

## **MINUTES**

# **ORDINARY COUNCIL MEETING**

**23 APRIL 2013**

**COMMENCING AT 8PM**

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

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

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

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

**Disclaimer:**

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

## ORDINARY COUNCIL MEETING MINUTES

APRIL 23<sup>RD</sup> 2013

### 1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, Don Ennis Mayor, opened the meeting at xx pm and welcomed the visitors to the Gallery.

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

Don Ennis, Mayor, Presiding Member  
Deputy Mayor, Cr R Madson  
Cr L Ballard  
Cr M Kain  
Cr J McKenzie  
Cr J Muller  
Cr D Russell  
Mr A Cook - Chief Executive Officer  
Mr C Bastow - Director of Corporate and Community Services  
Brian Robinson, Director of Technical & Environmental Services  
Ms T Columb – Corporate Services (Minutes)

#### **APOLOGIES:**

Cr Paternoster  
Cr Archibald

#### **VISITORS:**

Ms Susan Guy – Manager Leisure & Culture

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

Mayor Ennis	10.2.985	Interest Through Persons Closely Associated (5.62d)
Cr Kain	10.2.985	Impartiality
Cr Kain	10.2.987	Indirect Financial Interest (5.61)
Cr Kain	10.2.988	Impartiality
Cr Kain	10.2.990	Indirect Financial Interest (5.61)
Cr Russell	10.2.985	Interest Through Persons Closely Associated (5.62d),
Cr Ballard	10.2.990	Interest Trivial or insignificant as to be unlikely to influence conduct in relation to the matter.
Cr Ballard	10.2.988	Impartiality
Cr McKenzie	10.2.987	Financial Interest (5.60)

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

Nil

**5. PUBLIC QUESTION TIME**

Nil

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

**Council Resolution: 0413.068**

**Moved: Cr Kain**

**Seconded: Cr Ballard**

That Council:

Grant Cr Muller a Leave of absence for the Ordinary Meetings in the months of May and June.

**CARRIED: 7/0**

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

**Council Resolution: 0413.069**

**Moved: Cr Muller**

**Seconded: Cr Madson**

That Council:

Accept the minutes of the Ordinary Council Meeting held on 9<sup>th</sup> April 2013 and be confirmed as an accurate record of proceedings.

**CARRIED: 7/0**

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

Don Ennis, Mayor, announced the Notice of WALGA General Meeting and encouraged Councillors to put their names forward to attend. There are two available spaces. The Mayor, Deputy Mayor and CEO will also be attending.

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

Nil



## 10. MATTERS WHICH REQUIRE DECISIONS

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## **10.1 DEVELOPMENT AND TECHNICAL SERVICES**

## **10.2 CORPORATE AND COMMUNITY SERVICES**

### **10.2.984 WAGIN GROUP OF COUNCILS' STRATEGIC WASTE REGIONAL LANDFILL SITE**

**File Reference:** 31.2.2  
**Disclosure of Interest:** Nil  
**Applicant:** Regional Waste Group  
**Previous Item Nos:** Nil  
**Date:** 17<sup>th</sup> April 2013  
**Author:** Mr Aaron Cook - Chief Executive Officer

**Attachments:** MOU

#### **Summary**

The Wagin Group of Councils last met on the 15<sup>th</sup> February, where a motion was carried that the Group engage a lawyer (Barrister/Solicitor) to draw up an appropriate MOU that is acceptable to both the landowners and Group members for the purchase of land suitable for a regional landfill site, conditional with the relevant approvals. The draft of the MOU has been circulated for comment/modification and all parties' changes have been included in the final document. The document is now offered for signature with a landowner's deadline of 30 days (11<sup>th</sup> May, 2013) included.

#### **Background**

The Wagin Group of Councils' Strategic Waste Project Manager has continued to keep the project moving towards fruition.

It was anticipated that within the financial year, the following project milestones will be achieved

1. Regional Landfill Site selected
2. Negotiations concluded with landowner on costs
3. A legal agreement between member councils drawn up
4. DEC application submitted
5. Firm capital costs established
6. Draft operating procedures created

#### **Comment**

A site suitable for the Group's needs has been sourced. The site will require subdivision and planning approval from the local government concerned. The Group's proposals for the development of the site has been discussed with the DEC at a meeting in Northam and we were issued with a check sheet that the Works Approvals would need to be completed. The requirements of the DEC appear achievable for the site.

#### **Statutory Environment**

- Environmental Protection Act 1986
- Environmental Protection (Rural landfill) Regulations 1997
- Waste Avoidance and Resource recovery Act 2007

- Local Government Act 1995

**Policy Implications - Nil**

**Financial Implications**

This item is to be included in the 2013 – 2014 budgets.

**Strategic Implications**

This item has long term strategic value to the Wagin Group of Councils.

**Voting Requirements**

Absolute Majority

<b>Council Resolution: 0413.070</b>
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**Moved: Cr Madson**

**Seconded: Cr Ballard**

That Council approve and sign the attached MOU for the Strategic Waste Project with due consideration that it will involve an equal share for future land acquisition from participating Local Governments in the 2013-2014 Budget.

**CARRIED: 7/0**

## MEMORANDUM OF UNDERSTANDING

### Parties to MOU

The Wagin Voluntary Group of Councils (WVGC), which comprises the Shire of Cuballing, Shire of Dumbleyung, Shire of Lake Grace, Shire of Narrogin, Town of Narrogin, Shire of Pingelly, Shire of Wagin, Shire of Wandering, Shire of West Arthur, Shire of Wickepin and the Shire of Williams located at: 2 Arthur Road, Wagin WA 6315

### AND:

Peter John Dowdell and Heather Mary Dowdell (the Land Owners) located at: 3118 Wandering Narrogin Road, Cuballing WA 6311

### Purpose

1. The purpose of this Memorandum of Understanding (MOU) is to formalise the agreement of the parties that they have already negotiated, in relation to the offer, to purchase approximately 75 hectares of land for a landfill site (the landfill site), identified as part of 23P39761, being part of Lot 23 Nebrikinning Road, Cuballing WA on Plan 39761 and as marked on the Landgate and subdivision images attached (the Land).

### Objective

2. The objective of the MOU is to demonstrate in writing through a formal agreement between the parties that WVGC is prepared to offer \$375,000 for the purchase (the purchase) of the Land subject to:
  - a. A Works Approval being obtained from the Department of Environment and Conservation for the construction of the landfill site on the Land;
  - b. The approval for Subdivision/Amalgamation being obtained from the Western Australian Planning Commission;
  - c. Planning/Development Approval for the operation of the landfill site being obtained from the Shire of Cuballing.

### Obligations of WVGC

#### WVGC:

3. Will be seeking a Department of Environment and Conservation landfill licence for the disposal of putrescible waste which restricts the landfill site to the disposal of Municipal Solid Waste;
4. Agree that landfill site will not be used for the disposal of green waste;
5. Expect the life of the landfill site to be 30-50 years;
6. Acknowledge that any future use of the landfill site will be constrained by the Shire of Cuballing Town Planning Scheme;
7. Will abide by the Department of Environment and Conservation conditions of the Licence and Works Approval for the landfill site;
8. Will erect and/or maintain boundary fences at the landfill site in accordance with the *Dividing Fences Act 1961*;
9. Will provide a buffer around the landfill site as per the Landfill Licence conditions;

10. Acknowledge that the Site Management Plan will restrict general public from accessing the site;
11. Will hold normal insurance coverage, including public liability, in line with local government contemporary practices;
12. Will initiate the Public Consultation process on the proposal as soon as practicable, following the signing of the MOU by all the parties;
13. Will meet all costs relevant to the surveying, subdivision title transfer and purchase, development and fencing of the Land;
14. Will exercise due diligence in a meaningful time frame;
15. Will pay and meet all expenses associated with the above.

**Obligations of The Land Owners:**

**The Land Owners:**

16. Accept that significant processes are required to be completed to allow the Land to be used as a landfill site;
17. Will retain the Land for sale to the WVGC for the purpose of a landfill site whilst this MOU remains current;
18. Do by this MOU pledge their right title and interest in the Land so as to create a caveatable interest in the Land for the WVGC.

**Mutual Obligations of both parties:**

19. They will use their best endeavours and fully collaborate to have the abovementioned approvals in place within 180 days from the date of this MOU, on the basis that this MOU is of no legal effect and cannot achieve legal status unless it is executed by all parties by 11 May 2013;
20. They agree that the progress of the processes required is to be reviewed at the conclusion of that 180 day period;
21. They agree that, if at the end of that 180 day period, one or more of the abovementioned Works Approval, approval for Subdivision/Amalgamation and Planning/Development approvals has or have been denied, the parties are thereupon discharged from further proceeding with the purchase, except that WVGC is to lodge a withdrawal of any caveat lodged by WVGC against the title to the Land within the ensuing 30 days;
22. They agree that, if by the end of that 180 day period, none of the abovementioned Works Approval, approval for Subdivision/Amalgamation and Planning/Development approvals have been denied and one or two of those approval processes are still continuing, the parties will extend the process of seeking those approvals by a further 90 days;
23. They agree that, if by the end of that 90 day period, one or more of the abovementioned Works Approval, approval for Subdivision/Amalgamation and Planning/Development approvals has or have been denied or still not given, the parties are thereupon discharged from further proceeding with the purchase, except that WVGC is to lodge of withdrawal of any caveat lodged by WVGC against the title to the Land within the ensuing 30 days;
24. They agree that if during the said 180 days, or during the said further 90 days, all required approvals have been obtained, the parties are thereupon to proceed to settlement within the 28 days from the date of the last of those

approvals within the relevant period. At settlement, WVGC will provide the Land Owners with a bank cheque for \$375,000.00 in exchange for receiving from the Land Owners the duplicate certificate of title for the Land and a registrable transfer of the Land in favour of all the local government councils that comprise WVGC, as tenants in common in equal shares.

This Memorandum of Understanding is dated \_\_\_\_ day of \_\_\_\_\_, 2013, is executed as a Deed and is witnessed as follows:

**The Land Owners:**

Peter John Dowdell .....

Heather Mary Dowdell .....

Witness .....

Witness Name & Address .....

**The Wagin Voluntary Group of Councils:**

**Shire of Cuballing**

President .....

CEO .....

**Shire of Dumbleyung**

President .....

CEO .....

**Shire of Lake Grace**

President .....

CEO .....

**Shire of Narrogin**

President .....

CEO .....

**Town of Narrogin**

Mayor .....

CEO .....

**Shire of Pingelly**

President .....

CEO .....

**Shire of Wagin**

President .....

CEO .....

**Shire of Wandering**

President .....

CEO .....

**Shire of West Arthur**

President .....

CEO .....

**Shire of Wickepin**

President .....

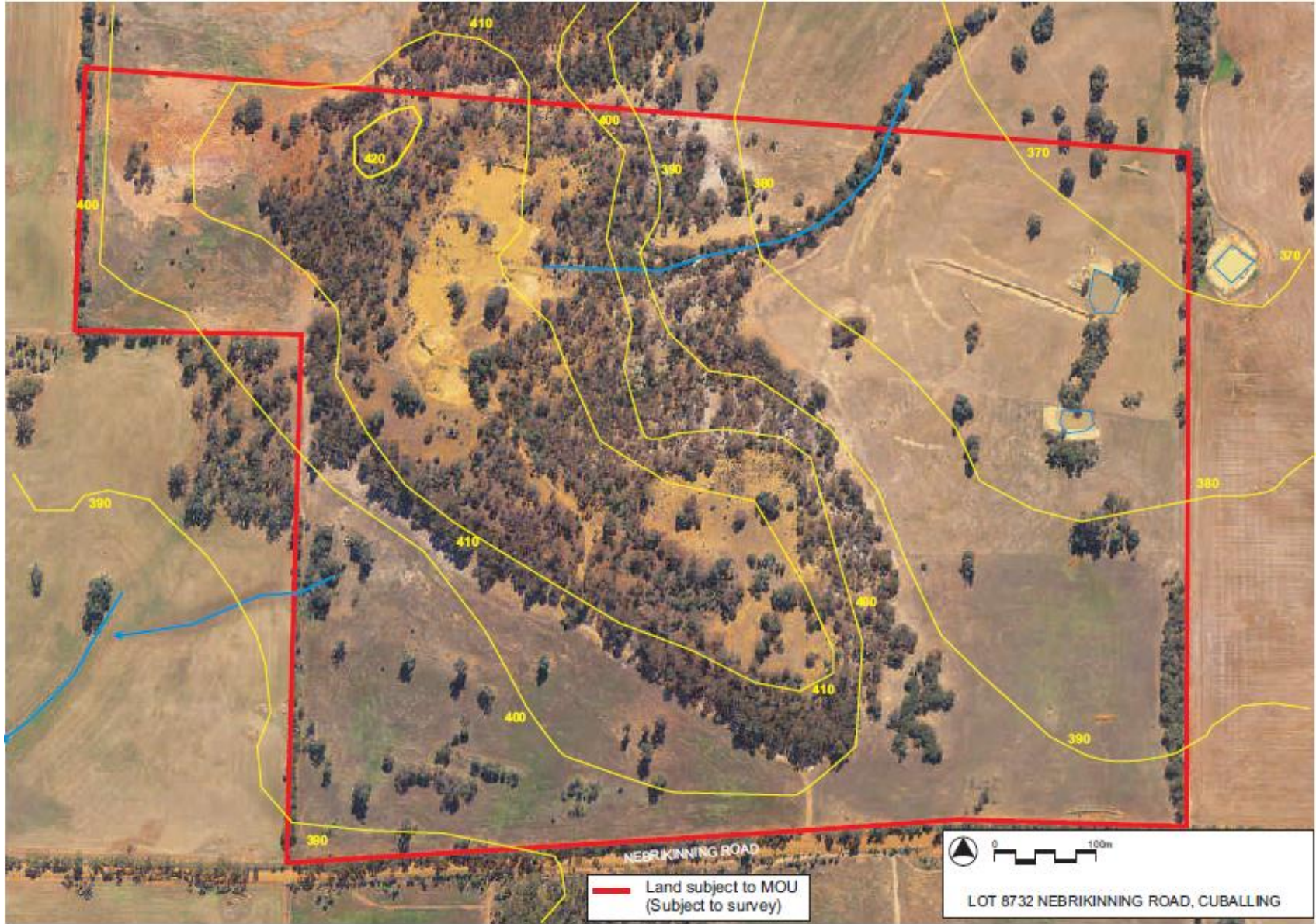
CEO .....



**Shire of Williams**

President .....

CEO .....



***Mayor Ennis and Cr Russell departed the room at 8:29pm due to a Declaration of Interest Through Persons 'closely Associated' (5.62d) in Item 10.2 985, as they are Council representatives on the board at Narrogin Cottage Homes.***

***Cr Kain made a Declaration of Interest of Impartiality in Item 10.2 985 as his parents currently reside at Karinya permanently; he remained in the room.***

#### **10.2.985      NARROGIN COTTAGE HOMES - KARINYA**

**File Reference:**                    24.6.3  
**Disclosure of Interest:**        Nil  
**Applicant:**                        Mrs Julie Christensen  
**Previous Item Nos:**            Nil  
**Date:**                                17<sup>th</sup> April 2013  
**Author:**                            Mr Aaron Cook - Chief Executive Officer

#### **Attachments:**

Letter of request from Mrs Julie Christensen, CEO, Narrogin Cottage Homes - Karinya

#### **Summary:**

It is requested of Council to waive the special rubbish fees that are imposed as part of the budget process, as Karinya is designated as a non-rateable entity.

#### **Background:**

There is much conjecture regarding the history behind as to why Council first initiated this additional fee. It must be noted that this additional fee and charge is imposed to all non-rate paying entity, including churches and other charitable organisations.

Last year this same request was presented to Council after the budget process and the resolution was to reject the request. Since that time, the CEO has since seen the author, who expressed her disappointment as to the charge, due to financial matters within Karinya.

#### **Comment:**

The author's assumed reasoning for the initial initiation of the additional bin levy is that charitable organisations utilise Councils services, yet do not contribute to the rate revenue and, as such, make running an organisation, like the Town of Narrogin much more difficult with limited funds.

Should an organisation like Karinya be a proper rate paying entity, the potential rates would be considerably more than the \$11,400 per annum currently being paid on last year's fee rate, with the special rubbish fee affecting Karinya by an increase cost of \$3,800 over and above normal bin rate levies.

Currently, Karinya is the only organisation requesting this discount; however, should Council choose to make an exception in this instance, then it would be assumed that, shortly after, in subsequent years, more and more similar requests will be presented to Council, with the precedent having been created.

The Local Government Sector, as a whole, is working towards removing the ability for organisations like Karinya to claim charitable status in regards to rates, due to the impact on Councils and the fact the clients and the entity utilise many of Council's services, placing pressure on the financial status of the Local Government.

Karinya has the ability to increase the fees levied to the clients and, as such, an organisation like Karinya could have slowly increased fees over time to ensure that there is not an impact on the organisation's finances and this is possible currently.

**Consultation:**

- Mr Colin Bastow

**Statutory Environment:** - Nil

**Policy Implications:** - Nil

**Financial Implications:**

Should Council chose to accept the request from Narrogin Cottage Homes – Karinya, the negative financial impact will be felt by the remainder of the ratepayers of the Town of Narrogin. This impact will result in an additional \$3,800 being required to be raised from rates; however, the impact may not be only the Karyina reduction but, over time, many other entities being charged this rate will also request the removal of this charge.

**Strategic Implications:** - Nil

**Voting Requirements:** Simple Majority

<b>Council Resolution: 0413.071</b>
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**Moved: Cr McKenzie**

**Seconded: Cr Ballard**

That Council:

Advise Narrogin Cottage Homes – Karinya, that the request to waive the special rubbish fee is rejected, due to the negative impact on the ratepayers of Narrogin.

CARRIED: 5/0

***Mayor Ennis and Cr Russell returned to Chambers at 8:32pm.***

## 10.2.986 VACANT COUNCILLOR POSITION

**File Reference:** 13.4.2  
**Disclosure of Interest:** Nil  
**Applicant:** Chief Executive Officer  
**Previous Item Nos:** November 2012  
**Date:** 17<sup>th</sup> April 2013  
**Author:** Mr Aaron Cook - Chief Executive Officer

**Attachments:** - Nil

### **Summary:**

It is requested of Council to consider the current vacant Councillor position in preparation of the upcoming election in October of 2013 and it is proposed to request that the Minister of Local Government permanently remove the vacant position.

### **Background:**

Council, in the meeting held on the 13<sup>th</sup> November 2012, resolved to request to the Minister to not fill the vacancy due to the impending amalgamation. This request was accepted by the Minister and due to the poll being successful on Saturday the 13<sup>th</sup> April, this vacancy now needs to be resolved for the longer term to either replace the Councillor position or request for the position to be abolished.

### **Comment:**

As commented already, Council is requested to resolve and advise as to what its intentions are with the current vacant Councillor position. Council has two options open to it to replace or abolish the vacant position.

The implications for Council are that should the position be abolished, Council will continue, as it has been since November, into the future. Alternatively, should Council wish to replace the position, this vacancy will need to be added to the electoral process and one position will be a reduced term of two years.

Council has previously discussed and deliberated over the requirement of continuing with the additional Councillor position and as such the implications of each decision are being omitted from this item.

**Consultation:** - Nil

**Statutory Environment:** - Nil

**Policy Implications:** - Nil

**Financial Implications:** - Nil

**Strategic Implications:** - Nil

**Voting Requirements:** Simple Majority

<b>Council Resolution: 0413.072</b>
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**Moved: Cr Kain**

**Seconded: Cr Muller**

That Council:

Advise the Minister for Local Government that it wishes to abolish the current vacant (10<sup>th</sup>) elected member position within the Town of Narrogin, prior to the October 2013 election process.

**CARRIED: 7/0**

*Cr Kain left Chambers at 8:34pm as he declared an Indirect Financial Interest (5.61) in Item 10.2.987 as he is currently a sponsor of the Upper Great Southern Hockey Association.*

*Cr McKenzie left Chambers at 8:34pm as she declared a Financial Interest (5.60) in Item 10.2.987 as she receives Honorarium for being Treasurer of the Upper Great Southern Hockey Association.*

**10.2.987 TREE REMOVAL/PRUNING REQUEST UPPER GREAT SOUTHERN HOCKEY ASSOCIATION**

**File Reference:** 26.8.21  
**Disclosure of Interest:** Nil  
**Applicant:** Mr Dale Lloyd  
**Date:** 17<sup>th</sup> April 2013  
**Author:** Mr Aaron Cook - Chief Executive Officer

**Attachments:**

Letter of request from Dale Lloyd Secretary Upper Great Southern Hockey Association.

**Summary:**

It is requested that Council approve the removal of, or heavy pruning of several large trees that are adjacent to the synthetic turf.

**Background:**

The UGSHA has informally discussed this with the author on several occasions, due to the issue of leaves affecting the synthetic turf and blocking drains. These trees are the troublesome Eucalyptus tree, which has the tendency to drop limbs and create issues. Only several weeks ago, two cars received damage from branches being shed.

**Comment:**

Normally, this would be an administrative issue and Council would not be presented with an item; however, due to the size and prominence of these trees, it is requested that Council consider the visual and social impact of the actions of both removing and heavily pruning the trees.

The request is firstly asking for the trees removal and for the longer term this would be the preferable outcome, as other trees can be replaced, rather than having the same issue again in 5 to 10 years.

Pruning these sorts of trees greatly reduced the structural integrity of the branches and can, if left un- checked, result in more limbs being shed during storms and weather events.

The impact of the removal or pruning will be a large visual impact and it would be expected to receive complaints regarding the action, hence the decision for Council. The UGSHA is proposing to pay for the removal and pruning of the trees, so Council would not incur an expense in this matter, other than replacing the trees if they are to be removed.

Should Council agree to remove the trees, it is proposed that the UGSHA also organise and pay for the stumps to be ground out, so that this will allow for new trees to be planted.

**Consultation:**

- Mr Jeff Waters

**Statutory Environment:** - Nil

**Policy Implications:** - Nil

**Financial Implications:**

Should Council agree to the trees being removed, then the cost will be to purchase replacement trees and for staff to plant them. Should Council only approve the pruning of the trees, Council will receive no financial impact.

**Strategic Implications:** - Nil

**Voting Requirements:** Simple Majority

<b>Council Resolution: 0413.073</b>
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**Moved: Cr Russell**

**Seconded: Cr Muller**

That Council:

Advise Upper Great Southern Hockey Association that it is approved to remove the impeding Eucalyptus Trees that are adversely affecting the synthetic turf and that all costs, including the stump grinding, will be the responsibility of the UGSHA; and that the Association will be consulted in regards to the trees that are to be planted as replacements.

