Fees and Charges		1,377,518	2,063,801	2,267,963
Interest Earnings		125,254	97,861	78,750
Goods and Services Tax		452,050	382,418	0
Other		105,000	455,102	120,385
		<u>8,142,808</u>	<u>8,977,910</u>	<u>8,008,230</u>
<b>Payments</b>				
Employee Costs		(3,628,756)	(4,237,464)	(4,792,804)
Materials and Contracts		(3,130,290)	(2,355,994)	(3,179,431)
Utility Charges		(726,905)	(696,925)	(671,650)
Insurance Expenses		(194,494)	(195,653)	(194,495)
Interest Expenses		(50,796)	(58,422)	(58,329)
Goods and Services Tax		(441,950)	(473,391)	0
Other		(267,030)	(262,976)	(302,295)
		<u>(8,440,221)</u>	<u>(8,280,825)</u>	<u>(9,199,004)</u>
<b>Net Cash Provided By Operating Activities</b>	16(b)	<u>(297,413)</u>	<u>697,085</u>	<u>(1,190,774)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,142,002)	(1,312,332)	(1,907,153)
Payments for Construction of Infrastructure	3	(685,239)	(607,701)	(568,578)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		217,194	469,901	317,353
Proceeds from Sale of Plant & Equipment	4	228,600	179,183	139,500
Proceeds from Advances		0	0	0
<b>Net Cash Used in Investing Activities</b>		<u>(1,381,447)</u>	<u>(1,270,949)</u>	<u>(2,018,878)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(138,357)	(139,817)	(132,209)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(138,357)</u>	<u>(139,817)</u>	<u>(132,209)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,817,217)</u>	<u>(713,681)</u>	<u>(3,341,861)</u>
Cash at Beginning of Year		3,710,676	4,424,357	4,313,032
<b>Cash and Cash Equivalents at the End of the Year</b>	16(a)	<u><u>1,893,459</u></u>	<u><u>3,710,676</u></u>	<u><u>971,171</u></u>

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

**TOWN OF NARROGIN  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUES</b>	1,2			
Governance		6,200	310,911	5,100
General Purpose Funding		1,386,813	739,436	704,157
Law, Order, Public Safety		30,700	13,540	28,340
Health		8,750	4,389	6,000
Education and Welfare		1,447,107	1,349,195	1,340,095
Housing		7,800	7,091	10
Community Amenities		878,745	724,957	783,640
Recreation and Culture		300,253	1,180,246	787,478
Transport		332,194	431,604	33,645
Economic Services		214,617	1,194,845	455,190
Other Property and Services		66,641	92,700	51,350
		<u>4,679,820</u>	<u>6,048,914</u>	<u>4,195,005</u>
<b>EXPENSES</b>	1,2			
Governance		(967,382)	(852,672)	(923,753)
General Purpose Funding		(167,592)	(490,056)	(203,530)
Law, Order, Public Safety		(238,488)	(237,931)	(258,349)
Health		(97,655)	(88,412)	(94,072)
Education and Welfare		(1,539,998)	(1,324,091)	(1,448,481)
Housing		0	(32,832)	0
Community Amenities		(1,083,881)	(811,616)	(932,532)
Recreation & Culture		(2,784,637)	(2,850,022)	(2,820,472)
Transport		(1,443,439)	(1,028,422)	(1,079,744)
Economic Services		(1,076,848)	(610,555)	(580,477)
Other Property and Services		(56,854)	(169,602)	(56,080)
		<u>(9,456,774)</u>	<u>(8,496,211)</u>	<u>(8,397,490)</u>
<b>Net Operating Result Excluding Rates</b>		<b>(4,776,954)</b>	<b>(2,447,297)</b>	<b>(4,202,485)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	21,346	48,575	20,146
Movement in Leave Reserve (Added Back)		0	159,808	0
Movement in Deferred Pensioner Rates/ESL (non-current)		0	(4,525)	0
Movement in Employee Benefit Provisions (non-current)		0	0	0
Depreciation on Assets	2(a)	1,324,892	1,162,431	922,995
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(428,050)	(812,340)	(1,236,859)
Purchase Plant and Equipment	3	(668,302)	(363,134)	(558,173)
Purchase Furniture and Equipment	3	(45,650)	(136,858)	(112,121)
Purchase Infrastructure Assets - Roads	3	(369,919)	(409,620)	(387,161)
Purchase Infrastructure Assets - Footpaths	3	(71,790)	(54,045)	(52,917)
Purchase Infrastructure Assets - Drainage	3	(41,500)	(53,707)	0
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	0
Purchase Infrastructure Assets - Townscape	3	0	0	0
Purchase Infrastructure Assets - Other	3	(202,030)	(90,329)	(128,500)
Proceeds from Disposal of Assets	4	228,600	179,183	139,500
Repayment of Debentures	5	(138,357)	(139,817)	(132,209)
Advances to Community Groups		0	0	0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(199,221)	(1,070,969)	(111,026)
Transfers from Reserves (Restricted Assets)	6	1,132,231	1,225,935	1,842,870
<b>ADD Estimated Surplus/(Deficit) July 1 B/Fwd</b>	7	<b>1,055,431</b>	<b>838,685</b>	<b>941,500</b>
<b>LESS Estimated Surplus/(Deficit) June 30 C/Fwd</b>	7	<b>5,040</b>	<b>1,055,431</b>	<b>0</b>
<b>Amount Required to be Raised from General Rate</b>	8	<b><u>(3,184,313)</u></b>	<b><u>(3,023,455)</u></b>	<b><u>(3,054,440)</u></b>

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

## TOWN OF NARROGIN

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

##### 1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

###### (a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

###### (b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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 financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

###### (c) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

###### (d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

###### (e) 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

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

###### (f) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

###### (g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

## TOWN OF NARROGIN

### NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

##### (i) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

##### (j) Inventories

###### **General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

###### **Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

## TOWN OF NARROGIN

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

##### ***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

##### ***Land Under Control***

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fixed Assets (Continued)**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset 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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**Capitalisation Threshold**

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

**(l) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(m) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

## TOWN OF NARROGIN

### NOTES TO AND FORMING PART OF THE BUDGET

#### FOR THE YEAR ENDED 30TH JUNE 2015

#### 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (m) Financial Instruments (Continued)

###### **Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

###### **Derecognition**

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

##### (n) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(o) Trade and Other Payables**

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

**(p) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

## **TOWN OF NARROGIN**

### **NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

#### **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **(q) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

##### **(r) Provisions**

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### **(s) 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 the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

##### **(t) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

##### **(u) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

# TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	30,250	21,222	25,000
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	31,266	27,805	8,550
General Purpose Funding	0	0	0
Law, Order, Public Safety	18,075	22,103	8,480
Health	0	0	0
Education and Welfare	37,740	47,653	53,800
Housing	0	0	0
Community Amenities	11,665	14,797	10,400
Recreation and Culture	498,947	468,847	329,215
Transport	588,656	451,725	411,400
Economic Services	43,577	41,819	20,450
Other Property and Services	94,966	87,682	80,700
	<u>1,324,892</u>	<u>1,162,431</u>	<u>922,995</u>
<b><u>By Class</u></b>			
Land and Buildings	559,203	490,632	312,357
Furniture and Equipment	67,320	59,065	54,759
Plant and Equipment	134,865	118,328	57,362
Roads	394,764	346,357	494,467
Footpaths	41,239	36,182	2,550
Drainage	72,941	63,997	1,500
Parks & Ovals	33,821	29,674	0
Other	18,824	16,516	0
Townscape	1,915	1,680	0
	<u>1,324,892</u>	<u>1,162,431</u>	<u>922,995</u>
<b>Borrowing Costs (Interest)</b>			
- Other Interest	0	0	501
- Debentures (refer note 5(a))	50,796	58,422	57,828
	<u>50,796</u>	<u>58,422</u>	<u>58,329</u>
<b>Rental Charges</b>			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	40,000	0	0
- Other Funds	15,000	52,465	43,750
Other Interest Revenue (refer note 13)	41,300	45,396	35,000
	<u>96,300</u>	<u>97,861</u>	<u>78,750</u>

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, 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 budget encompass the following service orientated activities/programs:

**GOVERNANCE**

Members of Council, Civic Functions, Executive Support, Human Resources & Payroll, Security

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

Pre-Schools and Other Education, Care of families and children, aged and disabled Senior Citizens,

**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,

**RECREATION AND CULTURE**

Public Halls and Civic Centres, Aquatic Centre, Beaches, Recreation Grounds (Active and Passive),

**TRANSPORT**

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

**ECONOMIC SERVICES**

Rural Services, Tourism, Building Control, Economic Development.

**OTHER PROPERTY AND SERVICES**

Private Works, Stocks and Miscellaneous Items.

# TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

### 3. ACQUISITION OF ASSETS

2014/15  
Budget  
\$

The following assets are budgeted to be acquired during the year:

#### By Program

Governance	164,044
General Purpose Funding	0
Law, Order, Public Safety	71,000
Health	0
Education and Welfare	340,802
Housing	0
Community Amenities	106,562
Recreation and Culture	307,687
Transport	708,209
Economic Services	71,787
Other Property and Services	57,150

**1,827,241**

#### By Class

Land Held for Resale	0
Land and Buildings	428,050
Plant and Equipment	668,302
Furniture and Equipment	45,650
Infrastructure Assets - Roads	369,919
Infrastructure Assets - Footpaths	71,790
Infrastructure Assets - Drainage	41,500
Infrastructure Assets - Parks and Ovals	0
Infrastructure Assets - Townscape	0
Infrastructure Assets - Other	202,030
	<b><u>1,827,241</u></b>

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

**4. DISPOSALS OF ASSETS**

The following assets are budgeted to be disposed of during the year.

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2014/15 BUDGET</b>	<b>2014/15 BUDGET</b>	<b>2014/15 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>			
CEO Vehicle (1NGN)	40,434	40,000	(434)
DCCS Vehicle (0NGN)	31,000	27,000	(4,000)
<b>Law, Order &amp; Public Safety</b>			
Ranger Vehicle (NGN417)	25,110	15,000	(10,110)
<b>Education &amp; Welfare</b>			
Toyota Camry Altise - HACC Vehicle (NGN847)	10,913	10,000	(913)
CAT (1) Vehicle (NGN219)	21,028	16,000	(5,028)
CAT (2) Vehicle (NGN219)	22,852	16,000	(6,852)
<b>Transport</b>			
DTES Vehicle	27,522	27,500	(22)
Side Tipper Truck	5,000	20,000	15,000
<b>Economic Services</b>			
Building Surveyor Vehicle (1) (NGN2)	22,260	26,600	4,340
<b>Other Property &amp; Services</b>			
MF Vehicle (002NGN)	21,638	16,500	(5,138)
MLC Vehicle (NGN0)	22,189	14,000	(8,189)
	<b>249,946</b>	<b>228,600</b>	<b>(21,346)</b>

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2014/15 BUDGET</b>	<b>2014/15 BUDGET</b>	<b>2014/15 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>			
CEO Vehicle (1NGN)	40,434	40,000	(434)
DCCS Vehicle (0NGN)	31,000	27,000	(4,000)
Ranger Vehicle (NGN417)	25,110	15,000	(10,110)
Toyota Camry Altise - HACC Vehicle (NGN847)	10,913	10,000	(913)
CAT (1) Vehicle (NGN219)	21,028	16,000	(5,028)
CAT (2) Vehicle (NGN219)	22,852	16,000	(6,852)
DTES Vehicle	27,522	27,500	(22)
Side Tipper Truck	5,000	20,000	15,000
Building Surveyor Vehicle (1) (NGN2)	22,260	26,600	4,340
MF Vehicle (002NGN)	21,638	16,500	(5,138)
MLC Vehicle (NGN0)	22,189	14,000	(8,189)
	<b>249,946</b>	<b>228,600</b>	<b>(21,346)</b>

**Summary**

**2014/15  
BUDGET  
\$**

Profit on Asset Disposals  
Loss on Asset Disposals

19,340  
(40,686)  
(21,346)

# TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

### 5. INFORMATION ON BORROWINGS

#### (a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
<b>Governance</b>										
Loan 125 - Corporate Software & Server Upgrade	3.33	31/5/2018	178,857	0	42,524	41,143	136,333	178,857	5,605	6,986
<b>Recreation &amp; Culture</b>										
Loan 121B - Narrogin Regional Recreation Complex	5.61	18/5/2023	440,530	0	38,916	33,781	401,614	440,530	23,134	23,182
Loan 126 - Town Hall Renovations	3.86	31/5/2023	257,837	0	24,467	23,549	233,370	257,837	9,719	10,636
<b>Economic Services</b>										
Loan 124 - Commercial Property	5.97	30/12/2017	88,879	0	23,556	32,835	65,323	88,879	4,877	9,772
Loan 127 - Industrial Land Purchase	4.48	26/6/2018	168,734	0	8,894	8,509	159,840	168,734	7,461	7,846
			1,134,837	0	138,357	139,817	996,480	1,134,837	50,796	58,422

All debenture repayments are to be financed by general purpose revenue.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2014/15**

Council has not budgeted to raise any new debenture funds during 2014/15.

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

**(d) Overdraft**

The Town has not utilised an overdraft facility during the 2013/14 financial year although an overdraft facility of \$400,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Refuse Reserve</b>			
Opening Balance	320,663	240,663	240,663
Amount Set Aside / Transfer to Reserve	4,656	80,000	0
Amount Used / Transfer from Reserve	(80,000)	0	0
	<u>245,319</u>	<u>320,663</u>	<u>240,663</u>
<b>(b) Emergency Service Reserve</b>			
Opening Balance	12,590	12,590	12,590
Amount Set Aside / Transfer to Reserve	183	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>12,773</u>	<u>12,590</u>	<u>12,590</u>
<b>(c) Aged Care Development Reserve</b>			
Opening Balance	708,326	571,670	571,669
Amount Set Aside / Transfer to Reserve	10,284	136,656	0
Amount Used / Transfer from Reserve	(164,000)	0	(150,000)
	<u>554,610</u>	<u>708,326</u>	<u>421,669</u>
<b>(d) Property Development Reserve</b>			
Opening Balance	0	108,026	108,026
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	(108,026)	(108,026)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(e) J Hogg Memorial Reserve</b>			
Opening Balance	80,530	80,530	80,530
Amount Set Aside / Transfer to Reserve	1,169	0	0
Amount Used / Transfer from Reserve	(35,000)	0	(35,000)
	<u>46,699</u>	<u>80,530</u>	<u>45,530</u>
<b>(f) Community Assisted Transport (CAT) Vehicle Replacement Reserve</b>			
Opening Balance	8,299	8,615	8,615
Amount Set Aside / Transfer to Reserve	8,120	12,485	3,000
Amount Used / Transfer from Reserve	(16,000)	(12,801)	(8,500)
	<u>419</u>	<u>8,299</u>	<u>3,115</u>
<b>(g) Building Reserve</b>			
Opening Balance	139,750	10,724	10,724
Amount Set Aside / Transfer to Reserve	3,176	129,026	58,026
Amount Used / Transfer from Reserve	0	0	0
	<u>142,926</u>	<u>139,750</u>	<u>68,750</u>
<b>(h) Narrogin Regional Recreation Complex Reserve</b>			
Opening Balance	50,000	0	0
Amount Set Aside / Transfer to Reserve	31,947	50,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>81,947</u>	<u>50,000</u>	<u>0</u>

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>(i) Employee Entitlement Reserve</b>			
Opening Balance	209,808	50,000	50,000
Amount Set Aside / Transfer to Reserve	3,046	159,808	0
Amount Used / Transfer from Reserve	<u>(32,000)</u>	<u>0</u>	<u>0</u>
	<u>180,854</u>	<u>209,808</u>	<u>50,000</u>
<b>(j) Plant, Vehicle &amp; Equipment Reserve</b>			
Opening Balance	150,854	78,854	78,854
Amount Set Aside / Transfer to Reserve	52,597	72,000	0
Amount Used / Transfer from Reserve	<u>(60,000)</u>	<u>0</u>	<u>0</u>
	<u>143,451</u>	<u>150,854</u>	<u>78,854</u>
<b>(k) Economic Development Reserve</b>			
Opening Balance	87,000	0	0
Amount Set Aside / Transfer to Reserve	2,715	87,000	50,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>89,715</u>	<u>87,000</u>	<u>50,000</u>
<b>(l) Unspent Grants and contribution Reserve</b>			
Opening Balance	780,230	1,541,344	1,541,344
Amount Set Aside / Transfer to Reserve	11,328	343,994	0
Amount Used / Transfer from Reserve	<u>(745,231)</u>	<u>(1,105,108)</u>	<u>(1,541,344)</u>
	<u>46,327</u>	<u>780,230</u>	<u>0</u>
<b>(m) IT &amp; Office Equipment Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	20,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>20,000</u>	<u>0</u>	<u>0</u>
<b>(n) Tourism &amp; Area Promotion Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	50,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>50,000</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u>1,615,040</u>	<u>2,548,050</u>	<u>971,171</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>	<b>2013/14 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Refuse Reserve	4,656	80,000	0
Emergency Service Reserve	183	0	0
Aged Care Development Reserve	10,284	136,656	0
Property Development Reserve	0	0	0
J Hogg Memorial Reserve	1,169	0	0
Community Assisted Transport (CAT) Vehicle F	8,120	12,485	3,000
Building Reserve	3,176	129,026	58,026
Narrogin Regional Recreation Complex Reserv	31,947	50,000	0
Employee Entitlement Reserve	3,046	159,808	0
Plant, Vehicle & Equipment Reserve	52,597	72,000	0
Economic Development Reserve	2,715	87,000	50,000
Unspent Grants and contribution Reserve	11,328	343,994	0
IT & Office Equipment Reserve	20,000	0	0
Tourism & Area Promotion Reserve	50,000	0	0
	<u>199,221</u>	<u>1,070,969</u>	<u>111,026</u>
<b>Transfers from Reserves</b>			
Refuse Reserve	(80,000)	0	0
Emergency Service Reserve	0	0	0
Aged Care Development Reserve	(164,000)	0	(150,000)
Property Development Reserve	0	(108,026)	(108,026)
J Hogg Memorial Reserve	(35,000)	0	(35,000)
Community Assisted Transport (CAT) Vehicle F	(16,000)	(12,801)	(8,500)
Building Reserve	0	0	0
Narrogin Regional Recreation Complex Reserv	0	0	0
Employee Entitlement Reserve	(32,000)	0	0
Plant, Vehicle & Equipment Reserve	(60,000)	0	0
Economic Development Reserve	0	0	0
Unspent Grants and contribution Reserve	(745,231)	(1,105,108)	(1,541,344)
IT & Office Equipment Reserve	0	0	0
Tourism & Area Promotion Reserve	0	0	0
	<u>(1,132,231)</u>	<u>(1,225,935)</u>	<u>(1,842,870)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(933,010)</u>	<u>(154,966)</u>	<u>(1,731,844)</u>

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

**6. RESERVES (Continued)**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Refuse Reserve**

- to be used for the purpose of the of funding the Town's tip Site .

**Emergency Service Reserve**

- to be used for the replacement or purchase of emergency service plant, property and equipment.

**Aged Care Development Reserve**

- To retain unspent grant funding (Homecare) for future use.

**Property Development Reserve**

- Reserve to be closed in 2013/13 and it funds distributed to the Economic Development Reserve (\$50,000) and the Building Reserve (\$58,026).

**J Hogg Memorial Reserve**

- This reserve was established from funds bequeathed to the Town by the Late Jessie Hogg. These funds are for community and infrastructure development and enhancement.

**Community Assisted Transport (CAT) Vehicle Replacement Reserve**

- for the purpose of funding the replacement of the CAT's vehicle.

**Building Reserve**

- for the purpose of funding the acquisition of new buildings and/or major maintenance/upgrades of existing buildings that the Town owns or has control over.

**Narrogin Regional Recreation Complex Reserve**

- for the purpose of funding the acquisition or maintenance of plant and equipment and/or building maintenance/upgrades.

**Employee Entitlement Reserve**

- for the purpose of funding Annual Leave, Long Service Leave or Redundancy Payments to current or past employees.

**Plant, Vehicle & Equipment Reserve**

- To fund the purchase of motor vehicles and heavy plant and equipment.

**Economic Development Reserve**

- for the purpose of funding project of Economic Development within the Region.

**Unspent Grants and contribution Reserve**

- for the purpose of holding unspent grants and contribution.

**IT & Office Equipment Reserve**

- for the purpose of purchase computer hardware, software as well as office equipment.

**Tourism & Area Promotion Reserve**

- for the purpose of tourism promotional activities, to support significant events, festivals, as the promotion of the District, its brand and other community development activities.

All of the above Reserve are not expected to be utilised within a set period of time.

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	<b>Note</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	16(a)	278,419	1,162,626
Cash - Restricted Unspent Grants	16(a)	0	0
Cash - Restricted Unspent Loans	16(a)	0	0
Cash - Restricted Reserves		1,615,040	2,548,050
Rates - Current		130,042	142,047
Sundry Debtors		771,138	808,338
Accrued Income/Payments in Advance		(1,665)	(1,665)
GST Receivable		53,045	55,095
ESL Control		0	0
Provision For Doubtful Debts		(35,000)	(50,000)
Inventories		0	0
		<u>2,811,019</u>	<u>4,664,491</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors		(659,340)	(562,000)
Accrued Expenditure		0	0
Income Received in Advance		0	0
PAYG Payable		(49,087)	(46,502)
Payroll Creditors		0	0
GST Payable		(85,726)	(77,676)
Rates Creditor		0	0
FBT Liability		(16,720)	28,280
Other Payables		(10,771)	(62,771)
ESL Levied		0	0
Accrued Interest on Debentures		0	0
Accrued Salaries and Wages		(100,000)	(100,000)
Current Employee Benefits Provision		(450,149)	(450,149)
Current Loan Liability		8,252	8,252
		<u>(1,363,541)</u>	<u>(1,262,566)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>1,447,478</b>	<b>3,401,925</b>
Less: Cash - Restricted Reserves	16(a)	(1,615,040)	(2,548,050)
Less: Cash - Restricted Municipal		0	0
Adjustment for Trust Transactions Within Muni		0	0
Add Back : Liabilities Supported by Reserves			
- Lesser of Leave Provision and Leave Reserve		180,854	209,808
Add Back : Current Loan Liability		(8,252)	(8,252)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><b>5,040</b></u>	<u><b>1,055,431</b></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2014/15 Budgeted Rate Revenue \$</b>	<b>2014/15 Budgeted Interim Rates \$</b>	<b>2014/15 Budgeted Back Rates \$</b>	<b>2014/15 Budgeted Total Revenue \$</b>	<b>2013/14 Actual \$</b>
<b>General Rate</b>								
GRV - Residential	0.09718	1,476	20,289,410	1,971,684	1,500	0	1,973,184	2,803,599
GRV - Commercial	0.09718	107	5,435,292	528,191	0	0	528,191	0
GRV - Vacant	0.09718	15	198,310	19,271	0	0	19,271	0
GRV - Miscellaneous	0.09718	6	192,270	18,684	0	0	18,684	0
GRV - Multi Residential	0.09718	3	62,140	6,039	0	0	6,039	0
GRV - Industrial	0.09718	75	2,079,496	202,081	0	0	202,081	0
UV - Mining Tenement	0.75301	1	1,328	1,000	0	0	1,000	0
<b>Sub-Totals</b>		1,683	28,258,246	2,746,950	1,500	0	2,748,450	2,803,599
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Residential	972	304	2,835,544	295,488	0	0	295,488	252,939
GRV - Commercial	972	16	19,850	15,552	0	0	15,552	0
GRV - Vacant	972	112	325,380	108,864	0	0	108,864	0
GRV - Miscellaneous	972	2	9,880	1,944	0	0	1,944	0
GRV - Multi Residential	972	0	0	0	0	0	0	0
GRV - Industrial	972	14	91,390	13,608	0	0	13,608	0
UV - Mining Tenement	972	0	0	0	0	0	0	0
<b>Sub-Totals</b>		448	3,282,044	435,456	0	0	435,456	252,939
Movement in Excess Rates							3,183,906	3,056,538
Ex-Gratia Rates							0	(33,460)
Discounts							407	377
							0	0
<b>Total Amount of General Rates</b>							<b>3,184,313</b>	<b>3,023,455</b>
Specified Area Rates							0	0
<b>Total Rates</b>							<b>3,184,313</b>	<b>3,023,455</b>

All land except exempt land in the Town of Narrogin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**9. SPECIFIED AREA RATES - 2014/15 FINANCIAL YEAR**

The Town of Narrogin does not intend to raise any Specified Area Rates during 2014/15.

**10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

The Town of Narrogin does not intend to raise any Service Charges during 2014/15.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
Governance	100	5,985
General Purpose Funding	22,100	26,446
Law, Order, Public Safety	19,200	18,607
Health	8,750	4,599
Education and Welfare	121,902	119,888
Housing	7,800	0
Community Amenities	858,045	719,257
Recreation & Culture	69,443	592,028
Transport	0	0
Economic Services	206,537	477,050
Other Property & Services	66,641	78,184
	<u>1,380,518</u>	<u>2,042,044</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2014/15 FINANCIAL YEAR**

The Town does not plan to write off any debt in the 2014/15 financial year.

The plan will be providing for an early payment rates incentive scheme with the following prizes:

	<b>2014/15 Budget \$</b>
1 x First Prize	500
1 x Second Prize	300
12 x Third to Fourteenth Prizes	1,200
<b>Total</b>	<u><b>2,000</b></u>

The early payment rates incentive scheme is open to all rate payers of the Town of Narrogin who pay their 2014/15 rates and charges including any arrears in full on or before the 4th September 2014.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

	Rate	2014/15 Budget \$	Rate	2013/14 Actual \$
<b><u>Rates &amp; Charges</u></b>				
Penalty Interest on Outstanding Rates	11.00%	<u>27,000</u>	11.00%	<u>30,473</u>
Instalment interest	5.50%	<u>11,000</u>	5.50%	<u>11,443</u>
Penalty Interest on ESL	11.00%	<u>700</u>	11.00%	<u>792</u>
Penalty Interest on Deferred Pensioners	11.00%	<u>2,500</u>	11.00%	<u>2,688</u>
Ad hoc payment arrangements will incur the 11% penalty interest charge.				
Instalment fee (Statutory 4 Installments)	\$30.00	11,500	\$24.00	96
Ad hoc payment arrangements				
- 1 to 2 separate payment plan	\$0.00	0	\$0.00	0
- 2 to 5 separate payment plan	\$10.00	0	\$9.00	0
- greater than 5 separate payment plan	\$27.00	0	\$25.00	0
<b>Total</b>		<u><b>11,500</b></u>		<u><b>96</b></u>

**Sundry Debtors & Other Charges**

Penalty Interest on Outstanding Debtors	11.00%	<u>100</u>	11.00%	<u>0</u>
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**Due Dates for Rates**

Date of Service	1 August 2014
Due Date	4 September 2014

**Statutory Instalment Scheme (4 Instalments)**

First Instalment	4 September 2014
Second Instalment	3 November 2014
Third Instalment	5 January 2015
Fourth Instalment	7 April 2015

**Ad hoc Payment Plans**

Available to rate payers who can demonstrate financial hardship.

	2014/15 Budget \$	2013/14 Actual \$
<b>14. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	88,000	63,015
Mayor's Allowance	18,500	13,875
Deputy Mayor's Allowance	4,625	3,469
Travelling Expenses	5,000	1,367
Telecommunications Allowance	5,600	3,472
	<u>121,725</u>	<u>85,198</u>

# TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

### 15. NOTES TO THE STATEMENT OF CASH FLOWS

#### (a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	278,419	1,162,626	0
Cash - Restricted	1,615,040	2,548,050	971,171
	<u>1,893,459</u>	<u>3,710,676</u>	<u>971,171</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Refuse Reserve	245,319	320,663	240,663
Emergency Service Reserve	12,773	12,590	12,590
Aged Care Development Reserve	554,610	708,326	421,669
Property Development Reserve	0	0	0
J Hogg Memorial Reserve	46,699	80,530	45,530
Community Assisted Transport (CAT) Vehicle Replacen	419	8,299	3,115
Building Reserve	142,926	139,750	68,750
Narrogin Regional Recreation Complex Reserve	81,947	50,000	0
Employee Entitlement Reserve	180,854	209,808	50,000
Plant, Vehicle & Equipment Reserve	143,451	150,854	78,854
Economic Development Reserve	89,715	87,000	50,000
Unspent Grants and contribution Reserve	46,327	780,230	0
IT & Office Equipment Reserve	20,000	0	0
Tourism & Area Promotion Reserve	50,000	0	0
	<u>1,615,040</u>	<u>2,548,050</u>	<u>971,171</u>

#### (b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	(1,592,641)	576,158	(830,692)
Depreciation	1,324,892	1,162,431	922,995
(Profit)/Loss on Sale of Asset	21,346	48,575	20,146
(Increase)/Decrease in Receivables	65,209	47,938	759,630
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	94,975	(768,116)	(1,745,500)
Increase/(Decrease) in Employee Provisions	6,000	100,000	0
Grants/Contributions for the Development of Assets	(217,194)	(469,901)	(317,353)
<b>Net Cash from Operating Activities</b>	<u>(297,413)</u>	<u>697,085</u>	<u>(1,190,774)</u>

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

**15. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

**(c) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	400,000	400,000	400,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>415,000</u>	<u>415,000</u>	<u>415,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>996,480</u>	<u>1,134,837</u>	<u>1,131,822</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

# TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

### 16. TRUST FUNDS

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-15 \$
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Cultural Development	4,820	0	(4,820)	0
Public Open Space Bonds	49,560	0	0	49,560
Trust Other	250	0	(250)	0
Crossover/Footpath	6,050	2,000	(6,050)	2,000
Town Hall Facility Bonds	3,075	500	(3,100)	475
Musical Society	300	0	(300)	0
Narrogin Abattoir Committee	480	0	(480)	0
Meat Inspection	1,990	0	(1,990)	0
Retention Bonds	0	0	0	0
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
	<u>66,525</u>			<u>52,035</u>

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any Major Land Transactions will occur in 2014/15.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.



## **TOWN OF NARROGIN**

### **DRAFT MANAGEMENT ACCOUNTS**

**FOR THE PERIOD ENDED 30 JUNE 2015**



## **TOWN OF NARROGIN**

### **SCHEDULES 2 TO 14**

**(By Program)**

**FOR THE PERIOD ENDED 30 JUNE 2015**

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Schedule 11 - Recreation & Culture
Schedule 12 - Transport
Schedule 13 - Economic Services
Schedule 14 - Other Property & Services

**TOWN OF NARROGIN**  
**SCHEDULE 02 - GENERAL FUND SUMMARY**  
**Financial Statement for Period Ended**  
**30 June 2015**

**MUNICIPAL FUND**

**OPERATING**

General Purpose Funding	03	4,572,120.00	167,592.00
Governance	04	6,200.00	967,382.00
Law, Order, Public Safety	05	30,700.00	238,488.00
Health	07	8,750.00	97,655.00
Education & Welfare	08	1,447,107.00	1,539,998.00
Housing	09	7,800.00	0.00
Community Amenities	10	874,745.00	1,083,880.90
Recreation & Culture	11	300,253.00	2,784,636.73
Transport	12	332,194.00	1,443,439.41
Economic Services	13	214,617.00	809,847.81
Other Property & Services	14	66,641.00	56,853.94

**TOTAL - OPERATING**

**7,861,127.00      9,189,773.79**

**CAPITAL**

General Purpose Funding	03	0.00	40,000.00
Governance	04	0.00	226,568.00
Law, Order, Public Safety	05	0.00	71,000.00
Health	07	0.00	0.00
Education & Welfare	08	298,802.00	348,802.00
Housing	09	0.00	0.00
Community Amenities	10	80,000.00	106,562.00
Recreation & Culture	11	332,766.00	402,291.00
Transport	12	131,790.00	758,209.00
Economic Services	13	283,829.00	154,237.00
Other Property & Services	14	5,044.00	57,150.00

**TOTAL - CAPITAL**

**1,132,231.00      2,164,819.00**

**8,993,358.00      11,354,592.79**

Less Depreciation Written Back			(1,324,892.00)
Less Profit/Loss Written Back		(19,340.00)	(40,686.00)
Movement in Employee Entitlements Reserve Cash			0.00
Movement in Deferred Pensioner Rates	9093100		0.00
Movement in Deferred Pensioner ESL	9093101		0.00
Movement in Non Current LSL Provision	9094200		0.00
Adjustment in Fixed Assets			0.00
Rounding Adjustment			0.00
Plus Proceeds from Sale of Assets		228,600.00	

**TOTAL REVENUE & EXPENDITURE**

**9,202,618.00      9,989,014.79**

Surplus/Deficit July 1st B/Fwd

**786,314.20**

**9,988,932.20      9,989,014.79**

Surplus/Deficit C/Fwd

**(82.59)**

**9,988,932.20      9,988,932.20**

**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
 Financial Statement for Period Ended  
 30 June 2015

**PROGRAMME SUMMARY**

**OPERATING EXPENDITURE**

Rate Revenue and Administration  
 General Purpose Funding  
 Investment Activity  
 Other General Purpose Funding

**OPERATING REVENUE**

Rate Revenue and Administration  
 General Purpose Funding  
 Investment Activity  
 Other General Purpose Funding

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

Rate Revenue and Administration  
 General Purpose Funding  
 Investment Activity  
 Other General Purpose Funding

**CAPITAL REVENUE**

Rate Revenue and Administration  
 General Purpose Funding  
 Investment Activity  
 Other General Purpose Funding

**SUB-TOTAL**

**TOTAL - PROGRAMME SUMMARY**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	125,440.00
	0.00
	25,885.00
	16,267.00
3,257,807.00	
1,259,113.00	
55,000.00	
200.00	
<b>4,572,120.00</b>	<b>167,592.00</b>
	0.00
	0.00
	40,000.00
	0.00
0.00	
0.00	
0.00	
0.00	
<b>0.00</b>	<b>40,000.00</b>
<b>4,572,120.00</b>	<b>207,592.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**30 June 2015**

**RATE REVENUE AND ADMINISTRATION**

**OPERATING EXPENDITURE**

	14/15 Annual Budget
	Revenue
	\$
2030100 RATES - Salaries & Wages	63,054.00
2030101 RATES - Superannuation	9,773.00
2030102 RATES - Workers Comp Insurance	2,203.00
2030103 RATES - Allowances	310.00
2030104 RATES - Training & Development	1,500.00
2030105 RATES - Rates Incentive Scheme	2,000.00
2030106 RATES - Valuation Expenses	3,000.00
2030107 RATES - Debt Collection Expenses	15,000.00
2030108 RATES - Title/Company Searches	200.00
2030109 RATES - Postage/Freight	1,000.00
2030110 RATES - Printing and Stationery	3,000.00
2030111 RATES - Doubtful Debts Expense	0.00
2030112 RATES - Rates Write Off	0.00
2030113 RATES - Expensed Minor Asset Purchases	0.00
2030114 RATES - Other Expenses Relating To Rates	0.00
2030191 RATES - Loss on Disposal of Assets	0.00
2030192 RATES - Depreciation	0.00
2030199 RATES - Administration Allocated	24,400.00

**OPERATING REVENUE**

3030100 RATES - Rates Levied - GRV	3,181,406.00
3030101 RATES - Rates Levied - UV	1,000.00
3030105 RATES - Minimum Rates Levied - GRV	0.00
3030106 RATES - Minimum Rates Levied - UV	0.00
3030110 RATES - Interim Rates Levied - GRV	1,500.00
3030111 RATES - Interim Rates Levied - UV	0.00
3030115 RATES - Back Rates Levied - GRV	0.00
3030116 RATES - Back Rates Levied - UV	0.00
3030120 RATES - Ex-Gratia Rates (CBH, etc.)	407.00
3030121 RATES - Discount on Rates Levied	0.00
3030122 RATES - Movement in Excess Rates	0.00
3030125 RATES - Penalty Interest Received	27,000.00
3030126 RATES - Instalment Interest Received	11,000.00
3030127 RATES - Pensioner Deferred Interest Received	2,500.00
3030128 RATES - Instalment Admin Fee Received	11,500.00
3030129 RATES - Account Enquiry Charges	9,500.00
3030130 RATES - Reimbursement of Debt Collection Costs (Inc GST)	10,000.00
3030131 RATES - Reimbursement of Debt Collection Costs (Exc GST)	0.00
3030132 RATES - Special Payment Arrangement	1,000.00
3030133 RATES - Other Income Relating To Rates	0.00
3030190 RATES - Profit on Disposal of Assets	0.00

**SUB-TOTAL TO PROGRAMME SUMMARY**

<b>3,256,813.00</b>	<b>125,440.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
 Financial Statement for Period Ended  
 30 June 2015

**RATE REVENUE AND ADMINISTRATION**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL TO PROGRAMME SUMMARY**

**TOTAL - RATE REVENUE AND ADMINISTRATION**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
0.00	0.00
3,256,813.00	125,440.00

**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**30 June 2015**

**GENERAL PURPOSE FUNDING**

**OPERATING EXPENDITURE**

2030200 GENGRANT - Grants Consultant  
2030299 GENGRANT - Administration Allocated

**OPERATING REVENUE**

3030200 GENGRANT - Financial Assistance Grant - General  
3030201 GENGRANT - Financial Assistance Grant - Roads  
3030202 GENGRANT - Royalties for Regions - CLGF (Individual)  
3030203 GENGRANT - Royalties for Regions - CLGF (Regional)

**SUB-TOTAL TO PROGRAMME SUMMARY**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL TO PROGRAMME SUMMARY**

**TOTAL - GENERAL PURPOSE FUNDING**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
	0.00
1,102,884.00	
156,229.00	
0.00	
0.00	
1,259,113.00	0.00
0.00	0.00
1,259,113.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**30 June 2015**

**INVESTMENT ACTIVITY**

**OPERATING EXPENDITURE**

2030300 INVEST - Bank Fees and Charges (Inc GST)  
 2030301 INVEST - Bank Fees and Charges (Exc GST)  
 2030302 INVEST - Interest on Overdraft  
 2030399 INVEST - Administration Allocated

**OPERATING REVENUE**

3030300 INVEST - Interest Earned - Reserve Funds  
 3030301 INVEST - Interest Earned - Municipal Funds

**SUB-TOTAL TO PROGRAMME SUMMARY**

**CAPITAL EXPENDITURE**

4030350 INVEST - Transfer Interest To Reserve

**CAPITAL REVENUE**

5030150 INVEST - Transfers From Reserve

**SUB-TOTAL TO PROGRAMME SUMMARY**

**TOTAL - INVESTMENT ACTIVITY**

14/15 Annual Budget	
Revenue \$	Expenditure \$
	25,000.00
	885.00
	0.00
	0.00
40,000.00	
15,000.00	
<b>55,000.00</b>	<b>25,885.00</b>
	40,000.00
0.00	
<b>0.00</b>	<b>40,000.00</b>
<b>55,000.00</b>	<b>65,885.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER GENERAL PURPOSE FUNDING**

**OPERATING EXPENDITURE**

2030400 GENFUND - Rounding  
2030499 GENFUND - Administration Allocated

**OPERATING REVENUE**

3030400 GENFUND - Commissions  
3030401 GENFUND - Contributions & Donations  
3030403 GENFUND - Grant Funding  
3030404 GENFUND - Special Payment Arrangement Fee  
3030405 GENFUND - Penalty Interest - Sundry Debtors

**SUB-TOTAL TO PROGRAMME SUMMARY**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL TO PROGRAMME SUMMARY**

**TOTAL - OTHER GENERAL PURPOSE FUNDING**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
	16,267.00
0.00	
0.00	
0.00	
100.00	
100.00	
<b>200.00</b>	<b>16,267.00</b>
<b>0.00</b>	<b>0.00</b>
<b>200.00</b>	<b>16,267.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PROGRAMME SUMMARY**

**14/15 Annual Budget**

**OPERATING EXPENDITURE**

Members of Council  
Other Governance

Revenue \$	Expenditure \$
---------------	-------------------

	537,704.00
	429,678.00

**OPERATING REVENUE**

Members of Council  
Other Governance

1,200.00	
5,000.00	

**SUB-TOTAL**

6,200.00	967,382.00
----------	------------

**CAPITAL EXPENDITURE**

Members of Council  
Other Governance

	0.00
	226,568.00

**CAPITAL REVENUE**

Members of Council  
Other Governance

0.00	
0.00	

**SUB-TOTAL**

0.00	226,568.00
------	------------

**TOTAL - PROGRAMME SUMMARY**

6,200.00	1,193,950.00
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**TOWN OF NARROGIN**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**MEMBERS OF COUNCIL**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2040100 MEMBERS - Salaries & Wages			173,880.00
2040101 MEMBERS - Superannuation			21,735.00
2040102 MEMBERS - Workers Comp Insurance			5,918.00
2040103 MEMBERS - Allowances			500.00
2040104 MEMBERS - Training & Development			4,500.00
2040105 MEMBERS - Fringe Benefits Tax (FBT)			11,000.00
2040106 MEMBERS - Members Travelling			5,000.00
2040107 MEMBERS - Members Conference/Training Expenses			20,000.00
2040108 MEMBERS - Mayors Allowance			18,500.00
2040109 MEMBERS - Deputy Mayors Allowance			4,625.00
2040110 MEMBERS - Members Sitting Fees			88,000.00
2040111 MEMBERS - Communications Allowance			5,600.00
2040112 MEMBERS - Election Expenses			2,000.00
2040113 MEMBERS - Subscriptions & Publications			13,995.00
2040114 MEMBERS - Members - Insurance			4,022.00
2040115 MEMBERS - Printing & Stationery			500.00
2040116 MEMBERS - Advertising & Promotions			7,500.00
2040117 MEMBERS - Expensed Minor Asset Purchases			2,000.00
2040118 MEMBERS - Chambers Operating Expenses	Jobs		0.00
2040119 MEMBERS - Chambers Building Maintenance	Jobs		0.00
2040120 MEMBERS - Donations to Community Groups			5,000.00
2040121 MEMBERS - Information Systems			2,000.00
2040122 MEMBERS - Act, Texts & Diaries			1,812.00
2040123 MEMBERS - CEO Motor Vehicle Expenses			13,627.00
2040124 MEMBERS - CEO Communication Expenses			3,000.00
2040125 MEMBERS - Other Expenses			0.00
2040126 MEMBERS - General Office Expenses			2,000.00
2040191 MEMBERS - Loss on Disposal of Asset			0.00
2040192 MEMBERS - Depreciation			0.00
2040197 MEMBERS - Community Services Allocated			33,558.00
2040198 MEMBERS - Staff Housing Costs Allocated			30,498.00
2040199 MEMBERS - Administration Allocated			56,934.00

**OPERATING REVENUE**

3040100 MEMBERS - Contributions & Donations	0.00
3040101 MEMBERS - Council Chamber Hire	100.00
3040102 MEMBERS - Reimbursements	1,100.00
3040103 MEMBERS - Grant Funding - Members	0.00
3040190 MEMBERS - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

<b>1,200.00</b>	<b>537,704.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**MEMBERS OF COUNCIL (Continued)**

**CAPITAL EXPENDITURE**

4040150 MEMBERS - Capital Furniture & Equipment  
 4040155 MEMBERS - Capital Plant & Equipment  
 4040160 MEMBERS - Capital Building  
 4040165 MEMBERS - Transfer To Reserve

Jobs

**CAPITAL REVENUE**

5040150 MEMBERS - Proceeds on Disposal of Assets  
 5040151 MEMBERS - Realisation on Disposal of Assets

**SUB-TOTAL**

**TOTAL - MEMBERS OF COUNCIL**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
	0.00
	0.00
	0.00
0.00	
0.00	
0.00	0.00
1,200.00	537,704.00

**TOWN OF NARROGIN**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER GOVERNANCE**

**OPERATING EXPENDITURE**

2040200 OTHGOV - Salaries & Wages	178,633.00
2040201 OTHGOV - Superannuation	20,391.00
2040202 OTHGOV - Workers Comp Insurance	6,022.00
2040203 OTHGOV - Allowances	620.00
2040204 OTHGOV - Training & Development	10,000.00
2040205 OTHGOV - Recruitment	200.00
2040206 OTHGOV - Fringe Benefits Tax (FBT)	7,500.00
2040207 OTHGOV - Civic Functions, Refreshments & Receptions	18,000.00
2040208 OTHGOV - Public Relations Expense	6,500.00
2040209 OTHGOV - Indigenous Affairs	0.00
2040210 OTHGOV - Audit Fees	30,250.00
2040211 OTHGOV - DCCS Motor Vehicle Expenses	11,143.00
2040212 OTHGOV - DCCS Communication Expenses	2,000.00
2040213 OTHGOV - Information Systems	0.00
2040214 OTHGOV - Printing & Stationery	500.00
2040215 OTHGOV - Insurance	1,341.00
2040216 OTHGOV - Legal Expenses	5,000.00
2040217 OTHGOV - Expensed Minor Asset Purchases	0.00
2040218 OTHGOV - General Office Expenses	1,000.00
2040219 OTHGOV - Interest on Loan 125	5,605.00
2040220 OTHGOV - Structural Reform (Merger)	0.00
2040221 OTHGOV - Other Consultancy - Strategic	0.00
2040222 OTHGOV - Other Consultancy - Statutory	42,000.00
2040291 OTHGOV - Loss on Disposal of Assets	4,434.00
2040292 OTHGOV - Depreciation	31,266.00
2040298 OTHGOV - Staff Housing Allocated	22,873.00
2040299 OTHGOV - Administration Allocated	24,400.00

**OPERATING REVENUE**

3040200 OTHGOV - Contributions & Donations	0.00
3040201 OTHGOV - Reimbursements	5,000.00
3040202 OTHGOV - Grant Funding - Council	0.00
3040203 OTHGOV - Charges - Photocopying / Faxing	0.00
3040204 OTHGOV - Charges - Sale Of Electoral Rolls, Minutes, Local	0.00
3040205 OTHGOV - Charges - Secretarial Services	0.00
3040206 OTHGOV - Sundry Income - Other Governance	0.00
3040290 OTHGOV - Profit on Disposal of Assets	0.00
<b>SUB-TOTAL</b>	<b>5,000.00</b>
	<b>429,678.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER GOVERNANCE (Continued)**

**CAPITAL EXPENDITURE**

4040250 OTHGOV - Capital Furniture & Equipment	Jobs		25,000.00
4040255 OTHGOV - Capital Plant & Equipment	Jobs		84,000.00
4040260 OTHGOV - Capital Administration Building	Jobs		55,044.00
4040265 OTHGOV - Transfer To Reserve			20,000.00
4040270 OTHGOV - Loan 125 Principal Repayments			42,524.00

**CAPITAL REVENUE**

5040250 OTHGOV - Proceeds on Disposal of Assets	Jobs	67,000.00	
5040251 OTHGOV - Realisation on Disposal of Assets		(67,000.00)	
5040255 OTHGOV - New Loan Borrowings		0.00	
5040260 OTHGOV - Transfer From Reserves		0.00	

**SUB-TOTAL**

0.00 226,568.00

**TOTAL - OTHER GOVERNANCE**

5,000.00 656,246.00

**TOWN OF NARROGIN**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 June 2015**

<b>PROGRAMME SUMMARY</b>	<b>14/15 Annual Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>		
Fire Prevention		32,595.00
Emergency Services Levy		5,700.00
Animal Control		128,165.00
Other Law, Order & Public Safety		72,028.00
<b><u>OPERATING REVENUE</u></b>		
Fire Prevention	1,300.00	
Emergency Services Levy	10,700.00	
Animal Control	18,700.00	
Other Law, Order & Public Safety	0.00	
<b>SUB-TOTAL</b>	<b>30,700.00</b>	<b>238,488.00</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Fire Prevention		0.00
Emergency Services Levy		0.00
Animal Control		71,000.00
Other Law, Order & Public Safety		0.00
<b><u>CAPITAL REVENUE</u></b>		
Fire Prevention	0.00	
Emergency Services Levy	0.00	
Animal Control	0.00	
Other Law, Order & Public Safety	0.00	
<b>SUB-TOTAL</b>	<b>0.00</b>	<b>71,000.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>30,700.00</b>	<b>309,488.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 June 2015**

**FIRE PREVENTION**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2050100 FIRE - Salaries & Wages			5,729.00
2050101 FIRE- Superannuation			888.00
2050102 FIRE- Workers Comp Insurance			200.00
2050104 FIRE- Training & Development			1,500.00
2050105 FIRE- Protective Clothing			200.00
2050106 FIRE- Other Employee Costs			0.00
2050110 FIRE - Fire Prevention/Burning/Control	Jobs		950.00
2050111 FIRE - Cost of Fire Units Disposed			0.00
2050112 FIRE - Expensed Minor Asset Purchases			0.00
2050113 FIRE - ESL Payable on Town Buildings			5,520.00
2050114 FIRE - Insurance			1,341.00
2050115 FIRE - Relief Ranger Services			0.00
2050191 FIRE - Loss on Disposal of Asset			0.00
2050192 FIRE - Depreciation			0.00
2050199 FIRE - Administration Allocated			16,267.00

**OPERATING REVENUE**

3050100 FIRE - Fines and Penalties	500.00	
3050101 FIRE - Charges - Fire Prevention	0.00	
3050102 FIRE - Contributions and Donations	0.00	
3050103 FIRE - Reimbursements	800.00	
3050104 FIRE - Grants	0.00	
3050190 FIRE - Profit on Disposal of Assets	0.00	

**SUB-TOTAL**

**1,300.00      32,595.00**

**CAPITAL EXPENDITURE**

4050150 FIRE - Furniture & Equipment (Capital)		0.00
4050155 FIRE - Plant & Equipment (Capital)		0.00
4050160 FIRE - Building (Capital)	Jobs	0.00

**CAPITAL REVENUE**

5050150 FIRE - Proceeds on Disposal of Assets	0.00	
5050151 FIRE - Realisation on Disposal of Assets	0.00	

**SUB-TOTAL**

**0.00      0.00**

**TOTAL - FIRE PREVENTION**

**1,300.00      32,595.00**

**TOWN OF NARROGIN**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 June 2015**

**EMERGENCY SERVICES LEVY**

**OPERATING EXPENDITURE**

2050200 ESL - SES Subsidy Expenditure

**OPERATING REVENUE**

3050200 ESL - ESL - Admin Fee/Commission

3050201 ESL - SES Subsidy (Operating) Grant

3050202 ESL - ESL Capital Grant

3050203 ESL - ESL - Non-Payment Penalty Interest

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - EMERGENCY SERVICES LEVY**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	5,700.00
4,000.00	
6,000.00	
0.00	
700.00	
10,700.00	5,700.00
0.00	0.00
10,700.00	5,700.00

**TOWN OF NARROGIN**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 June 2015**

**ANIMAL CONTROL**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2050300 ANIMAL - Salaries & Wages			39,434.00
2050301 ANIMAL - Superannuation			6,112.00
2050302 ANIMAL - Workers Comp Insurance			1,378.00
2050303 ANIMAL - Allowances			0.00
2050304 ANIMAL - Training & Development			4,500.00
2050305 ANIMAL - Protective Clothing			1,000.00
2050306 ANIMAL - Other Employee Costs			0.00
2050307 ANIMAL - Motor Vehicle Expenses			8,143.00
2050308 ANIMAL - Telephone/Mobile			750.00
2050309 ANIMAL - Printing & Stationery			600.00
2050310 ANIMAL - Expensed Minor Asset Purchases			3,000.00
2050311 ANIMAL - Animal Destruction			1,000.00
2050312 ANIMAL - Animal Pound Maintenance	Jobs		2,500.00
2050313 ANIMAL - Animal Pound Operations	Jobs		1,971.00
2050314 ANIMAL - Relief Ranger Services			20,556.00
2050315 ANIMAL - Insurance (Other Than Buildings)			2,011.00
2050391 ANIMAL - Loss on Disposal of Assets			10,110.00
2050392 ANIMAL - Depreciation			700.00
2050399 ANIMAL - Administration Allocated			24,400.00

**OPERATING REVENUE**

3050300 ANIMAL - Pound Fees	100.00	
3050301 ANIMAL - Animal Registration Fees	13,500.00	
3050302 ANIMAL - Fines and Penalties	2,000.00	
3050303 ANIMAL - Animal Destruction Fees	500.00	
3050304 ANIMAL - Hire of Ranger Services	2,500.00	
3050305 ANIMAL - Other Fees & Charges	100.00	

**SUB-TOTAL**

18,700.00	128,165.00
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**CAPITAL EXPENDITURE**

4050350 ANIMAL - Furniture & Equipment (Capital)	0.00
4050355 ANIMAL - Plant & Equipment (Capital)	31,000.00
4050360 ANIMAL - Building (Capital)	40,000.00

**CAPITAL REVENUE**

5050350 ANIMAL - Proceeds on Disposal of Assets	Jobs	15,000.00
5050351 ANIMAL - Realisation on Disposal of Assets		(15,000.00)