**CARRIED: 5/0**

***Cr Kain and Cr McKenzie returned to Chambers at 8:42pm.***





**UPPER GREAT SOUTHERN  
HOCKEY ASSOCIATION INC**

ABN. 12 547 002 356

**Seniors**

PO Box 240  
Narrogin WA 6312  
ugshockey@westnet.com.au  
Phone / Fax: (08) 9881 1851

**Juniors**

PO Box 302  
Narrogin WA 6312  
ugsjunior@westnet.com.au

11 March 2013



Aaron Cook  
Town of Narrogin  
PO Box 188  
NARROGIN 6312

Dear Aaron,

I am writing on behalf of the Upper Great Southern Hockey Association to request permission to remove (or at minimum trim) the trees adjacent to the synthetic turf.

We would welcome an opportunity to meet with you or a member of your staff to discuss further.

I can be contacted on 0429 946 803, or alternatively contact Mark Regan (UGSHA President) on 0417 188 440.

Yours truly,

Dale Lloyd  
Secretary  
UGSHA Inc.



Department of  
Sport and  
Recreation



## 10.2.988 EXTENDED TRADING APPLICATION

**File Reference:** 26.3.7  
**Disclosure of Interest:** Ms Susan Guy - Impartial Interest due to being a financial member of Arts Narrogin  
**Applicant:** ARtS Narrogin  
**Previous Item Nos:** Nil  
**Date:** 18 April 2013  
**Author:** Susan Guy, Manager Leisure & Culture

### Attachments:

- Chamber of Commerce Letter of Support
- Non Metropolitan Local Government Application for Extended Trading Hours

### Summary:

That Council consider:

Submitting an application to the W. A. Department of Commerce for extended trading hours on Sunday 12 May 2013 to coincide with the Dryandra Art, Food and Wine Trail weekend of 11 and 12 May 2013.

### Background:

ARtS Narrogin has attracted the support of local business owners in its venture of developing the 2013 Dryandra Country Art, Food and Wine Trail and various proprietors have expressed a strong interest in opening their respective businesses on Sunday 12 May 2013. ARtS Narrogin requested the author advise of any legal requirements for trading on that Sunday.

### Comment:

The Department of Commerce requires the Town of Narrogin to submit a Non Metropolitan Local Government Application for Extended Trading Hours in order for extended trading to be legal on Sunday May 12. This application will then cover any traders in the Central Business District which do not currently have approval for trading on a Sunday. The completed application needs to be lodged at least two weeks prior to the planned activity.

The application for a proposed trading extension requires support by the Narrogin Chamber of Commerce. Should approval be granted, the Department requires all traders be advised of their rights to exercise individual discretion as to whether they open or not during the proposed trading extension.

### Consultation:

- Aaron Cook, CEO, Town of Narrogin
- Director of Corporate and Community Services
- Deborah Hughes-Owen, Chair ARtS Narrogin Inc.
- Graeme Watts, Principal Compliance Officer Retail Trading Automotive, Marine and Trading Hours Branch Consumer Protection, Department of Commerce

**Statutory Environment:** - Nil

**Policy Implications:** Strategy 1.5 of the Town's Strategic Community Plan 2012-2022 states "Support Tourism and Arts initiatives, recognising the economic impact that they provide to the businesses and general community"

**Financial Implications:** - Nil

**Strategic Implications:** - Nil

**Voting Requirements:** Simple Majority

<b>Council Resolution: 0413.074</b>
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**Moved: Cr Muller**

**Seconded: Cr Madson**

That Council:

Submit an application to the W. A. Department of Commerce for extended trading hours on Sunday 12 May 2013 to coincide with the Dryandra Art, Food and Wine Trail weekend of 11 and 12 May 2013.

**CARRIED: 7/0**



## Narrogin Chamber of Commerce Inc

MISSION: "To be a representative body promoting the growth and development of business in our community."

PO Box 374  
NARROGIN WA 6312  
Fax: 9881 2605

**[narroginchamber@westnet.com.au](mailto:narroginchamber@westnet.com.au)**

ABN: 62 016 955 789

Michael Kain: Chairperson: Tel 08 9881 2468  
Kerry Bryant : Administration: Tel 0428 812 607

Susan Guy  
Town of Narrogin  
PO Box 188  
NARROGIN WA 6312

Dear Susan

Application for Extended Trading Hours

The Narrogin Chamber of Commerce supports the Town of Narrogin in the application for extended trading for the Dryandra Country Art Food and Wine Trail to be held during the weekend of Saturday and Sunday 11<sup>th</sup> and 12<sup>th</sup> May 2013.

Yours sincerely

A handwritten signature in cursive script, appearing to read 'Michael Kain'.

Michael Kain  
**Chairperson**

18 April 2013

**<http://www.narrogindirectoryonline.com.au>**



Government of **Western Australia**  
 Department of **Commerce**  
 Consumer Protection

**NON METROPOLITAN LOCAL GOVERNMENT  
 APPLICATION FOR EXTENDED TRADING HOURS**

**TEMPORARY / SHORT TERM ADJUSTMENTS**

**1. Lodged by:**

*Sponsoring Local Government*

*Postal Address*

*Suburb / Town*

*Post Code*

*Contact Person*

*Telephone*

*Facsimile*

It is important to note that submissions made under these terms will not be considered within 12 months of a previous application which was defeated / not approved due to insufficient retailer and / or community support.

**2. Dates and / or Times required:**

*If space here is insufficient, please continue on a separate sheet.*

**3. Location:**

*Please specify the exact area the proposed trading extension will apply to eg. Local Government boundaries, town boundaries, individual buildings or streets etc.*

4. Reason for submission:

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5. Undertaking:

**SUPPORT AND TRADERS' OPENING DISCRETION**

"I confirm the proposed trading extension is supported by -

---

*(name of the local trader organisation consulted eg. Local Chamber of Commerce)*

the majority of local community members and retailers and the clear majority of local Councillors.

I further confirm that, should approval be granted, all traders will be advised of their rights to exercise individual discretion whether to open or not during the proposed trading extension."

---

*Signature*

*Date*

---

*Name / Position:*

6. Lodgement of applications:

Please forward completed applications at least **TWO WEEKS** prior to the planned activity to:

**Automotive, Marine and Trading Hours Branch  
Department of Commerce  
Locked Bag 14  
CLOISTERS SQUARE 6850 or by fax to: (08) 9282 4363**

If you have any enquiries regarding your application please contact the Retail Trading Unit on **(08) 9282 5641**.

A280045

## **10.2.989 POLICY TO AMEND THE TOWN'S ADOPTED FEES AND CHARGES**

**File Reference:** 12.4.1  
**Disclosure of Interest:** Nil  
**Date:** 19 March 2013  
**Author:** Mr Colin Bastow Director Corporate & Community Services

### **Attachments:**

Description - Discounting/Waiving Fees and Charge  
Application form for Eligible Community Group Status  
Application form to request an Amendment of Fees & Charges  
Application form for Discounting/Waivering of Fees & Charges

### **Summary:**

That Council considers the adoption of a new policy for community requests to amend its fees and charges to ensure a more informed decision process can be undertaken.

### **Background:**

Council receives multiple requests from community groups for the waiving or discounting its fees and charges each year. There is a need to ensure a consistent approach with the processing and evaluation of this type of request.

Council should be provided with the appropriate information by the individual or group as to why they should be considered for an amended fee or charge.

### **Comment:**

Council must balance the income it receives from its fees and charges with what impact they will have on the use of its facilities or services. It is not sustainable to allow facilities to be used at no cost to all users, as the ratepayer will be required to fund 100% of the facility regardless if they use it or not. Town's facilities are used by many non-ratepayers who live in other communities other than Narrogin, so the question to ask is it reasonable that their use be subsidised by the Town's ratepayers and if so, to what level?

It is clear from a number of discussions at Council Meetings, that members do not fully understand how a specific event or activity, where a request for an amended fee or charge has been made, is to be operated, or what financial impact will there be if no amended fee or charge is approved. It appears that some of the requests received by Council to discount or waiver its fees has been made, not out of a genuine need for the event to succeed, but seen as an opportunity to simply reduce the cost of holding the event.

The Town provides to its community substantial facilities for its size and financial resources. Unfortunately, as with any other organisations, the Town is not in a financial position to maintain these facilities to the standard it should. Fortunately, the

Country Local Government Fund (Royalties for Regions) has assisted with this issue to a certain level, but this funding cannot be guaranteed in future years.

Appropriate fees need to be imposed for the use of the Town's facilities and services. In setting fees and charges, a focus should be placed on the cost of providing the facility or service, as well as the ability of the user to pay. Unfortunately, there will also be individuals who will find it difficult to pay for the use of any facility or service, while others could afford to pay substantially more. Council needs to find that balance between allowing access of its facility and services to as many persons as possible while funding the ongoing maintenance and renew costs associated with these activities.

Without a vibrant and active community, the Town would be a very dull place to live indeed. Council does need to support and encourage active community groups who provide reasonable priced events and activities to the general community; however, this support must be done in a sustainable and equitable way.

When the Town receives a request for an amended its fees or charges, there should be a number of questions asked, such as:

- What is the cost of providing the facility or service?
- What is the likely benefit to the Town or community by allowing an amended fee or charge?
- Will the event or activity still happen if Council does not approve an amended fee or charge?
- What is the capacity of the individual or group to pay the currently adopted fee or charge?
- Are other similar persons or groups expected to the existing fees and charges for similar events and activities?
- Are the current fees and charges reasonable?
- What other benefits has the Town recently provide the individual or group?
- Who will benefit from an amended fee and charge, will it be local residents and ratepayers?

The above list is only intended to be a sample of possible questions that elected members may be interested in knowing before making an informed decision.

The recommended policy is trying to provide to Council and the community a basic guidance with regards to this issue. The policy will be further developed over time, as this topic can be very complicated due to the many different types of organisations and events that the Town may be required to support. The intention of the policy is to reduce the number of requests that Council considers each year, as it is possible under the current procedure for Council to consider dozens of requests to amend its fees and charges.

The focus of the draft policy is to cover the main areas where Council currently receives request. Those areas are facility hire and sport related fees and charges.

Any business or commercial activity that has a view for a profit, is excluded from the draft policy for applying for amended fees or charges; it is not the Town's role to



financially support those types of activities, as they should be self-funding, therefore no need for additional financial support.

It is important for Council to know who will be benefiting from any amended fees and charges. If the group was from another local government area, then maybe any financial support should be funded from their own Shire.

The Eligible Community Group has been included in the policy so Council can support all similar groups in the same way. Currently, Council considers a single application for an amended fee or charge from one group or individual, while many other potential worthy group do not ask for special treatment and simple pay the adopted fees and charges. To allow for a more consistent approach this policy will require all eligible groups to only pay 80% of the standard fees and charges. No waiving of fees and charges will be offered so that more worthy group can benefit and Council can be seen support a wider part of the community instead of just a few groups.

The advantage of a formal written application is to encourage those individual or groups that have a worthy activity or event to apply, while those who simple wish to try their luck at receiving financial support from the Town when it's not needed may be discourage.

Work is still need to design the approved application form. If there is any special items that Council or elected members wish to include on the form please let the author know and this can be done. The draft application form will be tabled at the Council Meeting.

It is important to note that Council can still amend and support groups and events were it believes is in the best interest of the Town and/or community. This policy does not restrict Council in any way from imposing or amending its fees and charges.

As a general rule Council should support its decision when it set the adopted fees and charges by not continually adjusting them. However there can be many valid reasons why it is appropriate for an amendment to take place. The annual budget, which fees and charges are apart, should be seen as a living document. Although too many change creates confusion not only to staff but also the general public.

Although Council may wish to continue its ad hoc approach when dealing with request to amend its fees and charges, as it may want to assess each individual case on its merits. This approach is very time consuming and costly as staff are required to researching and preparing reports to Council.

**Consultation:**

Mr Aaron Cook – CEO

**Statutory Environment:**

Local Government Act 1995

All amendment to the Town's fees and charges must be by absolute Majority and therefore cannot be delegated.

**Policy Implications:** - Nil

**Financial Implications:**

The Town will receive 20% less for Eligible Community Groups which the total impact is unknown at this stage as no group has had the opportunity to apply for this status.

**Strategic Implications:**

Nil

**Voting Requirements:**

Simple Majority

**OFFICER'S RECOMMENDATION:**

<b>Council Resolution: 0413.075</b>
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**Moved: Cr Ballard**

**Seconded: Cr Madson**

That Council:

Endorse the Draft Discounting/Waiving of Fees and Charges Policy as attached.

**CARRIED: 7/0**

## Discounting/Waiving of Fees and Charges

### Purpose

To allow Council to make a more informed decision about amending its adopted fees and charges. Also well as further supporting all Eligible Community Group with a 20% discount from its standard fees and charges.

### Definitions

<b>Eligible Community Group –</b>	Is a small size ‘not for profit’ organisation who does not undertake any significant commercial actives such as sale of alcohol and/ or gambling and offers services or provides other benefits to non-members within the local community.
<b>Local Community -</b>	Persons or organisations who reside within the Town of Narrogin’s boundaries.
<b>Town -</b>	Town of Narrogin
<b>CEO -</b>	Chief Executive Office (Town of Narrogin)

### Preamble

Council endeavours to ensure it adopts fees and charges that are both affordable for the use of its facilities and services by ratepayers and residences, as well as generating sufficient funding to pay for the ongoing operational and future renewal cost of those facility.

The Town will endeavour to recover the cost of providing facility and services to its community in a fair and equitable manner across all of its users.

Council wants to encourage a sustainable vibrant local community which has access to a wide range of community events and activities.

### Policy

#### Facility Use

1. That a 20% discount be set in the Towns annual Fees and Charges (commencing 2013/14) for Eligible Community Groups.
2. That community groups apply in writing to the Town to be registered as an Eligible Community Group.
3. An Eligible Community Group must reapply every three years to maintain this status.
4. No discounted fees and charges will be allowed to any individuals or not for profit organisations unless it can demonstrate in writing that there will be a significant benefit to the Town or local community will result from their event or activity.
5. Businesses or other commercial activities, unless minor in nature, will not considered for discounted or waived fees and charges.

### **Other User Charges**

6. Individual or Groups must be able to demonstrate in writing that there will be a significant adverse impact by the Council's annually adopted fees and charges before Council will consider amending its adopted fees and charges.
7. Organisers of major sporting activities or other significant events which with an expected to attract a large number of participants and substantial community benefit may apply in writing for a discounted fee and charge.

### **Other Matters**

8. All written application under this policy is to be on the approved form and include a detailed budget of the activity, event or sporting season and details of the residential location of its members or anticipated participants.
9. The CEO may amend the approved form to ensure it meets with Council requirements.
10. Council is under no obligation to provide any individual or organisation a discounted or waived fee or charge.
11. Council reserve the right to adopt or amend its adopted fees and charges at any time it believes is in the best interest of the Town's ratepayers and residents.

**TOWN OF NARROGIN**  
**Application FORM FOR ELIGABLE COMMUNITY GROUP STATUS**

**Applicant Information**

Name:

Address:

Location:

State:

Post Code:

ABN:

Registered for GST: Yes / No

Incorporated: Yes / No

**Office Bearers Contact DETAILS**

Officer Bearer 1 Name:

Position:

Contact Address:

Appointed:

City:

State:

Post Code:

Phone:

E-mail:

Fax:

Officer Bearer 2 Name:

Position:

Contact Address:

Appointed:

City:

State:

Post Code:

Phone:

E-mail:

Fax:

Officer Bearer 3 Name:

Position:

Contact Address:

Appointed:

City:

State:

Post Code:

Phone:

E-mail:

Fax:

**TOWN OF NARROGIN**  
**Application FORM FOR ELIGABLE COMMUNITY GROUP STATUS**

**APPLICANTS DETAILS**

Is your Group considered to be an' **Not for Profit**' Organisation? Yes /  
 No

Does your Group provide services to non-members or other community groups?  
 Yes / No

Is your group active within the Town of Narrogin? Yes / No

How many active members does your group currently have?

How many of those active members reside within the Town of Narrogin?

**Applicants Objectives**

What is your groups main objectives:

**OTHER COMMENTS**

Please provide additional comments or other information to support this application:

**TOWN OF NARROGIN**  
**Application FORM FOR ELIGABLE COMMUNITY GROUP STATUS**


**Additional SUPPORTING Information Required**

Attach a copy of the Groups latest Financial Statements.

Attach a copy of the Groups constitution.

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**Signatures**

I / we certify that the above information is to my / our knowledge is true and correct.

Signature of Office Bearer 1:	Date:
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Name:	Position:
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Signature of Office Bearer 2:	Date:
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Name:	Position:
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Signature of Office Bearer 3:	Date:
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Name:	Position:
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TOWN OF NARROGIN  
Application FORM FOR ELIGABLE COMMUNITY GROUP STATUS

<p><b>Note:</b> If successful the registration as an Eligible Community Group is for three (3) years period only. Your group will need to reapply to retain this status after that time.</p>	



**TOWN OF NARROGIN  
APPLICATION FORM TO REQUEST AN AMENDMENT OF FEES & CHARGES**

**APPLICANT INFORMATION**

Name:		
Address:		
Location:	State:	Post Code:
ABN:	Registered for GST: Yes / No	Incorporated: Yes / No

**OFFICE BEARERS CONTACT DETAILS**

Officer Bearer 1 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

Officer Bearer 2 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

Officer Bearer 3 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

**APPLICANTS DETAILS**

Is your Group considered to be an 'Not for Profit' Organisation?	Yes / No
Does your Group provide services to non-members or other community groups?	Yes / No
Is your group active within the Town of Narrogin?	Yes / No
How many active members does your group currently have?	
How many of those active members reside within the Town of Narrogin?	

**APPLICANTS OBJECTIVES**

What is your groups main objectives:



**TOWN OF NARROGIN  
APPLICATION FORM FOR DISCOUNTING / WAIVERING OF FEES & CHARGES**

**APPLICANT INFORMATION**

Name:		
Address:		
Location:	State:	Post Code:
ABN:	Registered for GST: Yes / No	Incorporated: Yes / No

**OFFICE BEARERS CONTACT DETAILS**

Officer Bearer 1 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

Officer Bearer 2 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

Officer Bearer 3 Name:		
Position:		
Contact Address:		Appointed:
City:	State:	Post Code:
Phone:	E-mail:	Fax:

**APPLICANTS DETAILS**

Is your Group considered to be an 'Not for Profit' Organisation?	Yes / No
Does your Group provide services to non-members or other community groups?	Yes / No
Is your group active within the Town of Narrogin?	Yes / No
How many active members does your group currently have?	
How many of those active members reside within the Town of Narrogin?	

**APPLICANTS OBJECTIVES**

What is your groups main objectives:



***Cr Kain and Cr Ballard declared interest as they are sponsors of the Narrogin Racing Club***

**Council Resolution: 0413.076**

**Moved: Madson**

**Seconded: Cr Russell**

That Council:

Moved that the Declaration of Interest submitted by Cr Kain and Cr Ballard is deemed to be trivial or insignificant as to be unlikely to influence conduct in relation to the matter (5.63); and that Cr Kain and Cr Ballard be allowed to remain in the Meeting.

**CARRIED: 5/0**

#### **10.2.990**

#### **AMENDED FEES and CHARGES**

File Reference: 12.4.1  
Disclosure of Interest: Nil  
Date: 18 April 2013  
Author: Mr Colin Bastow Director Corporate & Community Services

#### **Background:**

The Council has endorsed the MOU with the Narrogin Racing which required the removal of the Tote Room Hire Fees that is in the Town current Schedule of Fees and Charges.

There is a need to amend and approve additional fees and charges at the Narrogin Caravan Park to ensure the Town can fund the ongoing maintenance and improvements.

#### **Comment:**

The Town after hour's Caretaker has commented on the need to adjust the camping fees at the Narrogin Caravan Park as it only costs \$35 per week to stay at the Narrogin Caravan Park. Persons who are providing their own caravan are currently charged \$120 per week. If Council accepts this proposal to amend its fees and charges then a no powered camping site would cost \$52.50 per week and a powered site would be \$105.00 per week.

Campers using the camping grounds use the Camper Kitchen area, which provides cooking, refrigerator and hot water as they do not have their own cooking facilities like a caravan. Camping residents have also been using their own toaster, kettle and TV. All this does cost the Town in additional power and water charges.

At the time that the Town had taken over the management of its Caravan Park, there was only one person who stayed on site in a tent during the week. Now there are

about six or seven separate tents. Works still needs to grass the camping area and this project will be undertaken in a staged process.

The Town is required to provide mail box facilities to longer staying residents and the proposed fee is to reimburse the costs of installing four extra letter boxes.

There is currently one small garden shed that is used by a resident to store his personal property but it's planned that the other small sheds which are located next to the transportable build will be relocated for residents; use. This will allow the caravan park to remove unsightly property and generate a small income stream for the Town.

The Caravan Park has a number of clothes dryers and washing machines which are all coin operated. The Town needs to include this charge in its schedule of fees and charges.

**Consultation:**

- Mr Aaron Cook – CEO
- Rhona Hawkins – Manager of Finance
- Bob Waddell – Local Government Consultant

**Statutory Environment:**

Local Government Act 1995

The Town is required to advertise local any fees and charges it imposes outside of the annual budget adoption.

**Policy Implications:** - Nil

**Financial Implications:**

Increase income from the Narrogin Caravan Park.

**Strategic Implications:** - Nil

**Voting Requirements:**

Absolute Majority

<b>Council Resolution: 0413.077</b>
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**Moved: Cr Russell**

**Seconded: Cr Muller**

That Council:

1. Impose the following fees and charges at the Narrogin Caravan Park:
  - a. Mail box \$5 per month.
  - a. Onsite storage shed \$10 per truck per night.
  - b. Clothes Dryer \$3.00 per use.

- c. Washing Machine \$3.00 per use.
- 2. Amend the following fees and charges at the Narrogin Caravan Park:
  - a. Increase camping fees to \$7.50 per day (allows up to 2 adults and 2 Children) (no power)
  - b. Additional person \$3.00 per day (no power)
  - c. Increase camping fees to \$15.00 per day (allows up to 2 adults and 2 children) (power site)
  - d. Additional person \$5.00 per day (power site)
- 3. Delete the following fees and charges for the use of the John Higgins Community Centre:
  - a. Tote Room Hire
- 4. Advertise to the community the intention to impose or amended the above fees and charges from the 15 May 2013 or the effective date of the MOU whichever is most appropriate.