**SUB-TOTAL**

0.00	71,000.00
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**TOTAL - ANIMAL CONTROL**

18,700.00	199,165.00
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**TOWN OF NARROGIN**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER LAW, ORDER, PUBLIC SAFETY**

**OPERATING EXPENDITURE**

	14/15 Annual Budget
	Revenue \$
	Expenditure \$
2050400 OLOPS - Salaries & Wages	17,280.00
2050401 OLOPS - Superannuation	3,025.00
2050402 OLOPS - Workers Comp Insurance	614.00
2050403 OLOPS - Allowances	0.00
2050404 OLOPS - Training & Development	0.00
2050405 OLOPS - Protective Clothing	0.00
2050406 OLOPS - Other Employee Costs	0.00
2050407 OLOPS - Motor Vehicle Expenses	0.00
2050408 OLOPS - LEMC Support	1,000.00
2050409 OLOPS - CCTV Maintenance	3,500.00
2050410 OLOPS - Insurance	2,131.00
2050411 OLOPS - Community Safety Audit	0.00
2050412 OLOPS - Crime Prevention Strategies	0.00
2050413 OLOPS - Expensed Minor Asset Purchases	0.00
2050414 OLOPS - Relief Ranger Services	2,624.00
2050415 OLOPS - Advertising	1,500.00
2050491 OLOPS - Loss on Disposal of Assets	0.00
2050492 OLOPS - Depreciation	17,375.00
2050497 OLOPS - Community Services Allocated	6,712.00
2050499 OLOPS - Administration Allocated	16,267.00

**OPERATING REVENUE**

3050400 OLOPS - Impounded Vehicles Fees	0.00
3050401 OLOPS - Community and Crime Prevention	0.00
<b>SUB-TOTAL</b>	<b>0.00</b>

**CAPITAL EXPENDITURE**

4050450 OLOPS - Furniture & Equipment (Capital) - C	0.00
4050455 OLOPS - Plant & Equipment (Capital) - OLOI Jobs	0.00
4050460 OLOPS - Transfer To Reserve	0.00

**CAPITAL REVENUE**

5050450 OLOPS - Transfer From Reserve	0.00
<b>SUB-TOTAL</b>	<b>0.00</b>

<b>TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY</b>	<b>0.00</b>	<b>72,028.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 07 - HEALTH**  
Financial Statement for Period Ended  
30 June 2015

**PROGRAMME SUMMARY**

**OPERATING EXPENDITURE**

Health Inspection and Administration  
Preventative Services - Pest Control

**OPERATING REVENUE**

Health Inspection and Administration  
Preventative Services - Pest Control

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

Health Inspection and Administration  
Preventative Services - Pest Control

**CAPITAL REVENUE**

Health Inspection and Administration  
Preventative Services - Pest Control

**SUB-TOTAL**

**TOTAL - PROGRAMME SUMMARY**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	97,655.00
	0.00
8,750.00	
0.00	
<b>8,750.00</b>	<b>97,655.00</b>
	0.00
	0.00
0.00	
0.00	
<b>0.00</b>	<b>0.00</b>
<b>8,750.00</b>	<b>97,655.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 07 - HEALTH**  
**Financial Statement for Period Ended**  
**30 June 2015**

**HEALTH INSPECTION & ADMIN**

**OPERATING EXPENDITURE**

2070300 HEALTH - Salaries & Wages		57,656.00
2070301 HEALTH - Superannuation		5,478.00
2070302 HEALTH - Workers Comp Insurance		1,910.00
2070303 HEALTH - Allowances		300.00
2070304 HEALTH - Training & Development		800.00
2070305 HEALTH - Other Employee Expenses		0.00
2070306 HEALTH - Expensed Minor Asset Purchases		0.00
2070307 HEALTH - Legal Expenses		0.00
2070308 HEALTH - Contract EHO		0.00
2070309 HEALTH - Analytical Expenses		3,000.00
2070310 HEALTH - Control Expenses		1,500.00
2070311 HEALTH - Communication Expenses		600.00
2070312 HEALTH - Insurance Expenses		2,011.00
2070392 HEALTH - Depreciation		0.00
2070398 HEALTH - Staff Housing Costs Allocated		0.00
2070399 HEALTH - Administration Allocated		24,400.00

**OPERATING REVENUE**

3070300 HEALTH - Health Regulatory Licenses	500.00	
3070301 HEALTH - Health Regulatory Fees and Charges	3,250.00	
3070302 HEALTH - Health Regulatory Fines and Penalties	5,000.00	
3070303 HEALTH - Health Officer Services Charged Out	0.00	
3070304 HEALTH - Contributions & Donations	0.00	
3070305 HEALTH - Reimbursements	0.00	
3070306 HEALTH - Grants	0.00	
3070307 HEALTH - Other Income	0.00	
<b>SUB-TOTAL</b>	<b>8,750.00</b>	<b>97,655.00</b>

**CAPITAL EXPENDITURE**

4070350 HEALTH - Furniture & Equipment (Capital)		0.00
4070355 HEALTH - Plant & Equipment (Capital)		0.00

**CAPITAL REVENUE**

<b>SUB-TOTAL</b>	<b>0.00</b>	<b>0.00</b>
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**TOTAL - HEALTH INSPECTION & ADMIN**

<b>8,750.00</b>	<b>97,655.00</b>
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## PREVENTIVE SERVICES - PEST CONTROL

2070400 PEST - Salaries & Wages  
2070401 PEST - Superannuation  
2070402 PEST - Workers Comp Insurance  
2070403 PEST - Allowances  
2070404 PEST - Training & Development  
2070405 PEST - Other Employee Expenses  
2070406 PEST - Expensed Minor Asset Purchases  
2070407 PEST - Legal Expenses  
2070408 PEST - Communication Expenses  
2070409 PEST - Insurance Expenses  
2070492 PEST - Depreciation  
2070498 PEST - Staff Housing Costs Allocated  
2070499 PEST - Administration Allocated

3070400 PEST - Contributions & Donations  
3070401 PEST - Reimbursements  
3070402 PEST - Fees & Charges  
3070403 PEST - Grants  
3070404 PEST - Other Income

## CAPITAL EXPENDITURE

**SUB-TOTAL**

**TOTAL - PREVENTIVE SERVICES - PEST CONTROL**[illegible]

**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PROGRAMME SUMMARY**

	14/15 Annual Budget	
	Revenue \$	Expenditure \$
<b><u>OPERATING EXPENDITURE</u></b>		
Pre-School		9,883.00
Home and Community Care (HACC)		890,635.00
Aged Care Packages (CACP)		261,097.00
National Respite For Carers (NRCP)		144,983.00
Aged & Disability - Senior Citz Centre		47,133.00
Aged & Disability - Other		143,389.00
Other Welfare		42,878.00
<b><u>OPERATING REVENUE</u></b>		
Pre-School	3,255.00	
Home and Community Care (HACC)	886,258.00	
Aged Care Packages (CACP)	272,000.00	
National Respite For Carers (NRCP)	140,160.00	
Aged & Disability - Senior Citz Centre	5,375.00	
Aged & Disability - Other	139,509.00	
Other Welfare	550.00	
<b>SUB-TOTAL</b>	<b>1,447,107.00</b>	<b>1,539,998.00</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Pre-School		0.00
Home and Community Care (HACC)		292,802.00
Aged Care Packages (CACP)		0.00
National Respite For Carers (NRCP)		0.00
Aged & Disability - Senior Citz Centre		0.00
Aged & Disability - Other		56,000.00
Other Welfare		0.00
<b><u>CAPITAL REVENUE</u></b>		
Pre-School	0.00	
Home and Community Care (HACC)	282,802.00	
Aged Care Packages (CACP)	0.00	
National Respite For Carers (NRCP)	0.00	
Aged & Disability - Senior Citz Centre	0.00	
Aged & Disability - Other	16,000.00	
Other Welfare	0.00	
<b>SUB-TOTAL</b>	<b>298,802.00</b>	<b>348,802.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,745,909.00</b>	<b>1,888,800.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PRE-SCHOOL**

**OPERATING EXPENDITURE**

2080100 PRE-SCHOOL - Building Operating Expenses  
 2080101 PRE-SCHOOL - Building Maintenance  
 2080102 PRE-SCHOOL - Insurance (Other Than Buildings)  
 2080191 PRE-SCHOOL - Loss on Disposal of Assets  
 2080192 PRE-SCHOOL - Depreciation  
 2080197 PRE-SCHOOL - Community Services Allocated  
 2080199 PRE-SCHOOL - Administration Allocated

Jobs  
Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
	0.00
	1,341.00
	0.00
	0.00
	4,475.00
	4,067.00
3,255.00	
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	
3,255.00	9,883.00
	0.00
0.00	0.00
3,255.00	9,883.00

**OPERATING REVENUE**

3080100 PRE-SCHOOL - Fees & Charges  
 3080101 PRE-SCHOOL - Grant Funding  
 3080103 PRE-SCHOOL - Contributions & Donations  
 3080104 PRE-SCHOOL - Reimbursements  
 3080120 PRE-SCHOOL - Other Income  
 3080190 PRE-SCHOOL - Profit on Disposal of Assets

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4080160 PRE-SCHOOL - Building (Capital)

Jobs

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - PRE-SCHOOL**

**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**HOME AND COMMUNITY CARE (HACC)**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2080300 HACC - Salaries & Wages			46,020.00
2080301 HACC - Superannuation			4,600.00
2080302 HACC - Workers Comp Insurance			18,149.00
2080303 HACC - Allowances			0.00
2080304 HACC - Training & Development			25,000.00
2080305 HACC - Recruitment			0.00
2080306 HACC - Occupational Health & Safety			0.00
2080307 HACC - Fringe Benefits Tax (FBT)			6,000.00
2080310 HACC - Advertising & Promotions			4,000.00
2080311 HACC - Subscriptions & Memberships			5,000.00
2080312 HACC - Security System			2,500.00
2080313 HACC - Information Systems			2,000.00
2080314 HACC - Motor Vehicles Expenses			29,919.00
2080315 HACC - Office Equipment Mtce			2,000.00
2080316 HACC - Telephones / Mobiles			2,000.00
2080317 HACC - Printing & Stationery			5,000.00
2080318 HACC - Expensed Minor Asset Purchases			3,000.00
2080319 HACC - Travel & Accommodation			1,000.00
2080320 HACC - General Office Expenses			3,000.00
2080321 HACC - Insurance (Other than Bldgs & W/Comp)			1,341.00
2080322 HACC - Sundry Expenditure			2,000.00
2080330 HACC - Building Electricity			10,450.00
2080331 HACC - Building Water			5,145.00
2080332 HACC - Building Insurance			1,539.00
2080333 HACC - Building Maintenance			5,000.00
2080334 HACC - Building Rates			5,420.00
2080335 HACC - Audit Fees			500.00
2080340 HACC - Customer Services Expenses	Jobs		102,000.00
2080341 HACC - Assessments Expenses	Jobs		33,000.00
2080342 HACC - Counselling & Support Expenses	Jobs		2,180.00
2080343 HACC - Person Care Expenses	Jobs		28,500.00
2080344 HACC - Domestic Assistance Expenses (Home Help)	Jobs		161,800.00
2080345 HACC - Social Support Expenses	Jobs		38,500.00
2080346 HACC - Home Maintenance Expenses	Jobs		37,300.00
2080347 HACC - Transport Services Expense	Jobs		17,700.00
2080348 HACC - Centre Based Day Care Expenses	Jobs		151,500.00
2080349 HACC - Respite Care Expenses	Jobs		10,700.00
2080350 HACC - Client Care Coordination Expenses	Jobs		6,600.00
2080351 HACC - Meals on Wheels Expenses	Jobs		35,750.00
2080352 HACC - Other Food Services	Jobs		0.00
2080391 HACC - Loss on Disposal of Assets			913.00
2080392 HACC - Depreciation			0.00
2080397 HACC - Community Services Allocated			4,475.00
2080399 HACC - Administration Allocated			69,134.00



**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**HOME CARE PACKAGES (CHCP)**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2080400 CHCP - Salaries & Wages			40,000.00
2080401 CHCP - Superannuation			4,000.00
2080402 CHCP - Workers Comp Insurance			4,397.00
2080403 CHCP - Allowances			0.00
2080404 CHCP - Training & Development			2,000.00
2080405 CHCP - Recruitment			600.00
2080406 CHCP - Occupational Health & Safety			300.00
2080407 CHCP - Fringe Benefits Tax (FBT)			0.00
2080410 CHCP - Advertising & Promotions			0.00
2080411 CHCP - Subscriptions & Memberships			0.00
2080412 CHCP - Security System			0.00
2080413 CHCP - Information Systems			5,000.00
2080414 CHCP - Motor Vehicles Expenses			14,184.00
2080415 CHCP - Office Equipment Mtce			2,000.00
2080416 CHCP - Telephones / Mobiles			1,000.00
2080417 CHCP - Printing & Stationery			1,000.00
2080418 CHCP - Expensed Minor Asset Purchases			0.00
2080419 CHCP - Travel & Accommodation			0.00
2080420 CHCP - General Office Expenses			2,000.00
2080421 CHCP - Insurance (Other than Bldgs & W/Comp)			1,341.00
2080422 CHCP - Audit Fees			500.00
2080423 CHCP - Sundry Expenditure			0.00
2080430 CHCP - Building Electricity			0.00
2080431 CHCP - Building Water			0.00
2080432 CHCP - Building Insurance			0.00
2080433 CHCP - Building Maintenance			200.00
2080434 CHCP - Building Rates			0.00
2080440 CHCP - Customer Services Expenses	Jobs		26,400.00
2080441 CHCP - Assessments Expenses	Jobs		2,200.00
2080442 CHCP - Personal Care Expenses	Jobs		66,300.00
2080443 CHCP - Domestic Assistance Expenses (Home Help)	Jobs		6,000.00
2080444 CHCP - Social Support Expenses	Jobs		22,000.00
2080445 CHCP - Home Maintenance Expenses	Jobs		4,800.00
2080446 CHCP - Transport Services Expense	Jobs		900.00
2080447 CHCP - Centre Based Day Care Expenses	Jobs		3,100.00
2080448 CHCP - Client Care Coordination Expenses	Jobs		22,000.00
2080491 CHCP - Loss on Disposal of Assets			0.00
2080492 CHCP - Depreciation			0.00
2080497 CHCP - Community Services Allocated			4,475.00
2080499 CHCP - Administration Allocated			24,400.00



**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**NATIONAL RESPITE FOR CARERS (NRCP)**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2080500 NRCP - Salaries & Wages			18,000.00
2080501 NRCP - Superannuation			1,800.00
2080502 NRCP - Workers Comp Insurance			1,700.00
2080503 NRCP - Allowances			0.00
2080504 NRCP - Training & Development			3,000.00
2080505 NRCP - Recruitment			700.00
2080506 NRCP - Occupational Health & Safety			2,000.00
2080507 NRCP - Fringe Benefits Tax (FBT)			0.00
2080510 NRCP - Advertising & Promotions			0.00
2080511 NRCP - Subscriptions & Memberships			1,000.00
2080512 NRCP - Security System			0.00
2080513 NRCP - Information Systems			5,000.00
2080514 NRCP - Motor Vehicles Expenses			0.00
2080515 NRCP - Office Equipment Mtce			0.00
2080516 NRCP - Telephones / Mobiles			2,000.00
2080517 NRCP - Printing & Stationery			0.00
2080518 NRCP - Expensed Minor Asset Purchases			0.00
2080519 NRCP - Travel & Accommodation			0.00
2080520 NRCP - General Office Expenses			1,000.00
2080521 NRCP - Insurance (Other than Bldgs & W/Comp)			1,341.00
2080522 NRCP - Sundry Expenditure			33,060.00
2080530 NRCP - Building Electricity			0.00
2080531 NRCP - Building Water			0.00
2080532 NRCP - Building Insurance			0.00
2080533 NRCP - Building Maintenance			2,000.00
2080534 NRCP - Building Rates			0.00
2080540 NRCP - Customer Services Expenses	Jobs		6,400.00
2080541 NRCP - Respite Care Expenses	Jobs		33,300.00
2080591 NRCP - Loss on Disposal of Assets			0.00
2080592 NRCP - Depreciation			11,940.00
2080597 NRCP - Community Services Allocated			4,475.00
2080599 NRCP - Administration Allocated			16,267.00

**OPERATING REVENUE**

3080500 NRCP - Recurrent Grant Funding	140,160.00	
3080501 NRCP - Non-Recurrent Grant Funding	0.00	
3080502 NRCP - User Charges	0.00	
3080503 NRCP - Contributions & Donations	0.00	
3080504 NRCP - Reimbursements	0.00	
3080505 NRCP - Other Grants	0.00	
3080506 NRCP - Other Income	0.00	
3080590 NRCP - Profit on Disposal of Assets	0.00	

**SUB-TOTAL**

<b>140,160.00</b>	<b>144,983.00</b>
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## 30 June 2015

## (Continued)

## CAPITAL EXPENDITURE

4080550 NRCP - Furniture & Equipment (Capital)

4080555 NRCP - Plant & Equipment (Capital)

4080560 NRCP - Building (Capital)

4080570 NRCP - Transfers To Reserve

### CAPITAL REVENUE

5080550 NRCP - Proceeds on Disposal of Assets

5080551 NRCP - Realisation on Disposal of Assets

5080552 NRCP - Transfers From Reserve

**SUB-TOTAL**

**TOTAL - NATIONAL RESPITE FOR CARERS (NRCP)**

14/15 Annual Budget	
Revenue \$	Expenditure \$
	0.00
	0.00
	0.00
	0.00
0.00	
0.00	
0.00	
0.00	0.00
140,160.00	144,983.00

**AGED & DISABILITY - SENIOR CITZ CENTRE**

### OPERATING EXPENDITURE

2080600 AGEDSNRS - Building Operating Expenses	Jobs	0.00
2080601 AGEDSNRS - Building Maintenance	Jobs	0.00
2080602 AGEDSNRS - Insurance (Other Than Buildings)		1,341.00
2080691 AGEDSNRS - Loss on Disposal of Assets		0.00
2080692 AGEDSNRS - Depreciation		25,050.00
2080697 AGEDSNRS - Community Services Allocated		4,475.00
2080699 AGEDSNRS - Administration Allocated		16,267.00

## OPERATING REVENUE

3080600 AGEDSNRS - Fees & Charges	3,300.00
3080601 AGEDSNRS - Grant Funding	0.00
3080602 AGEDSNRS - Contributions & Donatlons	0.00
3080603 AGEDSNRS - Reimbursements	2,075.00
3080604 AGEDSNRS - Other Income	0.00
3080690 AGEDSNRS - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

## CAPITAL EXPENDITURE

4080650 AGEDSNRS - Building (Capital)	Jobs	0.00
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## CAPITAL REVENUE

**SUB-TOTAL**

TOTAL - AGED & DISABILITY - SENIOR CITZ CENTRE	5,375.00	47,133.00
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**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**AGED & DISABILITY - OTHER**

**OPERATING EXPENDITURE**

	14/15 Annual Budget
	Revenue \$
	Expenditure \$
2080700 AGEDOTHER - Salaries & Wages	0.00
2080701 AGEDOTHER - Superannuation	0.00
2080702 AGEDOTHER - Workers Comp Insurance	0.00
2080703 AGEDOTHER - Allowances	0.00
2080704 AGEDOTHER - Training & Development	0.00
2080705 AGEDOTHER - Recruitment	0.00
2080706 AGEDOTHER - Occupational Health & Safety	0.00
2080707 AGEDOTHER - Fringe Benefits Tax (FBT)	0.00
2080708 AGEDOTHER - Motor Vehicle Expenses (CATS Program)	11,215.00
2080710 AGEDOTHER - Neurodegenerative Salaries & Wages	0.00
2080711 AGEDOTHER - Neurodegenerative Superannuation	0.00
2080712 AGEDOTHER - Neurodegenerative Motor Vehicle Expenses	0.00
2080715 AGEDOTHER - Veterans Homecare Salaries & Wages	5,500.00
2080716 AGEDOTHER - Veterans Homecare Superannuation	550.00
2080717 AGEDOTHER - Veterans Homecare Protective Clothing	183.00
2080720 AGEDOTHER - Baptist Care Salaries & Wages	11,000.00
2080721 AGEDOTHER - Baptist Care Superannuation	1,100.00
2080722 AGEDOTHER - Baptist Care Training & Development	366.00
2080723 AGEOTHER - Commonwealth Carers Respite Salaries & Wa	1,000.00
2080724 AGEOTHER - Commonwealth Carers Respite Superannuat	95.00
2080725 AGEOTHER - Commonwealth Carers Respite Training & Dev	500.00
2080726 AGEOTHER - Juniper Community Salaries & Wages	70,000.00
2080727 AGEOTHER - Juniper Community Superannuation	6,650.00
2080728 AGEOTHER - Juniper Community Training & Development	3,000.00
2080729 AGEOTHER - Juniper Community Community Expenses	14,385.00
2080730 AGEOTHER - Juniper Community Motor Vehicle Expenses	5,965.00
2080791 AGEDOTHER - Loss on Disposal of Assets	11,880.00

**OPERATING REVENUE**

3080700 AGEDOTHER - Baptist Care Contributions	12,467.00
3080701 AGEDOTHER - CATS Fees & Charges	11,214.00
3080702 AGEDOTHER - CATS Grants	0.00
3080703 AGEDOTHER - Veterans Homecare Fees & Charges	6,233.00
3080704 AGEDOTHER - Veterans Homecare Grants	0.00
3080705 AGEDOTHER - Neurodegenerative Fees & Charges	0.00
3080706 AGEDOTHER - Neurodegenerative Grants	0.00
3080707 AGEDOTHER - PATS Voucher Income	0.00
3080710 AGEOTHER - CATS Contribution	8,000.00
3080713 AGEOTHER - Commonwealth Carers Respite Fees & Charge	1,595.00
3080720 AGEOTHER - Juniper Community Income	100,000.00
3080790 AGEDOTHER - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

<b>139,509.00</b>	<b>143,389.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**AGED & DISABILITY - OTHER (Continued)**

**CAPITAL EXPENDITURE**

4080750 AGEDOTHER - Plant & Equipment (Capital)

4080755 AGEDOTHER - Transfer to Reserves

Jobs

Jobs

**CAPITAL REVENUE**

5080750 AGEDOTHER - Proceeds on Disposal of Assets

5080751 AGEDOTHER - Realisation on Disposal of Assets

5080755 AGEDOTHER - Transfer from Reserves

Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	48,000.00
	8,000.00
32,000.00	
(32,000.00)	
16,000.00	
16,000.00	56,000.00
155,509.00	199,389.00

**SUB-TOTAL**

**TOTAL - AGED & DISABILITY - OTHER**

**TOWN OF NARROGIN**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER WELFARE**

**OPERATING EXPENDITURE**

2080800 WELFARE - DAIP		0.00
2080801 WELFARE - Youth Services		0.00
2080802 WELFARE - Insurance		2,067.00
2080891 WELFARE - Loss on Disposal of Assets		0.00
2080892 WELFARE - Depreciation		750.00
2080897 WELFARE - Community Services Allocated		15,661.00
2080899 WELFARE - Administration Allocated		24,400.00

**OPERATING REVENUE**

3080800 WELFARE - Contributions & Donations	550.00	
3080801 WELFARE - Reimbursements	0.00	
3080802 WELFARE - Grants	0.00	
3080803 WELFARE - Other Income	0.00	
3080890 WELFARE - Profit on Disposal of Assets	0.00	
<b>SUB-TOTAL</b>	<b>550.00</b>	<b>42,878.00</b>

**CAPITAL EXPENDITURE**

4080870 WELFARE - Transfer to Reserves		0.00
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**CAPITAL REVENUE**

5080855 WELFARE - Transfer from Reserves	0.00	
<b>SUB-TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**TOTAL - OTHER WELFARE**

<b>550.00</b>	<b>42,878.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 09 - HOUSING**  
Financial Statement for Period Ended  
30 June 2015

<b>PROGRAMME SUMMARY</b>	<b>14/15 Annual Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$
<u><b>OPERATING EXPENDITURE</b></u>		
Staff Housing		0.00
<u><b>OPERATING REVENUE</b></u>		
Staff Housing	7,800.00	
<b>SUB-TOTAL</b>	<b>7,800.00</b>	<b>0.00</b>
<u><b>CAPITAL EXPENDITURE</b></u>		
Staff Housing		0.00
<u><b>CAPITAL REVENUE</b></u>		
Staff Housing	0.00	
<b>SUB-TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>7,800.00</b>	<b>0.00</b>

**TOWN OF NARROGIN**  
**SCHEDULE 09 - HOUSING**  
**Financial Statement for Period Ended**  
**30 June 2015**

**STAFF HOUSING**

**OPERATING EXPENDITURE**

2090100 STF HOUSE - Rental Property Expenses  
 2090191 STF HOUSE - Loss on Disposal of Assets  
 2090192 STF HOUSE - Depreciation  
 2090199 STF HOUSE - Administration Allocated

Jobs

***Recovered amounts***

2090198 STF HOUSE - Staff Housing Costs Recovered

**OPERATING REVENUE**

3090101 STF HOUSE - Contributions & Donations  
 3090102 STF HOUSE - Staff Rental Reimbursements  
 3090106 STF HOUSE - Grant Income  
 3090190 STF HOUSE - Profit on Disposal of Assets

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4090150 STF HOUSE - Building (Capital)

Jobs

**CAPITAL REVENUE**

5090150 STF HOUSE - Proceeds on Disposal of Assets  
 5090151 STF HOUSE - Realisation on Disposal of Assets  
 5090155 STF HOUSE - New Loan Borrowings

**SUB-TOTAL**

**TOTAL - STAFF HOUSING**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	68,111.00
	0.00
	0.00
	8,133.00
	(76,244.00)
0.00	
7,800.00	
0.00	
0.00	
7,800.00	0.00
	0.00
	0.00
	0.00
0.00	0.00
7,800.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
Financial Statement for Period Ended  
30 June 2015

**PROGRAMME SUMMARY**

	14/15 Annual Budget	
	Revenue \$	Expenditure \$
<b><u>OPERATING EXPENDITURE</u></b>		
Sanitation - Household Refuse		684,875.74
Sanitation - Other		88,375.00
Sewerage		91,730.10
Urban Stormwater Drainage		2,011.00
Town Planning & Regional Development		58,940.00
Other Community Amenities		157,949.07
<b><u>OPERATING REVENUE</u></b>		
Sanitation - Household Refuse	562,885.00	
Sanitation - Other	247,560.00	
Sewerage	30,200.00	
Urban Stormwater Drainage	0.00	
Town Planning & Regional Development	(2,000.00)	
Other Community Amenities	36,100.00	
<b>SUB-TOTAL</b>	<b>874,745.00</b>	<b>1,083,880.90</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Sanitation - Household Refuse		80,000.00
Sanitation - Other		0.00
Sewerage		6,562.00
Urban Stormwater Drainage		0.00
Town Planning & Regional Development		0.00
Other Community Amenities		20,000.00
<b><u>CAPITAL REVENUE</u></b>		
Sanitation - Household Refuse	80,000.00	
Sanitation - Other	0.00	
Sewerage	0.00	
Urban Stormwater Drainage	0.00	
Town Planning & Regional Development	0.00	
Other Community Amenities	0.00	
<b>SUB-TOTAL</b>	<b>80,000.00</b>	<b>106,562.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>954,745.00</b>	<b>1,190,442.90</b>

**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**SANITATION - HOUSEHOLD REFUSE**

**OPERATING EXPENDITURE**

2100100 SAN - Waste Collection			123,677.00
2100101 SAN - Waste Disposal			250,000.00
2100102 SAN - Waste Recycling			144,768.00
2100103 SAN - Regional Waste			5,000.00
2100104 SAN - Building Operations	Jobs		3,834.00
2100105 SAN - Building Maintenance	Jobs		61,620.00
2100106 SAN - General Tip Maintenance	Jobs		20,344.74
2100107 SAN - Insurance (Other Than Buildings)			2,312.00
2100191 SAN - Loss on Disposal of Assets			0.00
2100192 SAN - Depreciation			120.00
2100199 SAN - Administration Allocated			73,200.00

**OPERATING REVENUE**

3100100 SAN - Domestic Refuse Collection Charges	394,830.00	
3100101 SAN - Domestic Services (Additional)	11,275.00	
3100102 SAN - Contributions & Donations	12,000.00	
3100103 SAN - Reimbursements	0.00	
3100104 SAN - Grants	0.00	
3100105 SAN - Domestic Recycling Service	144,780.00	
3100106 SAN - Domestic Recycling Services (additional)	0.00	
3100190 SAN - Profit on Disposal of Assets	0.00	
<b>SUB-TOTAL</b>	<b>562,885.00</b>	<b>684,875.74</b>

**CAPITAL EXPENDITURE**

4100150 SAN - Furniture & Equipment (Capital)	Jobs	0.00
4100160 SAN - Building (Capital)	Jobs	80,000.00
4100170 SAN - Transfer to Reserves		0.00

**CAPITAL REVENUE**

5100150 SAN - Transfer from Reserves	80,000.00	
<b>SUB-TOTAL</b>	<b>80,000.00</b>	<b>80,000.00</b>

**TOTAL - SANITATION - HOUSEHOLD REFUSE**

<b>642,885.00</b>	<b>764,875.74</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**SANITATION - OTHER**

**OPERATING EXPENDITURE**

2100200 SANOTH - Waste Collection		39,575.00
2100201 SANOTH - Waste Disposal		0.00
2100202 SANOTH - Waste Recycling		0.00
2100203 SANOTH - Purchase of Street Bins		0.00
2100204 SANOTH - Purchase of Bins (Sulo and Other)		0.00
2100291 SANOTH - Loss on Disposal of Assets		0.00
2100292 SANOTH - Depreciation		0.00
2100299 SANOTH - Administration Allocated		48,800.00

**OPERATING REVENUE**

3100200 SANOTH - Commercial Collection Charge	22,890.00	
3100201 SANOTH - Commercial Collection Charge (Additional)	52,440.00	
3100202 SANOTH - Commercial Tipping Charge	100,000.00	
3100203 SANOTH - Non-Rateable Collection Charge	54,250.00	
3100204 SANOTH - Non Rateable Collection Charge (Additional)	17,980.00	
3100205 SANOTH - Sale of Sulo Bins	0.00	
3100290 SANOTH - Profit on Disposal of Assets	0.00	

**SUB-TOTAL**

<b>247,560.00</b>	<b>88,375.00</b>
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**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

<b>0.00</b>	<b>0.00</b>
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**TOTAL - SANITATION - OTHER**

<b>247,560.00</b>	<b>88,375.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**SEWERAGE**

**OPERATING EXPENDITURE**

2100300 SEW - Waste Water Treatment

Jobs

2100391 SEW - Loss on Disposal of Assets

2100392 SEW - Depreciation

2100399 SEW - Administration Allocated

**OPERATING REVENUE**

3100300 SEW - Waste Water Charges

3100390 SEW - Profit on Disposal of Assets

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4100350 SEW - Infrastructure Other (Capital)

Jobs

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - SEWERAGE**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	91,730.10
	0.00
	0.00
	0.00
30,200.00	
0.00	
<b>30,200.00</b>	<b>91,730.10</b>
	6,562.00
<b>0.00</b>	<b>6,562.00</b>
<b>30,200.00</b>	<b>98,292.10</b>

**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**URBAN STORMWATER DRAINAGE**

**OPERATING EXPENDITURE**

2100401 STORM - Stormwater Drainage Maintenance  
 2100492 STORM - Depreciation  
 2100499 STORM - Administration Allocated

Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	2,011.00
	0.00
	0.00
0.00	2,011.00
0.00	0.00
0.00	2,011.00

**OPERATING REVENUE**

SUB-TOTAL

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

SUB-TOTAL

**TOTAL - URBAN STORMWATER DRAINAGE**

**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**TOWN PLANNING & REG. DEVELOP.**

**OPERATING EXPENDITURE**

2100600 PLAN - Salaries & Wages		23,634.00
2100601 PLAN - Superannuation		2,245.00
2100602 PLAN - Workers Comp Insurance		783.00
2100603 PLAN - Allowances		0.00
2100604 PLAN - Training & Development		0.00
2100605 PLAN - Recruitment		0.00
2100606 PLAN - Occupational Health & Safety		0.00
2100607 PLAN - Fringe Benefits Tax (FBT)		0.00
2100610 PLAN - Contract Town Planning		10,000.00
2100611 PLAN - Advertising		2,000.00
2100612 PLAN - Insurance		2,011.00
2100613 PLAN - Subscription & Memberships		2,000.00
2100699 PLAN - Administration Allocated		16,267.00

**OPERATING REVENUE**

3100600 PLAN - Planning Application Fees	0.00	
3100601 PLAN - Reimbursements	0.00	
3100602 PLAN - Contributions & Donations	0.00	
3100603 PLAN - Grants	0.00	
3100604 PLAN - Consultant Fees	0.00	
3100605 PLAN - Orders & Requisitions	2,000.00	

**SUB-TOTAL**

**2,000.00      58,940.00**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**0.00      0.00**

**TOTAL - TOWN PLANNING & REG. DEVELOP.**

**2,000.00      58,940.00**

**TOWN OF NARROGIN**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER COMMUNITY AMENITIES**

**OPERATING EXPENDITURE**

2100800 COM AMEN - Cemetery Maintenance/Operations	Jobs		62,907.07
2100802 COM AMEN - Public Conveniences Operations	Jobs		48,430.00
2100803 COM AMEN - Public Conveniences Maintenance	Jobs		19,000.00
2100804 COM AMEN - Other Community Amenity Maintenance			0.00
2100891 COM AMEN - Loss on Disposal of Assets			0.00
2100892 COM AMEN - Depreciation			11,345.00
2100899 COM AMEN - Administration Allocated			16,267.00

**OPERATING REVENUE**

3100800 COM AMEN - Cemetery Fees (Burial)		25,000.00	
3100801 COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)		1,400.00	
3100802 COM AMEN - Cemetery Fees (Monuments)		1,000.00	
3100803 COM AMEN - Contributions & Donations		8,700.00	
3100804 COM AMEN - Reimbursements		0.00	
3100805 COM AMEN - Grants		0.00	
3100890 COM AMEN - Profit on Disposal of Assets		0.00	

**SUB-TOTAL**

**36,100.00      157,949.07**

**CAPITAL EXPENDITURE**

4100850 COM AMEN - Building (Capital) - Other Community Amenities	Jobs		20,000.00
4100860 COM AMEN - Infrastructure Other (Capital) - Other Community Amenities	Jobs		0.00

**CAPITAL REVENUE**

**SUB-TOTAL**

**0.00      20,000.00**

**TOTAL - OTHER COMMUNITY AMENITIES**

**36,100.00      177,949.07**

**TOWN OF NARROGIN**  
**SCHEDULE 11 - RECREATION & CULTURE**  
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<b>PROGRAMME SUMMARY</b>	<b>14/15 Annual Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>		
Public Halls and Civic Centres		226,127.67
Narrogin Regional Recreation Complex		1,287,083.05
Other Recreation & Sport		760,460.31
Healthy Lifestyles Program		33,532.00
Libraries		284,747.69
Heritage		12,948.00
Other Culture		179,738.00
<b><u>OPERATING REVENUE</u></b>		
Public Halls and Civic Centres	40,905.00	
Narrogin Regional Recreation Complex	69,660.00	
Other Recreation & Sport	130,188.00	
Healthy Lifestyles Program	0.00	
Libraries	54,500.00	
Heritage	1,000.00	
Other Culture	4,000.00	
<b>SUB-TOTAL</b>	<b>300,253.00</b>	<b>2,784,636.73</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Public Halls and Civic Centres		154,081.00
Narrogin Regional Recreation Complex		76,742.00
Other Recreation & Sport		110,468.00
Healthy Lifestyles Program		0.00
Libraries		61,000.00
Heritage		0.00
Other Culture		0.00
<b><u>CAPITAL REVENUE</u></b>		
Public Halls and Civic Centres	129,614.00	
Narrogin Regional Recreation Complex	38,605.00	
Other Recreation & Sport	131,015.00	
Healthy Lifestyles Program	33,532.00	
Libraries	0.00	
Heritage	0.00	
Other Culture	0.00	
<b>SUB-TOTAL</b>	<b>332,766.00</b>	<b>402,291.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>633,019.00</b>	<b>3,186,927.73</b>

**TOWN OF NARROGIN**  
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**PUBLIC HALLS AND CIVIC CENTRES**

**OPERATING EXPENDITURE**

2110100 HALLS - Town Halls and Public Bldg Operations  
 2110101 HALLS - Town Halls and Public Bldg Maintenance  
 2110105 HALLS - Loan 126 Interest Repayments  
 2110191 HALLS - Loss on Disposal of Assets  
 2110192 HALLS - Depreciation  
 2110197 HALLS - Community Services Allocated  
 2110199 HALLS - Administration Allocated

Jobs  
Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	78,956.00
	33,236.67
	9,719.00
	0.00
	64,155.00
	15,661.00
	24,400.00
4,000.00	
1,500.00	
19,975.00	
0.00	
230.00	
15,200.00	
0.00	
<b>40,905.00</b>	<b>226,127.67</b>
	0.00
	129,614.00
	24,467.00
129,614.00	
<b>129,614.00</b>	<b>154,081.00</b>
<b>170,519.00</b>	<b>380,208.67</b>

**OPERATING REVENUE**

3110100 HALLS - Narrogin Town Hall Hire  
 3110101 HALLS - JHCC Hire  
 3110102 HALLS - Lease/Rental Income  
 3110103 HALLS - Grants  
 3110104 HALLS - Reimbursements  
 3110105 HALLS - Contributions & Donations  
 3110190 HALLS - Profit on Disposal of Assets

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4110150 HALLS - Furniture & Equipment (Capital)  
 4110160 HALLS - Building (Capital)  
 4110170 HALLS - Loan 126 Principal Repayments

Jobs  
Jobs

**CAPITAL REVENUE**

5110153 HALLS - Transfers From Reserve

**SUB-TOTAL**

**TOTAL - PUBLIC HALLS AND CIVIC CENTRES**

**TOWN OF NARROGIN**  
**SCHEDULE 11 - RECREATION & CULTURE**  
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**NARROGIN REGIONAL RECREATION COMPLEX**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2110200 NRRC - Salaries & Wages			76,888.00
2110201 NRRC - Superannuation			4,271.00
2110202 NRRC - Workers Comp Insurance			2,455.00
2110203 NRRC - Allowances			0.00
2110204 NRRC - Training & Development			0.00
2110205 NRRC - Occupational Health & Safety			0.00
2110206 NRRC - Recruitment			0.00
2110207 NRRC - Travel & Accommodation			0.00
2110208 NRRC - Other Employee Expenses			0.00
2110209 NRRC - Advertising & Promotions			160.00
2110210 NRRC - Consultancy			7,130.00
2110211 NRRC - Cleaning			860.00
2110212 NRRC - Security System			345.00
2110213 NRRC - Information Technology			1,546.00
2110214 NRRC - Office Equipment Maintenance			781.00
2110215 NRRC - Printing & Stationery			155.00
2110216 NRRC - Telephone/Mobiles			440.00
2110217 NRRC - Postage & Freight			240.00
2110218 NRRC - General Kiosk Supplies			3,735.00
2110219 NRRC - Coffee Machine Supplies			115.00
2110220 NRRC - Publications & Subscriptions			0.00
2110221 NRRC - Pest Control			0.00
2110222 NRRC - Oxygen Bottle Rental			0.00
2110223 NRRC - General Office Expenses			470.00
2110224 NRRC - Expensed Minor Asset Purchases			0.00
2110225 NRRC - General Area Maintenance			1,200.00
2110226 NRRC - Indoor Pool Maintenance			4,475.00
2110227 NRRC - Outdoor Pool Maintenance			245.00
2110228 NRRC - Squash Courts Area Maintenance			50.00
2110229 NRRC - Indoor Courts Area Maintenance			185.00
2110230 NRRC - Outdoor Netball Courts Area Maintenance			20.00
2110231 NRRC - Gymnasium Area Maintenance			20.00
2110232 NRRC - Hockey Pitch Area Maintenance			520.00
2110233 NRRC - Creche Area Maintenance			80.00
2110234 NRRC - Leased Area Maintenance			0.00
2110240 NRRC - Chemicals			1,345.00
2110241 NRRC - Utility - Electricity			191,000.00
2110242 NRRC - Utility - Gas			140,000.00
2110243 NRRC - Utility - Water			75,000.00
2110244 NRRC - Grounds Maintenance	Jobs		11,427.05
2110245 NRRC - Insurance			30,618.00
2110250 NRRC - Programs - Child Care			0.00
2110251 NRRC - Programs - Swim School			240.00
2110252 NRRC - Programs - Fitness Class			0.00
2110253 NRRC - Programs - Mixed Netball			70.00
2110254 NRRC - Programs - Gym			80.00
2110260 NRRC - Loan 121B Interest Repayments			23,134.00
2110265 NRRC - Contract Management Expense			310,500.00
2110266 NRRC - Consultant Outdoor Pool Inspection			30,000.00
2110267 NRRC - Pre Paid Memberships			30,000.00
2110291 NRRC - Loss on Disposal of Assets			0.00

**TOWN OF NARROGIN**  
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**NARROGIN REGIONAL RECREATION COMPLEX**

**OPERATING EXPENDITURE (Continued)**

2110292 NRRC - Depreciation		324,675.00
2110297 NRRC - Community Services Allocated		4,475.00
2110299 NRRC - Administration Allocated		8,133.00

**OPERATING REVENUE**

3110200 NRRC - Entry Fees - Aquatic	12,500.00
3110201 NRRC - Entry Fees - Stadium	1,105.00
3110202 NRRC - Entry Fees - Hockey	3,000.00
3110203 NRRC - Entry Fees - Squash	335.00
3110204 NRRC - Entry Fees - Gym	3,495.00
3110205 NRRC - Entry Fees - Badminton	45.00
3110206 NRRC - Entry Fees - Netball	1,100.00
3110207 NRRC - Entry Fees - Basketball	3,080.00
3110208 NRRC - Entry Fees - Other	165.00
3110209 NRRC - After Hours Charge	0.00
3110210 NRRC - Sales - Kiosk	2,130.00
3110211 NRRC - Sales - Coffee Machine	0.00
3110215 NRRC - Hire Fees	2,560.00
3110216 NRRC - Registration Fees - Nominations	0.00
3110217 NRRC - User Fees - Child Care	345.00
3110218 NRRC - User Fees - Fitness Classes	0.00
3110220 NRRC - Leases/Rentals	0.00
3110225 NRRC - Pool Subsidy	0.00
3110228 NRRC - Grants	0.00
3110229 NRRC - Reimbursements	300.00
3110230 NRRC - Contributions & Donations	39,500.00
3110290 NRRC - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

**69,660.00      1,287,083.05**

**CAPITAL EXPENDITURE**

4110250 NRRC - Furniture & Equipment (Capital)	Jobs	0.00
4110255 NRRC - Plant & Equipment (Capital)	Jobs	0.00
4110260 NRRC - Building (Capital)	Jobs	6,605.00
4110265 NRRC - Infrastructure Other (Capital)	Jobs	0.00
4110270 NRRC - Transfers to Reserve		31,221.00
4110275 NRRC - Loan 121B Principal Repayments		38,916.00

**CAPITAL REVENUE**

5110250 NRRC - Proceeds on Disposal of Assets	0.00
5110251 NRRC - Realisation on Disposal of Assets	0.00
5110253 NRRC - Transfers from Reserve	38,605.00

**SUB-TOTAL**

**38,605.00      76,742.00**

**TOTAL - NARROGIN REGIONAL RECREATION COMPLEX**

**108,265.00      1,363,825.05**

**TOWN OF NARROGIN**  
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**OTHER RECREATION & SPORT**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2110300 REC - Parks & Gardens Maintenance/Operations	Jobs		195,320.87
2110301 REC - Town Oval Maintenance/Operations	Jobs		236,321.28
2110302 REC - Sundry Dry Parks/Reserves Maintenance/Operations	Jobs		36,593.16
2110306 REC - Playground Equipment & Furniture Mtce	Jobs		0.00
2110307 REC - Artillery Gun Renovations	Jobs		2,500.00
2110308 REC - Community Garden Projects	Jobs		8,986.00
2110309 REC - Narrogin Racecourse Track Mtce	Jobs		10,000.00
2110310 REC - Kids Sport			50,000.00
2110311 REC - Regional Talent Program Expense			18,405.00
2110312 REC - Insurance Premiums			2,011.00
2110313 REC - Expensed Minor Asset Purchases			0.00
2110314 REC - Other Rec Facilities Building Operations	Jobs		16,622.00
2110315 REC - Other Rec Facilities Building Maintenance	Jobs		0.00
2110316 REC OFFICER - Salaries & Wages			17,592.00
2110317 REC OFFICER - Superannuation			1,671.00
2110318 REC OFFICER - Workers Compensation			583.00
2110319 REC OFFICER - Rent			2,500.00
2110320 REC OFFICER - Advertising			2,228.00
2110321 REC OFFICER - Telephone/Mobile			0.00
2110322 REC OFFICER - Information Technology			0.00
2110330 REC - Consultants			7,000.00
2110391 REC - Loss on Disposal of Assets			0.00
2110392 REC - Depreciation			102,300.00
2110397 REC - Community Services Allocated			33,560.00
2110399 REC - Administration Allocated			16,267.00

**OPERATING REVENUE**

3110300 REC - Sport Leases and Rentals	5,954.00
3110301 REC - Oval/Reserve Hire	500.00
3110302 REC - Annual Sporting Group Hire	3,154.00
3110303 REC - Grants - Kids Sports	0.00
3110304 REC - Grants - Regional Talent Program	0.00
3110305 REC - Reimbursements - Other Recreation	61,980.00
3110306 REC - Grants - Other Recreation	20,000.00
3110307 REC - Contributions & Donations	38,600.00
3110308 REC - Other Fees & Charges	0.00
3110390 REC - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

**130,188.00      760,460.31**

**CAPITAL EXPENDITURE**

4110350 REC - Plant & Equipment (Capital)	Jobs	0.00
4110355 REC - Other Rec Facilities Building (Capital)	Jobs	0.00
4110360 REC - Infrastructure Parks & Gardens (Capital)	Jobs	0.00
4110365 REC - Infrastructure Other (Capital)	Jobs	110,468.00

**CAPITAL REVENUE**

5110350 REC - Proceeds on Disposal of Assets  
5110351 REC - Realisation on Disposal of Assets  
5110353 REC - Transfers From Reserve

**Jobs**

0.00  
0.00  
131,015.00

**SUB-TOTAL**

131,015.00 110,468.00

**TOTAL - OTHER RECREATION & SPORT**

261,203.00 870,928.31

**TOWN OF NARROGIN**  
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**OTHER RECREATION & SPORT**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2110300 REC - Parks & Gardens Maintenance/Operations	Jobs		195,320.87
2110301 REC - Town Oval Maintenance/Operations	Jobs		236,321.28
2110302 REC - Sundry Dry Parks/Reserves Maintenance/Operations	Jobs		36,593.16
2110306 REC - Playground Equipment & Furniture Mtce	Jobs		0.00
2110307 REC - Artillery Gun Renovations	Jobs		2,500.00
2110308 REC - Community Garden Projects	Jobs		8,986.00
2110309 REC - Narrogin Racecourse Track Mtce	Jobs		10,000.00
2110310 REC - Kids Sport			50,000.00
2110311 REC - Regional Talent Program Expense			18,405.00
2110312 REC - Insurance Premiums			2,011.00
2110313 REC - Expensed Minor Asset Purchases			0.00
2110314 REC - Other Rec Facilities Building Operations	Jobs		16,622.00
2110315 REC - Other Rec Facilities Building Maintenance	Jobs		0.00
2110316 REC OFFICER - Salaries & Wages			17,592.00
2110317 REC OFFICER - Superannuation			1,671.00
2110318 REC OFFICER - Workers Compensation			583.00
2110319 REC OFFICER - Rent			2,500.00
2110320 REC OFFICER - Advertising			2,228.00
2110321 REC OFFICER - Telephone/Mobile			0.00
2110322 REC OFFICER - Information Technology			0.00
2110330 REC - Consultants			7,000.00
2110391 REC - Loss on Disposal of Assets			0.00
2110392 REC - Depreciation			102,300.00
2110397 REC - Community Services Allocated			33,560.00
2110399 REC - Administration Allocated			16,267.00

**OPERATING REVENUE**

3110300 REC - Sport Leases and Rentals	5,954.00
3110301 REC - Oval/Reserve Hire	500.00
3110302 REC - Annual Sporting Group Hire	3,154.00
3110303 REC - Grants - Kids Sports	0.00
3110304 REC - Grants - Regional Talent Program	0.00
3110305 REC - Reimbursements - Other Recreation	61,980.00
3110306 REC - Grants - Other Recreation	20,000.00
3110307 REC - Contributions & Donations	38,600.00
3110308 REC - Other Fees & Charges	0.00
3110390 REC - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

<b>130,188.00</b>	<b>760,460.31</b>
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**TOWN OF NARROGIN**  
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<b>OTHER RECREATION &amp; SPORT</b> <b>(Continued)</b>		<b>14/15 Annual Budget</b>	
		<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>CAPITAL EXPENDITURE</u></b>			
4110350 REC - Plant & Equipment (Capital)	Jobs		0.00
4110355 REC - Other Rec Facilities Building (Capital)	Jobs		0.00
4110360 REC - Infrastructure Parks & Gardens (Capital)	Jobs		0.00
4110365 REC - Infrastructure Other (Capital)	Jobs		110,468.00
<b><u>CAPITAL REVENUE</u></b>			
5110350 REC - Proceeds on Disposal of Assets	Jobs	0.00	
5110351 REC - Realisation on Disposal of Assets		0.00	
5110353 REC - Transfers From Reserve		131,015.00	
<b>SUB-TOTAL</b>		<b>131,015.00</b>	<b>110,468.00</b>
<b>TOTAL - OTHER RECREATION &amp; SPORT</b>		<b>261,203.00</b>	<b>870,928.31</b>

**TOWN OF NARROGIN**  
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**HEALTHY LIFESTYLES PROGRAM**

**OPERATING EXPENDITURE**

2110400 NHLP - Healthy Life Styles Employee Expenses	Jobs		0.00
2110401 NHLP - Healthy Lifestyles General Operations Expenses	Jobs		0.00
2110402 NHLP - Health Lifestyles Project Expenses	Jobs	33,532.00	
2110403 NHLP - Insurance			0.00
2110404 NHLP - Utilities			0.00
2110497 NHLP - Community Services Allocated			0.00
2110499 NHLP - Administration Allocated			0.00

**OPERATING REVENUE**

3110400 NHLP - Grant - Healthy Lifestyles	0.00	
3110401 NHLP - Fees & Charges	0.00	
3110402 NHLP - Reimbursements	0.00	
3110403 NHLP - Contributions & Donations	0.00	

**SUB-TOTAL**

**0.00 33,532.00**

**CAPITAL EXPENDITURE**

4110450 NHLP - Infrastructure Other (Capital)	Jobs		0.00
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**CAPITAL REVENUE**

5110450 Transfer from Unspent Grants (NHLP)	33,532.00	
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**SUB-TOTAL**

**33,532.00 0.00**

**TOTAL - HEALTHY LIFESTYLES PROGRAM**

**33,532.00 33,532.00**

**TOWN OF NARROGIN**  
**SCHEDULE 11 - RECREATION & CULTURE**  
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**LIBRARIES**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2110500 LIB - Salaries & Wages			151,285.00
2110501 LIB - Superannuation			14,372.00
2110502 LIB - Workers Comp Insurance			5,013.00
2110503 LIB - Allowances			910.00
2110504 LIB - Training & Development			2,500.00
2110505 LIB - Occupational Health & Safety			500.00
2110506 LIB - Recruitment			0.00
2110507 LIB - Travel & Accommodation			0.00
2110508 LIB - Fringe Benefits Tax (FBT)			1,000.00
2110509 LIB - Cleaning			3,320.00
2110510 LIB - Information Technology			8,750.00
2110511 LIB - Motor Vehicle Expenses			6,757.00
2110512 LIB - Office Equipment Maintenance			5,750.00
2110513 LIB - Printing & Stationery			3,000.00
2110514 LIB - Subscriptions & Memberships			3,000.00
2110515 LIB - Library Expensed Minor Asset Purchases			6,000.00
2110516 LIB - Telephone/Mobiles			1,100.00
2110517 LIB - Postage & Freight			2,150.00
2110518 LIB - Book Purchases			5,000.00
2110519 LIB - Lost Books			700.00
2110520 LIB - Local History			1,000.00
2110521 LIB - Event Catering			0.00
2110522 LIB - General Office Expenses			3,500.00
2110523 LIB - Other Expenses			1,500.00
2110524 LIB - Finding My Career			0.00
2110525 LIB - Other Expenses			0.00
2110530 LIB - Library Building Operations	Jobs		10,299.00
2110531 LIB - Library Building Maintenance	Jobs		15,124.69
2110591 LIB - Loss on Disposal of Assets			0.00
2110592 LIB - Depreciation			7,817.00
2110597 LIB - Community Services Allocated			0.00
2110599 LIB - Administration Allocated			24,400.00