**CARRIED: 7/0**

**ABSOLUTE MAJORITY**





**Council Resolution: 0413.079**

**Moved: Cr Muller**

**Seconded: Cr Ballard**

That Council:

Resume Standing Orders

**CARRIED: 7/0**

**Council Resolution: 0413.080**

**Moved: Cr Ballard**

**Seconded: Cr Madson**

That Council

Approve the accounts for authorisation for the month of March 2013 for the Municipal fund totalling \$631,230.97

**CARRIED: 7/0**

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT281	11/03/2013	Hesta Superannuation	Superannuation contributions	\$ 479.80	
EFT282	11/03/2013	Best Office Systems	Yellow Tonner cartridge	\$ 210.00	
EFT283	11/03/2013	DFES-Department of Fire & emergency services	3rd Quarter DFES Act -ESL 3rd Qtr Contribution	\$ 43,064.01	
EFT284	11/03/2013	Great Southern Waste Disposal	Fees for Management of White Road refuse site from 29/1/2013 to 26/2/2013	\$ 29,076.40	
EFT285	15/03/2013	Best Office Systems	Purchase of tonner for printer	\$ 559.20	
EFT286	15/03/2013	Great Southern Fuels	Fuel expenses for Feb 2013	\$ 7,091.12	
EFT287	15/03/2013	Narrogin Fruit Market	Catering	\$ 261.00	
EFT288	15/03/2013	Don Ennis	Reimbursement of expenses for State Council	\$ 460.00	
EFT289	15/03/2013	Knightline Computers	Set up PC in spare office and remove H/Drives from old PC	\$ 212.50	
EFT290	15/03/2013	MAKIT Narrogin hardware	Hardware items for February 2013	\$ 727.10	
EFT291	15/03/2013	Frank Weston & Co	Formwork for Narrogin Caravan Park	\$ 223.43	
EFT292	15/03/2013	Landgate	Gross rental valuations dated 5/1/13 to 15/2/13	\$ 59.65	
EFT293	15/03/2013	Ballard's of Narrogin	Hessian bags for outdoor pool	\$ 10.92	
EFT294	15/03/2013	John Warburton - Town Of Narrogin Social Club	Payroll deductions	\$ 220.00	
EFT295	15/03/2013	Narrogin Newsagency	Costs - Newsagency Feb 2013	\$ 128.58	
EFT296	15/03/2013	Liquor Barons	Purchase of Liquor for Council Functions	\$ 174.97	
EFT297	15/03/2013	Narrogin and District Senior Citizens Centre	Hall & Kitchen Hire 6,20 & 25 February 2013	\$ 480.00	
EFT298	15/03/2013	West Country PRINT SYNC	Hire & rent for PhotoCopier 4/3/13	\$ 1,412.16	
EFT299	15/03/2013	J. R & A Hersey Pty Ltd	Various items & PPE for works department 26/2/13	\$ 1,035.65	
EFT300	15/03/2013	Orica Australia Pty Ltd	Supply of chlorine & freight for WWTP	\$ 578.00	
EFT301	15/03/2013	Edwards Motors Pty Ltd	50,000km service for NO592	\$ 281.40	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT302	15/03/2013	Great Southern Waste Disposal	Supply & Pickup cost For Narrogin Caravan cleanup - 16/2/13 21/2/13 & 8/3/13	\$ 385.00	
EFT303	15/03/2013	P & F Kulker Building contractors	Excavator hire	\$ 264.00	
EFT304	15/03/2013	WA Country Health Service	Meals on wheels	\$ 2,527.50	
EFT305	15/03/2013	Narrogin Toyota & Mazda	Purchase of new vehicle for Homecare	\$ 9,500.00	F
EFT306	15/03/2013	Cy O'Connor Institute	Tafe course for Homecare staff	\$ 70.10	
EFT307	15/03/2013	Country Paint Supplies	Purchase of spray mark for Ovals	\$ 210.00	
EFT308	15/03/2013	Goodyear Dunlop Tyres Pty Ltd	Tyre repairs for Works vehicles	\$ 127.57	
EFT309	15/03/2013	Toll Priority	Rent on Chlorine bottles - 26/2/13	\$ 46.39	
EFT310	15/03/2013	Shire of Narrogin	Rent for Hough Street Ending 6 April 2013	\$ 1,400.00	
EFT311	15/03/2013	Ashley Blyth Tree Lopping	Tree's Lopped & removed on Fox Street	\$ 1,100.00	
EFT312	15/03/2013	Narrogin Daly Security	Alarm response 23/2/13	\$ 57.81	
EFT313	15/03/2013	Pro-Met Express	Freight for confectionary order	\$ 199.80	
EFT314	15/03/2013	LGIS WorkCare	2012/2013 Insurance Protection	\$ 134.75	
EFT315	15/03/2013	Clear Horizon	Evaluation of the Narrogin Healthy Lifestyles Project Completion of Milestone 1: The development and delivery of tools and systems for data collection	\$ 11,352.00	F
EFT316	15/03/2013	Peerless Jal Pty Ltd	Cleaning chemicals	\$ 170.56	
EFT317	15/03/2013	Envisionware Pty Ltd	Subscriptions & Licensing for Library	\$ 546.98	
EFT318	15/03/2013	Nicholls Bus Service	Hire of bus from NARROGIN TO HYDEN	\$ 539.00	
EFT319	15/03/2013	Abnote Australasia Pty Ltd	Barcodes for stock -Library	\$ 272.80	
EFT320	15/03/2013	Narrogin Chamber of Commerce	2013/2014 annual membership	\$ 110.00	
EFT321	22/03/2013	Best Office Systems	Hire & Rent for photocopier - Library 28/2/13	\$ 187.65	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT322	22/03/2013	Australia Post	ADMIN -Feb 2013	\$ 1,126.74	
EFT323	22/03/2013	Kleenheat Gas	Bulk supply of LPG - NLC 5/3/13	\$ 3,877.40	
EFT324	22/03/2013	Knightline Computers	Purchase of new monitors & hard drives	\$ 6,001.00	F
EFT325	22/03/2013	Civica	Annual Licence Renewal Fee	\$ 30,459.00	
EFT326	22/03/2013	Coca-Cola Amatil (Aust) PTY LTD	Kiosk stock for resale - drinks	\$ 1,381.86	
EFT327	22/03/2013	Greenline Ag Pty Ltd	Repairs to reverse gear on mower	\$ 2,364.90	
EFT328	22/03/2013	Ballard's of Narrogin	Purchase of veggie mix	\$ 680.00	
EFT329	22/03/2013	Liquor Barons	Wine for Narrogin Reads! November. PLA grant	\$ 180.00	
EFT330	22/03/2013	The Royal Life Saving Society Australia	Wrist Bands for customers from Royal Life Saving x 1000	\$ 132.00	
EFT331	22/03/2013	Edwards Motors Pty Ltd	50,000km service for NGN93	\$ 254.30	
EFT332	22/03/2013	Public Transport Authority	Ticket sales - February 2013	\$ 795.00	
EFT333	22/03/2013	Cy O'Connor Institute	Staff training - NLC	\$ 242.35	
EFT334	22/03/2013	Golden West Network Pty Ltd	Tourism Promotion - Narrogin chamber of commerce	\$ 1,108.80	
EFT335	22/03/2013	Linda Anne White	Notre Dame Welcome Lunch	\$ 675.00	
EFT336	22/03/2013	Alchemy Technology	Training programme for HACC & CACP	\$ 2,437.60	
EFT337	28/03/2013	Narrogin Hire & Reticulation	Parts for sewerage	\$ 309.30	
EFT338	28/03/2013	Best Office Systems	30 x A4 double sided copies of enrolment form	\$ 72.00	
EFT339	28/03/2013	Wright express-(COLES)	February 2013 coles account	\$ 1,933.88	
EFT340	28/03/2013	Great Southern Fuels	Plant items	\$ 452.24	
EFT341	28/03/2013	Kleenheat Gas	Bulk supply of LPG - NLC - 19/3/13	\$ 4,564.97	
EFT342	28/03/2013	Knightline Computers	Purchase of new monitor	\$ 284.00	
EFT343	28/03/2013	WALGA	Advertising -Annual meeting	\$ 1,266.58	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
EFT344	28/03/2013	Dynamic Print	Business cards and window envelopes	\$ 618.00	
EFT345	28/03/2013	Greenline Ag Pty Ltd	Purchase of mower blades	\$ 50.59	
EFT346	28/03/2013	Ballard's of Narrogin	GAS BOTTLES for CAMPER KITCHEN	\$ 210.00	
EFT347	28/03/2013	Bibby Financial Services Australia Pty Ltd	Private works -Narrogin motel	\$ 1,705.00	
EFT348	28/03/2013	Narrogin Electrical Services	Check all electrics and lights in JHCC prior to school ball	\$ 656.98	
EFT349	28/03/2013	Orica Australia Pty Ltd	920 KG gas for WWTP	\$ 2,354.00	
EFT350	28/03/2013	Mechanical & Diesel Services	Service , Freight & Labour	\$ 2,500.63	
EFT351	28/03/2013	Narrogin Sports and Camping	Service of treadmills	\$ 30.00	
EFT352	28/03/2013	P & F Kulker Building contractors	Fill & compact old tanks under building & Hire of NEC	\$ 163,005.15	
EFT353	28/03/2013	WA Country Health Service	Meals on wheels for February 2013	\$ 1,890.00	
EFT354	28/03/2013	Cy O'Connor Institute	Training - Homecare	\$ 33.00	F
EFT355	28/03/2013	COMMAND A COM	Renewal charges as per agreement	\$ 297.00	
EFT356	28/03/2013	T-Quip	Plant costs - 5/3/13	\$ 451.95	
EFT357	28/03/2013	Farmers Centre (Narrogin) Pty Ltd	Purchase of fittings for Plant items	\$ 283.60	
EFT358	28/03/2013	Fairway Carriers	Chemical freight for pool.	\$ 136.07	
EFT359	28/03/2013	Ikes Home Improvement & Glass Centre	Reglaze doors @ JHCC	\$ 810.49	
EFT360	28/03/2013	Freestyle Now	Management of Competition at Skate Park 24/3/13	\$ 2,288.00	
43995	01/03/2013	Glen Douglas Pedlar	Reimbursement of expenses for building animal cage	\$ 950.00	R
44017	11/03/2013	Accountants Super	Superannuation contributions	\$ 117.19	
44018	11/03/2013	Australian Ethical Superannuation	Superannuation contributions	\$ 553.84	
44019	11/03/2013	BT Super For Life	Superannuation contributions	\$ 626.35	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
44020	11/03/2013	Commonwealth Bank	Superannuation contributions	\$ 498.66	
44021	11/03/2013	Concept One Superannuation Plan	Superannuation contributions	\$ 298.50	
44022	11/03/2013	Asgard Ewrap Super Account	Superannuation contributions	\$ 293.12	
44023	11/03/2013	Hilldale Superannuation Pty Ltd	Superannuation contributions	\$ 321.24	
44024	11/03/2013	IOOF	Superannuation contributions	\$ 276.00	
44025	11/03/2013	Macquarie Investment Manager	Superannuation contributions	\$ 313.49	
44026	11/03/2013	MLC Nominees	Payroll deductions	\$ 923.08	
44027	11/03/2013	QANTAS Staff Credit Union Limited	Superannuation contributions	\$ 243.33	
44028	11/03/2013	Rest Superannuation	Superannuation contributions	\$ 192.61	
44029	11/03/2013	St Andrews Retirement Plan	Superannuation contributions	\$ 185.72	
44030	11/03/2013	WA Local Government Super Plan	Superannuation contributions	\$ 17,774.61	
44031	11/03/2013	Australian Super	Superannuation contributions	\$ 344.21	
44032	11/03/2013	Colonial First State Investments	Superannuation contributions	\$ 116.63	
44033	11/03/2013	Host Plus	Superannuation contributions	\$ 287.70	
44034	11/03/2013	Prime Super	Superannuation contributions	\$ 297.69	
44035	11/03/2013	AMP Life Limited	Superannuation contributions	\$ 75.60	
44036	11/03/2013	Narrogin Homecare - Petty Cash	Funding for Banksia camp - For support worker	\$ 704.00	F
44037	15/03/2013	Synergy	Street Light account for 25/12/12 - 24/1/13	\$ 12,674.45	
44038	15/03/2013	Narrogin Packaging	Purchase of cleaning supplies	\$ 1,021.71	
44039	15/03/2013	Staples Australia Pty Ltd	Stationary order for February 2013	\$ 651.15	
44040	15/03/2013	Library -petty Cash	Various purchases for Library - 21/12/12	\$ 304.90	
44041	15/03/2013	Department of finance shared services State Library Of WA	Recoveries of lost & damaged books	\$ 39.60	
44042	15/03/2013	Parrys Pty Ltd	Uniforms & PPE for works crew - 27/2/13	\$ 441.90	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
44043	15/03/2013	Sportspower Narrogin	Vision T60 treadmill - NLC	\$ 4,050.00	
44044	15/03/2013	Courier Australia	Freight services for road signs	\$ 85.06	
44045	15/03/2013	Narrogin Taxis	Taxi's supplied for Feb 2013	\$ 245.85	F
44046	15/03/2013	Geoff Perkins Farm Machinery Centre	Blade kit	\$ 57.46	
44047	15/03/2013	RJ Smith Engineering	Bottled Water for Town Administration Building	\$ 96.00	
44048	15/03/2013	PFD Food Services Pty Ltd	Kiosk supplies for NLC kiosk	\$ 320.80	
44049	15/03/2013	IML LOGISTICS	Distribution of chlorine - 6/2/13 for sewerage	\$ 842.43	
44050	15/03/2013	Narrogin Stihl	Purchase of a saw case	\$ 84.62	
44051	15/03/2013	The Distributors Perth	Kiosk supplies for NLC	\$ 1,350.50	
44052	15/03/2013	Town of Narrogin	Building service levy & BCITF for Town hall	\$ 1,457.75	
44053	15/03/2013	Zipform	Instalment Notices 2013	\$ 679.80	
44054	15/03/2013	Peter Rance	Reimbursement for purchase of reticulation item	\$ 23.50	R
44055	15/03/2013	Albany Traffic Control	Re-imbusement	\$ 21.00	R
44056	15/03/2013	Shire Of Dumbleyung	Re-imbusement for over payment on debtor account	\$ 750.00	R
44057	22/03/2013	Water Corporation	Water usage charges 19/11/12 - 14/3/13	\$ 3,965.55	
44058	22/03/2013	Susan Farrell	Wash iron & dry -Linen	\$ 40.00	
44059	22/03/2013	Courier Australia	Freight services - Admin	\$ 43.65	
44060	22/03/2013	Narrogin Meals On Wheels	Provision of meals - February 2013	\$ 438.48	F
44061	22/03/2013	Narrogin Pump Sales & Service	New chlorine pump for NLC	\$ 483.38	
44062	22/03/2013	Accent Rubber Stamps & Trophies	Purchase of new stamps & freight	\$ 462.50	
44063	22/03/2013	City of Perth Library	Charges for damaged item - 2013	\$ 7.40	
44064	22/03/2013	City of Rockingham Safety Bay Library	Lost & damaged items- Library	\$ 7.35	

<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
44065	22/03/2013	Dymocks Fremantle*	Purchase of books for Library	\$ 164.09	
44066	22/03/2013	Patricia Fawcett	Bond refund for JHCC booking 22/2/13	\$ 200.00	R
44067	22/03/2013	Narrogin Independent Playgroup	Community chest Grant - Swing set	\$ 2,000.00	
44068	22/03/2013	Farmanco	Bond refund for JHCC -18/3/13	\$ 200.00	
44069	28/03/2013	Narrogin Packaging	Purchase of cleaning supplies	\$ 202.30	
44070	28/03/2013	Narrogin Dependant Persons bus Association	Shoppers bus for homecare clients Feb 2013	\$ 188.38	F
44071	28/03/2013	Water Corporation	Water use charges 20/11/12 - 18/3/13	\$ 5,355.10	
44072	28/03/2013	Australian Institute of Building Surveyors	BCA seminar for building surveyor & trainee	\$ 360.00	
44073	28/03/2013	ARtS Narrogin Inc.	Contribution to Dryandra -Art	\$ 200.00	
44074	28/03/2013	Courier Australia	Freight services for works crew	\$ 824.27	
44075	28/03/2013	Telstra	Landline account for February 2013	\$ 3,344.86	
44076	28/03/2013	Geoff Perkins Farm Machinery Centre	Purchase of lawn mower	\$ 1,599.00	
44077	28/03/2013	Narrogin Bearing Service	Purchase of parts	\$ 232.28	
44078	28/03/2013	PFD Food Services Pty Ltd	Kiosk stock for resale-ice creams	\$ 706.85	
44079	28/03/2013	Farmworks Rural PTY LTD	Purchase of poison	\$ 421.30	
44080	28/03/2013	Narrogin Homecare - Petty Cash	Various supplies	\$ 312.80	F
44081	28/03/2013	Radiowest Broadcasters Pty Ltd	Radiowest advertising - NHLP	\$ 1,452.00	F
			<b>Cheque Total</b>	\$ 73,403.59	
			<b>EFT Total</b>	<b>\$353,867.18</b>	
			<b>Payroll Total</b>	<b>\$203,960.20</b>	
			<b>Total Payments</b>	<b>\$631,230.97</b>	



<b>List of Accounts Paid During March 2013</b>					
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>	<b>Funded</b>
	<u><b>KEY</b></u>				
	F	Fully Funded			
	P	Partially Funded			
	R	Reimbursement			
	I	Insurance			
	PRB	Partial Reimbursement			

**10.2.992 MONTHLY FINANCIAL REPORTS – DECEMBER 2012, FEBRUARY 2013  
AND MARCH 2013**

**File Reference:** 12.8.1  
**Disclosure of Interest:** Nil  
**Applicant:** Nil  
**Previous Item Nos:** Nil  
**Date:** 18 April 2013  
**Author:** Rhona Hawkins – Manager Finance

**Attachments:**

Monthly Financial Report for the period ended 31 December 2012  
Monthly Financial Report for the period ended 28 February 2013  
Monthly Financial Report for the period ended 31 March 2013

**Summary:**

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

**Comments:**

In December 2012 the Town of Narrogin introduced the SynergySoft Accounting System to provide greater financial management. The Manager of Finance commenced in March 2013 and has been working with Bob Waddell, a consultant experienced in the SynergySoft system, to examine the financial accounts and establish better business practices and procedures.

Many corrections have been made and there is still further scrutiny required however we are now in a position to present the financial reports for the months of December to March for Council approval.

**Consultation:**

Colin Bastow, Director of Corporate and Community Services .

**Statutory Environment:**

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

**Policy Implications:** Nil

**Financial Implications:**

All expenditure has been approved via adoption of the 2012/2013 Annual Budget, or resulting from a Council Motion for a budget amendment.

**Strategic Implications:** Nil

**Voting Requirements:** Simple Majority

**Council Resolution: 0413.081**

**Moved: Cr Madson**

**Seconded: Cr Ballard**

That Council: Receive the December 2012, February 2013 and March 2013 monthly Financial Reports as presented.

**CARRIED: 7/0**



**MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature or Type)**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b) 300%	
	\$	\$	\$	\$	\$	%	
<b>Operating Revenues</b>							
Grants, Subsidies and Contributions	8 2,699,875	2,699,875	1,349,862	1,258,726	(91,136)	(7%)	
Profit on Asset Disposal	10 0	0	0	0	0		
Fees and Charges	1,620,791	1,620,791	810,222	1,102,077	291,855	26%	▲
Service Charges	0	0	0	0	0		
Interest Earnings	60,700	60,700	30,336	28,180	(2,156)	(8%)	
Other Revenue	535,893	535,893	267,906	107,890	(160,016)	(148%)	▼
<b>Total (Excluding Rates)</b>	<b>4,917,259</b>	<b>4,917,259</b>	<b>2,458,326</b>	<b>2,496,873</b>	<b>38,547</b>		
<b>Operating Expense</b>							
Employee Costs	(2,596,744)	(2,596,744)	(1,297,944)	(1,780,739)	(482,795)	(27%)	▲
Materials and Contracts	(3,192,809)	(3,192,809)	(1,595,592)	(912,281)	683,311	75%	▼
Utilities Charges	(529,673)	(529,673)	(264,798)	(301,986)	(37,188)	(12%)	▲
Depreciation (Non-Current Assets)	(968,400)	(968,400)	(484,164)	(501,459)	(17,295)	(3%)	
Interest Expenses	(35,749)	(35,749)	(17,957)	(17,970)	(21)	(0%)	
Insurance Expenses	(155,557)	(155,557)	(77,670)	(250,983)	(173,313)	(69%)	▲
Loss on Asset Disposal	(25,240)	(25,240)	(12,606)	(40,062)	(27,456)	(69%)	▲
Other Expenditure	(233,260)	(233,260)	(116,592)	(105,349)	11,243	11%	
<b>Total</b>	<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(3,867,323)</b>	<b>(3,910,836)</b>	<b>(43,513)</b>		
<b>Funding Balance Adjustment</b>							
Add Back Depreciation	968,400	968,400	484,164	501,459	17,295	3%	
Adjust (Profit)/Loss on Asset Disposal	10 25,240	25,240	12,606	40,062	27,456	69%	▲
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	0	4,228	4,228	100%	
Movement in Leave Reserve (Added Back)	0	0	0	0	0		
Adjust Rounding	0	0	0	1	1	(100%)	
<b>Net Operating (Ex. Rates)</b>	<b>(1,826,532)</b>	<b>(1,826,532)</b>	<b>(912,227)</b>	<b>(868,213)</b>	<b>44,014</b>		
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	8 776,033	776,033	388,008	0	(388,008)	(100%)	▼
Proceeds from Disposal of Assets	10 116,700	116,700	66,700	117,629	50,929	43%	▲
Proceeds from New Debentures	12 851,386	851,386	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	9 534,164	534,164	130,550	115,550	(15,000)	(13%)	
<b>Total</b>	<b>2,278,283</b>	<b>2,278,283</b>	<b>585,258</b>	<b>233,179</b>	<b>(352,079)</b>		
<b>Capital Expenses</b>							
Land Held for Resale	10 0	0	0	0	0		
Land and Buildings	10 (1,571,230)	(1,571,230)	(17,500)	(34,224)	(16,724)	(49%)	
Plant and Equipment	10 (886,717)	(886,717)	(151,000)	(201,427)	(50,427)	(25%)	▲
Furniture and Equipment	10 (348,500)	(348,500)	(19,000)	(18,564)	436	2%	
Infrastructure Assets - Roads	10 (312,800)	(312,800)	0	0	0		
Infrastructure Assets - Footpaths	10 0	0	0	0	0		
Infrastructure Assets - Drainage	10 0	0	0	(28,717)	(28,717)	(100%)	▲
Infrastructure Assets - Parks & Ovals	10 0	0	0	0	0		
Infrastructure Assets - Townscape	10 0	0	0	0	0		
Infrastructure Assets - Other	10 (92,293)	(92,293)	0	(6,806)	(6,806)	(100%)	
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	12 (55,736)	(55,736)	(27,717)	(21,700)	6,017	28%	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	9 (173,382)	(173,382)	(70,794)	(70,250)	544	1%	
<b>Total</b>	<b>(3,440,658)</b>	<b>(3,440,658)</b>	<b>(286,011)</b>	<b>(381,688)</b>	<b>(95,677)</b>		
<b>Net Capital</b>	<b>(1,162,375)</b>	<b>(1,162,375)</b>	<b>299,247</b>	<b>(148,509)</b>	<b>(447,756)</b>		
<b>Total Net Operating + Capital</b>	<b>(2,988,907)</b>	<b>(2,988,907)</b>	<b>(612,980)</b>	<b>(1,016,722)</b>	<b>(403,742)</b>		
Rate Revenue	2,851,129	2,851,129	2,851,129	2,846,601	(4,528)	(0%)	
Opening Funding Surplus(Deficit)	137,778	137,778	137,778	167,666	29,888	18%	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>2,375,927</b>	<b>1,997,545</b>	<b>(378,382)</b>		