**OPERATING REVENUE**

3110500 LIB - Fees & Charges	4,500.00	
3110501 LIB - Fines & Penalties	0.00	
3110502 LIB - Reimbursements Lost Books	500.00	
3110503 LIB - Contributions & Donations	36,000.00	
3110504 LIB - Grant - Regional Library Services	10,000.00	
3110505 LIB - Other Grants	3,500.00	
3110590 LIB - Profit on Disposal of Assets	0.00	
<b>SUB-TOTAL</b>	<b>54,500.00</b>	<b>284,747.69</b>

**TOWN OF NARROGIN**  
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**LIBRARIES (Continued)**

**CAPITAL EXPENDITURE**

4110550 LIB - Furniture & Equipment (Capital)  
 4110555 LIB - Plant & Equipment (Capital)  
 4110560 LIB - Building (Capital)  
 4110565 LIB - Infrastructure Other (Capital)

Jobs  
 Jobs  
 Jobs  
 Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	13,500.00
	0.00
	47,500.00
	0.00
0.00	
0.00	
0.00	
0.00	
<b>0.00</b>	<b>61,000.00</b>

**CAPITAL REVENUE**

5110550 LIB - Proceeds on Disposal of Assets  
 5110551 LIB - Realisation on Disposal of Assets  
 5110552 LIB - Transfers From Plant Replacement Reserve

Jobs

**SUB-TOTAL**

**TOTAL - LIBRARIES**

<b>54,500.00</b>	<b>345,747.69</b>
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**TOWN OF NARROGIN**  
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**HERITAGE**

**OPERATING EXPENDITURE**

2110600 HERITAGE - Building Operations	Jobs	9,981.00
2110601 HERITAGE - Building Maintenance	Jobs	2,000.00
2110602 HERITAGE - Other Assets Maintenance/Operations	Jobs	967.00
2110691 HERITAGE - Loss on Disposal of Assets		0.00
2110692 HERITAGE - Depreciation		0.00
2110697 HERITAGE - Community Services Allocated		0.00
2110699 HERITAGE - Administration Allocated		0.00

**OPERATING REVENUE**

3110600 HERITAGE - Museum Lease Income	0.00
3110601 HERITAGE - Fees & Charges	0.00
3110602 HERITAGE - Reimbursements	0.00
3110603 HERITAGE - Contributions & Donations	1,000.00
3110604 HERITAGE - Grants	0.00
3110690 HERITAGE - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

**1,000.00      12,948.00**

**CAPITAL EXPENDITURE**

4110660 HERITAGE - Building (Capital)	Jobs	0.00
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**CAPITAL REVENUE**

**SUB-TOTAL**

**0.00      0.00**

**TOTAL - HERITAGE**

**1,000.00      12,948.00**

**TOWN OF NARROGIN**  
**SCHEDULE 11 - RECREATION & CULTURE**  
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**OTHER CULTURE**

**OPERATING EXPENDITURE**

	14/15 Annual Budget	
	Revenue	Expenditure
	\$	\$
2110800 OTHCUL - Indigenous Cultural Events		4,000.00
2110801 OTHCUL - Australia Day		2,500.00
2110802 OTHCUL - Christmas Lights		10,000.00
2110803 OTHCUL - Reconciliation Week		0.00
2110804 OTHCUL - Naidoc		0.00
2110805 OTHCUL - Festival & Events		3,000.00
2110806 OTHCUL - Community Arts		4,000.00
2110810 OTHCUL - Community Chest		25,000.00
2110811 OTHCUL - Insurance		4,254.00
2110812 OTHCUL - Medical Students		4,000.00
2110813 OTHCUL - ANZAC Day		2,000.00
2110814 OTHCUL - School Award		500.00
2110815 OTHCUL - Rev Heads		7,500.00
2110816 OTHCUL - Spring Festival		7,500.00
2110817 OTHCUL - Narrogin Show		7,500.00
2110818 OTHCUL - Carols by Candlelight		500.00
2110819 OTHCUL - Other Festival Events		9,100.00
2110820 OTHCUL - Event/Project Promotion		1,000.00
2110821 OTHCUL - Event/Festival Matching Funding		3,000.00
2110822 OTHCUL - John Curtin Weekend Volunteers		1,220.00
2110823 OTHCUL - Art Collection Valuation		2,950.00
2110824 OTHCUL - Arts Narrogin		1,000.00
2110892 OTHCUL - Depreciation		0.00
2110897 OTHCUL - Community Services Allocated		54,814.00
2110899 OTHCUL - Administration Allocated		24,400.00

**OPERATING REVENUE**

3110800 OTHCUL - Contributions & Donations - Other Culture	4,000.00	
3110801 OTHCUL - Reimbursements - Other Culture	0.00	
3110802 OTHCUL - Grants - Other Culture	0.00	
3110803 OTHCUL - Fees & Charges	0.00	

**SUB-TOTAL**

**4,000.00      179,738.00**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**0.00      0.00**

**TOTAL - OTHER CULTURE**

**4,000.00      179,738.00**

**TOWN OF NARROGIN**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 June 2015**

<b>PROGRAMME SUMMARY</b>	<b>14/15 Annual Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>		
Construction - Roads, Streets, Bridges and Depots		0.00
Maintenance - Roads, Streets, Bridges and Depots		1,396,008.41
Road Plant Purchases		22.00
Aerodromes		3,500.00
Transport Licensing		43,909.00
<b><u>OPERATING REVENUE</u></b>		
Construction - Roads, Streets, Bridges and Depots	217,194.00	
Maintenance - Roads, Streets, Bridges and Depots	0.00	
Road Plant Purchases	15,000.00	
Aerodromes	0.00	
Transport Licensing	100,000.00	
<b>SUB-TOTAL</b>	<b>332,194.00</b>	<b>1,443,439.41</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Construction - Roads, Streets, Bridges and Depots		543,209.00
Maintenance - Roads, Streets, Bridges and Depots		0.00
Road Plant Purchases		185,000.00
Aerodromes		30,000.00
Transport Licensing		0.00
<b><u>CAPITAL REVENUE</u></b>		
Construction - Roads, Streets, Bridges and Depots	71,790.00	
Maintenance - Roads, Streets, Bridges and Depots	0.00	
Road Plant Purchases	60,000.00	
Aerodromes	0.00	
Transport Licensing	0.00	
<b>SUB-TOTAL</b>	<b>131,790.00</b>	<b>758,209.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>463,984.00</b>	<b>2,201,648.41</b>



**TOWN OF NARROGIN**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 June 2015**

**MAINTENANCE - STREETS, ROADS,  
BRIDGES & DEPOT**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2120200 ROADM - Road Maintenance	Jobs		190,086.23
2120201 ROADM - Flood Damage Maintenance	Jobs		0.00
2120202 ROADM - Bridge Maintenance	Jobs		2,500.00
2120203 ROADM - Drainage Maintenance	Jobs		75,759.45
2120204 ROADM - Footpath Maintenance	Jobs		95,863.59
2120205 ROADM - Verge Maintenance	Jobs		0.00
2120206 ROADM - Street Sweeping	Jobs		66,393.48
2120207 ROADM - Signs & Traffic Control Expenses	Jobs		12,194.46
2120208 ROADM - Street Lighting Maintenance/Operations			124,000.00
2120209 ROADM - Litter Control			17,618.47
2120210 ROADM - Street Tree Maintenance	Jobs		123,138.31
2120211 ROADM - Consultancy/ RSA / Roman II			0.00
2120212 ROADM - Rural Road Numbering Program			0.00
2120213 ROADM - Depot Building Operations	Jobs		11,639.00
2120214 ROADM - Depot Building Maintenance	Jobs		59,392.42
2120215 ROADM - Workshop/Depot Expensed Equipment			12,500.00
2120291 ROADM - Loss on Disposal of Assets			0.00
2120292 ROADM - Depreciation			588,656.00
2120299 ROADM - Administration Allocated			16,267.00

**OPERATING REVENUE**

3120200 ROADM - Direct Road Grant (MRWA)	0.00
3120206 ROADM - Street Lighting Subsidy	0.00
3120208 ROADM - Sale of Scrap	0.00
3120290 ROADM - Profit on Sale of Assets	0.00

**SUB-TOTAL**

**0.00 1,396,008.41**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**0.00 0.00**

**TOTAL - MAINTENANCE - STREETS, ROADS,  
BRIDGES & DEPOT**

**0.00 1,396,008.41**

**TOWN OF NARROGIN**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 June 2015**

**ROAD PLANT PURCHASES**

**OPERATING EXPENDITURE**

2120391 PLANT - Loss on Disposal of Assets

**OPERATING REVENUE**

3120390 PLANT - Profit on Disposal of Assets

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4120350 PLANT - Plant & Equipment (Capital)

4120355 PLANT - Transfers To Reserve

**CAPITAL REVENUE**

5120350 PLANT - Proceeds on Disposal of Assets

5120351 PLANT - Realisation on Disposal of Assets

5120352 PLANT - Transfers from Reserve

**SUB-TOTAL**

**TOTAL - ROAD PLANT PURCHASES**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	22.00
15,000.00	
15,000.00	22.00
	135,000.00
	50,000.00
47,500.00	
(47,500.00)	
60,000.00	
60,000.00	185,000.00
75,000.00	185,022.00

**TOWN OF NARROGIN**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 June 2015**

**AERODROMES**

**OPERATING EXPENDITURE**

2120400 AERO - Airstrip & Grounds Maintenance/Operations	Jobs		3,500.00
2120404 AERO - Expensed Minor Asset Purchases			0.00
2120405 AERO - Other Expenses Relating To Aerodromes			0.00
2120491 AERO - Loss on Disposal of Assets			0.00
2120492 AERO - Depreciation			0.00
2120499 AERO - Administration Allocated			0.00

**OPERATING REVENUE**

3120400 AERO - Airport Landing Charges and Fees	0.00	
3120402 AERO - Contributions & Donations - Aerodromes	0.00	
3120403 AERO - Reimbursements - Aerodromes	0.00	
3120404 AERO - Grants - Aerodromes	0.00	
3120405 AERO - Other Income Relating to Aerodromes	0.00	
3120490 AERO - Profit on Disposal of Assets	0.00	

**SUB-TOTAL**

0.00	3,500.00
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**CAPITAL EXPENDITURE**

4120450 AERO - Furniture & Equipment (Capital)		0.00
4120455 AERO - Plant & Equipment (Capital)		0.00
4120460 AERO - Building (Capital)	Jobs	30,000.00
4120466 AERO - Infrastructure Other (Capital) - Aerodromes	Jobs	0.00

**CAPITAL REVENUE**

5120450 AERO - Proceeds on Disposal of Assets	0.00	
5120451 AERO - Realisation on Disposal of Assets	0.00	

**SUB-TOTAL**

0.00	30,000.00
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**TOTAL - AERODROMES**

0.00	33,500.00
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**TOWN OF NARROGIN**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 June 2015**

**TRANSPORT LICENCING**

**OPERATING EXPENDITURE**

2120500 LICENSING - Salaries & Wages		38,922.00
2120501 LICENSING - Superannuation		3,698.00
2120502 LICENSING - Workers Comp Insurance		1,289.00
2120503 LICENSING - Allowances		0.00
2120504 LICENSING - Training & Development		0.00
2120505 LICENSING - Occupational Health & Safety		0.00
2120506 LICENSING - Recruitment		0.00
2120507 LICENSING - Travel & Accommodation		0.00
2120510 LICENSING - Postage & Freight		0.00

**OPERATING REVENUE**

3120500 LICENSING - Transport Licensing Commission	100,000.00	
3120501 LICENSING - Contributions & Donations	0.00	
3120502 LICENSING - Reimbursements	0.00	
3120503 LICENSING - Grants	0.00	
3120504 LICENSING - Other Income Relating to Licensing	0.00	

**SUB-TOTAL**

<b>100,000.00</b>	<b>43,909.00</b>
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**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

<b>0.00</b>	<b>0.00</b>
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**TOTAL - TRANSPORT LICENCING**

<b>100,000.00</b>	<b>43,909.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PROGRAMME SUMMARY**

	14/15 Annual Budget	
	Revenue \$	Expenditure \$
<b><u>OPERATING EXPENDITURE</u></b>		
Rural Services		57,893.00
Tourism and Area Promotion		263,047.81
Building Control		134,369.00
Saleyards		839.00
Economic Development		0.00
Other Economic Services		353,699.00
<b><u>OPERATING REVENUE</u></b>		
Rural Services	0.00	
Tourism and Area Promotion	99,667.00	
Building Control	69,045.00	
Saleyards	0.00	
Economic Development	0.00	
Other Economic Services	45,905.00	
<b>SUB-TOTAL</b>	<b>214,617.00</b>	<b>809,847.81</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Rural Services		0.00
Tourism and Area Promotion		94,287.00
Building Control		27,500.00
Saleyards		0.00
Economic Development		0.00
Other Economic Services		32,450.00
<b><u>CAPITAL REVENUE</u></b>		
Rural Services	0.00	
Tourism and Area Promotion	19,287.00	
Building Control	0.00	
Saleyards	0.00	
Economic Development	0.00	
Other Economic Services	264,542.00	
<b>SUB-TOTAL</b>	<b>283,829.00</b>	<b>154,237.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>498,446.00</b>	<b>964,084.81</b>

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**RURAL SERVICES**

**OPERATING EXPENDITURE**

2130190 RURAL - Insurance Premiums  
 2130192 RURAL - Depreciation  
 2130197 RURAL - Community Services Allocated  
 2130198 RURAL - Asset Depreciation  
 2130199 RURAL - Administration Allocated

**OPERATING REVENUE**

3130100 RURAL - Fees & Charges  
 3130101 RURAL - Contributions & Donations  
 3130102 RURAL - Reimbursements  
 3130103 RURAL - Grants  
 3130104 RURAL - Other Income Relating to Rural Services

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - RURAL SERVICES**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	2,011.00
	0.00
	11,187.00
	20,295.00
	24,400.00
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	57,893.00
0.00	0.00
0.00	57,893.00

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**TOURISM & AREA PROMOTION**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2130200 TOUR - Public Relations & Area Promotion			25,000.00
2130201 TOUR - Subscriptions & Memberships			500.00
2130202 TOUR - Flag Replacement			0.00
2130203 TOUR - Caravan Park General Maintenance/Operations	Jobs		107,227.00
2130204 TOUR - Caravan Park Building Operations	Jobs		19,290.80
2130205 TOUR - Caravan Park Building Maintenance	Jobs		31,543.01
2130206 TOUR - Visitor Centre Contribution			19,500.00
2130291 TOUR - Loss on Disposal of Assets			0.00
2130292 TOUR - Depreciation			23,282.00
2130297 TOUR - Community Services Allocated			12,305.00
2130299 TOUR - Administration Allocated			24,400.00

**OPERATING REVENUE**

3130200 TOUR - Caravan Park Fees	99,667.00	
3130201 TOUR - Contributions & Donations	0.00	
3130202 TOUR - Reimbursements	0.00	
3130203 TOUR - Grants	0.00	
3130204 TOUR - Other Income Relating to Tourism & Area Promotion	0.00	
3130290 TOUR - Profit on Disposal of Assets	0.00	

**SUB-TOTAL**

**99,667.00      263,047.81**

**CAPITAL EXPENDITURE**

4130150 TOUR - Transfers to Reserve		50,000.00
4130250 TOUR - Furniture & Equipment (Capital)	Jobs	0.00
4130255 TOUR - Plant & Equipment (Capital)	Jobs	0.00
4130260 TOUR - Building (Capital)	Jobs	19,287.00
4130265 TOUR - Infrastructure Other (Capital)	Jobs	25,000.00

**CAPITAL REVENUE**

5130150 TOUR - Transfer From Reserve	19,287.00	
5130250 TOUR - Proceeds on Disposal of Assets	0.00	
5130251 TOUR - Realisation on Disposal of Assets	0.00	

**SUB-TOTAL**

**19,287.00      94,287.00**

**TOTAL - TOURISM & AREA PROMOTION**

**118,954.00      357,334.81**

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**BUILDING CONTROL**

**OPERATING EXPENDITURE**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	67,008.00
2130300 BUILD - Salaries & Wages	8,500.00
2130301 BUILD - Superannuation	2,285.00
2130302 BUILD - Workers Comp Insurance	320.00
2130303 BUILD - Allowances	2,500.00
2130304 BUILD - Training & Development	600.00
2130305 BUILD - Occupational Health & Safety	0.00
2130306 BUILD - Recruitment	0.00
2130307 BUILD - Travel & Accommodation	6,000.00
2130308 BUILD - Fringe Benefits Tax (FBT)	0.00
2130309 BUILD - Other Employee Expenses	0.00
2130310 BUILD - Contract Building Control Services	1,000.00
2130311 BUILD - Printing & Stationery	1,700.00
2130312 BUILD - Telephones/Mobiles	1,000.00
2130313 BUILD - General Office Expenses	0.00
2130314 BUILD - Expensed Minor Asset Purchases	14,545.00
2130315 BUILD - Motor Vehicle Expenses	2,011.00
2130316 BUILD - Insurance	500.00
2130317 BUILD - Information Systems	2,000.00
2130318 BUILD - Subscriptions & Memberships	0.00
2130391 BUILD - Loss on Disposal of Assets	0.00
2130392 BUILD - Depreciation	24,400.00
2130399 BUILD - Administration Allocated	

**OPERATING REVENUE**

3130300 BUILD - Building License Fees	10,000.00
3130301 BUILD - Commission - BSL & BCITF	1,000.00
3130302 BUILD - Private S/Pool Inspection Fees	1,705.00
3130303 BUILD - Building Officer Charge Out Income	42,000.00
3130304 BUILD - Building Officer Vehicle Charge Out Income	10,000.00
3130390 BUILD - Profit on Disposal of Assets	4,340.00

**SUB-TOTAL**

**69,045.00      134,369.00**

**CAPITAL EXPENDITURE**

4130350 BUILD - Plant & Equipment	Jobs	27,500.00
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**CAPITAL REVENUE**

5130350 BUILD - Proceeds on Disposal of Assets	Jobs	26,600.00
5130351 BUILD - Realisation on Disposal of Assets		(26,600.00)

**SUB-TOTAL**

**0.00      27,500.00**

**TOTAL - BUILDING CONTROL**

**69,045.00      161,869.00**

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**SALEYARDS**

**OPERATING EXPENDITURE**

2130400 SALEYARDS - Building Operations  
 2130401 SALEYARDS - Building Maintenance  
 2130492 SALEYARDS - Depreciation  
 2130497 SALEYARDS - Community Services Allocated  
 2130499 SALEYARDS - Administration Allocated

Jobs  
 Jobs

**OPERATING REVENUE**

3130400 SALEYARDS - Fees & Charges  
 3130401 SALEYARDS - Contributions & Donations  
 3130402 SALEYARDS - Reimbursements  
 3130403 SALEYARDS - Grants  
 3130404 SALEYARDS - Other Income

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4130460 SALEYARDS - Building (Capital)

Jobs

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - SALEYARDS**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	839.00
	0.00
	0.00
	0.00
	0.00
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	
0.00	839.00
	0.00
0.00	0.00
0.00	839.00

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**ECONOMIC DEVELOPMENT**

OPERATING EXPENDITURE

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - ECONOMIC DEVELOPMENT

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
0.00	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**OTHER ECONOMIC SERVICES**

**OPERATING EXPENDITURE**

	14/15 Annual Budget	
	Revenue	Expenditure
	\$	\$
2130600 ECONOM - Subscriptions & Memberships		100.00
2130601 ECONOM - TAFE Expenses		0.00
2130602 ECONOM - TAFE Land Assembly	Jobs	531,542.00
2130604 ECONOM - Other Expenditure		0.00
2130606 ECONOM - Building Operations	Jobs	2,584.00
2130607 ECONOM - Building Maintenance	Jobs	46,500.00
2130608 ECONOM - Telephone/Mobiles		0.00
2130609 ECONOM - Loan 124 Interest Repayments		4,877.00
2130610 ECONOM - Loan 127 Interest Repayments		7,461.00
2130611 ECONOM - Insurance Other Than Buildings		2,011.00
2130612 ECONOM - Expensed Minor Asset Purchases		0.00
2130692 ECONOM - Depreciation		0.00
2130697 ECONOM - Community Services Allocated		13,424.00
2130699 ECONOM - Administration Allocated		12,200.00

**OPERATING REVENUE**

3130600 ECONOM - Commercial Property Lease income	43,165.00	
3130601 ECONOM - Contributions & Donations	0.00	
3130602 ECONOM - Reimbursements	2,740.00	
3130603 ECONOM - Grants	0.00	
3130604 ECONOM - Other Fees & Charges	0.00	
3130605 ECONOM - TransWA Commission	0.00	
3130606 ECONOM - Other Income	0.00	

**SUB-TOTAL**

45,905.00 620,699.00

**CAPITAL EXPENDITURE**

4130650 ECONOM - Building (Capital)		0.00
4130670 ECONOM - Loan 124 Principal Repayments	Jobs	23,556.00
4130671 ECONOM - Loan 127 Principal Repayments		8,894.00

**CAPITAL REVENUE**

5130650 ECONOM - Transfers From Reserve	264,542.00	
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**SUB-TOTAL**

264,542.00 32,450.00

**TOTAL - OTHER ECONOMIC SERVICES**

310,447.00 653,149.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
Financial Statement for Period Ended  
30 June 2015

**PROGRAMME SUMMARY**

	14/15 Annual Budget	
	Revenue \$	Expenditure \$
<b><u>OPERATING EXPENDITURE</u></b>		
Private Works		56,853.66
Public Works Overheads		0.00
Plant Operation Costs		0.00
Plant Depreciation Costs		0.00
Administration Overheads		0.28
Community Services Overheads		0.00
Salaries and Wages		0.00
Town Planning Schemes		0.00
Stock, Fuels & Oils		0.00
Unclassified		0.00
<b><u>OPERATING REVENUE</u></b>		
Private Works	66,641.00	
Public Works Overheads	0.00	
Plant Operation Costs	0.00	
Plant Depreciation Costs	0.00	
Administration Overheads	0.00	
Community Services Overheads	0.00	
Salaries and Wages	0.00	
Land/Subdivision Development	0.00	
Stock, Fuels & Oils	0.00	
Unclassified	0.00	
<b>SUB-TOTAL</b>	<b>66,641.00</b>	<b>56,853.94</b>
<b><u>CAPITAL EXPENDITURE</u></b>		
Private Works		0.00
Public Works Overheads		0.00
Plant Operation Costs		0.00
Plant Depreciation Costs		0.00
Administration Overheads		32,150.00
Community Services Overheads		25,000.00
Salaries and Wages		0.00
Land/Subdivision Development		0.00
Stock, Fuels & Oils		0.00
Unclassified		0.00
<b><u>CAPITAL REVENUE</u></b>		
Private Works	0.00	
Public Works Overheads	0.00	
Plant Operation Costs	0.00	
Plant Depreciation Costs	0.00	
Administration Overheads	5,044.00	
Community Services Overheads	0.00	
Salaries and Wages	0.00	
Land/Subdivision Development	0.00	
Stock, Fuels & Oils	0.00	
Unclassified	0.00	
<b>SUB-TOTAL</b>	<b>5,044.00</b>	<b>57,150.00</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>71,685.00</b>	<b>114,003.94</b>

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PRIVATE WORKS**

**OPERATING EXPENDITURE**

2140100 PRIVATE - Private Works Expenses  
 2140199 PRIVATE - Administration Allocated

Jobs

**OPERATING REVENUE**

3140100 PRIVATE - Private Works Income

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - PRIVATE WORKS**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	56,853.66
	0.00
66,641.00	
66,641.00	56,853.66
0.00	0.00
66,641.00	56,853.66

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PUBLIC WORKS OVERHEADS**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2140200 PWO - DTES - Salaries & Wages			161,767.00
2140201 PWO - DTES - Superannuation			16,116.00
2140202 PWO - DTES - Workers Compensation			5,620.00
2140203 PWO - DTES - Allowances			930.00
2140204 PWO - DTES - Training & Development			6,500.00
2140205 PWO - DTES - Occupational Health & Safety			0.00
2140206 PWO - DTES - Recruitment			1,000.00
2140207 PWO - DTES - Travel & Accommodation			0.00
2140208 PWO - DTES - Fringe Benefits Tax (FBT)			7,000.00
2140209 PWO - DTES - Other Employee Expenses			0.00
2140210 PWO - DTES - Motor Vehicle Expenses			12,163.00
2140215 PWO - WORKS - Salaries & Wages			41,259.62
2140216 PWO - WORKS - Superannuation			61,761.00
2140217 PWO - WORKS - Sick Pay			5,000.00
2140218 PWO - WORKS - Annual Leave			43,254.00
2140219 PWO - WORKS - Public Holidays			20,501.00
2140220 PWO - WORKS - Long Service Leave			0.00
2140221 PWO - WORKS - RDO's			0.00
2140222 PWO - WORKS - Allowances			0.00
2140223 PWO - WORKS - Recruitment			2,500.00
2140224 PWO - WORKS - Travel & Accommodation			0.00
2140225 PWO - WORKS - Training & Development	Jobs		8,000.00
2140226 PWO - WORKS - OHS and Toolbox Meetings	Jobs		0.00
2140227 PWO - WORKS - Protective Clothing			8,500.00
2140228 PWO - WORKS - Workers Compensation Insurance			21,291.00
2140229 PWO - WORKS - Fringe Benefits Tax (FBT)			7,000.00
2140230 PWO - Insurances (Except Workers Comp)			5,362.00
2140231 PWO - Printing & Stationery			1,500.00
2140232 PWO - Information Systems			2,500.00
2140233 PWO - Engineering & Technical Support			0.00
2140234 PWO - Expensed Minor Asset Purchases			1,500.00
2140235 PWO - Subscriptions & Memberships			5,600.00
2140236 PWO - Telephone / Mobiles			6,000.00
2140237 PWO - General Office Expenses			1,400.00
2140238 PWO - Motor Vehicle Costs			3,691.00
2140292 PWO - Depreciation			0.00
2140298 PWO - Staff Housing Costs Allocated			22,873.00
2140299 PWO - Administration Allocated			61,000.00

***Recovered amounts***

2140293 PWO - Less - Allocated to Works (PWO's)		(541,588.62)
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**OPERATING REVENUE**

3140200 PWO - Long Service Leave Recoup	0.00	
3140201 PWO - Other Reimbursements	0.00	

**SUB-TOTAL**

0.00	0.00
------	------

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PUBLIC WORKS OVERHEADS**  
**(Continued)**

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - PUBLIC WORKS OVERHEADS

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
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**PLANT OPERATION COSTS**

**OPERATING EXPENDITURE**

2140300 POC - Internal Plant Repairs - Wages & O/Head  
 2140301 POC - Parts & Rpairs  
 2140302 POC - Fuels and Oils  
 2140303 POC - Tyres and Tubes  
 2140306 POC - Licences/Registrations  
 2140307 POC - Insurance  
 2140308 POC - Expendable Tools / Consumables  
 2140309 POC - Other Expenses  
 2140492 POC - Depreciation

***Recovered amounts***

2140394 POC - LESS Plant Operation Costs Allocated to Works

**OPERATING REVENUE**

3140300 POC - Fuel Tax Credits Grant Scheme  
 3140301 POC - Reimbursements  
 3140302 POC - Sale of Scrap

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - PLANT OPERATION COSTS**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	17,875.27
	76,250.00
	114,549.00
	20,950.00
	8,106.00
	24,665.00
	6,000.00
	3,000.00
	72,631.00
	(344,026.27)
0.00	
0.00	
0.00	
0.00	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**PLANT DEPRECIATION COSTS**

**OPERATING EXPENDITURE**

*Recovered amounts*

2140495 PDEPN - LESS Plant Depreciation Costs Allocated to Works

**OPERATING REVENUE**

SUB-TOTAL

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

SUB-TOTAL

TOTAL - PLANT DEPRECIATION COSTS

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
0.00	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**ADMINISTRATION OVERHEADS**

**OPERATING EXPENDITURE**

		14/15 Annual Budget	
		Revenue	Expenditure
		\$	\$
2140500 ADMIN - Salaries & Wages			352,969.00
2140501 ADMIN - Superannuation			33,533.00
2140502 ADMIN - Workers Compensation			11,693.00
2140503 ADMIN - Allowances			3,720.00
2140504 ADMIN - Training & Development			15,000.00
2140505 ADMIN - Occupational Health & Safety			18,672.00
2140506 ADMIN - Recruitment			5,000.00
2140507 ADMIN - Travel & Accommodation			0.00
2140508 ADMIN - Fringe Benefits Tax (FBT)			5,500.00
2140509 ADMIN - Other Employee Expenses			0.00
2140510 ADMIN - Motor Vehicle Expenses			10,382.00
2140515 ADMIN - Building Operations	Jobs		61,147.00
2140516 ADMIN - Building Maintenance	Jobs		43,187.28
2140517 ADMIN - Insurances (Other than Bld and W/Comp)			7,600.00
2140518 ADMIN - Printing & Stationery			20,000.00
2140519 ADMIN - Postage and Freight			7,000.00
2140520 ADMIN - Advertising			0.00
2140521 ADMIN - Subscriptions and Memberships			13,850.00
2140522 ADMIN - Office Equipment Mtce			28,000.00
2140523 ADMIN - Information Systems			101,612.00
2140524 ADMIN - Expensed Minor Asset Purchases			1,000.00
2140525 ADMIN - Telephone / Mobiles			22,000.00
2140526 ADMIN - General Office Expenses			12,000.00
2140527 ADMIN - Records Management			2,000.00
2140528 ADMIN - Consultants			10,000.00
2140530 ADMIN - Title Searches			0.00
2140531 ADMIN - Legal Expenses			0.00
2140532 ADMIN - Bad Debts Expense			0.00
2140533 ADMIN - Doubtful Debts Expense			0.00
2140591 ADMIN - Loss on Disposal of Assets			5,138.00
2140592 ADMIN - Depreciation			22,335.00
2140598 ADMIN - Admin Staff Housing Costs Allocated			0.00

**Recovered amounts**

2140599 ADMIN - Administration Overheads Recovered			(813,338.00)
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**OPERATING REVENUE**

3140500 ADMIN - Fringe Benefits Tax Refunded	0.00
3140501 ADMIN - WALGA Advertising Rebate	0.00
3140502 ADMIN - LGIS Good Claims Rebate	0.00
3140503 ADMIN - Fees & Charges	0.00
3140504 ADMIN - Contributions & Donations	0.00
3140505 ADMIN - Reimbursements	0.00
3140506 ADMIN - Grants	0.00
3140507 ADMIN - Other Income Relating to Administration	0.00
3140590 ADMIN - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

0.00	0.28
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**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**ADMINISTRATION OVERHEADS**  
**(Continued)**

**CAPITAL EXPENDITURE**

4140570 ADMIN - Transfers To Reserve

4140580 ADMIN - Furniture & Equipment (Capital)

4140585 ADMIN - Plant and Equipment (Capital)

Jobs

Jobs

**CAPITAL REVENUE**

5140550 ADMIN - Proceeds on Disposal of Assets

5140551 ADMIN - Realisation on Disposal of Assets

5140560 ADMIN - Transfers From Reserve

Jobs

**SUB-TOTAL**

**TOTAL - ADMINISTRATION OVERHEADS**

14/15 Annual Budget	
Revenue \$	Expenditure \$
	0.00
	7,150.00
	25,000.00
16,500.00	
(16,500.00)	
5,044.00	
5,044.00	32,150.00
5,044.00	32,150.28

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
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**COMMUNITY SERVICES OVERHEADS**

**OPERATING EXPENDITURE**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	141,543.00
2140600 COMMUNITY - Salaries & Wages	13,446.00
2140601 COMMUNITY - Superannuation	4,689.00
2140602 COMMUNITY - Workers Compensation	620.00
2140603 COMMUNITY - Allowances	2,500.00
2140604 COMMUNITY - Training & Development	0.00
2140605 COMMUNITY - Occupational Health & Safety	1,000.00
2140606 COMMUNITY - Recruitment	0.00
2140607 COMMUNITY - Travel & Accommodation	8,000.00
2140608 COMMUNITY - Fringe Benefits Tax (FBT)	0.00
2140609 COMMUNITY - Other Employee Expenses	7,700.00
2140610 COMMUNITY - Motor Vehicle Expenses	2,011.00
2140615 COMMUNITY - Insurances (Other than Bld and W/Comp)	500.00
2140616 COMMUNITY - Printing & Stationery	0.00
2140617 COMMUNITY - Postage and Freight	0.00
2140618 COMMUNITY - Advertising	0.00
2140619 COMMUNITY - Subscriptions and Memberships	0.00
2140620 COMMUNITY - Office Equipment Mlce	0.00
2140621 COMMUNITY - Information Systems	0.00
2140622 COMMUNITY - Expensed Minor Asset Purchases	0.00
2140623 COMMUNITY - Telephone / Mobiles	1,000.00
2140624 COMMUNITY - General Office Expenses	0.00
2140691 COMMUNITY - Loss on Disposal of Assets	8,189.00
2140692 COMMUNITY - Depreciation	0.00
2140696 COMMUNITY - Administraion Costs Allocated	32,534.00
2140698 COMMUNITY - Admin Staff Housing Costs Allocated	0.00

**Recovered amounts**

2140699 COMMUNITY - Community Services Overheads Recovered	(223,732.00)
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**OPERATING REVENUE**

3140600 COMMUNITY - Fees & Charges	0.00
3140601 COMMUNITY - Contributions & Donations	0.00
3140602 COMMUNITY - Reimbursements	0.00
3140603 COMMUNITY - Grants	0.00
3140604 COMMUNITY - Other Income Relating to Community	0.00
3140690 COMMUNITY - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

<b>0.00</b>	<b>0.00</b>
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**COMMUNITY SERVICES OVERHEADS**  
(Continued)

4140650 COMMUNITY - Furniture & Equipment (Capital)  
4140655 COMMUNITY - Plant & Equipment (Capital)  
4140660 COMMUNITY - Building (Capital)  
4140670 COMMUNITY - Transfers To Reserve

5140650 COMMUNITY - Proceeds on Disposal of Assets  
5140651 COMMUNITY - Realisation on Disposal of Assets  
5140652 COMMUNITY - Transfers From Reserve

TOTAL - COMMUNITY SERVICES OVERHEADS

Page 2

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
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**COMMUNITY SERVICES OVERHEADS**

**OPERATING EXPENDITURE**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	141,543.00
2140600 COMMUNITY - Salaries & Wages	13,446.00
2140601 COMMUNITY - Superannuation	4,689.00
2140602 COMMUNITY - Workers Compensation	620.00
2140603 COMMUNITY - Allowances	2,500.00
2140604 COMMUNITY - Training & Development	0.00
2140605 COMMUNITY - Occupational Health & Safety	1,000.00
2140606 COMMUNITY - Recruitment	0.00
2140607 COMMUNITY - Travel & Accommodation	8,000.00
2140608 COMMUNITY - Fringe Benefits Tax (FBT)	0.00
2140609 COMMUNITY - Other Employee Expenses	7,700.00
2140610 COMMUNITY - Motor Vehicle Expenses	2,011.00
2140615 COMMUNITY - Insurances (Other than Bld and W/Comp)	500.00
2140616 COMMUNITY - Printing & Stationery	0.00
2140617 COMMUNITY - Postage and Freight	0.00
2140618 COMMUNITY - Advertising	0.00
2140619 COMMUNITY - Subscriptions and Memberships	0.00
2140620 COMMUNITY - Office Equipment Mfce	0.00
2140621 COMMUNITY - Information Systems	0.00
2140622 COMMUNITY - Expensed Minor Asset Purchases	0.00
2140623 COMMUNITY - Telephone / Mobiles	1,000.00
2140624 COMMUNITY - General Office Expenses	0.00
2140691 COMMUNITY - Loss on Disposal of Assets	8,189.00
2140692 COMMUNITY - Depreciation	0.00
2140696 COMMUNITY - Administraion Costs Allocated	32,534.00
2140698 COMMUNITY - Admin Staff Housing Costs Allocated	0.00

***Recovered amounts***

2140699 COMMUNITY - Community Services Overheads Recovered	(223,732.00)
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**OPERATING REVENUE**

3140600 COMMUNITY - Fees & Charges	0.00
3140601 COMMUNITY - Contributions & Donations	0.00
3140602 COMMUNITY - Reimbursements	0.00
3140603 COMMUNITY - Grants	0.00
3140604 COMMUNITY - Other Income Relating to Community	0.00
3140690 COMMUNITY - Profit on Disposal of Assets	0.00

**SUB-TOTAL**

<b>0.00</b>	<b>0.00</b>
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**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**COMMUNITY SERVICES OVERHEADS**  
**(Continued)**

**CAPITAL EXPENDITURE**

4140650 COMMUNITY - Furniture & Equipment (Capital)  
4140655 COMMUNITY - Plant & Equipment (Capital)  
4140660 COMMUNITY - Building (Capital)  
4140670 COMMUNITY - Transfers To Reserve

Jobs

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
	25,000.00
	0.00
	0.00
14,000.00	
(14,000.00)	
0.00	
0.00	25,000.00
0.00	25,000.00

**CAPITAL REVENUE**

5140650 COMMUNITY - Proceeds on Disposal of Assets  
5140651 COMMUNITY - Realisation on Disposal of Assets  
5140652 COMMUNITY - Transfers From Reserve

Jobs

**SUB-TOTAL**

**TOTAL - COMMUNITY SERVICES OVERHEADS**

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
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**SALARIES & WAGES**

**OPERATING EXPENDITURE**

2140700 SAL - Gross Salary and Wages  
 2140701 SAL - Less Salaries & Wages Allocated  
 2140702 SAL - Salary Sacrifice Superannuation  
 2140703 SAL - Workers Compensation Expense  
 2140704 SAL - Unallocated Salaries & Wages

**OPERATING REVENUE**

3140700 SAL - Reimbursement - Workers Compensation

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - SALARIES & WAGES**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	2,996,496.00
	(2,996,496.00)
	0.00
	0.00
	0.00
0.00	
0.00	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**TOWN PLANNING SCHEMES**

**OPERATING EXPENDITURE**

**OPERATING REVENUE**

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - TOWN PLANNING SCHEMES**

14/15 Annual Budget	
Revenue \$	Expenditure \$
0.00	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**STOCK, FUELS & OILS**

**OPERATING EXPENDITURE**

2140800 STOCK - Stock Take Variance Expense Account

**OPERATING REVENUE**

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4140850 STOCK - Stock Received Control

4140851 STOCK - Purchase of Stock Materials

4140852 STOCK - Stock Allocated to Works and Plant

4140853 STOCK - Stock Take Variance Control

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - STOCK, FUELS & OILS**

14/15 Annual Budget	
Revenue \$	Expenditure \$
	0.00
0.00	0.00
	0.00
	0.00
	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**STOCK, FUELS & OILS**

**OPERATING EXPENDITURE**

2140800 STOCK - Stock Take Variance Expense Account

**OPERATING REVENUE**

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4140850 STOCK - Stock Received Control

4140851 STOCK - Purchase of Stock Materials

4140852 STOCK - Stock Allocated to Works and Plant

4140853 STOCK - Stock Take Variance Control

**CAPITAL REVENUE**

**SUB-TOTAL**

**TOTAL - STOCK, FUELS & OILS**

14/15 Annual Budget	
Revenue \$	Expenditure \$
	0.00
0.00	0.00
	0.00
	0.00
	0.00
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**UNCLASSIFIED**

**OPERATING EXPENDITURE**

2141000 UNCLASS - Unclassified Expenditure

**OPERATING REVENUE**

3141000 UNCLASS - Unclassified Income

**SUB-TOTAL**

**CAPITAL EXPENDITURE**

4141050 UNCLASS - Transfers To Reserve

**CAPITAL REVENUE**

5141050 UNCLASS - Transfers From Reserve

**SUB-TOTAL**

**TOTAL - UNCLASSIFIED**

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
	0.00
0.00	
0.00	0.00
	0.00
0.00	
0.00	0.00
0.00	0.00

**TOWN OF NARROGIN**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 June 2015**

**TOWN PLANNING SCHEMES**

OPERATING EXPENDITURE

OPERATING REVENUE

SUB-TOTAL

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

TOTAL - TOWN PLANNING SCHEMES

14/15 Annual Budget	
Revenue	Expenditure
\$	\$
0.00	0.00
0.00	0.00
0.00	0.00

## TOWN OF NARROGIN

## RATE SETTING STATEMENT

FOR THE PERIOD ENDED 30 JUNE 2015

	NOTE	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	June 2014 Y-T-D Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>Operating</b>						
<b>Revenues/Sources</b>						
Governance		5,100	15,715	15,715	310,910	6,200
General Purpose Funding		704,507	722,253	722,253	740,210	1,386,813
Law, Order, Public Safety		28,340	24,126	24,126	13,540	30,700
Health		6,000	6,000	6,000	4,389	8,750
Education and Welfare		1,359,149	1,359,749	1,359,749	1,349,195	1,447,107
Housing		10	10	10	7,091	7,800
Community Amenities		843,640	839,640	839,640	724,957	874,745
Recreation and Culture		887,478	887,723	887,723	1,180,246	300,253
Transport		171,944	171,944	171,944	431,604	332,194
Economic Services		455,190	803,225	803,225	1,194,845	214,617
Other Property and Services		51,350	51,350	51,350	92,700	66,641
		<u>4,512,708</u>	<u>4,881,735</u>	<u>4,881,735</u>	<u>6,049,687</u>	<u>4,675,820</u>
<b>(Expenses)/(Applications)</b>						
Governance		(923,753)	(922,453)	(922,453)	(852,672)	(967,382)
General Purpose Funding		(203,530)	(188,736)	(188,736)	(550,056)	(167,592)
Law, Order, Public Safety		(258,349)	(264,155)	(264,155)	(237,931)	(238,488)
Health		(94,072)	(124,072)	(124,072)	(88,412)	(97,655)
Education and Welfare		(1,448,481)	(1,450,331)	(1,450,331)	(1,324,091)	(1,539,998)
Housing		0	0	0	(32,832)	0
Community Amenities		(932,532)	(932,532)	(932,532)	(811,616)	(1,083,881)
Recreation & Culture		(2,831,971)	(2,563,920)	(2,563,920)	(2,850,022)	(2,784,637)
Transport		(1,079,744)	(1,073,744)	(1,073,744)	(1,028,422)	(1,443,439)
Economic Services		(580,477)	(907,477)	(907,477)	(610,555)	(809,848)
Other Property and Services		(56,079)	(64,079)	(64,079)	(169,602)	(56,854)
		<u>(8,408,988)</u>	<u>(8,491,500)</u>	<u>(8,491,500)</u>	<u>(8,556,211)</u>	<u>(9,189,774)</u>
<b>Net Operating Result Excluding Rates</b>		<b>(3,896,280)</b>	<b>(3,609,765)</b>	<b>(3,609,765)</b>	<b>(2,506,524)</b>	<b>(4,513,954)</b>
<b>Adjustments for Non-Cash</b>						
<b>(Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	11	20,146	20,146	20,146	48,575	21,346
Movement in Current Employee Benefits cash backed		0	0	0	159,808	0
Movement in Deferred Pensioner Rates/ESL		0	0	0	(4,525)	0
Movement in Employee Benefit Provisions (Non-Current)		0	0	0	0	0
Rounding		0	0	0	2	0
Depreciation on Assets		922,995	922,995	922,995	1,162,431	1,324,892
<b>Capital Revenue and (Expenditure)</b>						
Purchase Land Held for Resale	11	0	0	0	0	0
Purchase of Land and Buildings	11	(1,162,960)	(1,111,031)	(1,111,031)	(812,340)	(428,050)
Purchase of Furniture & Equipment	11	(130,000)	(112,500)	(112,500)	(136,858)	(45,650)
Purchase of Plant & Equipment	11	(614,193)	(638,555)	(638,555)	(363,134)	(668,302)
Purchase of Infrastructure Assets - Roads	11	(387,161)	(417,161)	(417,161)	(409,620)	(369,919)
Purchase of Infrastructure Assets - Footpaths	11	(52,917)	(89,958)	(89,958)	(54,045)	(71,790)
Purchase of Infrastructure Assets - Drainage	11	(28,000)	(12,000)	(12,000)	(53,707)	(41,500)
Purchase of Infrastructure Assets - Parks & Ovals	11	0	0	0	0	0
Purchase of Infrastructure Assets - Other	11	(128,500)	(128,500)	(128,500)	(90,329)	(202,030)
Purchase of Infrastructure Assets - Townscape	11	0	0	0	0	0
Proceeds from Disposal of Assets	11	139,500	139,500	139,500	179,183	228,600
Repayment of Debentures	13	(132,209)	(132,209)	(132,209)	(139,818)	(138,357)
Proceeds from New Debentures	13	0	0	0	0	0
Advances to Community Groups		0	0	0	0	0
Self-Supporting Loan Principal Income		0	0	0	0	0
Transfers to Restricted Assets (Reserves)	10	(111,026)	0	0	(1,277,969)	(199,221)
Transfers from Restricted Asset (Reserves)	10	1,842,870	0	0	1,225,935	1,132,231
<b>ADD Net Current Assets July 1 B/Fwd</b>		<b>941,500</b>	<b>838,684</b>	<b>838,684</b>	<b>838,684</b>	<b>788,430</b>
<b>LESS Net Current Assets Year to Date</b>		<b>0</b>	<b>(1,280,914)</b>	<b>(1,280,913)</b>	<b>788,430</b>	<b>1,039</b>
<b>Amount Raised from Rates</b>		<b><u>(2,776,235)</u></b>	<b><u>(3,049,440)</u></b>	<b><u>(3,049,440)</u></b>	<b><u>(3,022,681)</u></b>	<b><u>(3,184,313)</u></b>

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

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	2013/14 YTD Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>ACQUISITION OF ASSETS</b>					
The following assets have been acquired during the period under review:					
<u>By Program</u>					
<b>Governance</b>					
<u>Members of Council</u>					
MEMBERS - Capital Furniture & Equipment	0	0	0	0.00	0.00
MEMBERS - Capital Plant & Equipment	0	0	0	0.00	0.00
Chambers Building (Capital)	0	0	0	0.00	0.00
<u>Other Governance</u>					
Corporate Software Upgrade & Server	0	0	0	0.00	0.00
Corporate Additional Server	0	0	0	0.00	25,000.00
Security System	0	0	0	0.00	0.00
DCCS Vehicle Purchase	0	0	0	0.00	0.00
CEO Vehicle Purchase	0	0	0	0.00	0.00
Solar Power and Heating Administration	7,121	21,483	21,483	0.00	0.00
CEO Vehicle Purchase 2013	44,100	44,100	44,100	48,168.18	0.00
DCCS Vehicle Purchase 2013/14	36,000	36,000	36,000	45,837.27	0.00
1NGN CEO Vehicle	0	0	0	0.00	47,000.00
ONGN DCCS Vehicle	0	0	0	0.00	37,000.00
Administration Building (Capital)	0	0	0	0.00	50,000.00
History Hall Roof Replacement	0	0	0	0.00	0.00
Building Renovation Administration	30,000	23,000	23,000	2,059.65	5,044.00
<b>Law, Order &amp; Public Safety</b>					
<u>Fire Prevention</u>					
FIRE - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
FIRE - Plant & Equipment (Capital)	0	0	0	0.00	0.00
Fire Prevention Building (Capital)	0	0	0	0.00	0.00
<u>Animal Control</u>					
Rifle and Safe	0	0	0	0.00	0.00
Microchip Reader	0	0	0	0.00	0.00
Animal Control Cages Modification	3,000	3,000	3,000	3,600.00	0.00
Ranger Vehicle Purchase	0	0	0	0.00	0.00
Light Bar Fixing Ranger Vehicle	2,000	2,000	2,000	1,659.73	0.00
NGN417 RO Vehicle	0	0	0	0.00	31,000.00
Animal Pound Building (Capital)	0	0	0	0.00	40,000.00
<u>Other Law Order &amp; Public Safety</u>					
OLOPS - Furniture & Equipment (Capital) -	0	0	0	0.00	0.00
CCTV Installation	40,471	40,471	40,471	38,060.00	0.00
SES Trailer	0	0	0	0.00	0.00
<b>Health</b>					
<u>Preventative Services - Inspection/Admin</u>					
HEALTH - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
HEALTH - Plant & Equipment (Capital)	0	0	0	0.00	0.00
<b>Education &amp; Welfare</b>					
<u>Pre-School</u>					
Child Care Centre Building (Capital)	0	0	0	0.00	0.00
<u>Home &amp; Community Care (HACC)</u>					
HACC - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
Hino 30 Seater Bus	268,802	268,802	268,802	0.00	0.00
Homecare Mazda Ute Purchase 2014	0	0	0	25,454.55	0.00
Aged Care Bus	0	0	0	0.00	268,802.00
HACC - Building (Capital)	0	0	0	0.00	0.00
<u>Aged Care Packages (CACP)</u>					
Aged Care Office Equipment	0	0	0	0.00	0.00
Aged Care Office Furniture	0	0	0	0.00	0.00
Homecare Vehicle Purchase	0	0	0	0.00	0.00
CACP 2014 Camry Allse 2.5L Sedan (	0	0	0	23,090.91	0.00
NGN847 Homecare (HACC) Vehicle	0	0	0	0.00	24,000.00
CACP - Building (Capital)	0	0	0	0.00	0.00
<u>National Respite For Carers (NRCP)</u>					
NRCP - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
NRCP - Plant & Equipment (Capital)	0	0	0	0.00	0.00
NRCP - Building (Capital)	0	0	0	0.00	0.00
<u>Aged &amp; Disability - Senior Citizens Centres</u>					
Senior Citizens Building Re-roofing	0	0	0	0.00	0.00
Senior Citizen Centre Building (Capital)	0	0	0	0.00	0.00
<u>Aged &amp; Disability - Other</u>					
CAT (1) Vehicle Purchase	0	0	0	0.00	0.00
CAT (2) Vehicle Purchase	0	0	0	0.00	0.00
CAT (1) Vehicle Purchase 2013/14	25,500	25,500	25,500	48,090.91	0.00
NGN219 CATS Vehicle	0	0	0	0.00	24,000.00
NGN219 CATS Vehicle	0	0	0	0.00	24,000.00