**TOWN OF NARROGIN  
STATEMENT OF FINANCIAL ACTIVITY  
(Statutory Reporting Program)  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

	Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var \$ (b)-(a)	Var % (b)-(a)/(a)	Var
<b>Operating Revenues</b>								
Governance		\$ 5,150	\$ 5,150	\$ 2,568	\$ 9,279	\$ 6,711	72%	
General Purpose Funding		701,686	701,686	350,814	332,787	(18,027)	(5%)	
Law, Order and Public Safety		161,289	161,289	80,616	21,215	(59,401)	(280%)	▼
Health		6,432	6,432	3,198	3,944	746	19%	
Education and Welfare		1,269,570	1,269,570	634,740	818,599	183,859	22%	▲
Housing		50	50	24	2,836	2,812	99%	
Community Amenities		843,401	843,401	421,674	644,626	222,952	35%	▲
Recreation and Culture		2,077,459	2,077,459	1,030,616	419,773	(616,845)	(147%)	▼
Transport		235,457	235,457	117,720	0	(117,720)	(100%)	▼
Economic Services		355,196	355,196	177,576	229,869	52,299	23%	▲
Other Property and Services		37,600	37,600	18,792	13,944	(4,848)	(35%)	
<b>Total (Excluding Rates)</b>		<b>5,693,292</b>	<b>5,693,292</b>	<b>2,846,334</b>	<b>2,496,673</b>	<b>(349,661)</b>		
<b>Operating Expense</b>								
Governance		(771,116)	(771,116)	(385,440)	(426,587)	(41,147)	(10%)	
General Purpose Funding		(145,504)	(145,504)	(72,714)	(66,866)	5,849	9%	
Law, Order and Public Safety		(281,472)	(281,472)	(140,658)	(109,509)	31,149	28%	▼
Health		(92,199)	(92,199)	(46,874)	(60,200)	(22,206)	(33%)	
Education and Welfare		(1,311,407)	(1,311,407)	(655,422)	(628,442)	34,980	6%	
Housing		(51)	(51)	(24)	(1,094)	(1,070)	(100%)	
Community Amenities		(828,009)	(828,009)	(409,884)	(424,123)	(14,239)	(3%)	
Recreation and Culture		(2,716,258)	(2,716,258)	(1,357,692)	(1,325,166)	32,506	2%	
Transport		(1,146,886)	(1,146,886)	(573,348)	(504,109)	69,239	14%	▼
Economic Services		(414,210)	(414,210)	(207,187)	(249,779)	(42,592)	(17%)	▲
Other Property and Services		(38,320)	(38,320)	(18,960)	(104,861)	(85,901)	(82%)	▲
<b>Total</b>		<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(3,867,323)</b>	<b>(3,910,836)</b>	<b>(43,513)</b>		
<b>Funding Balance Adjustment</b>								
Add back Depreciation		968,400	968,400	484,164	501,459	17,295	3%	
Adjust (Profit)/Loss on Asset Disposal	10	25,240	25,240	12,606	40,062	27,456	69%	▲
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	4,228	4,228	100%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Adjust Rounding		0	0	0	1	1	100%	
<b>Net Operating (Ex. Rates)</b>		<b>(1,050,499)</b>	<b>(1,050,499)</b>	<b>(524,219)</b>	<b>(868,213)</b>	<b>(348,222)</b>		
<b>Capital Revenues</b>								
Proceeds from Disposal of Assets	10	116,700	116,700	66,700	117,629	50,929	43%	▲
Proceeds from New Debentures	12	851,386	851,386	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	534,164	534,164	130,550	115,550	(15,000)	(13%)	
<b>Total</b>		<b>1,502,250</b>	<b>1,502,250</b>	<b>197,250</b>	<b>233,179</b>	<b>35,929</b>		
<b>Capital Expenses</b>								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,571,258)	(1,571,258)	(17,508)	(34,224)	(16,724)	(49%)	
Plant and Equipment	10	(886,717)	(886,717)	(151,888)	(201,427)	(50,427)	(25%)	▲
Tools	10	0	0	0	0	0		
Furniture and Equipment	10	(348,500)	(348,500)	(19,880)	(18,564)	436	2%	
Infrastructure Assets - Roads	10	(312,880)	(312,880)	0	0	0		
Infrastructure Assets - Footpaths	10	0	0	0	0	0		
Infrastructure Assets - Drainage	10	0	0	0	(28,717)	(28,717)	(100%)	▲
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(92,293)	(92,293)	0	(6,886)	(6,886)	(100%)	
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(55,736)	(55,736)	(27,717)	(21,780)	6,017	28%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	(173,382)	(173,382)	(78,794)	(78,250)	544	1%	
<b>Total</b>		<b>(3,448,658)</b>	<b>(3,448,658)</b>	<b>(286,011)</b>	<b>(381,684)</b>	<b>(95,677)</b>		
<b>Net Capital</b>		<b>(1,938,408)</b>	<b>(1,938,408)</b>	<b>(88,761)</b>	<b>(148,509)</b>	<b>(59,748)</b>		
<b>Total Net Operating + Capital</b>		<b>(2,988,987)</b>	<b>(2,988,987)</b>	<b>(612,960)</b>	<b>(1,016,722)</b>	<b>(407,976)</b>		
<b>Rate Revenue</b>								
Opening Funding Surplus(Deficit)		2,851,129	2,851,129	2,851,129	2,046,601	(804,528)	(28%)	▲
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(9)</b>	<b>(9)</b>	<b>2,375,927</b>	<b>1,997,545</b>	<b>(378,382)</b>		

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

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

**Capitalisation Threshold**

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

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

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Pre-Schools and Other Education, Care of families and children, aged and disabled Senior Citizens, Meals on Wheels, Homeless Youth Shelter.

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

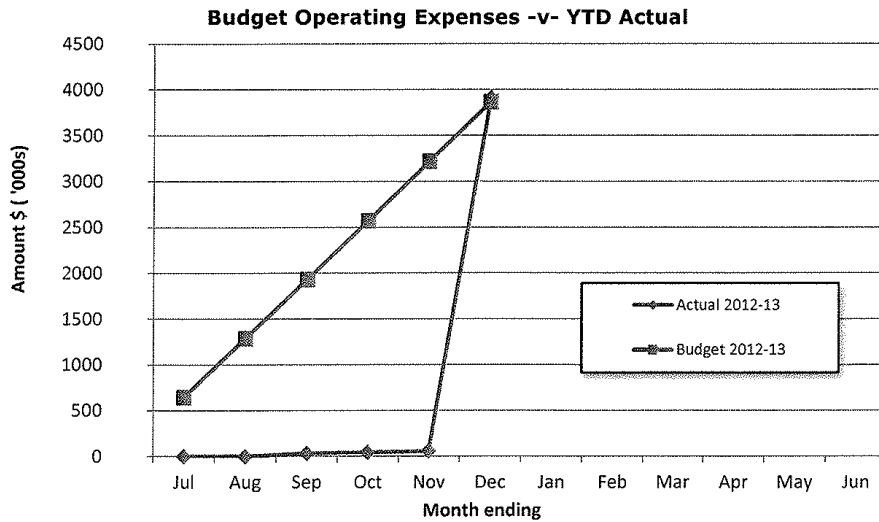
Rural Services, Tourism, Building Control, Economic Development.

**OTHER PROPERTY & SERVICES**

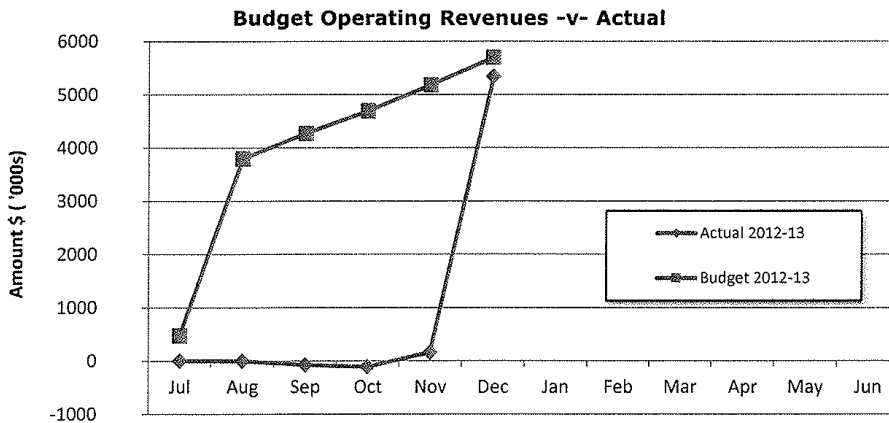
Private Works, Stocks and Miscellaneous Items.

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



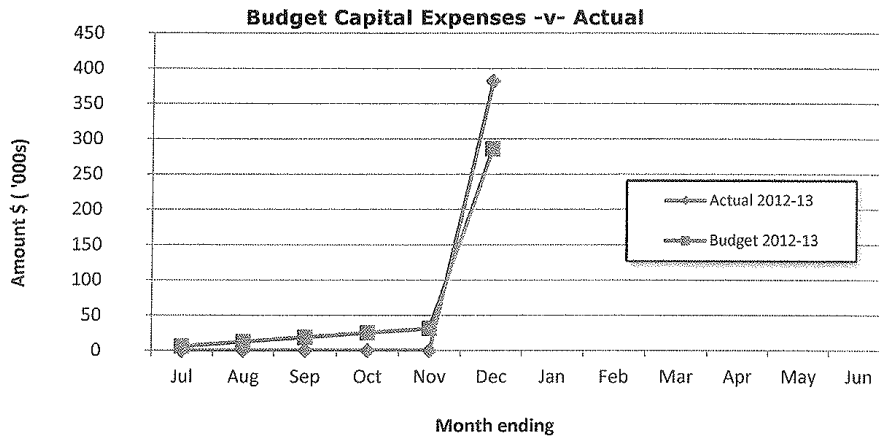
**Comments/Notes - Operating Expenses**  
 Proper comparisons are only possible from December 2012 when SynergySoft came online.



**Comments/Notes - Operating Revenues**  
 Proper comparisons are only possible from December 2012 when SynergySoft came online.

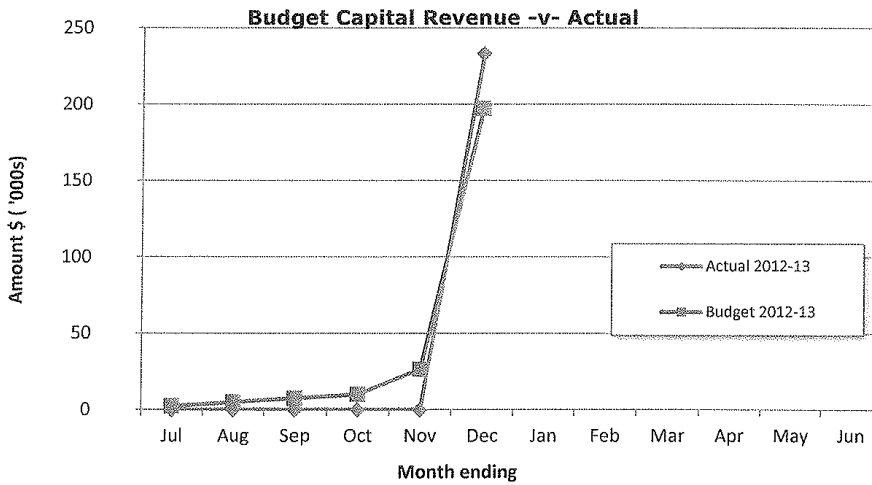
**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

Proper comparisons are only possible from December 2012 when SynergySoft came online.



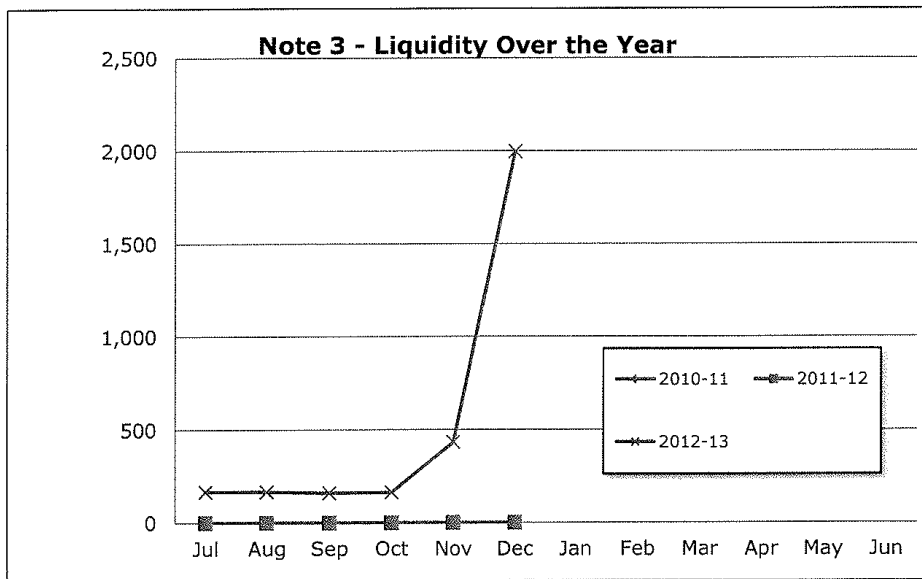
**Comments/Notes - Capital Revenues**

Proper comparisons are only possible from December 2012 when SynergySoft came online.

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 3: SURPLUS/(DEFICIT) POSITION**

	Positive=Surplus (Negative=Deficit)		
	31/12/2012	30/11/2012	31/12/2011
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	1,318,442	745,495	0
Cash Restricted	866,332	911,632	0
Receivables - Rates and Rubbish	867,426	100,296	0
Receivables -Other	469,775	487,608	0
Inventories	0	0	0
	3,521,974	2,245,030	0
<b>Less: Current Liabilities</b>			
Payables	(395,624)	(556,982)	0
Loan Liability	(34,037)	(55,736)	0
Provisions	(262,473)	(356,621)	0
	(692,134)	(969,339)	0
<b>Net Current Asset Position</b>	2,829,840	1,275,691	0
Less: Cash Restricted	(866,332)	(911,632)	0
Add Back: Component of Leave Liability not Required to be funded	0	0	0
Add Back: Current Loan Liability	34,037	55,736	0
Adjustment for Trust Transactions Within Muni	0	13,000	0
<b>Net Current Funding Position</b>	1,997,545	432,796	0



**Comments - Net Current Funding Position**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account		1,318,442			1,318,442	NAB	
Cash Floats		0					
Reserve Account			336,332		336,332	NAB	
Trust Account				57,400		NAB	
(b) <b>Term Deposits</b>							
Municipal		0			0		
Reserve Term Deposit	4.35%		530,000		530,000	NAB	23/04/2013
(c) <b>Investments</b>							
<b>Total</b>		1,318,442	866,332	57,400	2,184,774		

**Comments/Notes - Investments**



**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM**

**5.1.1 GOVERNANCE**

Nil

**5.1.2 GENERAL PURPOSE FUNDING**

Nil

**5.1.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Capital Grant budgeted but not received.

**5.1.4 HEALTH**

Nil

**5.1.5 EDUCATION AND WELFARE**

Permanent - HACC Capital Grant, Cost Supplement and CPI increase not budgeted.

**5.1.6 HOUSING**

Nil

**5.1.7 COMMUNITY AMENITIES**

Permanent - Additional fees for asbestos disposal at Tip.

**5.1.8 RECREATION AND CULTURE**

Timing Issue - Grant Income for Town Hall upgrade delayed.

Timing Issue - Grant Income for NRRC Capital upgrades.

**5.1.9 TRANSPORT**

Timing Issue - Regional Road Group funding - Works Delayed

**5.1.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, income not budgeted for.

**5.1.11 OTHER PROPERTY AND SERVICES**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.2 OPERATING EXPENSES - PROGRAM**

**5.2.1 GOVERNANCE**

Nil

**5.2.2 GENERAL PURPOSE FUNDING**

Nil

**5.2.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Shed expenditure delayed (uncertain if this will happen this financial year).

**5.2.4 HEALTH**

Nil

**5.2.5 EDUCATION AND WELFARE**

Nil

**5.2.6 HOUSING**

Nil

**5.2.7 COMMUNITY AMENITIES**

Nil

**5.2.8 RECREATION AND CULTURE**

Nil

**5.2.9 TRANSPORT**

Timing Issue - Road Maintenance program currently less than budget.

**5.2.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, expenditure not budgeted for.

**5.2.11 OTHER PROPERTY AND SERVICES**

Permanent - Private Works have been more active than budget.

Timing Issue - PWOH/POC under allocated to date of reporting.

Permanent - Administration allocated and Community allocated method changed for Actuals compared to Budget.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.3 CAPITAL REVENUE**

**5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS**

Permanent - Additional vehicles disposed (eg CEO). Council have previously endorsed changes to vehicle changeovers.

**5.3.2 PROCEEDS FROM NEW DEBENTURES**

Nil

**5.3.3 PROCEEDS FROM SALE OF INVESTMENT**

Nil

**5.3.4 PROCEEDS FROM ADVANCES**

Nil

**5.3.5 SELF-SUPPORTING LOAN PRINCIPAL**

Nil

**5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

Nil

**5.4 CAPITAL EXPENSES**

**5.4.1 LAND HELD FOR RESALE**

Nil

**5.4.2 LAND AND BUILDINGS**

Nil

**5.4.3 PLANT AND EQUIPMENT**

Permanent - CEO vehicle purchased with no budget. Previously endorsed by Council.

**5.4.4 TOOLS**

Nil

**5.4.5 FURNITURE AND EQUIPMENT**

Nil

**5.4.6 INFRASTRUCTURE ASSETS - ROADS**

Nil

**5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS**

Nil

**5.4.8 INFRASTRUCTURE ASSETS - DRAINAGE**

Permanent - Unbudgeted Roads to Recovery project.

**5.4.9 INFRASTRUCTURE ASSETS - PARKS AND OVALS**

Nil

**5.4.10 INFRASTRUCTURE ASSETS - TOWNSCAPE**

Nil

**5.4.11 INFRASTRUCTURE ASSETS - OTHER**

Nil

**5.4.12 PURCHASES OF INVESTMENT**

Nil

**5.4.13 REPAYMENT OF DEBENTURES**

Nil

**5.4.14 ADVANCES TO COMMUNITY GROUPS**

Nil

**5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.5 OTHER ITEMS**

**5.5.1 RATE REVENUE**

Nil

**5.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

Difference in method of calculation of Opening/Closing Funds.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 7: RECEIVABLES**

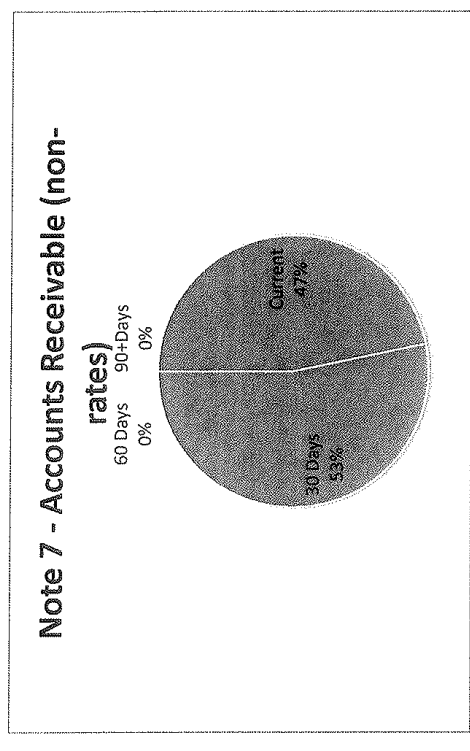
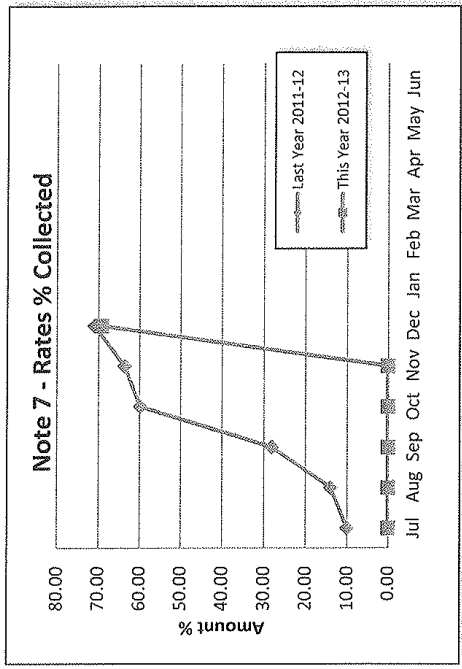
**Receivables - Rates and Rubbish**

Opening Arrears Previous Years  
 Rates Levied this year (YTD)  
 Less Collections to date  
 Equals Current Outstanding

	Current 2012-13	Previous 2011-12
	\$ 185,146	\$ 214,602
	2,846,601	2,576,156
	(2,098,200)	(2,287,146)
	<b>933,547</b>	<b>503,612</b>
<b>Net Rates Collectable</b>		
% Collected	69.21%	81.95%

	Current	30 Days	60 Days	90+ Days
Receivables - General	\$ 151,400	\$ 172,256	\$ 0	\$ 0
<b>Total Outstanding</b>				<b>323,656</b>

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish  
 2012/13 figures prior to December are not available at time of reporting.

Comments/Notes - Receivables General

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status Received Not Received
<b>GENERAL PURPOSE FUNDING</b>						
Federal Assistance Grant Income	Grants Commission (Untied)	Yes	\$ (554,525)	\$	\$ (554,525)	\$ (293,282)
Federal Assistance Grant Income	Grants Commission (Roads)	Yes	(62,907)		(62,907)	(33,266)
<b>LAW, ORDER, PUBLIC SAFETY</b>						
Public Safety Incoming Grants	FESA (SES Subsidy)	Yes	(3,098)		(3,098)	(3,098)
Public Safety Incoming Grants	FESA (LEMC Plan)	Yes	(9,091)		(9,091)	(0)
Public Safety Non Operating Grants	Attorney General's Office	Yes	(50,000)		(50,000)	(50,000)
Public Safety Non Operating Grants	FESA (SES)	Yes	(73,900)		(73,900)	(73,900)
<b>EDUCATION &amp; WELFARE</b>						
HACC Operating Grant Income	Dept. of Health & Ageing	Yes	(739,976)		(739,976)	(201,869)
CACP Operating Grant	Dept. of Health & Ageing	Yes	(258,000)		(258,000)	(137,668)
Respite Operating Grants	Bathanie Care	Yes	(120,000)		(120,000)	(53,080)
Other Welfare Grant Income	Neurodegenerative Conditions Co-ordinating Care Program	Yes	(13,661)		(13,661)	8,559
Other Welfare Grant Income	Dept. of Veterans Affairs	Yes	(8,000)		(8,000)	(6,286)
<b>RECREATION AND CULTURE</b>						
Public Halls & Centres Contributions	Shire of Narrogin	Yes	(17,200)		(17,200)	(8,600)
Public Halls & Centres Non Operating Income	Dept. of Culture & The Arts	Yes	(216,000)		(216,000)	(216,000)
Public Halls & Centres Non Operating Income	Lotteries West	Yes	(67,844)		(67,844)	(67,844)
Public Halls & Centres Non Operating Income	RDL	Yes	(100,000)		(100,000)	(100,000)
Rec & Sport Grant Income	Shire of Narrogin	Yes	(34,600)		(34,600)	(16,336)
NRRC Operating Grants	Shire of Narrogin	Yes	(39,500)		(39,500)	(19,350)
NRRC Operating Grants	State Treasury	Yes	(3,000)		(3,000)	12,000
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(140,702)		(140,702)	(140,702)
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(467,500)		(467,500)	(467,500)
Healthy Lifestyles Grant Income	Dept. of Health & Ageing	Yes	(140,685)		(140,685)	(65,000)
Library Grant Income	Shire of Narrogin	Yes	(25,000)		(25,000)	(9,500)
Library Grant Income	Dept. of Communities	Yes	(2,670)		(2,670)	2,505

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant	Recomp Status	
						Received	Not Received
Library Grant Income	Dept. of Training & Workforce Development	Yes	\$ (3,000)	\$	\$ (3,000)	\$ 41	\$ (3,041)
Library Grant Income	Seniors Week Grant	Yes	0	0	0	(480)	480
<b>TRANSPORT</b>							
Transport Construction Grant Income	Main Roads WA (RRG)	Yes	(208,533)		(208,533)	0	(208,533)
Transport Construction Grant Income	Dept of Infra. & Transport (R2R)	No	0	0	0	0	0
Transport Maintenance Grant Income	Main Roads WA (Direct)	Yes	(26,924)		(26,924)	0	(26,924)
<b>TOTALS</b>			<b>(3,386,316)</b>	<b>0</b>	<b>(3,386,316)</b>	<b>(1,200,401)</b>	<b>(2,185,915)</b>

**Comments: Grants and Contributions**

The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

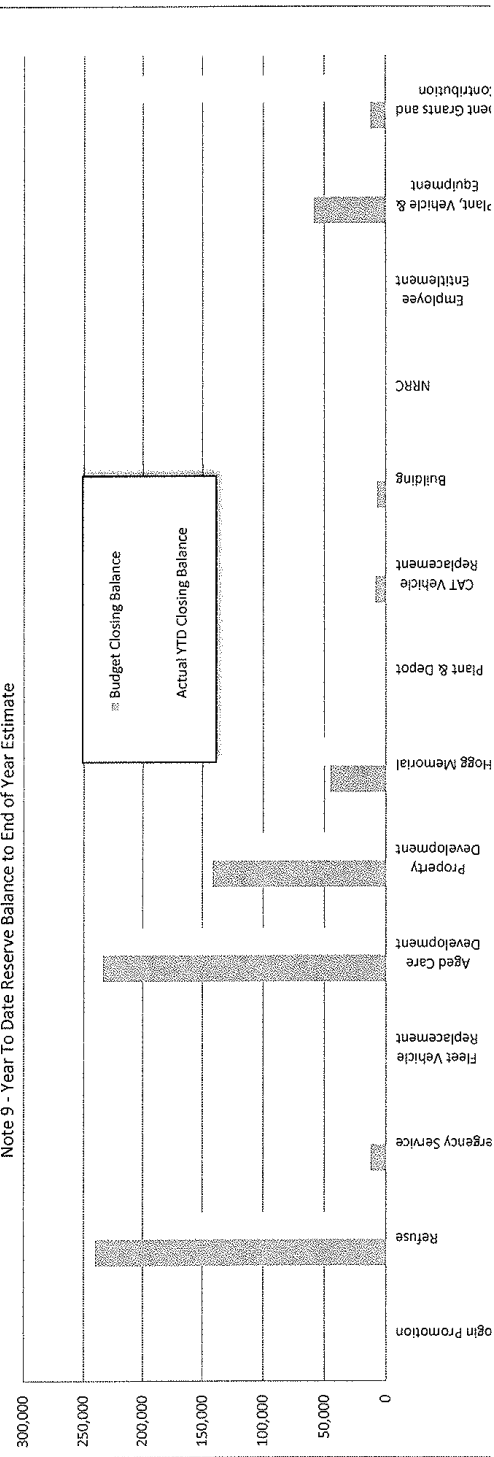


**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 9: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	\$ 17,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,200	\$ 7,200		\$ 0	\$ 10,000
Refuse	199,250	0	0	41,413	0	0	0		240,663	199,250
Emergency Service	12,590	0	0	0	0	0	0		12,590	12,590
Fleet Vehicle Replacement	3,450	0	0	0	0	3,450	3,450		0	0
Aged Care Development	219,372	0	0	0	0	150,000	0		234,384	219,372
Property Development	108,026	0	0	0	0	0	0		141,780	108,026
J Hogg Memorial	80,530	0	0	0	0	35,000	0		45,530	80,530
Plant & Depot	59,600	0	0	0	0	59,600	59,600		0	0
CAT Vehicle Replacement	2,000	0	0	20,615	0	14,000	0		8,615	2,000
Building	0	0	0	7,200	7,200	0	0		7,200	7,200
NRRC	0	0	0	0	0	0	0		0	0
Employee Entitlement	0	0	0	0	0	0	0		0	0
Plant, Vehicle & Equipment	0	0	0	104,154	63,050	45,300	45,300		58,854	17,750
Unspent Grants and Contribution	209,614	0	0	0	0	209,614	0		12,364	209,614
	<b>911,632</b>	<b>0</b>	<b>0</b>	<b>173,382</b>	<b>70,250</b>	<b>534,164</b>	<b>115,550</b>		<b>761,980</b>	<b>866,332</b>

**Note 9 - Year To Date Reserve Balance to End of Year Estimate**



TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Cost	Actual			Current Budget					Variance (Under)/Over	
	Profit/(Loss) of Asset/Disposal		Proceeds	Original Budget	Revised Budget	YTD Budget	Actual	Variance		
	Account Debit	Profit (Loss)								Original Budget
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
31,450	12,809	0	15,205	14,500	14,500	14,500	15,205	705	▲	
51,915	1,246	(3,437)	41,818	0	0	0	41,818	41,818	▲	
34,810	17,800	0	16,818	14,000	14,000	14,000	16,818	2,818	▲	
		(192)								
		0		12,000	12,000	12,000	0	0	0	†††
		0		19,000	19,000	19,000	0	0	0	†††
		0		19,000	19,000	19,000	0	0	0	†††
20,012	8,639	0	5,467	0	0	0	5,467	5,467	▲	
33,869	5,741	0	16,049	17,200	17,200	17,200	16,049	(1,151)	▼	
32,628	759	0	22,273	21,000	21,000	21,000	22,273	1,273	▲	
204,685	46,994	(40,062)	117,629	116,700	116,700	66,700	117,629	50,929		

Comments: Capital Disposal

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information			Summary Acquisitions				Current Budget This Year		
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under/Over)	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
0	0	0	0	0	0	0	0	0	0
0	0	631,386	631,386	1,571,230	1,571,230	17,500	34,224	16,724	▲
0	0	0	0	886,717	886,717	151,000	201,427	50,427	▲
0	0	220,000	220,000	348,500	348,500	19,000	18,564	(436)	▼
0	0	0	0	0	0	0	0	0	0
0	0	0	0	312,800	312,800	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	28,717	28,717	▲
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	92,293	92,293	0	0	0	0
0	0	0	0	0	0	0	6,806	6,806	▲
0	0	851,386	851,386	3,211,540	3,211,540	187,500	289,737	102,237	▲

Comments - Capital Acquisitions

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Current Budget - This Year				
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)/Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	0	0	0	0
Economic Services Industrial Land Purchase				0	0	0	0	0
<b>Totals</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Contributions				Current Budget - This Year				
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)/Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	6,000	6,000	0	0	0
Governance - Land & Building History Hall Roof Replacement				15,000	15,000	15,000	14,009	(991)
Senior Citizens - Land & Building Senior Citizens Building Re-roofing				350,000	350,000	0	0	0
Staff Housing - Land & Building Executive Staff Housing				85,230	85,230	2,500	2,095	(405)
Public Halls & Centre - Land & Building Town Hall Renovations (Stage 1)				580,000	580,000	0	18,120	18,120
Town Hall Renovations (Stage 2)				350,000	350,000	0	0	0
Town Hall Renovations (Stage 3)				60,000	60,000	0	0	0
NRRC - Land & Building NRRC Access and Security Upgrade				125,000	125,000	0	0	0
NRRC Court 2 Surface Replacement								
<b>Totals</b>				<b>1,571,230</b>	<b>1,571,230</b>	<b>17,500</b>	<b>34,224</b>	<b>16,724</b>

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

	Contributions			Plant & Equipment	Current Budget This Year				Variance (Under)/Over \$
	Grants \$	Reserves \$	Borrowing \$		Original Budget \$	Revised Budget	YTD Budget	Actual	
						\$	\$	\$	
0	0	0	0	38,500	38,500	38,500	36,355	(2,145)	
				0	0	0	49,091	49,091	
				0	37,000	37,000	27,770	(9,230)	
				0	144,000	144,000	0	1,280	
				0	13,900	13,900	0	0	
				0	150,000	150,000	0	0	
				0	26,000	26,000	0	0	
				0	26,000	26,000	0	0	
				0	0	0	25,941	25,941	
				0	2,700	2,700	0	0	
				0	50,000	50,000	0	0	
				0	50,000	50,000	0	0	
				0	100,000	100,000	0	0	
				0	140,702	140,702	0	0	
				0	38,500	38,500	32,758	(5,742)	
				0	1,000	1,000	1,023	23	
				0	2,415	2,415	0	0	
				0	1,500	1,500	0	0	
				0	2,500	2,500	0	0	
				0	36,000	36,000	27,210	(8,790)	
0	0	0	0	886,717	886,717	151,000	201,427	50,427	





TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2012

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

			Contributions		Parks & Ovals					Current Budget This Year		
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over			
\$	\$	\$	\$		\$	\$	\$	\$	\$			
0	0	0	0		0	0	0	0	0			0
					Rec & Sport - Infrastructure - Parks & Ovals							
					Totals							
0	0	0	0		0	0	0	0	0			0

			Contributions		Townscape					Current Budget This Year		
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over			
\$	\$	\$	\$		\$	\$	\$	\$	\$			
0	0	0	0		0	0	0	0	0			0
					Totals							
0	0	0	0		0	0	0	0	0			0



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Grants	Contributions		Total	Other Infrastructure	Current Budget This Year				Variance (Under)Over
	Reserves	Borrowing			Original Budget	Revised Budget	YTD Budget	Actual	
\$	\$	\$	\$						
				<b>Sewerage - Infrastructure - Other</b>					
				TWIS Distribution Pipes Replacement	19,000	19,000	0	0	0 ttt
				Pump - Centre Sports	21,500	21,500	0	0	0 ttt
				<b>Other Amenities - Infrastructure - Other</b>					
				Niche Wall - Cemetery	15,000	15,000	0	0	0 ttt
				<b>Rec &amp; Sport - Infrastructure - Other</b>					
				Hockey Scoreboard (Insurance Replacement)	0	0	0	6,806	6,806 ▲
				Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	0	0	0 ttt
				<b>NRRG - Infrastructure - Other</b>					
					0	0	0	0	0 ttt
				<b>Health Lifestyles - Infrastructure Other</b>					
				NHLLP - Gnarrojin Creek Infrastructure	0	0	0	0	0 ttt
				<b>Library - Infrastructure - Other</b>					
				Repave - Front of Library	1,793	1,793	0	0	0 ttt
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Totals</b>	<b>92,293</b>	<b>92,293</b>	<b>0</b>	<b>6,806</b>	<b>6,806</b>

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 11: TRUST FUND**

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

Trust Items	Opening Balance 1-Jul-12	Amount Received	Amount Paid	Closing Balance 31-Dec-12
	\$	\$	\$	\$
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Cultural Development	4,820	0	0	4,820
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Crossover/Footpath	0	0	0	0
Retention Bonds	0	0	0	0
Public Open Space Bonds	49,560	0	0	49,560
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
Town Hall Facility Bonds	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Trust Other	250	0	0	250
	57,400	0	0	57,400

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2012**

**Note 12: INFORMATION ON BORROWINGS**

Debtenture Repayments	Principal 1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>									
Loan 125 - Corporate Software & Server Upgrade	0	220,000	0	0	0	220,000	0	0	0
<b>Staff Housing</b>									
Loan 127 - Executive Housing	0	350,000	0	0	0	350,000	0	0	0
<b>Recreation &amp; Culture</b>									
Loan 121B - Narrogin Regional Recreation Complex	509,107	0	0	34,795	11,383	474,312	497,724	27,675	14,102
Loan 126 - Town Hall Renovations	0	281,386	0	0	0	281,386	0	0	0
<b>Economic Services</b>									
Loan 124 - Commercial Property	132,031	0	0	20,941	10,317	111,090	121,714	7,574	3,875
Loan 128 - Industrial Land Purchase	0	0	0	0	0	0	0	0	0
	641,138	851,386	0	55,736	21,700	1,436,788	619,438	35,249	17,977

(SS) Self supporting loan financed by payments from third parties.  
(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.  
All other loan repayments are to be financed by general purpose revenue.



**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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**LOCAL GOVERNMENT ACT 1995**  
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**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
(Nature or Type)  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a) 300%	
	\$	\$	\$	\$	\$	%	
<b>Operating Revenues</b>							
Grants, Subsidies and Contributions	8	2,699,875	2,699,875	1,799,816	1,850,938	51,122	3%
Profit on Asset Disposal	10	0	0	0	0	0	
Fees and Charges		1,620,791	1,620,791	1,080,296	1,361,945	281,649	21% ▲
Service Charges		0	0	0	0	0	
Interest Earnings		60,700	60,700	40,448	32,644	(7,804)	(24%) ▼
Other Revenue		535,893	535,893	357,208	157,756	(199,452)	(126%) ▼
<b>Total (Excluding Rates)</b>		<b>4,917,259</b>	<b>4,917,259</b>	<b>3,277,768</b>	<b>3,403,283</b>	<b>125,515</b>	
<b>Operating Expense</b>							
Employee Costs		(2,596,744)	(2,596,744)	(1,730,592)	(2,326,692)	(596,100)	(26%) ▼
Materials and Contracts		(3,192,809)	(3,192,809)	(2,127,456)	(1,114,533)	1,012,923	91% ▲
Utilities Charges		(529,673)	(529,673)	(353,064)	(365,063)	(11,999)	(3%) ▼
Depreciation (Non-Current Assets)		(968,400)	(968,400)	(645,552)	(661,030)	(15,478)	(2%) ▼
Interest Expenses	12	(35,749)	(35,749)	(22,651)	(22,564)	87	0%
Insurance Expenses		(155,557)	(155,557)	(103,560)	(251,574)	(148,014)	(59%) ▼
Loss on Asset Disposal	10	(25,240)	(25,240)	(16,808)	(48,062)	(23,254)	(58%) ▼
Other Expenditure		(233,260)	(233,260)	(155,456)	(123,000)	32,456	26% ▼
<b>Total</b>		<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(5,155,139)</b>	<b>(4,904,518)</b>	<b>250,621</b>	
<b>Funding Balance Adjustment</b>							
Add Back Depreciation		968,400	968,400	645,552	661,030	15,478	2%
Adjust (Profit)/Loss on Asset Disposal	10	25,240	25,240	16,808	40,062	23,254	58%
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0	
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	4,228	4,228	100%
Movement in Leave Reserve (Added Back)		0	0	0	0	0	
Adjust Rounding		0	0	0	3	3	(100%)
<b>Net Operating (Ex. Rates)</b>		<b>(1,826,532)</b>	<b>(1,826,532)</b>	<b>(1,215,011)</b>	<b>(795,912)</b>	<b>419,099</b>	
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	8	776,033	776,033	517,344	420,000	(97,344)	(23%) ▼
Proceeds from Disposal of Assets	10	116,700	116,700	66,700	117,629	50,929	43% ▲
Proceeds from New Debentures	12	851,386	851,386	0	0	0	
Proceeds from Sale of Investments		0	0	0	0	0	
Proceeds from Advances		0	0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	0	
Transfer from Reserves	9	534,164	534,164	465,164	490,164	25,000	5%
<b>Total</b>		<b>2,278,283</b>	<b>2,278,283</b>	<b>1,049,208</b>	<b>1,027,793</b>	<b>(21,415)</b>	
<b>Capital Expenses</b>							
Land Held for Resale	10	0	0	0	(177,273)	(177,273)	(100%) ▼
Land and Buildings	10	(1,571,230)	(1,571,230)	(221,500)	(48,997)	172,503	352%
Plant and Equipment	10	(886,717)	(886,717)	(303,415)	(472,360)	(168,945)	(36%) ▼
Furniture and Equipment	10	(348,500)	(348,500)	(25,000)	(25,034)	(34)	(0%) ▼
Infrastructure Assets - Roads	10	(312,800)	(312,800)	0	0	0	
Infrastructure Assets - Footpaths	10	0	0	0	0	0	
Infrastructure Assets - Drainage	10	0	0	0	(28,717)	(28,717)	(100%) ▼
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0	
Infrastructure Assets - Townscape	10	0	0	0	0	0	
Infrastructure Assets - Other	10	(92,293)	(92,293)	0	(6,806)	(6,806)	(100%) ▼
Purchase of Investments		0	0	0	0	0	
Repayment of Debentures	12	(55,736)	(55,736)	(33,517)	(27,525)	5,992	22%
Advances to Community Groups		0	0	0	0	0	
Transfer to Reserves	9	(173,382)	(173,382)	(77,642)	(70,250)	7,392	11%
<b>Total</b>		<b>(3,440,650)</b>	<b>(3,440,650)</b>	<b>(661,074)</b>	<b>(856,962)</b>	<b>(195,888)</b>	
<b>Net Capital</b>		<b>(1,162,375)</b>	<b>(1,162,375)</b>	<b>388,134</b>	<b>170,831</b>	<b>(217,303)</b>	
<b>Total Net Operating + Capital</b>		<b>(2,988,907)</b>	<b>(2,988,907)</b>	<b>(826,877)</b>	<b>(625,081)</b>	<b>201,796</b>	
Rate Revenue		2,851,129	2,851,129	2,851,129	2,846,601	(4,528)	(0%) ▼
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	167,666	29,888	18% ▲
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>(0)</b>	<b>2,162,030</b>	<b>2,389,186</b>	<b>227,156</b>	

**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/a	Var.
<b>Operating Revenues</b>	\$	\$	\$	\$	\$	%	
Governance	5,150	5,150	3,424	8,480	5,056	60%	
General Purpose Funding	701,688	701,688	467,752	478,365	10,613	2%	
Law, Order and Public Safety	161,289	161,289	107,486	64,590	(42,899)	(66%)	▼
Health	6,432	6,432	4,264	3,544	(320)	(8%)	
Education and Welfare	1,269,570	1,269,570	846,320	1,072,843	226,523	21%	▲
Housing	50	50	32	2,527	2,495	99%	
Community Amenities	843,401	843,401	562,232	799,030	236,798	30%	▲
Recreation and Culture	2,077,459	2,077,459	1,384,824	1,050,893	(324,731)	(32%)	▼
Transport	235,457	235,457	156,960	24,476	(132,484)	(54%)	▼
Economic Services	355,196	355,196	236,760	282,187	45,427	16%	▲
Other Property and Services	37,600	37,600	25,056	36,746	11,690	32%	▲
<b>Total (Excluding Rates)</b>	<b>5,693,292</b>	<b>5,693,292</b>	<b>3,795,112</b>	<b>3,823,283</b>	<b>28,171</b>		
<b>Operating Expense</b>							
Governance	(771,116)	(771,116)	(513,920)	(501,135)	12,785	3%	
General Purpose Funding	(145,504)	(145,504)	(96,952)	(86,271)	10,681	12%	
Law, Order and Public Safety	(281,472)	(281,472)	(187,544)	(148,258)	47,286	34%	▼
Health	(92,199)	(92,199)	(61,432)	(79,227)	(17,795)	(25%)	
Education and Welfare	(1,311,487)	(1,311,487)	(873,896)	(889,602)	64,294	8%	
Housing	(51)	(51)	(32)	(13,387)	(13,275)	(100%)	
Community Amenities	(826,889)	(826,889)	(546,512)	(555,639)	(9,127)	(2%)	
Recreation and Culture	(2,716,258)	(2,716,258)	(1,818,256)	(1,688,937)	129,319	8%	
Transport	(1,146,886)	(1,146,886)	(764,464)	(622,697)	141,767	23%	▼
Economic Services	(414,210)	(414,210)	(274,851)	(313,119)	(38,268)	(12%)	▲
Other Property and Services	(38,220)	(38,220)	(25,280)	(102,327)	(77,047)	(75%)	▲
<b>Total</b>	<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(5,355,139)</b>	<b>(4,904,517)</b>	<b>250,622</b>		
<b>Funding Balance Adjustment</b>							
Add back Depreciation	968,400	968,400	645,552	661,030	15,478	2%	
Adjust (Profit)/Loss on Asset Disposal	25,240	25,240	16,808	40,062	23,254	58%	
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	0	4,228	4,228	100%	
Movement in Leave Reserve (Added Back)	0	0	0	0	0		
Adjust Rounding	0	0	0	2	2	100%	
<b>Net Operating (Ex. Rates)</b>	<b>(1,050,499)</b>	<b>(1,050,499)</b>	<b>(697,667)</b>	<b>(375,912)</b>	<b>317,527</b>		
<b>Capital Revenues</b>							
Proceeds from Disposal of Assets	116,700	116,700	66,700	117,629	50,929	43%	▲
Proceeds from New Debentures	851,386	851,386	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	534,164	534,164	465,164	490,164	25,000	5%	
<b>Total</b>	<b>1,502,250</b>	<b>1,502,250</b>	<b>531,864</b>	<b>607,793</b>	<b>75,929</b>		
<b>Capital Expenses</b>							
Land Held for Resale	0	0	0	(172,273)	(172,273)	(100%)	▲
Land and Buildings	(1,571,230)	(1,571,230)	(221,540)	(48,997)	172,503	352%	▼
Plant and Equipment	(886,717)	(886,717)	(383,415)	(472,360)	(168,945)	(36%)	▲
Tools	0	0	0	0	0		
Furniture and Equipment	(348,500)	(348,500)	(25,000)	(25,034)	(34)	(8%)	
Infrastructure Assets - Roads	(312,880)	(312,880)	0	0	0		
Infrastructure Assets - Footpaths	0	0	0	0	0		
Infrastructure Assets - Drainage	0	0	0	(28,717)	(28,717)	(100%)	▲
Infrastructure Assets - Parks & Ovals	0	0	0	0	0		
Infrastructure Assets - Townscape	0	0	0	0	0		
Infrastructure Assets - Other	(92,293)	(92,293)	0	(6,886)	(6,886)	(100%)	
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(55,736)	(55,736)	(33,517)	(27,525)	5,992	22%	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(173,382)	(173,382)	(77,642)	(70,250)	7,392	11%	
<b>Total</b>	<b>(3,440,650)</b>	<b>(3,440,650)</b>	<b>(661,074)</b>	<b>(856,962)</b>	<b>(195,888)</b>		
<b>Net Capital</b>	<b>(1,938,400)</b>	<b>(1,938,400)</b>	<b>(129,210)</b>	<b>(249,169)</b>	<b>(119,959)</b>		
<b>Total Net Operating + Capital</b>	<b>(2,988,907)</b>	<b>(2,988,907)</b>	<b>(826,877)</b>	<b>(625,081)</b>	<b>197,569</b>		
<b>Rate Revenue</b>	<b>2,851,129</b>	<b>2,851,129</b>	<b>2,851,129</b>	<b>2,846,601</b>	<b>(4,528)</b>	<b>(0%)</b>	
<b>Opening Funding Surplus(Deficit)</b>	<b>137,778</b>	<b>137,778</b>	<b>137,778</b>	<b>167,666</b>	<b>29,888</b>	<b>18%</b>	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>2,162,030</b>	<b>2,389,186</b>	<b>222,929</b>		

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

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

**Capitalisation Threshold**

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

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

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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

**(g) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Pre-Schools and Other Education, Care of families and children, aged and disabled Senior Citizens, Meals on Wheels, Homeless Youth Shelter.