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	2013/14 YTD Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>ACQUISITION OF ASSETS (Continued)</b>					
The following assets have been acquired during the period under review:					
<b>By Program</b>					
<b>Housing</b>					
<u>Staff Housing</u>					
Executive Staff Housing	0	0	0	0.00	0.00
Staff Housing Building (Capital)	0	0	0	0.00	0.00
<b>Community Amenities</b>					
<u>Sanitation - Household Refuse</u>					
Deposit Bins for Recycling	0	0	0	0.00	0.00
Regional Tip Site	60,000	60,000	60,000	0.00	80,000.00
Waste Facilities Building (Capital)	0	0	0	0.00	0.00
<u>Sewerage</u>					
TWIS Distribution Pipes Replacement	25,000	25,000	25,000	21,870.03	0.00
Pump - Centre Sports	21,500	21,500	21,500	24,729.09	6,562.00
<u>Other Community Amenities</u>					
Mackie Park Public Toilets and Office Capital	0	0	0	0.00	0.00
Gnarrojin Park Public Toilets Capital	0	0	0	0.00	0.00
Smith St Public Toilets (Coles Carpark) Capital	0	0	0	0.00	0.00
Harris St Public Toilets (Museum) Capital	0	0	0	0.00	0.00
Lions Park Public Toilets Capital	0	0	0	0.00	0.00
Cemetery Toilets - Capital	0	0	0	0.00	20,000.00
<b>Recreation and Culture</b>					
<u>Public Halls &amp; Civic Centre</u>					
Barbecues	0	0	0	0.00	0.00
Digital Projector (Lessor Hall)	3,000	3,000	3,000	3,500.00	0.00
Town Hall Security System	15,000	15,000	15,000	0.00	0.00
Town Hall Renovations (Stage 1)	0	0	0	0.00	0.00
Town Hall Renovations (Stage 2)	130,000	130,000	130,000	119,141.43	0.00
Town Hall Renovations (Stage 3)	339,304	339,304	339,304	218,608.96	119,614.00
Roofing Railway Institute Hall	233,931	166,431	166,431	147,673.13	3,500.00
Town Hall (Federal St) Building Capital	0	0	0	0.00	0.00
Railway Institute Hall & Office Building Capital	0	0	0	0.00	0.00
John Higgins Community Complex Building	0	0	0	0.00	6,500.00
<u>Narrogin Regional Recreation Complex</u>					
Sportsman Plus Software	0	0	0	0.00	0.00
Gym Cross Trainers x 2	0	0	0	0.00	0.00
Pool Liner	82,500	82,500	82,500	107,243.80	0.00
NRRC Soda Ash Dosing Pump	0	0	0	0.00	0.00
NRRC Solar Water Heating System	0	0	0	0.00	0.00
NRRC Solar Power Generator 10Kw	0	0	0	0.00	0.00
NRRC Painting and Renovating	0	0	0	0.00	0.00
NRRC Solar Water and Pump Systems	48,899	48,899	48,899	0.00	0.00
NRRC Access and Security Upgrade	48,703	48,703	48,703	22,994.22	0.00
NRRC Court 2 Surface Replacement	65,735	65,735	65,735	85,872.73	0.00
NRRC Painting & Renovating (FGF)	97,820	97,820	97,820	114,914.24	6,605.00
NRRC Building (Capital)	0	0	0	0.00	0.00
NRRC Infrastructure Other (Capital)	0	0	0	0.00	0.00
<u>Other Recreation &amp; Sport</u>					
MLC Vehicle	0	0	0	0.00	0.00
Tipper Trailer (P&G) Vehicle Purchase 2013	7,800	7,800	7,800	7,277.27	0.00
Thomas Hogg Oval Buildings Capital	0	0	0	0.00	0.00
Velodrome Buildings Capital	0	0	0	0.00	0.00
Clayton Road Oval Buildings Capital	0	0	0	0.00	0.00
Bannister Street Oval Buildings Capital	0	0	0	0.00	0.00
Dr Stuart Mainland Pavilion (Tennis Club) Bldg	0	0	0	0.00	0.00
Croquet Clubrooms Building Capital	0	0	0	0.00	0.00
REC - Infrastructure Parks & Gardens	0	0	0	0.00	0.00
Hockey Scoreboard (Insurance Replacement)	0	0	0	0.00	0.00
Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	35,000	0.00	0.00
Thomas Hogg Oval Electrical Upgrade	0	0	0	0.00	35,000.00
Gnarrojin Creek Walking Trail	47,000	47,000	47,000	0.00	0.00
Outdoor Basketball Halfcourts	0	0	0	0.00	17,968.00
Playground Equipment	0	0	0	0.00	20,000.00
Mackie Park Shelters	0	0	0	0.00	15,000.00
Fox Lair	0	0	0	0.00	10,000.00
Town Clock	0	0	0	0.00	12,500.00
<u>Healthy Lifestyles Program</u>					
NHLP - Gnarrojin Creek Infrastructure	0	0	0	43,730.00	0.00

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2016

ACQUISITION OF ASSETS (Continued)	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	2013/14 YTD Budget \$	June 2014 Actual \$	2014/15 Budget \$
The following assets have been acquired during the period under review:					
<u>By Program</u>					
<u>Libraries</u>					
Airconditioner Upgrade	0	0	0	0.00	13,500.00
Library Vehicle Replacement 2013/14	25,500	25,500	25,500	24,878.55	0.00
Building Renovations Library	20,000	19,327	19,327	21,006.36	0.00
Library Building Upgrade	19,327	19,850	19,850	150.00	0.00
Library Building (Capital)	0	0	0	0.00	47,500.00
Repave - Front of Library	0	0	0	0.00	0.00
<u>Heritage</u>					
Railway Station Building (Capital)	0	0	0	0.00	0.00
Museum Building (Capital)	0	0	0	0.00	0.00
<u>Transport</u>					
<u>Construction - Streets, Roads, Bridges &amp; Depots</u>					
Street Furniture	0	0	0	0.00	20,000.00
Street Lighting - Decorative	0	0	0	0.00	40,000.00
ROADC - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
ROADC - Plant & Equipment (Capital)	0	0	0	0.00	0.00
Depot Building (Capital)	0	0	0	0.00	0.00
Fortune Street	0	0	0	0.00	103,300.00
Earl Street - Renewal (Local)	0	0	0	1,584.04	0.00
Furnival Street - Renewal (Local)	0	0	0	271.18	0.00
Glyde Street	0	0	0	0.00	12,880.00
Floyd Street - Renewal (Local)	0	0	0	307.36	0.00
Gray Street	0	0	0	0.00	35,380.00
Smith Street - Renewal (Local)	0	0	0	4,481.18	0.00
Havelock Street	0	0	0	0.00	10,000.00
Grant Street	0	0	0	0.00	23,280.00
Burns Street	0	0	0	0.00	14,238.00
Dale Street - Renewal (Local)	0	0	0	344.04	0.00
Mokline Road - Renewal (Local)	49,024	49,024	49,024	204.12	0.00
Dellar Street	0	0	0	16,447.00	0.00
Fortune Street - Renewal (R2R)	26,513	26,513	26,513	18,699.24	0.00
Fortune Street - Renewal (R2R)	0	0	0	127.33	0.00
Earl Street - Renewal (R2R)	0	0	0	0.00	0.00
Gordon Street - Renewal (R2R)	26,513	26,513	26,513	10,791.43	0.00
Gordon Street - Renewal (R2R)	0	0	0	647.04	0.00
Smith Street - Renewal (R2R)	0	0	0	54,584.64	0.00
Grant Street - Renewal (R2R)	0	0	0	11,232.81	0.00
Hartoge Street - Renewal (R2R)	26,513	26,513	26,513	6,026.09	0.00
Moore Street - Renewal (R2R)	0	0	0	12,047.87	0.00
Palmer Street - Renewal (R2R)	0	0	0	6,741.51	0.00
Narrakine Road - Renewal (R2R)	26,513	26,513	26,513	15,447.36	0.00
Narrakine Road - Renewal (R2R)	0	0	0	822.47	0.00
Clayton Road - Renewal (RRG)	90,000	120,000	120,000	121,338.82	0.00
Herald Street - Renewal (RRG)	0	0	0	0.00	0.00
Federal Street - Renewal (RRG)	142,085	142,085	142,085	127,494.35	170,841.00
Roads (Capital) - Black Spot (SPARE)	0	0	0	0.00	0.00
Roads (Capital) - Flood Damage (SPARE)	0	0	0	0.00	0.00
Earl St Footpath Construction	0	0	0	0.00	0.00
Earl St Footpath Construction	0	31,750	31,750	(639.39)	0.00
Ensign St Footpath Construction	26,459	31,750	31,750	23,369.00	0.00
Smith St Footpath Construction	26,458	26,458	26,458	31,315.68	0.00
Footpaths (Capital) - (SPARE)	0	0	0	0.00	71,790.00
Mokline Road Drainage Works	0	0	0	0.00	41,500.00
Drainage - Federal Street (13/14)	28,000	12,000	12,000	53,706.89	0.00
Drainage - Range Road	0	0	0	0.00	0.00
<u>Road Plant Purchases</u>					
Sundry Tool Box	3,500	3,500	3,500	3,709.09	0.00
DTES Vehicle Purchase	0	0	0	0.00	0.00
Trailer 6x4 Purchase	0	0	0	0.00	0.00
Trailer 7x4 Tradesman	0	0	0	0.00	0.00
Cement Mixer	0	0	0	0.00	0.00
Tool Replacement	0	0	0	0.00	0.00
Electrical Cable Testing Equipment	0	0	0	0.00	0.00
DTES Vehicle Replacement 2013/14	36,000	36,000	36,000	31,628.00	0.00
Tipper Ute Vehicle Purchase 2013	23,000	23,000	23,000	19,912.73	0.00
Gardeners Ute Vehicle Purchase 2013	20,000	20,000	20,000	19,912.73	0.00
NGN00 DTES Vehicle	0	0	0	0.00	35,000.00
1BBN030 Side Tipping Truck Purchase	0	0	0	0.00	100,000.00
<u>Aerodromes</u>					
AERO - Furniture & Equipment (Capital)	0	0	0	0.00	0.00
AERO - Plant & Equipment (Capital)	0	0	0	0.00	0.00
Land for Aerodrome	25,000	25,000	25,000	0.00	30,000.00
Aerodrome Building (Capital)	0	0	0	0.00	0.00
AERO - Infrastructure Other (Capital) -	0	0	0	0.00	0.00

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

ACQUISITION OF ASSETS (Continued)	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	2013/14 YTD Budget \$	June 2014 Actual \$	2014/15 Budget \$
The following assets have been acquired during the period under review:					
<u>By Program</u>					
<b>Economic Services</b>					
<u>Tourism &amp; Area Promotion</u>					
Fire Hose Reel Replacement Caravan Park	1,500	1,500	1,500	1,890.00	0.00
Hot Water System Replacement Caravan Park	25,000	7,500	7,500	20,623.95	0.00
Sullage Dump Point Caravan Park	0	10,000	10,000	0.00	0.00
Mower Ride-on John Deere JD130 (Caravan	0	0	0	0.00	0.00
Electrical Upgrade Caravan Park	45,000	45,000	45,000	45,020.00	0.00
Caretakers Cottage Refurbishment Caravan	0	45,395	45,395	170.00	0.00
Transportable Caravan Park	25,000	5,000	5,000	19,957.06	0.00
Copper Wire Replacement Caravan Park	10,000	7,325	7,325	9,539.10	0.00
Sullage Dump Point Caravan Park	10,000	10,000	10,000	5,232.73	0.00
Lighting & Drainage Caravan Park	5,140	5,140	5,140	0.00	0.00
Caravan Park Ablution Block (NEW) Building	0	0	0	0.00	0.00
Caravan Park Ablution Block (OLD) Building	0	0	0	0.00	0.00
Caravan Park Transportable Residence	0	0	0	0.00	0.00
Caravan Park Barn Shed Building Capital	0	0	0	0.00	0.00
Caravan Park Campers Kitchen Building	0	0	0	0.00	0.00
Caravan Park Caretakers Cottage Building	0	0	0	0.00	0.00
Caravan Park Renovations	0	0	0	0.00	19,287.00
Banner Poles	0	0	0	0.00	25,000.00
<u>Building Control</u>					
Building Surveyor Vehicle Purchase	0	0	0	0.00	0.00
Building Surveyor Vehicle Purchase 2013	25,500	25,500	25,500	25,454.55	0.00
NGN2 BS Vehicle	0	0	0	0.00	27,500.00
NGN2 BS Vehicle	0	0	0	0.00	0.00
<u>Safeyards &amp; Markets</u>					
Sale Yard (Showmen's) Toilets Building	0	0	0	0.00	0.00
Sale Yard Shed Building Capital	0	0	0	0.00	0.00
<u>Other Economic Services</u>					
Westpac Building Capital	0	0	0	0.00	0.00
Municipal Power House Building Capital	0	0	0	0.00	0.00
<b>Other Property &amp; Services</b>					
<u>Administration Overheads</u>					
002NGN MF Vehicle	0	0	0	0.00	25,000.00
Folding Machine	0	0	0	0.00	7,150.00
<u>Community Services Overheads</u>					
COMMUNITY - Furniture & Equipment	0	0	0	0.00	0.00
NGN0 MLC Vehicle	0	0	0	0.00	25,000.00
COMMUNITY - Building (Capital)	0	0	0	0.00	0.00
	<u>2,503,731</u>	<u>2,509,705</u>	<u>2,509,705</u>	<u>1,920,033.01</u>	<u>1,827,241.00</u>

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

1. ACQUISITION OF ASSETS (Continued)	2013/14 Adopted Budget \$	2013/14 Revised Budget \$	2013/14 YTD Budget \$	June 2014 Actual \$	2014/15 Budget \$
The following assets have been acquired during the period under review:					
<u>By Class</u>					
Land Held for Resale - Current	0	0	0	0.00	0.00
Land Held for Resale - Non Current	0	0	0	0.00	0.00
Land	0	0	0	0.00	0.00
Buildings	1,162,960	1,111,031	1,111,031	812,339.61	428,050.00
Furniture & Equipment	130,000	112,500	112,500	136,857.75	45,650.00
Plant & Equipment	614,193	638,555	638,555	363,134.47	668,302.00
Infrastructure - Roads	387,161	417,161	417,161	409,619.88	369,919.00
Infrastructure - Footpaths	52,917	89,958	89,958	54,045.29	71,790.00
Infrastructure - Drainage	28,000	12,000	12,000	53,706.89	41,500.00
Infrastructure - Parks & Ovals	0	0	0	0.00	0.00
Infrastructure - Other	128,500	128,500	128,500	90,329.12	202,030.00
Infrastructure - Townscape	0	0	0	0.00	0.00
	<u>2,503,731</u>	<u>2,509,705</u>	<u>2,509,705</u>	<u>1,920,033.01</u>	<u>1,827,241.00</u>

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD ENDED 30 JUNE 2015**

**DISPOSALS OF ASSETS**

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value			Sale Proceeds			Profit(Loss)		
	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>Governance</b>									
CEO Vehicle (1NGN)	43,591	43,620.71	40,434.00	35,000	36,363.64	40,000.00	(8,591)	(7,257.07)	(434.00)
DCCS Vehicle (0NGN)	28,636	30,374.90	31,000.00	27,000	26,637.27	27,000.00	(1,636)	(3,737.63)	(4,000.00)
<b>Law, Order &amp; Public Safety</b>									
Ranger Vehicle (NGN417)		30,374.90	25,110.00		26,637.27	15,000.00	0	(3,737.63)	(10,110.00)
<b>Education &amp; Welfare</b>									
Toyota Camry Altise - HACC Vehicle (NGN847)	0	6,811.51	10,913.00	0	7,272.73	10,000.00	0	461.22	(913.00)
CACP Vehicle	0	15,392.43	0.00	0	13,636.36	0.00	0	(1,756.07)	0.00
CAT (1) Vehicle (NGN219)	16,155	17,947.36	21,028.00	17,000	33,454.54	16,000.00	845	15,507.18	(5,028.00)
CAT (2) Vehicle (NGN219)			22,852.00			16,000.00	0	0.00	(6,852.00)
<b>Recreation &amp; Culture</b>									
Library Vehicle	11,880	10,088.16	0.00	11,000	9,090.91	0.00	(880)	(997.25)	0.00
<b>Transport</b>									
DTES Vehicle	23,870	24,446.11	27,522.00	20,000	20,454.55	27,500.00	(3,870)	(3,991.56)	(22.00)
Tipper Ute	7,000	2,858.64	0.00	4,500	7,272.73	0.00	(2,500)	4,414.09	0.00
Gardener's Ute	8,340	5,630.88	0.00	7,000	6,363.64	0.00	(1,340)	732.76	0.00
Side Tipper Truck		0.00	5,000.00			20,000.00	0	0.00	15,000.00
<b>Economic Services</b>									
Building Surveyor Vehicle (1) (NGN2)	20,174	28,858.08	22,260.00	18,000	18,636.36	26,600.00	(2,174)	(10,221.72)	4,340.00
Building Surveyor Vehicle (2) (NGN2)									
<b>Other Property &amp; Services</b>									
MF Vehicle (002NGN)			21,638.00			16,500.00	0	0.00	(5,138.00)
MLC Vehicle (NGN0)			22,189.00			14,000.00	0	0.00	(8,189.00)
	159,646	216,403.68	249,946.00	139,500	205,820.00	228,600.00	(20,146)	(10,583.68)	(21,346.00)

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD ENDED 30 JUNE 2015**

**DISPOSALS OF ASSETS (Continued)**

The following assets have been disposed of during the period under review:

**By Class of Asset**

	Written Down Value			Sale Proceeds			Profit(Loss)		
	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$	2013/14 Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>Plant &amp; Equipment</b>									
CEO Vehicle (1NGN)	43,591	43,620.71	40,434.00	35,000	36,363.64	40,000.00	(8,591)	(7,257.07)	(434.00)
DCCS Vehicle (ONGN)	28,636	30,374.90	31,000.00	27,000	26,637.27	27,000.00	(1,636)	(3,737.63)	(4,000.00)
Ranger Vehicle (NGN417)	0	30,374.90	25,110.00	0	26,637.27	15,000.00	0	(3,737.63)	(10,110.00)
Toyota Camry Altise - HACC Vehicle (NGN847)	0	6,811.51	10,913.00	0	7,272.73	10,000.00	0	461.22	(913.00)
CACP Vehicle	0	15,392.43	0.00	0	13,636.36	0.00	0	(1,756.07)	0.00
CAT (1) Vehicle (NGN219)	16,155	17,947.36	21,028.00	17,000	33,454.54	16,000.00	845	15,507.18	(5,028.00)
CAT (2) Vehicle (NGN219)	0	0.00	22,852.00	0	0.00	16,000.00	0	0.00	(6,852.00)
Library Vehicle	11,880	10,088.16	0.00	11,000	9,090.91	0.00	(880)	(997.25)	0.00
DTES Vehicle	23,870	24,446.11	27,522.00	20,000	20,454.55	27,500.00	(3,870)	(3,991.56)	(22.00)
Tipper Ute	7,000	2,858.64	0.00	4,500	7,272.73	0.00	(2,500)	4,414.09	0.00
Gardener's Ute	8,340	5,630.88	0.00	7,000	6,363.64	0.00	(1,340)	732.76	0.00
Side Tipper Truck	0	0.00	5,000.00	0	0.00	20,000.00	0	0.00	15,000.00
Building Surveyor Vehicle (1) (NGN2)	20,174	28,858.08	22,260.00	18,000	18,636.36	26,600.00	(2,174)	(10,221.72)	4,340.00
Building Surveyor Vehicle (2) (NGN2)	0	0.00	0.00	0	0.00	0.00	0	0.00	0.00
MF Vehicle (002NGN)	0	0.00	21,638.00	0	0.00	16,500.00	0	0.00	(5,138.00)
MLC Vehicle (NGN0)	0	0.00	22,189.00	0	0.00	14,000.00	0	0.00	(8,189.00)
	159,646	216,403.68	249,946.00	139,500	205,820.00	228,600.00	(20,146)	(10,583.68)	(21,346.00)

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

2013/14 Adopted Budget \$	June 2014 Actual \$	2014/15 Budget \$
845	21,115.25	19,340.00
(20,991)	(31,698.93)	(40,686.00)
(20,146)	(10,583.68)	(21,346.00)

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

## INFORMATION ON BORROWINGS

## (a) Debenture Repayments

Particulars	Loan Finishes	Principal 1-Jul-13	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			2013/14 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Budget \$	2013/14 Actual \$	2014/15 Budget \$
<b>Governance</b>														
Loan 125 - Corporate Software & Server Upgrade	31/05/2018	220,000	0	0	0	41,143	41,143	42,524	178,857	178,857	177,476	7,110	6,986	5,605
Administration Building														
<b>Recreation &amp; Culture</b>														
Loan 121B - Narrogin Regional Recreation Comp	18/05/2023	474,312	0	0		36,798	33,782	38,916	437,514	440,530	435,396	25,672	23,182	23,134
Loan 126 - Town Hall Renovations	31/05/2023	281,386	0	0		23,549	23,549	24,467	257,837	257,837	256,919	10,793	10,636	9,719
<b>Economic Services</b>														
Loan 124 - Commercial Property	2/01/2018	121,714	0	0		22,210	32,835	23,556	99,504	88,879	98,158	6,305	9,772	4,877
Loan 127 - Industrial Land Purchase	26/06/2028	177,243	0	0		8,509	8,509	8,894	168,734	168,734	168,349	7,948	7,846	7,461
		1,274,655	0	0	0	132,209	139,818	138,357	1,142,446	1,134,837	1,136,298	57,828	58,422	50,796

All loan repayments were financed by general purpose revenue.

**TOWN OF NARROGIN**

**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**

**FOR THE PERIOD ENDED 30 JUNE 2015**

	2012/13 B/Fwd Per 2013/14 Budget \$	2012/13 B/Fwd Per Financial Report \$	June 2014 Actual \$
<b>NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	1,610,017	1,766,651	955,626
Cash - Restricted Unspent Grants	0	0	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Other Restricted (Public Open Space)	0	11,440	0
Cash - Other Restricted (Museum)	0	3,250	0
Cash - Restricted Reserves	2,703,015	2,703,016	2,755,050
Receivables (Budget Purposes Only)	1,076,983	0	0
Rates Outstanding	0	173,253	142,047
Sundry Debtors	0	778,430	808,338
Gst Receivable	0	281,704	55,101
Accrued Income/Payments in Advance	0	0	(1,665)
Provision for Doubtful Debts	0	0	(50,000)
Other Receivables	0	0	0
Inventories	0	0	0
	<u>5,390,015</u>	<u>5,717,744</u>	<u>4,664,497</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables (Budget Purposes Only)	(1,745,500)	0	0
Sundry Creditors	0	(945,212)	(623,358)
Payroll Creditors	0	0	0
Accrued Expenses	0	0	0
Income In Advance	0	0	0
Gst Payable	0	(395,258)	(77,676)
PAYG Liability	0	(282,111)	(46,502)
FBT Payable	0	(53,558)	28,280
Accrued Salaries & Wages	0	(53,393)	(100,000)
Accrued Interest On Loans	0	0	0
Other Payables	0	(145,863)	(61,420)
Current Employee Benefits Provision	0	(350,149)	(450,149)
Current Loan Liability	0	(131,564)	8,252
	<u>(1,745,500)</u>	<u>(2,357,108)</u>	<u>(1,322,573)</u>
<b>NET CURRENT ASSET POSITION</b>	3,644,515	3,360,636	3,341,924
Less: Cash - Reserves - Restricted	(2,703,015)	(2,703,016)	(2,755,050)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	0	50,000	209,808
Add Back : Current Loan Liability	0	131,564	(8,252)
Adjustment for Trust Transactions Within Muni	0	(500)	0
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u>941,500</u>	<u>838,684</u>	<u>788,430</u>

TOWN OF NARROGIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

	2013/14 Adopted Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>RESERVES</b>			
<b>Cash Backed Reserves</b>			
(a) Narrogin Promotion Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(b) Refuse Reserve			
Opening Balance	240,663	240,663	320,663
Amount Set Aside / Transfer to Reserve	0	80,000	4,656
Amount Used / Transfer from Reserve	0	0	(80,000)
	<u>240,663</u>	<u>320,663</u>	<u>245,319</u>
(c) Emergency Service Reserve			
Opening Balance	12,590	12,590	12,590
Amount Set Aside / Transfer to Reserve	0	0	183
Amount Used / Transfer from Reserve	0	0	0
	<u>12,590</u>	<u>12,590</u>	<u>12,773</u>
(d) Fleet Vehicle Replacement Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(e) Aged Care Reserve			
Opening Balance	571,669	571,670	708,326
Amount Set Aside / Transfer to Reserve	0	136,656	10,284
Amount Used / Transfer from Reserve	(150,000)	0	(164,000)
	<u>421,669</u>	<u>708,326</u>	<u>554,610</u>
(f) Property Development Reserve			
Opening Balance	108,026	108,026	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	(108,026)	(108,026)	0
	<u>0</u>	<u>0</u>	<u>0</u>
(g) J Hogg Memorial Reserve			
Opening Balance	80,530	80,530	80,530
Amount Set Aside / Transfer to Reserve	0	0	1,169
Amount Used / Transfer from Reserve	(35,000)	0	(35,000)
	<u>45,530</u>	<u>80,530</u>	<u>46,699</u>
(h) Plant & Depot Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(i) CAT Vehicle Replacement Reserve			
Opening Balance	8,615	8,615	8,299
Amount Set Aside / Transfer to Reserve	3,000	12,485	8,120
Amount Used / Transfer from Reserve	(8,500)	(12,801)	(16,000)
	<u>3,115</u>	<u>8,299</u>	<u>419</u>

## TOWN OF NARROGIN

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2015

	2013/14 Adopted Budget \$	June 2014 Actual \$	2014/15 Budget \$
<b>RESERVES (Continued)</b>			
<b>Cash Backed Reserves (Continued)</b>			
<b>(j) Building Reserve</b>			
Opening Balance	10,724	10,724	218,750
Amount Set Aside / Transfer to Reserve	58,026	208,026	3,176
Amount Used / Transfer from Reserve	0	0	0
	<u>68,750</u>	<u>218,750</u>	<u>221,926</u>
<b>(k) NRRC Reserve</b>			
Opening Balance	0	0	50,000
Amount Set Aside / Transfer to Reserve	0	50,000	31,947
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>50,000</u>	<u>81,947</u>
<b>(l) Employee Entitlements Reserve</b>			
Opening Balance	50,000	50,000	209,808
Amount Set Aside / Transfer to Reserve	0	159,808	3,046
Amount Used / Transfer from Reserve	0	0	(32,000)
	<u>50,000</u>	<u>209,808</u>	<u>180,854</u>
<b>(m) Plant, Vehicle &amp; Equipment Reserve</b>			
Opening Balance	78,854	78,854	178,854
Amount Set Aside / Transfer to Reserve	0	100,000	52,597
Amount Used / Transfer from Reserve	0	0	(60,000)
	<u>78,854</u>	<u>178,854</u>	<u>171,451</u>
<b>(n) Unspent Grants &amp; Contributions Reserve</b>			
Opening Balance	1,541,344	1,541,344	780,230
Amount Set Aside / Transfer to Reserve	0	343,994	11,328
Amount Used / Transfer from Reserve	(1,541,344)	(1,105,108)	(745,231)
	<u>0</u>	<u>780,230</u>	<u>46,327</u>
<b>(o) Economic Development Reserve</b>			
Opening Balance	0	0	187,000
Amount Set Aside / Transfer to Reserve	50,000	187,000	2,715
Amount Used / Transfer from Reserve	0	0	0
	<u>50,000</u>	<u>187,000</u>	<u>189,715</u>
<b>(p) IT &amp; Office Equipment Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	20,000
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>20,000</u>
<b>(q) Tourism &amp; Area Promotion Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	50,000
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>50,000</u>
<b>Total Cash Backed Reserves</b>	<u>971,171</u>	<u>2,755,050</u>	<u>1,822,040</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