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

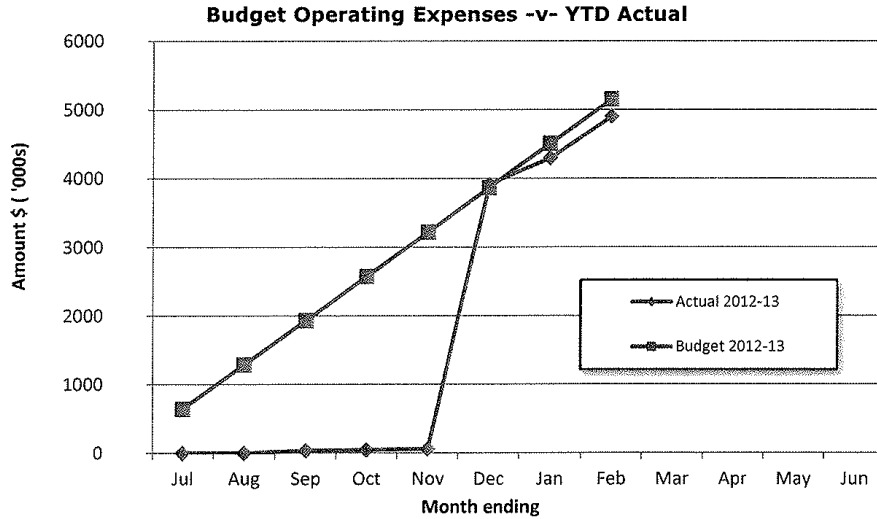
Rural Services, Tourism, Building Control, Economic Development.

**OTHER PROPERTY & SERVICES**

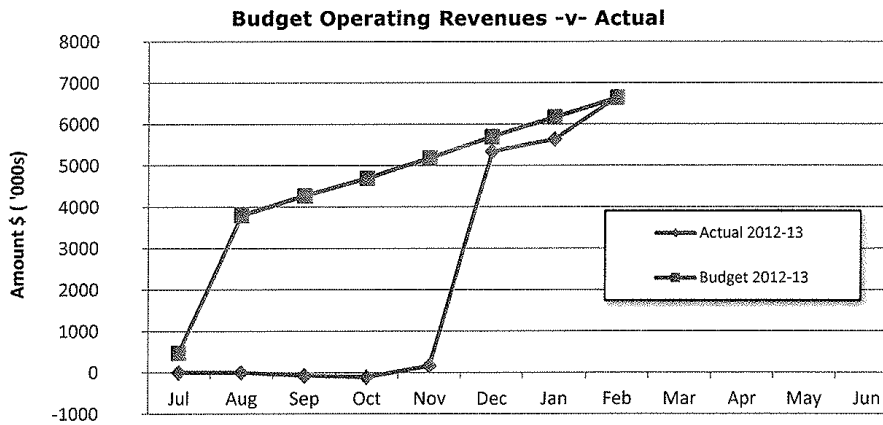
Private Works, Stocks and Miscellaneous Items.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



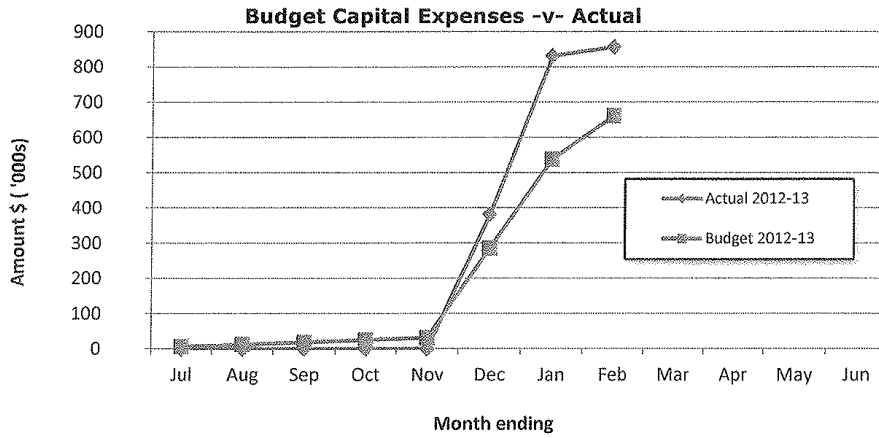
**Comments/Notes - Operating Expenses**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.



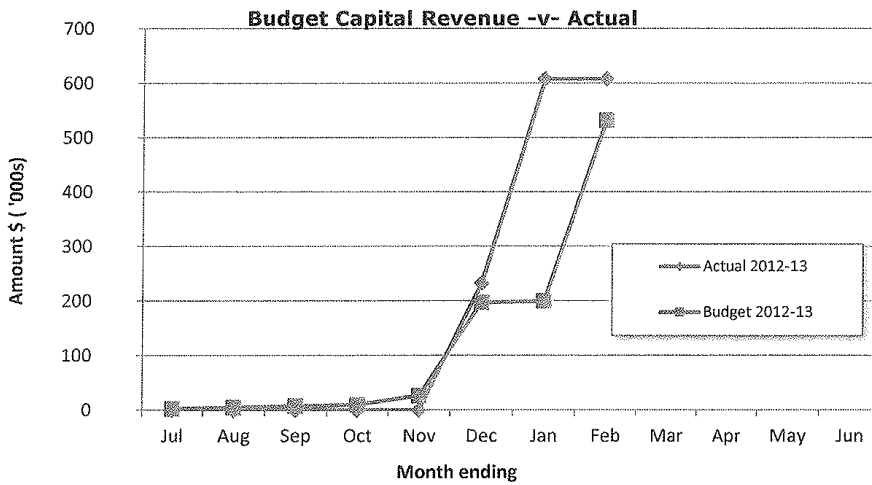
**Comments/Notes - Operating Revenues**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.

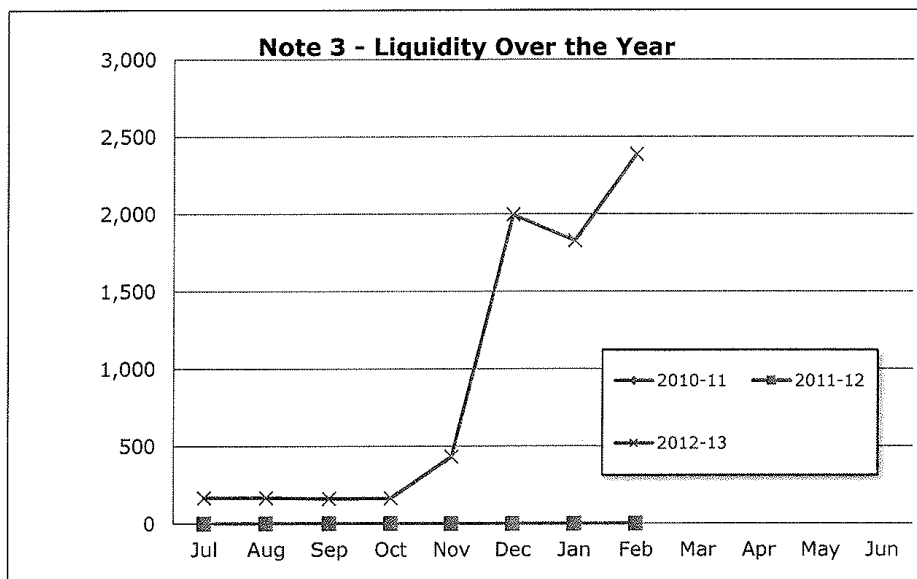


**Comments/Notes - Capital Revenues**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 3: SURPLUS/(DEFICIT) POSITION**

Note	Positive=Surplus (Negative=Deficit)		
	28/02/2013	31/01/2013	29/02/2012
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	1,872,886	1,346,447	0
Cash Restricted	491,718	491,718	0
Receivables - Rates and Rubbish	579,508	754,211	0
Receivables -Other	570,573	354,775	0
Inventories	0	0	0
	<b>3,514,684</b>	<b>2,947,151</b>	<b>0</b>
<b>Less: Current Liabilities</b>			
Payables	(386,255)	(375,266)	0
Loan Liability	(28,211)	(31,131)	0
Provisions	(247,525)	(251,480)	0
	<b>(661,992)</b>	<b>(657,876)</b>	<b>0</b>
<b>Net Current Asset Position</b>	<b>2,852,692</b>	<b>2,289,274</b>	<b>0</b>
Less: Cash Restricted	(491,718)	(491,718)	0
Add Back: Component of Leave Liability not Required to be funded	0	0	0
Add Back: Current Loan Liability	28,211	31,131	0
Adjustment for Trust Transactions Within Muni	0	0	0
<b>Net Current Funding Position</b>	<b>2,389,186</b>	<b>1,828,688</b>	<b>0</b>



**Comments - Net Current Funding Position**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account		1,872,886			1,872,886	NAB	
Cash Floats		0			0		
Reserve Account			0		0	NAB	
Trust Account				57,400		NAB	
(b) <b>Term Deposits</b>							
Municipal		0			0		
Reserve Term Deposit	4.35%		491,718		491,718	NAB	23/04/2013
(c) <b>Investments</b>							
Total		1,872,886	491,718	57,400	2,364,604		

**Comments/Notes - Investments**



**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM**

**5.1.1 GOVERNANCE**

Nil

**5.1.2 GENERAL PURPOSE FUNDING**

Nil

**5.1.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Capital Grant budgeted but not received.

**5.1.4 HEALTH**

Nil

**5.1.5 EDUCATION AND WELFARE**

Permanent - HACC Capital Grant, Cost Supplement and CPI increase not budgeted.

**5.1.6 HOUSING**

Nil

**5.1.7 COMMUNITY AMENITIES**

Permanent - Additional fees for asbestos disposal at Tip.

**5.1.8 RECREATION AND CULTURE**

Timing Issue - Grant Income for Town Hall upgrade delayed.

Timing Issue - Grant Income for NRRC Capital upgrades.

**5.1.9 TRANSPORT**

Timing Issue - Regional Road Group funding - Works Delayed

**5.1.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, income not budgeted for.

**5.1.11 OTHER PROPERTY AND SERVICES**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.2 OPERATING EXPENSES - PROGRAM**

**5.2.1 GOVERNANCE**

Nil

**5.2.2 GENERAL PURPOSE FUNDING**

Nil

**5.2.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Shed expenditure delayed (uncertain if this will happen this financial year).

**5.2.4 HEALTH**

Nil

**5.2.5 EDUCATION AND WELFARE**

Nil

**5.2.6 HOUSING**

Nil

**5.2.7 COMMUNITY AMENITIES**

Nil

**5.2.8 RECREATION AND CULTURE**

Nil

**5.2.9 TRANSPORT**

Timing Issue - Road Maintenance program currently less than budget.

**5.2.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, expenditure not budgeted for.

**5.2.11 OTHER PROPERTY AND SERVICES**

Permanent - Private Works have been more active than budget.

Timing Issue - PWOH/POC under allocated to date of reporting.

Permanent - Administration allocated and Community allocated method changed for Actuals compared to Budget.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.3 CAPITAL REVENUE**

**5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS**

Permanent - Additional vehicles disposed (eg CEO). Council have previously endorsed changes to vehicle changeovers.

**5.3.2 PROCEEDS FROM NEW DEBENTURES**

Nil

**5.3.3 PROCEEDS FROM SALE OF INVESTMENT**

Nil

**5.3.4 PROCEEDS FROM ADVANCES**

Nil

**5.3.5 SELF-SUPPORTING LOAN PRINCIPAL**

Nil

**5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

Nil

**5.4 CAPITAL EXPENSES**

**5.4.1 LAND HELD FOR RESALE**

Permanent - Purchase of Industrial Land in a joint venture with Shire of Narrogin.

**5.4.2 LAND AND BUILDINGS**

Timing Issue - Town Hall development currently delayed.

**5.4.3 PLANT AND EQUIPMENT**

Permanent - HACC Hino Bus purchase greater than budget.

Permanent - CEO vehicle purchased with no budget. Previously endorsed by Council.

**5.4.4 TOOLS**

Nil

**5.4.5 FURNITURE AND EQUIPMENT**

Nil

**5.4.6 INFRASTRUCTURE ASSETS - ROADS**

Nil

**5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS**

Nil

**5.4.8 INFRASTRUCTURE ASSETS - DRAINAGE**

Permanent - Unbudgeted Roads to Recovery project.

**5.4.9 INFRASTRUCTURE ASSETS - PARKS AND OVALS**

Nil

**5.4.10 INFRASTRUCTURE ASSETS - TOWNSCAPE**

Nil

**5.4.11 INFRASTRUCTURE ASSETS - OTHER**

Nil

**5.4.12 PURCHASES OF INVESTMENT**

Nil

**5.4.13 REPAYMENT OF DEBENTURES**

Nil

**5.4.14 ADVANCES TO COMMUNITY GROUPS**

Nil

**5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.5 OTHER ITEMS**

**5.5.1 RATE REVENUE**

Nil

**5.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

Difference in method of calculation of Opening/Closing Funds.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 7: RECEIVABLES**

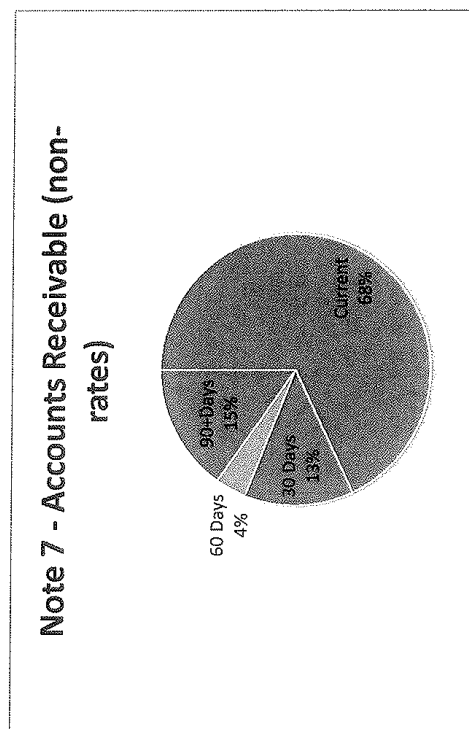
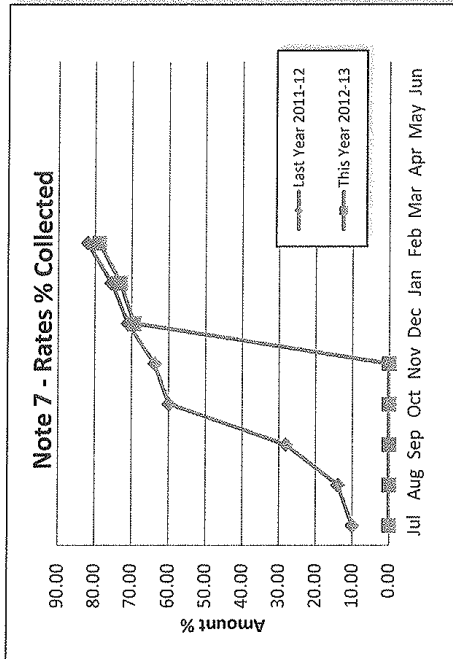
**Receivables - Rates and Rubbish**

Opening Arrears Previous Years  
 Rates Levied this year (YTD)  
 Less Collections to date  
 Equals Current Outstanding

	Current 2012-13	Previous 2011-12
	\$ 185,146	\$ 214,602
	2,846,601	2,576,156
	(2,386,118)	(2,287,146)
	<b>645,629</b>	<b>503,612</b>
<b>Net Rates Collectable</b>	78.70%	81.95%
% Collected		

	Current	30 Days	60 Days	90+ Days
Receivables - General	\$ 257,072	\$ 49,598	\$ 14,068	\$ 57,510
<b>Total Outstanding</b>	<b>378,248</b>			

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish  
 2012/13 figures prior to December are not available at time of reporting.

Comments/Notes - Receivables General

**TOWN OF NARRIGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status Received Not Received
<b>GENERAL PURPOSE FUNDING</b>			\$	\$	\$	\$
Federal Assistance Grant Income	Grants Commission (Untied)	Yes	(554,525)		(554,525)	(168,880)
Federal Assistance Grant Income	Grants Commission (Roads)	Yes	(62,907)		(62,907)	(19,151)
<b>LAW, ORDER, PUBLIC SAFETY</b>						
Public Safety Incoming Grants	FESA (SES Subsidy)	Yes	(3,098)		(3,098)	(1,570)
Public Safety Incoming Grants	FESA (LEMC Plant)	Yes	(9,091)		(9,091)	(0)
Public Safety Non Operating Grants	Attorney General's Office	Yes	(50,000)		(50,000)	(10,000)
Public Safety Non Operating Grants	FESA (SES)	Yes	(73,900)		(73,900)	(73,900)
<b>EDUCATION &amp; WELFARE</b>						
HACC Operating Grant Income	Dept. of Health & Ageing	Yes	(739,976)		(739,976)	(728,583)
CACP Operating Grant	Dept. of Health & Ageing	Yes	(258,000)		(258,000)	(146,787)
Respite Operating Grants	Bathanie Care	Yes	(120,000)		(120,000)	(87,919)
Other Welfare Grant Income	Neurodegenerative Conditions Co-ordinating Care Program	Yes	(13,661)		(13,661)	8,559
Other Welfare Grant Income	Dept. of Veterans Affairs	Yes	(8,000)		(8,000)	(5,126)
<b>RECREATION AND CULTURE</b>						
Public Halls & Centres Contributions	Shire of Narrigin	Yes	(17,200)		(17,200)	(7,509)
Public Halls & Centres Non Operating Income	Dept. of Culture & The Arts	Yes	(216,000)		(216,000)	(216,000)
Public Halls & Centres Non Operating Income	Lotteries West	Yes	(67,844)		(67,844)	(67,844)
Public Halls & Centres Non Operating Income	RDL	Yes	(100,000)		(100,000)	(100,000)
Rec & Sport Grant Income	Shire of Narrigin	Yes	(34,600)		(34,600)	(18,264)
NRRC Operating Grants	Shire of Narrigin	Yes	(39,500)		(39,500)	(20,150)
NRRC Operating Grants	State Treasury	Yes	(3,000)		(3,000)	(15,000)
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(140,702)		(140,702)	0
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(467,500)		(467,500)	(47,500)
Healthy Lifestyles Grant Income	Dept. of Health & Ageing	Yes	(140,685)		(140,685)	(65,000)
Library Grant Income	Shire of Narrigin	Yes	(25,000)		(25,000)	(9,500)
Library Grant Income	Dept. of Communities	Yes	(2,670)		(2,670)	2,505

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2013

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant	Received	Recoup Status Not Received
Library Grant Income	Dept. of Training & Workforce Development	Yes	\$ (3,000)	\$	\$ (3,000)	\$ 41	\$ (3,041)
Library Grant Income	Seniors Week Grant	Yes	0	0	0	(480)	480
<b>TRANSPORT</b>							
Transport Construction Grant Income	Main Roads WA (RRG)	Yes	(208,533)		(208,533)	0	(208,533)
Transport Construction Grant Income	Dept of Infra. & Transport (R2R)	No	0		0	0	0
Transport Maintenance Grant Income	Main Roads WA (Direct)	Yes	(26,924)		(26,924)	(24,476)	(2,448)
<b>TOTALS</b>			<b>(3,386,316)</b>	<b>0</b>	<b>(3,386,316)</b>	<b>(2,205,847)</b>	<b>(1,180,469)</b>