**STATEMENT OF ESTIMATED CAPITAL EXPENDITURE FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015**

			CAPITAL EXPENDITURE														CAPITAL INCOME				
Particulars	Job Number	GL Account Number	Property, Plant and Equipment				Infrastructure						Investing	Financing		Total Capital Expenditure	Investing	Financing		Total Capital Income	
			Land Held For Resale	Land	Building	Furn & Equipment	Plant & Equipment	Roads	Footpaths	Drainage	Parks & Ovals	Other	Townscape	Investments	Principal Repayments on Loans		Advances to Community Groups	Proceeds Sale of Asset (Exc GST)	Principal Repayments Received (SSL's)		Proceeds From Loan Borrowings
<b>Governance</b>																					
Members of Council																					
MEMBERS - Capital Furniture & Equipment		4040150				\$ -															
MEMBERS - Capital Plant & Equipment		4040155					\$ -														
MEMBERS - Capital Building		4040160			\$ -																
Capital Disposals																					
MEMBERS - Proceeds on Disposal of Assets		5040150																			
<b>Other Governance</b>																					
OTHGOV - Loan 125 Principal Repayments		4040270																			
OTHGOV - New Loan Borrowings		5040255														\$ 42,524					
Corporate Software Upgrade & Server	FE001	4040250				\$ -															
Corporate Additional Server	FE020	4040250				\$ 25,000															
Security System	FE011	4040250				\$ -															
DCCS Vehicle Purchase	FE003	4040255					\$ -														
CEO Vehicle Purchase	FE022	4040255					\$ -														
Solar Power and Heating Administration	FE026	4040255					\$ -														
CEO Vehicle Purchase 2013	FE027	4040255					\$ -														
DCCS Vehicle Purchase 2013/14	FE028	4040255					\$ -														
1NGN CEO Vehicle	PA001A	4040255					\$ 47,000														
QNGN DCCS Vehicle	PA005A	4040255					\$ 37,000														
Administration Building (Capital)	BC010	4040260			\$ 50,000																
History Hall Roof Replacement	LB003	4040260			\$ -																
Building Renovation Administration	LB011	4040260			\$ 5,044																
Capital Disposals																					
Proceeds on Disposal - DCCS Vehicle	PR003	5040250																			
Proceeds on Disposal - CEO Vehicle	PR022	5040250																			
Proceeds on Disposal - CEO Vehicle 2013/14	PR027	5040250																			
Proceeds on Disposal - DCCS Vehicle 2013/14	PR028	5040250																			
			\$ -	\$ -	\$ 66,044	\$ 25,000	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,524	\$ -	\$ -	\$ -	\$ -	\$ 67,000
<b>Law, Order &amp; Public Safety</b>																					
Fire Prevention																					
FIRE - Furniture & Equipment (Capital)		4050150				\$ -															
FIRE - Plant & Equipment (Capital)		4050155					\$ -														
Fire Prevention Building (Capital)	BC020	4050160			\$ -																
Capital Disposals																					
FIRE - Proceeds on Disposal of Assets		5050150																			
<b>Animal Control</b>																					
Rifle and Safe	FE002	4050350				\$ -															
Microchip Reader	FE003	4050350				\$ -															
Animal Control Cages Modification	FE004	4050350				\$ -															
Ranger Vehicle Purchase	FE005	4050355					\$ -														
Light Bar Fitting Ranger Vehicle	FE024	4050355					\$ -														
Animal Pound Building (Capital)	BC030	4050360			\$ 40,000																
NGN417 RO Vehicle	PA007A	4050355					\$ 31,000														
Capital Disposals																					
Proceeds on Disposal - Ranger Vehicle	PR005	5050350																			
<b>Other Law, Order &amp; Public Safety</b>																					
OLOPS - Furniture & Equipment (Capital) - OLOPS		4050450				\$ -															
CCTV Installation	FE001	4050455					\$ -														
SES Trailer	FE007	4050455					\$ -														
			\$ -	\$ -	\$ 40,000	\$ -	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>Health</b>																					
Preventative Services - Inspection/Adm'n																					
HEALTH - Furniture & Equipment (Capital)		4070350				\$ -															
HEALTH - Plant & Equipment (Capital)		4070355					\$ -														
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Education &amp; Welfare</b>																					
Pre-School																					
Child Care Centre Building (Capital)	BC040	4080160			\$ -																
Home & Community Care (HACC)																					
HACC - Furniture & Equipment (Capital)		4080350				\$ -															
Aged Care Bus	PA055A	4080355					\$ 268,802														
Homocare Mazda Ute Purchase 2014	FE038	4080355					\$ -														
HACC - Building (Capital)	BC050	4080360			\$ -																
Capital Disposals																					
Proceeds on Disposal - Toyota Camry Altise 2013/14	PR038	5080350																			
<b>Aged Care Packages (CACP)</b>																					
Aged Care Office Equipment	FE065	4080450				\$ -															
Aged Care Office Furniture	FE066	4080450				\$ -															
NGN847 Homocare (HACC) Vehicle	PA010A	4080355					\$ 24,000														
CACP 2014 Camry Altise 2.5L Sedan (	FE039	4080455					\$ -														
CACP - Building (Capital)	BC060	4080460			\$ -																
Capital Disposals																					
Proceeds on Disposal - Homocare Vehicle	PR009	5080450																			
Proceeds on Disposal CACP Vehicle 2013/14	PR039	5080450																			

#### STATEMENT OF ESTIMATED CAPITAL EXPENDITURE FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

			CAPITAL EXPENDITURE															CAPITAL INCOME					
			Property, Plant and Equipment					Infrastructure					Investing	Financing		Total Capital Expenditure	Investing	Financing		Total Capital Income			
Particulars	Job Number	GL Account Number	Land Held For Resale	Land	Building	Furn & Equipment	Plant & Equipment	Roads	Footpaths	Drainage	Parks & Ovals	Other	Townscape	Investments	Principal Repayments on Loans		Advances to Community Groups	Proceeds Sale of Asset (Exc GST)	Principal Repayments Received (SSL's)		Proceeds From Loan Borrowings		
<b>National Respite For Carers (NRCP)</b>																							
NRCP - Furniture & Equipment (Capital)		4080550				\$ -											\$ -			\$ -			
NRCP - Plant & Equipment (Capital)		4080555					\$ -										\$ -			\$ -			
NRCP - Building (Capital)	BC070	4080560			\$ -												\$ -			\$ -			
Capital Disposals																	\$ -			\$ -			
NRCP - Proceeds on Disposal of Assets		5080550															\$ -	\$ -		\$ -			
<b>Aged &amp; Disability - Senior Citizens Centres</b>																							
Senior Citizens Building Re-roofing	L0601	4080650			\$ -												\$ -			\$ -			
Senior Citizen Centre Building (Capital)	BC090	4080650			\$ -												\$ -			\$ -			
<b>Aged &amp; Disability - Other</b>																							
NGN219 CATS Vehicle	PA014A	4080750					\$ 24,000										\$ 24,000			\$ -			
NGN219 CATS Vehicle	PA014B	4080750					\$ 24,000										\$ 24,000			\$ -			
CAT (1) Vehicle Purchase 2013/14	PE029	4080750					\$ -										\$ -			\$ -			
Capital Disposals																	\$ -			\$ -			
Proceeds on Disposal - CAT (1) Vehicle	PR010	5080750															\$ -	\$ -		\$ -			
Proceeds on Disposal - CAT (2) Vehicle	PR011	5080750															\$ -	\$ -		\$ -			
Proceeds on Disposal CAT (1) Vehicle 2013/14	TR029	5080750															\$ -	16,000		16,000			
Procecd on Disposal CAT Vehicle NGN219	PD014A	5080750															\$ -	16,000		16,000			
																	\$ -			\$ -			
																	\$ -			\$ -			
																	\$ -			\$ -			
			\$ -	\$ -	\$ -	\$ -	\$ 340,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,602	\$ 42,000	\$ -	\$ 42,000			
<b>Housing</b>																							
<b>Staff Housing</b>																							
Executive Staff Housing	L0094	4090150			\$ -												\$ -			\$ -			
Staff Housing Building (Capital)	BC100	4090150			\$ -												\$ -			\$ -			
Capital Disposals																	\$ -			\$ -			
STF HOUSE - Proceeds on Disposal of Assets		5090150															\$ -	\$ -		\$ -			
																	\$ -			\$ -			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Community Amenities</b>																							
<b>Sanitation - Household</b>																							
Deposlt Bins for Recycling	FE007	4100150				\$ -											\$ -			\$ -			
Regional Toi Site	L0018	4100160		\$ 80,000													\$ 80,000			\$ -			
Waste Facilities Building (Capital)	BC120	4100160			\$ -												\$ -			\$ -			
<b>Sewerage</b>																							
TWIS Distribution Pipes Replacement	IO002	4100350										\$ -					\$ -			\$ -			
Pump - Centre Sports	IO003	4100350										\$ 6,562					\$ 6,562			\$ -			
<b>Other Community Amenities</b>																							
Mackie Park Public Toilets and Office Capital	BC130	4100350			\$ -												\$ -			\$ -			
Grange Park Public Toilets Capital	BC131	4100350			\$ -												\$ -			\$ -			
Smith St Public Toilets (Coles Carpark) Capital	BC132	4100350			\$ -												\$ -			\$ -			
Harris St Public Toilets (Museum) Capital	BC133	4100350			\$ -												\$ -			\$ -			
Lions Park Public Toilet Capital	BC134	4100350			\$ -												\$ -			\$ -			
Cemetery Toilets - Capital	BC135	4100350			\$ 20,000												\$ 20,000			\$ -			
																	\$ -			\$ -			
			\$ -	\$ 80,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,562	\$ -	\$ -	\$ -	\$ -	\$ 106,662	\$ -	\$ -	\$ -			
<b>Recreation &amp; Culture</b>																							
<b>Debbie Halls, Civic Centre</b>																							
HALLS - Loan 126 Principal Repayments		4110170														\$ 24,467	\$ 24,467			\$ -			
Barbecues	FE012	4110150				\$ -											\$ -			\$ -			
Digital Projector (Lessor Hall)	FE015	4110150				\$ -											\$ -			\$ -			
Town Hall Security System	FE017	4110150				\$ -											\$ -			\$ -			
Town Hall Renovations (Stage 1)	L0002	4110160			\$ -												\$ -			\$ -			
Town Hall Renovations (Stage 2)	L0005	4110160			\$ -												\$ -			\$ -			
Town Hall Renovations (Stage3)	L0006	4110160			\$ 119,614												\$ 119,614			\$ -			
Roofing Railway Institute Hall	L0010	4110160			\$ 3,500												\$ 3,500			\$ -			
Town Hall (Federal St) Building Capital	BC150	4110160			\$ -												\$ -			\$ -			
Railway Institute Hall & Office Building Capital	BC151	4110160			\$ -												\$ -			\$ -			
John Higgins Community Complex Building Capital	BC152	4110160			\$ 6,500												\$ 6,500			\$ -			
<b>Narraggin Regional Recreation Complex</b>																							
NRRC - Loan 121B Principal Repayments		4110275															\$ 38,916	\$ 38,916		\$ -			
Sportsman Plus Software	FE008	4110250				\$ -											\$ -			\$ -			
Gym Cross Trainers x 2	FE009	4110250				\$ -											\$ -			\$ -			
Pool Liner	FE010	4110250				\$ -											\$ -			\$ -			
NRRC Sode Ash Dosing Pump	FE012	4110255					\$ -										\$ -			\$ -			
NRRC Solar Water Heating System	PE013	4110255					\$ -										\$ -			\$ -			
NRRC Solar Power Generator 10Kw	PE014	4110255					\$ -										\$ -			\$ -			
NRRC Painting and Renovating	PE015	4110255					\$ -										\$ -			\$ -			
NRRC Solar Water and Pump Systems	PK016	4110255					\$ -										\$ -			\$ -			
NRRC Access and Security Upgrade	L0007	4110260			\$ -												\$ -			\$ -			
NRRC Court 2 Surface Replacement	L0008	4110260			\$ -												\$ -			\$ -			
NRRC Painting & Renovating (FGF)	L0019	4110260			\$ 6,605												\$ 6,605			\$ -			
NRRC Building (Capital)	BC160	4110260			\$ -												\$ -			\$ -			
NRRC Infrastructure Other (Capital)	IO160	4110265										\$ -					\$ -			\$ -			
Capital Disposals																	\$ -			\$ -			
NRRC - Proceeds on Disposal of Assets		5110250															\$ -	\$ -		\$ -			
																	\$ -			\$ -			
<b>Other Recreation &amp; Sport</b>																							
MLC Vehicle	PE020	4110350					\$ -										\$ -			\$ -			
Tipper Trailer (P&G) Vehicle Purchase 2013	PE035	4110350					\$ -										\$ -			\$ -			
Capital Disposals																	\$ -			\$ -			
REC - Proceeds on Disposal of Assets		5110350															\$ -	\$ -		\$ -			
																	\$ -			\$ -			

TOWN OF NARROGIN  
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

		CAPITAL EXPENDITURE															CAPITAL INCOME			
Particulars	Job Number	GL Account Number	Property, Plant and Equipment				Infrastructure						Investing	Financing		Total Capital Expenditure	Investing	Financing		Total Capital Income
			Land Held For Resale	Land	Building	Furn & Equipment	Plant & Equipment	Roads	Footpaths	Drainage	Parks & Ovals	Other	Townscape	Investments	Principal Repayments on Loans		Advances to Community Groups	Proceeds Sale of Asset (Exc GST)	Principal Repayments Received (SSL's)	
Thomas Hogg Oval Buildings Capital	BC170	4110355			\$ -															\$ -
Velodrome Buildings Capital	BC171	4110355			\$ -															\$ -
Clayton Road Oval Buildings Capital	BC172	4110355			\$ -															\$ -
Barrister Street Oval Buildings Capital	BC173	4110355			\$ -															\$ -
Dr Stuart Mainland Pavilion (Tennis Club) Bldg Capital	BC174	4110355			\$ -															\$ -
Croquet Clubrooms Building Capital	BC175	4110355			\$ -															\$ -
REC - Infrastructure Parks & Gardens (Capital)		4110360							\$ -											\$ -
Hockey Scoreboard (Insurance Replacement)	IO001	4110365								\$ -										\$ -
Thomas Hogg Oval Electrical Upgrade	IO170	4110365								\$ 35,000										\$ 35,000
Gnaroln Creek Walking Trail	IO007	4110365																		\$ -
Outdoor Basketball Halfcourts	IO009	4110365										\$ 17,968								\$ 17,968
Mackie Park Shelters	IO130	4110365										\$ 15,000								\$ 15,000
Playground Equipment	IO010	4110350										\$ 20,000								\$ 20,000
Fox Lair	IO011	4110350										\$ 10,000								\$ 10,000
Town Clock	IO013	4110365										\$ 12,500								\$ 12,500
Heritage Library Program																				\$ -
NHLP - Gnaroln Creek Infrastructure	ITL100	4110450										\$ -								\$ -
Libraries																				\$ -
Airconditioner Upgrade	FE018	4110550				\$ 13,500														\$ 13,500
Library Vehicle Replacement 2013/14	FE031	4110555					\$ -													\$ -
Building Renovations Library	LB009	4110560				\$ -														\$ -
Library Building Upgrade	LB017	4110560				\$ -														\$ -
Library Building (Capital)	BC190	4110560			\$ 47,500															\$ 47,500
Repave - Front of Library	IO406	4110565										\$ -								\$ -
Heritage																				\$ -
Railway Station Building (Capital)	BC200	4110660			\$ -															\$ -
Museum Building (Capital)	BC201	4110660			\$ -															\$ -
Capital Dispersals																				\$ -
Proceeds on Disposal - Library Vehicle 2013/14	PR031	5110550																		\$ -
																				\$ -
			\$ -	\$ -	\$ 183,719	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,468	\$ -	\$ -	\$ 63,383	\$ -	\$ -	\$ -	\$ -	\$ 371,070
																				\$ -
Transport																				\$ -
Construction Streets, Roads, Bridges, Depots																				\$ -
Street Furniture	IO014	4120145										\$ 20,000								\$ 20,000
Street Lighting - Decorative	IO015	4120145										\$ 40,000								\$ 40,000
ROADC - Furniture & Equipment (Capital)		4120150				\$ -														\$ -
ROADC - Plant & Equipment (Capital)		4120155				\$ -														\$ -
Depot Building (Capital)	BC210	4120160			\$ -															\$ -
Roads Construction																				\$ -
Municipal Funded Works																				\$ -
Fortune Street	IR001	4120165						\$ 103,300												\$ 103,300
Glyde Street	IR013	4120165						\$ 12,880												\$ 12,880
Gray Street	IR018	4120165						\$ 35,380												\$ 35,380
Havelock Street	IR025	4120165						\$ 10,000												\$ 10,000
Grant Street	IR027	4120165						\$ 23,280												\$ 23,280
Burns Street	IR029	4120165						\$ 14,238												\$ 14,238
RTU (DOTARS) Funded Works																				\$ -
Fortune Street - Renewal (R2R)	R2R001	4120166						\$ -												\$ -
Fortune Street - Renewal (R2R)	R2R001C	4120166						\$ -												\$ -
Earl Street - Renewal (R2R)	R2R002B	4120166						\$ -												\$ -
Gordon Street - Renewal (R2R)	R2R005	4120166						\$ -												\$ -
Gordon Street - Renewal (R2R)	R2R005A	4120166						\$ -												\$ -
Smith Street - Renewal (R2R)	R2R020	4120166						\$ -												\$ -
Grant Street - Renewal (R2R)	R2R027	4120166						\$ -												\$ -
Harbidge Street - Renewal (R2R)	R2R031	4120166						\$ -												\$ -
Moore Street - Renewal (R2R)	R2R043	4120166						\$ -												\$ -
Palmer Street - Renewal (R2R)	R2R061	4120166						\$ -												\$ -
Narrakine Road - Renewal (R2R)	R2R112	4120166						\$ -												\$ -
Narrakine Road - Renewal (R2R)	R2R112C	4120166						\$ -												\$ -
BRC (NIRWA) Project Funded Works																				\$ -
Clayton Road - Renewal (RRG)	RRG047	4120167						\$ -												\$ -
Herold Street - Renewal (RRG)	RRG082	4120167						\$ -												\$ -
Federal Street - Renewal (RRG)	RRG101	4120167						\$ 170,841												\$ 170,841
Black Spot (NIRWA) Project Funded Works																				\$ -
Roads (Capital) - Black Spot (SPARE)	RBS01	4120168						\$ -												\$ -
Flood Damage Project Funded Works																				\$ -
Roads (Capital) - Flood Damage (SPARE)	FDC01	4120169						\$ -												\$ -
																				\$ -
Footpath Construction																				\$ -
Earl St Footpath Construction	FP001	4120175								\$ -										\$ -
Ensign St Footpath Construction	FP002	4120175								\$ -										\$ -
Ensign St Footpath Construction	FP003	4120175								\$ -										\$ -
Smith St Footpath Construction	FP020	4120175								\$ -										\$ -
Footpaths (Capital) - (SPARE)	FPC01	4120175								\$ 71,790										\$ 71,790
																				\$ -
Drainage Construction																				\$ -
Mokine Road Drainage Works	ID051	4120180								\$ 41,500										\$ 41,500
Drainage - Range Road	ID137	4120180								\$ -										\$ -
																				\$ -
Road Plant Purchases																				\$ -
Capital Purchases																				\$ -
Sundry Tool Box	FE016	4120350				\$ -														\$ -
NGN00 DTES Vehicle	PA002A	4120350				\$ 35,000														\$ 35,000
1BBN838 Side Tipping Truck Purchase	PA025A	4120350				\$ 100,000														\$ 100,000
Trailer 6x4 Purchase	PK206	4120350				\$ -														\$ -
Trailer 7x4 Tradesman	PE017	4120350				\$ -														\$ -
Cement Mixer	PE018	4120350				\$ -														\$ -
Tool Replacement	PE019	4120350				\$ -														\$ -

TOWN OF NARROGIN  
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

		CAPITAL EXPENDITURE														CAPITAL INCOME				
Particulars	Job Number	GL Account Number	Property, Plant and Equipment				Infrastructure					Investing	Financing		Total Capital Expenditure	Investing	Financing		Total Capital Income	
			Land Held For Resale	Land	Building	Furn & Equipment	Plant & Equipment	Roads	Footpaths	Drainage	Parks & Ovals	Other	Townscape	Investments		Principal Repayments on Loans	Advances to Community Groups	Proceeds Sale of Asset (Exc GST)		Principal Repayments Received (SSL's)
Electrical Cable Testing Equipment	PR023	4120350					\$ -										\$ -			\$ -
DTES Vehicle Replacement 2013/14	PR032	4120350					\$ -										\$ -			\$ -
Tipper Ute Vehicle Purchase 2013	PR033	4120350					\$ -										\$ -			\$ -
Gardener's Ute Vehicle Purchase 2013	PR034	4120350					\$ -										\$ -			\$ -
Capital Disposals																	\$ -			\$ -
Proceeds on Disposal - DTES Vehicle	PR002	5120350															\$ -			\$ -
Proceeds on Disposal - DTES Vehicle 2013/14	PR032	5120350															\$ -	27,500		27,500
Proceeds on Disposal - Tipper Ute 2013/14	PR033	5120350															\$ -			\$ -
Proceeds on Disposal - Gardener's Ute 2013/14	PR034	5120350															\$ -			\$ -
Proceeds on Disposal - Side Tipping Truck	PR025	5120350															\$ -	20,000		20,000
																	\$ -			\$ -
Aerodrome																	\$ -			\$ -
AERO - Furniture & Equipment (Capital)		4120450				\$ -											\$ -			\$ -
AERO - Plant & Equipment (Capital)		4120455					\$ -										\$ -			\$ -
Land for Aerodrome	LB020	4120460			\$ 30,000												30,000			\$ -
Aerodrome Building (Capital)	BC220	4120460			\$ -												\$ -			\$ -
AERO - Infrastructure Other (Capital) - Aerodromes		4120466										\$ -					\$ -			\$ -
Capital Disposals																	\$ -			\$ -
AERO - Proceeds on Disposal of Assets		5120450															\$ -			\$ -
																	\$ -			\$ -
			\$ -	\$ -	\$ 30,000	\$ -	\$ 135,000	\$ 369,919	\$ 71,790	\$ 41,600	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	708,209	\$ 47,500	\$ -	47,500
Economic Services																	\$ -			\$ -
Tourism & Area Promotion																	\$ -			\$ -
Fire Hose Reel Replacement Caravan Park	PR013	4130250				\$ -											\$ -			\$ -
Hot Water System Replacement Caravan Park	PR014	4130250				\$ -											\$ -			\$ -
Sullage Dump Point Caravan Park	PR025	4130255					\$ -										\$ -			\$ -
Mower Ride-on John Deere JD130 (Caravan Park)	PR021	4130255					\$ -										\$ -			\$ -
Electrical Upgrade Caravan Park	LB013	4130260			\$ -		\$ -										\$ -			\$ -
Caravanners Cottage Refurbishment Caravan Park	LB014	4130260			\$ -												\$ -			\$ -
Transportable Caravan Park	LB015	4130260			\$ -												\$ -			\$ -
Copper Wire Replacement Caravan Park	LB016	4130260			\$ -												\$ -			\$ -
Sullage Dump Point Caravan Park	LB021	4130260			\$ -												\$ -			\$ -
Lighting & Drainage Caravan Park	LB022	4130260			\$ -												\$ -			\$ -
Caravan Park Abutment Block (NEW) Building Capital	BC230	4130260			\$ -												\$ -			\$ -
Caravan Park Abutment Block (OLD) Building Capital	BC231	4130260			\$ -												\$ -			\$ -
Caravan Park Transportable Residence Building Capital	BC232	4130260			\$ -												\$ -			\$ -
Caravan Park Barn Shed Building Capital	BC233	4130260			\$ -												\$ -			\$ -
Caravan Park Campers Kitchen Building Capital	BC234	4130260			\$ -												\$ -			\$ -
Caravan Park Caravanners Cottage Building Capital	BC235	4130260			\$ -												\$ -			\$ -
Caravan Park Renovations	LB235	4130260			\$ 19,287												\$ 19,287			\$ -
Banner Poles	JO012	4130265											\$ 25,000				\$ 25,000			\$ -
Capital Disposals																	\$ -			\$ -
TOUR - Proceeds on Disposal of Assets		5130250															\$ -			\$ -
																	\$ -			\$ -
Building Control																	\$ -			\$ -
NGN2 BS Vehicle	PA003A	4130350					\$ 27,600										\$ 27,600			\$ -
NGN2 BS Vehicle	PA003B	4130350					\$ -										\$ -			\$ -
Capital Disposals																	\$ -			\$ -
Proceeds on Disposal - Building Surveyor Vehicle 2013/14	PR035	5130350															\$ -			\$ -
Proceeds on Disposal of Building Surveyors Vehicle NGN2	PD003A	5130350															\$ -	26,600		26,600
																	\$ -			\$ -
Safeways & Markets																	\$ -			\$ -
Sale Yard (Showmen's) Toilets Building Capital	BC240	4130460			\$ -												\$ -			\$ -
Sale Yard Shed Building Capital	BC241	4130460			\$ -												\$ -			\$ -
																	\$ -			\$ -
Other Economic Services																	\$ -			\$ -
ECONOM - Loan 124 Principal Repayments		4130670													\$ 23,556		\$ 23,556			\$ -
ECONOM - Loan 127 Principal Repayments		4130671													\$ 8,894		\$ 8,894			\$ -
Westpac Building Capital	BC250	4130650			\$ -												\$ -			\$ -
Municipal Power House Building Capital	BC251	4130650			\$ -												\$ -			\$ -
																	\$ -			\$ -
			\$ -	\$ -	\$ 19,287	\$ -	\$ 27,600	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 32,460	\$ -	104,237	\$ 26,600	\$ -	26,600
Other Property & Services																	\$ -			\$ -
Administration Overheads																	\$ -			\$ -
Folding Machine	PR019	4140580				\$ 7,150											\$ 7,150			\$ -
002NGN MF Vehicle	PA047A	4140585					\$ 25,000										\$ 25,000			\$ -
Capital Disposals																	\$ -			\$ -
Proceeds on Disposal of Manager of Finance Vehicle	PR040	5140550															\$ -	16,500		16,500
																	\$ -			\$ -
Community Services Overheads																	\$ -			\$ -
COMMUNITY - Furniture & Equipment (Capital)		4140650				\$ -											\$ -			\$ -
NGNO MLC Vehicle	PA004A	4140655					\$ 25,000										\$ 25,000			\$ -
COMMUNITY - Building (Capital)		4140660			\$ -												\$ -			\$ -
Capital Disposals																	\$ -			\$ -
Proceeds on Disposal - MLC Vehicle NGNO	PD004A	5140650															\$ -	14,000		14,000
																	\$ -			\$ -
			\$ -	\$ -	\$ -	\$ 7,150	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	67,150	\$ 30,600	\$ -	30,600
GRAND TOTAL			\$ -	\$ -	\$ 80,000	\$ 348,050	\$ 45,660	\$ 668,302	\$ 369,919	\$ 71,790	\$ 41,600	\$ 202,030	\$ -	\$ -	\$ 138,357	\$ -	1,965,698	\$ 228,600	\$ -	228,600