**Comments - Grants and Contributions**

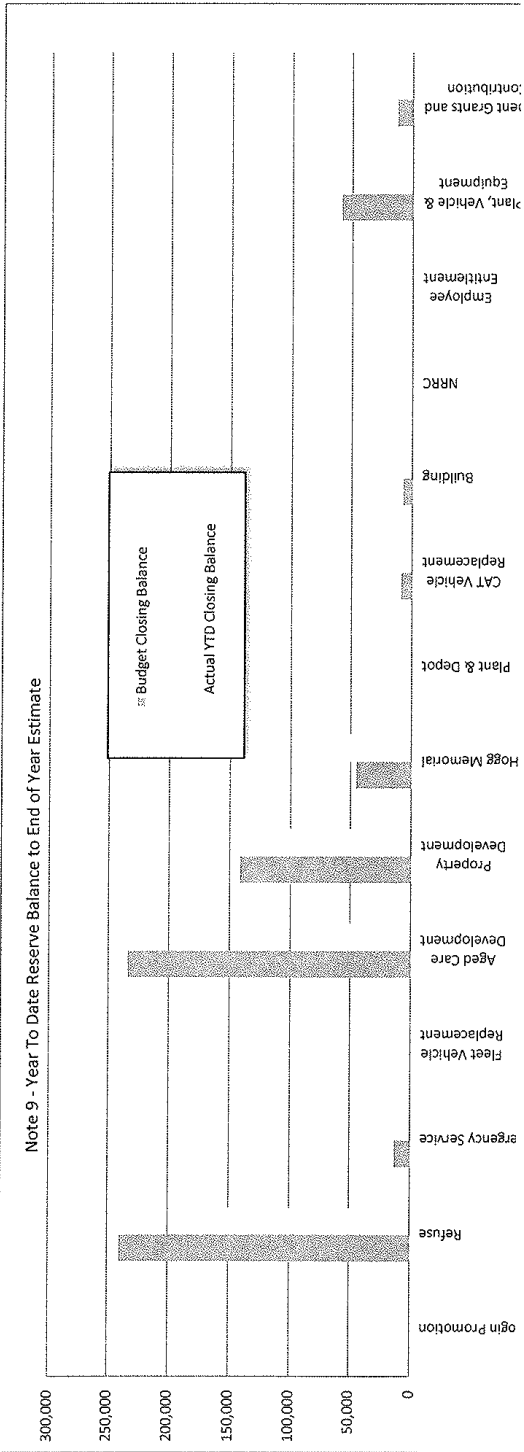
The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 9: Cash Backed Reserve.**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (-)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	\$ 17,200	0	0	0	0	17,200	7,200		0	10,000
Refuse	199,250	0	0	41,413	0	0	0		240,663	199,250
Emergency Service	12,590	0	0	0	0	0	0		12,590	12,590
Fleet Vehicle Replacement	3,450	0	0	0	0	3,450	3,450		0	0
Aged Care Development	219,372	0	0	0	0	150,000	165,000		234,384	54,372
Property Development	108,026	0	0	0	0	0	0		141,780	108,026
J Hogg Memorial	80,530	0	0	0	0	35,000	0		45,530	80,530
Plant & Depot	59,600	0	0	0	0	59,600	59,600		0	0
CAT Vehicle Replacement	2,000	0	0	20,615	0	14,000	0		8,615	2,000
Building	0	0	0	7,200	7,200	0	0		7,200	7,200
NRRRC	0	0	0	0	0	0	0		0	0
Employee Entitlement	0	0	0	0	0	0	0		0	0
Plant, Vehicle & Equipment	0	0	0	104,154	63,050	45,300	45,300		58,854	17,750
Unspent Grants and Contribution	209,614	0	0	0	0	209,614	209,614		12,364	0
	<b>911,632</b>	<b>0</b>	<b>0</b>	<b>173,382</b>	<b>70,250</b>	<b>534,164</b>	<b>490,164</b>		<b>761,980</b>	<b>491,718</b>



TOWN OF MARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Post.	Actual Profit(Loss) of Asset Disposal		Profit (Loss)	Disposals	Current Budget This Year					Variance (Under/Over)	
	Accum. Depr.	Proceeds			Original Budget	Revised Budget	YTD Budget	Actual			
\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
31,450	12,809	0	0	Governance - Proceeds on Disposal of Assets	14,500	14,500	14,500	15,205	15,205	705	▲
51,915	1,246	(3,437)	(3,437)	Proceeds on Disposal - DCCS Vehicle	0	0	0	41,818	41,818	41,818	▲
		(8,852)	(8,852)	Proceeds on Disposal - CEO Vehicle							
34,810	17,800	0	0	Animal Control - Proceeds on Disposal of Assets	14,000	14,000	14,000	16,818	16,818	2,818	▲
		(192)	(192)	Proceeds on Disposal - Ranger Vehicle							
		0	0	CACP - Proceeds on Disposal of Assets	12,000	12,000	12,000	0	0	0	111
		0	0	Proceeds on Disposal - Homecare Vehicle							
		0	0	Other Welfare - Proceeds on Disposal of Assets	19,000	19,000	19,000	0	0	0	111
		0	0	Proceeds on Disposal - CAT (1) Vehicle	19,000	19,000	19,000	0	0	0	111
		0	0	Proceeds on Disposal - CAT (2) Vehicle							
20,012	8,639	0	0	Rec & Sport - Proceeds on Disposal of Assets	0	0	0	5,467	5,467	5,467	▲
		(5,996)	(5,996)	Proceeds on Disposal - MLC Vehicle							
33,869	5,741	0	0	Transport Road Plant - Proceeds on Disposal of Assets	17,200	17,200	17,200	16,049	16,049	(1,151)	▼
		(12,079)	(12,079)	Proceeds on Disposal - DTES Vehicle							
32,628	759	0	0	Building Control - Proceeds on Disposal of Assets	21,000	21,000	21,000	22,273	22,273	1,273	▲
		(9,596)	(9,596)	Proceeds on Disposal - Building Surveyor Vehicle							
204,685	46,994	117,629	(40,062)	Totals	116,700	116,700	66,700	117,629	117,629	50,929	

Comments - Capital Disposal

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions Information				Summary Acquisitions					Current Budget This Year			
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over				
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	177,273	177,273	0	0	0	177,273	177,273	▲			
0	0	631,386	631,386	1,571,230	1,571,230	221,500	48,997	(172,503)	▲			
0	0	0	0	886,717	886,717	303,415	472,360	168,945	▲			
0	0	220,000	220,000	348,500	348,500	25,000	25,034	34	▲			
0	0	0	0	0	0	0	0	0	†††			
				<b>Property, Plant &amp; Equipment</b>								
				Land for Resale								
				Land and Buildings								
				Plant & Equipment								
				Furniture & Equipment								
				Tools								
				<b>Infrastructure</b>								
				Roads								
				Footpaths								
				Drainage								
				Parks & Ovals								
				Townscape								
				Other Infrastructure								
0	0	1,028,659	851,386	3,211,540	3,211,540	549,915	759,186	209,271	▲			
				<b>Totals</b>								

Comments - Capital Acquisitions

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Current Budget					
Grants \$	Reserves \$	Borrowing \$	Total \$	This Year			Variance (Under/Over) \$	
				Original Budget \$	Revised Budget \$	YTD Budget \$		Actual \$
0	0	177,273	177,273	0	0	0	177,273	▲
			Economic Services Industrial Land Purchase	0	0	0	177,273	▲
			Totals	0	0	0	177,273	177,273

Contributions			Current Budget						
Grants \$	Reserves \$	Borrowing \$	Total \$	This Year			Variance (Under/Over) \$		
				Original Budget \$	Revised Budget \$	YTD Budget \$		Actual \$	
0	0	631,386	631,386	1,571,230	1,571,230	221,500	48,997	(172,503)	
			Totals	1,571,230	1,571,230	221,500	48,997	(172,503)	
			Governance - Land & Building	6,000	6,000	0	0	0	0
			History Hall Roof Replacement	0	0	0	0	0	0
			Senior Citizens - Land & Building	15,000	15,000	15,000	14,009	991	(991)
			Senior Citizens Building Re-roofing	0	0	0	0	0	0
			Staff Housing - Land & Building	350,000	350,000	0	0	0	0
			Executive Staff Housing	0	0	0	0	0	0
			Public Halls & Centre - Land & Building	85,230	85,230	16,500	16,868	368	▲
			Town Hall Renovations (Stage 1)	580,000	580,000	190,000	18,120	1,880	▼
			Town Hall Renovations (Stage 2)	350,000	350,000	0	0	0	0
			Town Hall Renovations (Stage 3)	0	0	0	0	0	0
			NRRC - Land & Building	60,000	60,000	0	0	0	0
			NRRC Access and Security Upgrade	125,000	125,000	0	0	0	0
			NRRC Court 2 Surface Replacement	0	0	0	0	0	0

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Grants	Contributions		Plant & Equipment	Current Budget				Variance (Under/Over)
	Reserves	Borrowing		Total	Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	38,500	38,500	38,500	36,355	(2,145)
			0	0	0	0	49,091	49,091
			0	37,000	37,000	37,000	27,770	(9,230)
			0	144,000	144,000	0	1,280	1,280
			0	13,900	13,900	0	0	0
			0	150,000	150,000	150,000	268,802	118,802
			0	26,000	26,000	0	0	0
			0	26,000	26,000	0	0	0
			0	26,000	26,000	0	0	0
			0	0	0	0	25,941	25,941
			0	2,700	2,700	0	0	0
			0	50,000	50,000	0	0	0
			0	50,000	50,000	0	0	0
			0	100,000	100,000	0	0	0
			0	140,702	140,702	0	0	0
			0	38,500	38,500	38,500	32,758	(5,742)
			0	1,000	1,000	1,023	23	23
			0	2,415	2,415	2,415	2,132	(283)
			0	1,500	1,500	0	0	0
			0	2,500	2,500	0	0	0
0	0	0	0	36,000	36,000	36,000	27,210	(8,790)
0	0	0	0	886,717	886,717	303,415	472,360	168,945

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants \$	Contributions			Total \$	Furniture & Equipment						Variance (Under)/Over \$
	Reserves \$	Borrowing \$			Original Budget \$	Revised Budget \$	This Year YTD Budget \$	Actual \$			
0	0	220,000	0	220,000	220,000	220,000	25,000	25,034		34	
					<b>Governance - Furniture &amp; Equipment</b> Corporate Software Upgrade & Server						
					<b>Animal Control - Furniture &amp; Equipment</b> Rifle and Safe	2,000	2,000	0	0	0	0
					Microchip Reader	800	800	0	0	0	0
					Animal Control Cages Modification	1,000	1,000	0	0	0	0
					<b>CACP - Furniture &amp; Equipment</b> Aged Care Office Equipment	8,000	8,000	0	0	0	0
					Aged Care Office Furniture	2,000	2,000	0	0	0	0
					<b>Refuse - Furniture &amp; Equipment</b> Deposit Bins for Recycling	15,000	15,000	0	0	0	0
					<b>NRRC - Furniture &amp; Equipment</b> Sportsman Plus Software	10,400	10,400	0	0	0	0
					Gym Cross Trainers x 2	3,800	3,800	0	0	0	0
					Pool Liner	85,500	85,500	0	0	0	0
0	0	220,000	0	220,000	<b>Totals</b>	<b>348,500</b>	<b>348,500</b>	<b>25,000</b>	<b>25,034</b>	<b>34</b>	

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants		Reserves		Contributions		Total	Current Budget				Variance (Under)/Over			
				Reserves	Borrowing		Original Budget	Revised Budget	YTD Budget	Actual		Original Budget	Revised Budget	
\$		\$		\$		\$								
								0		312,800	312,800	0	0	0
0		0		0		0		0		312,800	312,800	0	0	0
Totals						0		0		312,800	312,800	0	0	0

Grants		Reserves		Contributions		Total	Current Budget				Variance (Under)/Over			
				Reserves	Borrowing		Original Budget	Revised Budget	YTD Budget	Actual		Original Budget	Revised Budget	
\$		\$		\$		\$		0		0	0	0	0	0
								0		0	0	0	0	0
0		0		0		0		0		0	0	0	0	0
Totals						0		0		0	0	0	0	0

Grants		Reserves		Contributions		Total	Current Budget				Variance (Under)/Over			
				Reserves	Borrowing		Original Budget	Revised Budget	YTD Budget	Actual		Original Budget	Revised Budget	
\$		\$		\$		\$		0		0	0	28,717	28,717	▲
								0		0	0	28,717	28,717	▲
0		0		0		0		0		0	0	28,717	28,717	▲
Totals						0		0		0	0	28,717	28,717	▲

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Total	Current Budget				
Grants	Reserves	Borrowing		Original Budget	This Year		Actual	Variance (Under/Over)
					Revised Budget	YTD Budget		
\$	\$	\$	\$	\$	\$	\$	\$	
0	0	0	0	0	0	0	0	
Rec & Sport - Infrastructure - Parks & Ovals								
Totals			0	0	0	0	0	

Contributions			Total	Current Budget				
Grants	Reserves	Borrowing		Original Budget	This Year		Actual	Variance (Under/Over)
					Revised Budget	YTD Budget		
\$	\$	\$	\$	\$	\$	\$	\$	
0	0	0	0	0	0	0	0	
Totals			0	0	0	0	0	



TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants	Contributions		Total	Other Infrastructure	Current Budget				Variance (Under/Over)
	Reserves	Borrowing			Original Budget	Revised Budget	YTD Budget	Actual	
\$	\$	\$	\$						
				Sewerage - Infrastructure - Other					
			0	TWIS Distribution Pipes Replacement	19,000	19,000	0	0	0 TTT
			0	Pump - Centre Sports	21,500	21,500	0	0	0 TTT
			0	<b>Other Amenities - Infrastructure - Other</b>					
			0	Niche Wall - Cemetery	15,000	15,000	0	0	0 TTT
			0	<b>Rec &amp; Sport - Infrastructure - Other</b>					
			0	Hockey Scoreboard (Insurance Replacement)	0	0	0	6,806	6,806 ▲
			0	Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	0	0	0 TTT
			0	<b>NRRC - Infrastructure - Other</b>					
			0		0	0	0	0	0 TTT
			0	<b>Health Lifestyles - Infrastructure Other</b>					
			0	NHLP - Gnarrojin Creek infrastructure	0	0	0	0	0 TTT
			0	<b>Library - Infrastructure - Other</b>					
			0	Repave - Front of Library	1,793	1,793	0	0	0 TTT
0	0	0	0	<b>Totals</b>	92,293	92,293	0	6,806	6,806

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 11: TRUST FUND**

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

Trust Items	Opening Balance 1-Jul-12	Amount Received	Amount Paid	Closing Balance 28-Feb-13
	\$	\$	\$	\$
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Cultural Development	4,820	0	0	4,820
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Crossover/Footpath	0	0	0	0
Retention Bonds	0	0	0	0
Public Open Space Bonds	49,560	0	0	49,560
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
Town Hall Facility Bonds	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Trust Other	250	0	0	250
	57,400	0	0	57,400

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2013**

**Note 12: INFORMATION ON BORROWINGS**

Debt/Security	Principal 1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>									
Loan 125 - Corporate Software & Server Upgrade	0	220,000	0	0	0	220,000	0	0	0
<b>Staff Housing</b>									
Loan 127 - Executive Housing	0	350,000	0	0	0	350,000	0	0	0
<b>Recreation &amp; Culture</b>									
Loan 121B - Narrogin Regional Recreation Complex	509,107	0	0	34,795	17,208	474,312	491,899	27,675	18,688
Loan 126 - Town Hall Renovations	0	281,386	0	0	0	281,386	0	0	0
<b>Economic Services</b>									
Loan 124 - Commercial Property	132,031	0	0	20,941	10,317	111,090	121,714	7,574	3,875
Loan 128 - Industrial Land Purchase	0	0	0	0	0	0	0	0	0
	641,138	851,386	0	55,736	27,525	1,436,788	613,613	35,249	22,563

(SS) Self supporting loan financed by payments from third parties.  
(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.  
All other loan repayments are to be financed by general purpose revenue.



**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

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**LOCAL GOVERNMENT ACT 1995**  
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**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature or Type)**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b) 300%	
Note	\$	\$	\$	\$	\$	%	
<b>Operating Revenues</b>							
Grants, Subsidies and Contributions	8	2,699,875	2,699,875	2,024,793	2,010,248	(14,545)	(1%)
Profit on Asset Disposal	10	0	0	0	0	0	
Fees and Charges		1,620,791	1,620,791	1,215,333	1,451,135	235,802	16%
Service Charges		0	0	0	0	0	
Interest Earnings		60,700	60,700	45,504	44,474	(1,030)	(2%)
Other Revenue		535,893	535,893	401,859	516,082	114,223	22%
<b>Total (Excluding Rates)</b>		<b>4,917,259</b>	<b>4,917,259</b>	<b>3,687,489</b>	<b>4,021,939</b>	<b>334,450</b>	
<b>Operating Expense</b>							
Employee Costs		(2,596,744)	(2,596,744)	(1,946,916)	(2,601,801)	(654,885)	(25%)
Materials and Contracts		(3,192,809)	(3,192,809)	(2,393,300)	(1,250,625)	1,142,763	91%
Utilities Charges		(529,673)	(529,673)	(397,197)	(397,503)	(306)	(0%)
Depreciation (Non-Current Assets)		(968,400)	(968,400)	(726,246)	(744,678)	(18,432)	(2%)
Interest Expenses	12	(35,749)	(35,749)	(24,990)	(22,564)	2,434	11%
Insurance Expenses		(155,557)	(155,557)	(116,505)	(251,696)	(135,191)	(54%)
Loss on Asset Disposal	10	(25,240)	(25,240)	(18,909)	(40,475)	(21,566)	(53%)
Other Expenditure		(233,260)	(233,260)	(174,880)	(125,875)	49,013	39%
<b>Total</b>		<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(5,799,047)</b>	<b>(5,435,216)</b>	<b>363,831</b>	
<b>Funding Balance Adjustment</b>							
Add Back Depreciation		968,400	968,400	726,246	744,678	18,432	2%
Adjust (Profit)/Loss on Asset Disposal	10	25,240	25,240	18,909	40,475	21,566	53%
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0	
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	4,228	4,228	100%
Movement in Leave Reserve (Added Back)		0	0	0	0	0	
Adjust Rounding		0	0	0	0	0	
<b>Net Operating (Ex. Rates)</b>		<b>(1,826,532)</b>	<b>(1,826,532)</b>	<b>(1,366,403)</b>	<b>(623,896)</b>	<b>742,507</b>	
<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	8	776,033	776,033	582,012	420,000	(162,012)	(39%)
Proceeds from Disposal of Assets	10	116,700	116,700	116,700	132,220	15,520	12%
Proceeds from New Debentures	12	851,386	851,386	220,000	0	(220,000)	(100%)
Proceeds from Sale of Investments		0	0	0	0	0	
Proceeds from Advances		0	0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	0	
Transfer from Reserves	9	534,164	534,164	467,664	490,164	22,500	5%
<b>Total</b>		<b>2,278,283</b>	<b>2,278,283</b>	<b>1,386,376</b>	<b>1,042,384</b>	<b>(343,992)</b>	
<b>Capital Expenses</b>							
Land Held for Resale	10	0	0	0	(177,273)	(177,273)	(100%)
Land and Buildings	10	(1,571,230)	(1,571,230)	(316,500)	(198,641)	117,859	59%
Plant and Equipment	10	(886,717)	(886,717)	(303,415)	(495,588)	(192,173)	(39%)
Furniture and Equipment	10	(348,500)	(348,500)	(25,000)	(28,488)	(3,488)	(12%)
Infrastructure Assets - Roads	10	(312,800)	(312,800)	0	0	0	
Infrastructure Assets - Footpaths	10	0	0	0	0	0	
Infrastructure Assets - Drainage	10	0	0	0	(28,717)	(28,717)	(100%)
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0	
Infrastructure Assets - Townscape	10	0	0	0	0	0	
Infrastructure Assets - Other	10	(92,293)	(92,293)	0	(6,806)	(6,806)	(100%)
Purchase of Investments		0	0	0	0	0	
Repayment of Debentures	12	(55,736)	(55,736)	(36,417)	(27,525)	8,892	32%
Advances to Community Groups		0	0	0	0	0	
Transfer to Reserves	9	(173,382)	(173,382)	(85,681)	(70,250)	15,431	22%
<b>Total</b>		<b>(3,440,658)</b>	<b>(3,440,658)</b>	<b>(767,013)</b>	<b>(1,033,288)</b>	<b>(266,275)</b>	
<b>Net Capital</b>		<b>(1,162,375)</b>	<b>(1,162,375)</b>	<b>619,363</b>	<b>9,096</b>	<b>(610,267)</b>	
<b>Total Net Operating + Capital</b>							
		<b>(2,988,907)</b>	<b>(2,988,907)</b>	<b>(747,040)</b>	<b>(614,800)</b>	<b>132,240</b>	
Rate Revenue		2,851,129	2,851,129	2,851,129	2,850,688	(441)	(0%)
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	167,666	29,888	18%
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>(0)</b>	<b>2,241,867</b>	<b>2,403,554</b>	<b>161,687</b>	

**TOWN OF NARROGIN  
STATEMENT OF FINANCIAL ACTIVITY  
(Statutory Reporting Program)  
FOR THE PERIOD ENDED 31 MARCH 2013**

	Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (c)	YTD Actual (d)	Var. \$ (d)-(c)	Var. % (d)-(c)/(c)	Var.
<b>Operating Revenues</b>								
Governance		\$ 5,150	\$ 5,150	\$ 3,852	\$ 47,394	\$ 43,542	92%	▲
General Purpose Funding		701,688	701,688	526,221	492,223	(33,996)	(7%)	▼
Law, Order and Public Safety		161,289	161,289	120,924	64,832	(56,092)	(87%)	▼
Health		6,432	6,432	4,797	3,944	(853)	(22%)	▼
Education and Welfare		1,269,570	1,269,570	952,110	1,088,933	136,823	13%	▲
Housing		50	50	36	3,073	3,037	99%	▲
Community Amenities		843,401	843,401	632,511	814,719	182,208	22%	▲
Recreation and Culture		2,077,459	2,077,459	1,557,927	1,527,290	(30,637)	(2%)	▼
Transport		235,457	235,457	176,580	24,476	(152,104)	(62%)	▼
Economic Services		355,196	355,196	266,355	323,039	56,684	18%	▲
Other Property and Services		37,600	37,600	28,188	52,016	23,828	46%	▲
<b>Total (Excluding Rates)</b>		<b>5,693,292</b>	<b>5,693,292</b>	<b>4,269,501</b>	<b>4,441,938</b>	<b>172,437</b>		
<b>Operating Expense</b>								
Governance		(771,116)	(771,116)	(578,160)	(550,659)	27,501	5%	▲
General Purpose Funding		(145,504)	(145,504)	(109,971)	(95,182)	13,889	15%	▲
Law, Order and Public Safety		(281,472)	(281,472)	(210,987)	(156,674)	54,313	35%	▲
Health		(92,199)	(92,199)	(69,111)	(82,802)	(13,691)	(17%)	▼
Education and Welfare		(1,311,407)	(1,311,407)	(983,133)	(912,551)	70,582	8%	▲
Housing		(51)	(51)	(36)	(15,748)	(15,712)	(100%)	▼
Community Amenities		(820,809)	(820,809)	(614,826)	(613,283)	1,543	0%	▲
Recreation and Culture		(2,716,258)	(2,716,258)	(2,036,538)	(1,866,952)	169,586	9%	▲
Transport		(1,146,896)	(1,146,896)	(860,822)	(785,976)	74,846	22%	▲
Economic Services		(414,210)	(414,210)	(308,723)	(345,186)	(36,463)	(11%)	▼
Other Property and Services		(38,320)	(38,320)	(28,440)	(98,202)	(69,762)	(68%)	▼
<b>Total</b>		<b>(7,737,431)</b>	<b>(7,737,431)</b>	<b>(5,799,847)</b>	<b>(5,435,216)</b>	<b>363,831</b>		
<b>Funding Balance Adjustment</b>								
Add back Depreciation		968,400	968,400	726,246	744,678	18,432	2%	▲
Adjust (Profit)/Loss on Asset Disposal	10	25,240	25,240	18,909	40,475	21,566	53%	▲
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0	0%	
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	4,228	4,228	100%	▲
Movement in Leave Reserve (Added Back)		0	0	0	0	0	0%	
Adjust Rounding		0	0	0	1	1	100%	▲
<b>Net Operating (Ex. Rates)</b>		<b>(1,050,499)</b>	<b>(1,050,499)</b>	<b>(784,391)</b>	<b>(203,896)</b>	<b>576,267</b>		
<b>Capital Revenues</b>								
Proceeds from Disposal of Assets	10	116,700	116,700	116,700	132,220	15,520	12%	▲
Proceeds from New Debentures	12	851,386	851,386	220,000	0	(220,000)	(100%)	▼
Proceeds from Sale of Investments		0	0	0	0	0	0%	
Proceeds from Advances		0	0	0	0	0	0%	
Self-Supporting Loan Principal		0	0	0	0	0	0%	
Transfer from Reserves	9	534,164	534,164	467,664	490,164	22,500	5%	▲
<b>Total</b>		<b>1,502,250</b>	<b>1,502,250</b>	<b>804,364</b>	<b>622,384</b>	<b>(381,980)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	10	0	0	0	(177,273)	(177,273)	(100%)	▼
Land and Buildings	10	(1,571,236)	(1,571,236)	(316,500)	(198,641)	117,859	59%	▲
Plant and Equipment	10	(886,717)	(886,717)	(303,413)	(495,588)	(192,173)	(39%)	▼
Tools	10	0	0	0	0	0	0%	
Furniture and Equipment	10	(348,500)	(348,500)	(25,000)	(24,488)	(3,488)	(12%)	▼
Infrastructure Assets - Roads	10	(312,800)	(312,800)	0	0	0	0%	
Infrastructure Assets - Footpaths	10	0	0	0	0	0	0%	
Infrastructure Assets - Drainage	10	0	0	0	(28,717)	(28,717)	(100%)	▼
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0	0%	
Infrastructure Assets - Townscape	10	0	0	0	0	0	0%	
Infrastructure Assets - Other	10	(92,293)	(92,293)	0	(6,886)	(6,886)	(100%)	▼
Purchase of Investments		0	0	0	0	0	0%	
Repayment of Debentures	12	(55,736)	(55,736)	(36,417)	(27,525)	8,892	32%	▲
Advances to Community Groups		0	0	0	0	0	0%	
Transfer to Reserves	9	(173,382)	(173,382)	(85,681)	(79,250)	15,431	22%	▲
<b>Total</b>		<b>(3,446,658)</b>	<b>(3,446,658)</b>	<b>(767,013)</b>	<b>(1,033,288)</b>	<b>(266,275)</b>		
<b>Net Capital</b>		<b>(1,930,408)</b>	<b>(1,930,408)</b>	<b>37,351</b>	<b>(410,904)</b>	<b>(448,255)</b>		
<b>Total Net Operating + Capital</b>		<b>(2,980,967)</b>	<b>(2,980,967)</b>	<b>(747,040)</b>	<b>(614,799)</b>	<b>120,013</b>		
<b>Rate Revenue</b>								
Rate Revenue		2,851,129	2,851,129	2,851,129	2,850,688	(441)	(0%)	▼
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	167,666	29,888	18%	▲
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(0)</b>	<b>(0)</b>	<b>2,241,867</b>	<b>2,403,555</b>	<b>157,460</b>		

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

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

**Capitalisation Threshold**

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

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

**(k) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

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

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

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

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

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

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

**Borrowing Costs**

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

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**EDUCATION AND WELFARE**

Pre-Schools and Other Education, Care of families and children, aged and disabled Senior Citizens, Meals on Wheels, Homeless Youth Shelter.

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

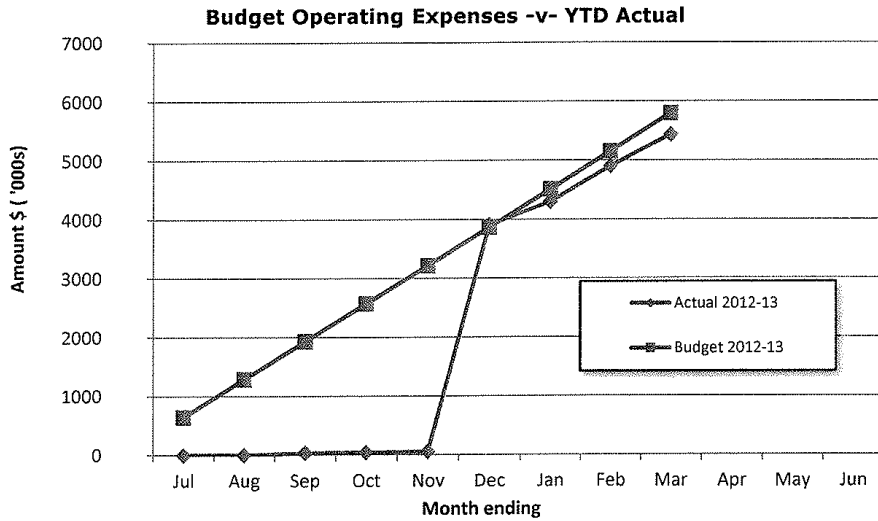
Rural Services, Tourism, Building Control, Economic Development.

**OTHER PROPERTY & SERVICES**

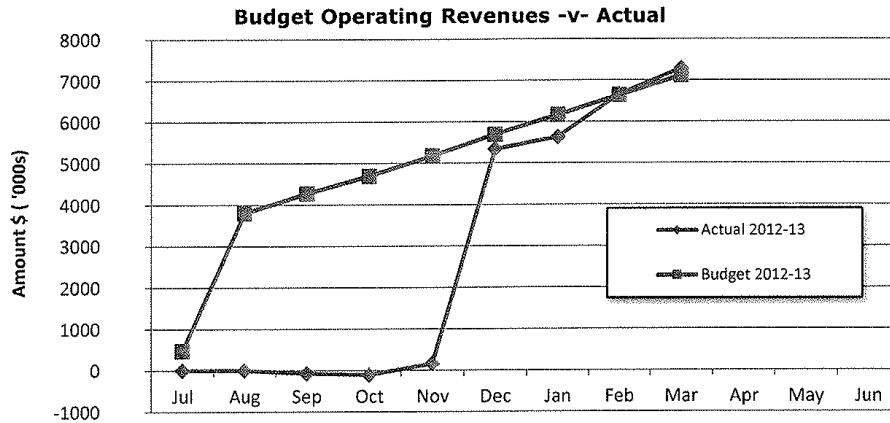
Private Works, Stocks and Miscellaneous Items.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



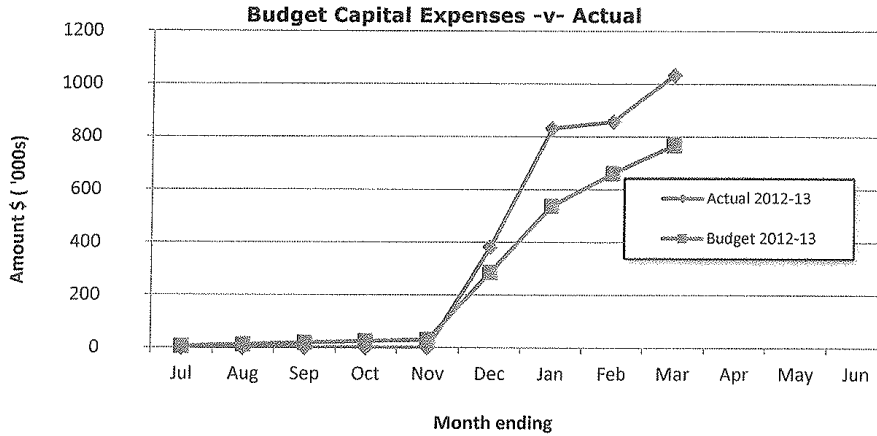
**Comments/Notes - Operating Expenses**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.



**Comments/Notes - Operating Revenues**  
Proper comparisons are only possible from December 2012 when SynergySoft came online.

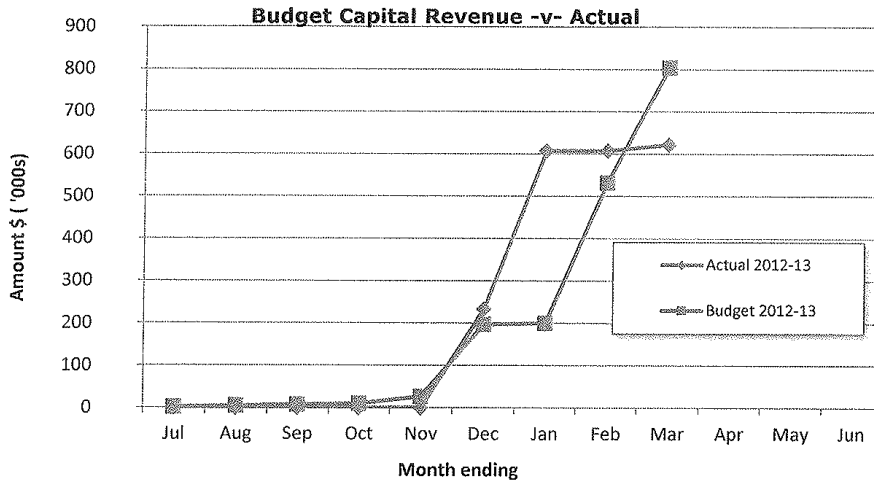
**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

Proper comparisons are only possible from December 2012 when SynergySoft came online.



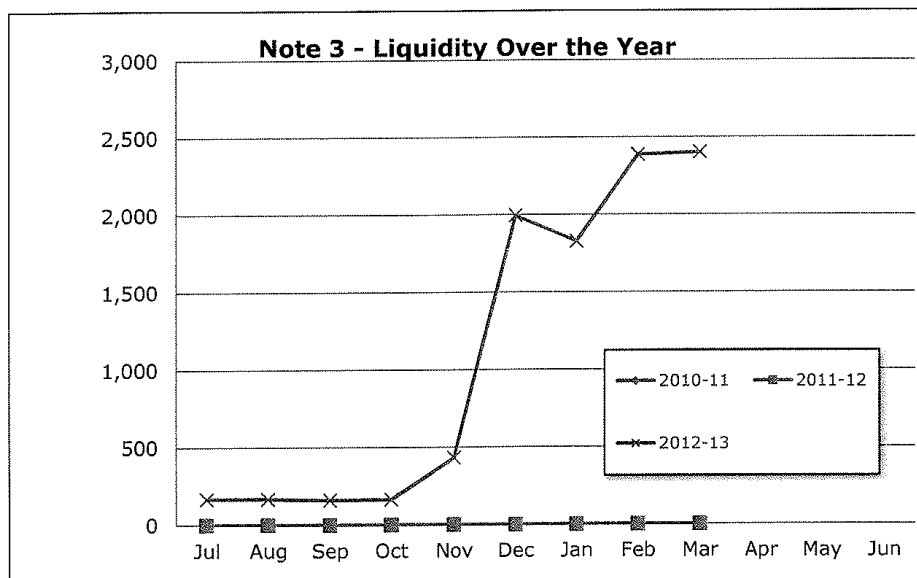
**Comments/Notes - Capital Revenues**

Proper comparisons are only possible from December 2012 when SynergySoft came online.

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 3: SURPLUS/(DEFICIT) POSITION**

	Positive=Surplus (Negative=Deficit)		
	31/03/2013	28/02/2013	31/03/2012
	Note	This Period	Last Period
	\$	\$	Same Period Last Year
<b>Current Assets</b>			
Cash Unrestricted	2,263,331	1,872,886	0
Cash Restricted	491,718	491,718	0
Receivables - Rates and Rubbish	485,069	579,508	0
Receivables - Other	614,364	570,573	0
Inventories	0	0	0
	<b>3,854,481</b>	<b>3,514,684</b>	<b>0</b>
<b>Less: Current Liabilities</b>			
Payables	(713,322)	(386,255)	0
Loan Liability	(28,211)	(28,211)	0
Provisions	(245,886)	(247,525)	0
	<b>(987,420)</b>	<b>(661,992)</b>	<b>0</b>
<b>Net Current Asset Position</b>	<b>2,867,061</b>	<b>2,852,692</b>	<b>0</b>
Less: Cash Restricted	(491,718)	(491,718)	0
Add Back: Component of Leave Liability not Required to be funded	0	0	0
Add Back: Current Loan Liability	28,211	28,211	0
Adjustment for Trust Transactions Within Muni	0	0	0
<b>Net Current Funding Position</b>	<b>2,403,554</b>	<b>2,389,186</b>	<b>0</b>



**Comments - Net Current Funding Position**

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

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2013

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account		2,263,331			2,263,331	NAB	
Cash Floats		0					
Reserve Account			0			NAB	
Trust Account				57,400		NAB	
(b) <b>Term Deposits</b>							
Municipal		0	491,718		491,718	NAB	23/04/2013
Reserve Term Deposit	4.35%						
(c) <b>Investments</b>							
<b>Total</b>		<b>2,263,331</b>	<b>491,718</b>	<b>57,400</b>	<b>2,755,048</b>		

**Comments/Notes - Investments**



**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM**

**5.1.1 GOVERNANCE**

Permanent - Reimbursement of Merger costs.

Permanent - Workforce Planning Grant received but not budgeted for.

**5.1.2 GENERAL PURPOSE FUNDING**

Nil

**5.1.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Capital Grant budgeted but not received.

**5.1.4 HEALTH**

Nil

**5.1.5 EDUCATION AND WELFARE**

Permanent - HACC Capital Grant, Cost Supplement and CPI increase not budgeted.

**5.1.6 HOUSING**

Nil

**5.1.7 COMMUNITY AMENITIES**

Permanent - Additional fees for asbestos disposal at Tip.

**5.1.8 RECREATION AND CULTURE**

Nil

**5.1.9 TRANSPORT**

Timing Issue - Regional Road Group funding - Works Delayed

**5.1.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, income not budgeted for.

**5.1.11 OTHER PROPERTY AND SERVICES**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.2 OPERATING EXPENSES - PROGRAM**

**5.2.1 GOVERNANCE**

Nil

**5.2.2 GENERAL PURPOSE FUNDING**

Nil

**5.2.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - SES Shed expenditure delayed (uncertain if this will happen this financial year).

**5.2.4 HEALTH**

Nil

**5.2.5 EDUCATION AND WELFARE**

Nil

**5.2.6 HOUSING**

Nil

**5.2.7 COMMUNITY AMENITIES**

Nil

**5.2.8 RECREATION AND CULTURE**

Nil

**5.2.9 TRANSPORT**

Timing Issue - Road Maintenance program currently less than budget.

**5.2.10 ECONOMIC SERVICES**

Permanent - Caravan Park now under Town control, expenditure not budgeted for.

**5.2.11 OTHER PROPERTY AND SERVICES**

Permanent - Private Works have been more active than budget.

Timing Issue - PWOH/POC under allocated to date of reporting.

Permanent - Administration allocated and Community allocated method changed for Actuals compared to Budget.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.3 CAPITAL REVENUE**

**5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS**

Nil

**5.3.2 PROCEEDS FROM NEW DEBENTURES**

Timing Issue - Loan for Computer System Upgrade not yet raised.

**5.3.3 PROCEEDS FROM SALE OF INVESTMENT**

Nil

**5.3.4 PROCEEDS FROM ADVANCES**

Nil

**5.3.5 SELF-SUPPORTING LOAN PRINCIPAL**

Nil

**5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

Nil

**5.4 CAPITAL EXPENSES**

**5.4.1 LAND HELD FOR RESALE**

Permanent - Purchase of Industrial Land in a joint venture with Shire of Narrogin.

**5.4.2 LAND AND BUILDINGS**

Timing Issue - Town Hall development currently delayed.

**5.4.3 PLANT AND EQUIPMENT**

Permanent - HACC Hino Bus purchase greater than budget.

Permanent - CEO vehicle purchased with no budget. Previously endorsed by Council.

**5.4.4 TOOLS**

Nil

**5.4.5 FURNITURE AND EQUIPMENT**

Nil

**5.4.6 INFRASTRUCTURE ASSETS - ROADS**

Nil

**5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS**

Nil

**5.4.8 INFRASTRUCTURE ASSETS - DRAINAGE**

Permanent - Unbudgeted Roads to Recovery project.

**5.4.9 INFRASTRUCTURE ASSETS - PARKS AND OVALS**

Nil

**5.4.10 INFRASTRUCTURE ASSETS - TOWNSCAPE**

Nil

**5.4.11 INFRASTRUCTURE ASSETS - OTHER**

Nil

**5.4.12 PURCHASES OF INVESTMENT**

Nil

**5.4.13 REPAYMENT OF DEBENTURES**

Nil

**5.4.14 ADVANCES TO COMMUNITY GROUPS**

Nil

**5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Nil

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

**5.5 OTHER ITEMS**

**5.5.1 RATE REVENUE**

Nil

**5.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

Difference in method of calculation of Opening/Closing Funds.



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 7: RECEIVABLES**

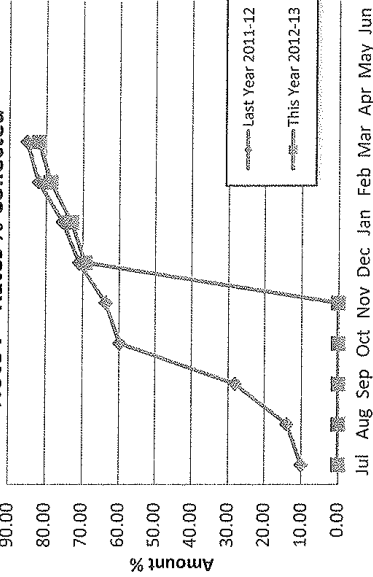
**Receivables - Rates and Rubbish**

	<b>Current 2012-13</b>	<b>Previous 2011-12</b>
	\$	\$
Opening Arrears Previous Years	185,146	214,602
Rates Levied this year (YTD)	2,846,601	2,576,156
Less Collections to date	(2,480,557)	(2,377,281)
Equals Current Outstanding	<b>551,190</b>	<b>413,477</b>
<b>Net Rates Collectable</b>		
% Collected	81.82%	85.18%

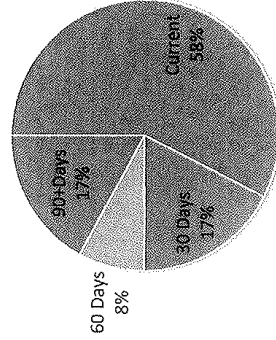
Receivables - General	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+Days</b>
	\$	\$	\$	\$
Total Outstanding	224,422	68,051	31,169	66,788
				<b>390,430</b>

Amounts shown above include GST (where applicable)

**Note 7 - Rates % Collected**



**Note 7 - Accounts Receivable (non-rates)**



**Comments/Notes - Receivables Rates and Rubbish**

2012/13 figures prior to December are not available at time of reporting.

**Comments/Notes - Receivables General**

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant		Recoup Status	
					Received	Not Received		
<b>GENERAL PURPOSE FUNDING</b>			\$	\$	\$	\$	\$	\$
Federal Assistance Grant Income	Grants Commission (United)	Yes	(554,525)	(554,525)	(554,525)	(385,645)	(168,880)	
Federal Assistance Grant Income	Grants Commission (Roads)	Yes	(62,907)	(62,907)	(62,907)	(43,756)	(19,151)	
<b>LAW, ORDER, PUBLIC SAFETY</b>								
Public Safety Incoming Grants	FESA (SES Subsidy)	Yes	(3,098)	(3,098)	(3,098)	(1,570)	(1,528)	
Public Safety Incoming Grants	FESA (LEMC Plan)	Yes	(9,091)	(9,091)	(9,091)	(9,091)	(0)	
Public Safety Non Operating Grants	Attorney General's Office	Yes	(50,000)	(50,000)	(50,000)	(40,000)	(10,000)	
Public Safety Non Operating Grants	FESA (SES)	Yes	(73,900)	(73,900)	(73,900)	0	(73,900)	
<b>EDUCATION &amp; WELFARE</b>								
HACC Operating Grant Income	Dept. of Health & Ageing	Yes	(739,976)	(739,976)	(739,976)	(730,035)	(9,941)	
CACP Operating Grant	Dept. of Health & Ageing	Yes	(258,000)	(258,000)	(258,000)	(146,787)	(111,213)	
Respite Operating Grants	Bathanie Care	Yes	(120,000)	(120,000)	(120,000)	(96,738)	(23,262)	
Other Welfare Grant Income	Neurodegenerative Conditions Co-ordinating Care Program	Yes	(13,661)	(13,661)	(13,661)	(22,220)	8,559	
Other Welfare Grant Income	Dept. of Veterans Affairs	Yes	(8,000)	(8,000)	(8,000)	(3,659)	(4,341)	
<b>RECREATION AND CULTURE</b>								
Public Halls & Centres Contributions	Shire of Narrogin	Yes	(17,200)	(17,200)	(17,200)	(13,991)	(3,209)	
Public Halls & Centres Non Operating Income	Dept. of Culture & The Arts	Yes	(216,000)	(216,000)	(216,000)	0	(216,000)	
Public Halls & Centres Non Operating Income	Lotteries West	Yes	(67,844)	(67,844)	(67,844)	0	(67,844)	
Public Halls & Centres Non Operating Income	RDL	Yes	(100,000)	(100,000)	(100,000)	0	(100,000)	
Rec & Sport Grant Income	Shire of Narrogin	Yes	(34,600)	(34,600)	(34,600)	(26,914)	(7,686)	
NRRC Operating Grants	Shire of Narrogin	Yes	(39,500)	(39,500)	(39,500)	(30,025)	(9,475)	
NRRC Operating Grants	State Treasury	Yes	(3,000)	(3,000)	(3,000)	(15,000)	12,000	
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(140,702)	(140,702)	(140,702)	(140,702)	0	
NRRC Non Operating Grants	Dept. of Regional Development & Lands	Yes	(467,500)	(467,500)	(467,500)	(420,000)	(47,500)	
Healthy Lifestyles Grant Income	Dept. of Health & Ageing	Yes	(140,685)	(140,685)	(140,685)	(145,601)	4,916	
Library Grant Income	Shire of Narrogin	Yes	(25,000)	(25,000)	(25,000)	(21,750)	(3,250)	
Library Grant Income	Dept. of Communities	Yes	(2,670)	(2,670)	(2,670)	2,505	(5,175)	

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 8: GRANTS AND CONTRIBUTIONS**

Program/Details	Provider	Approval (Yes/No)	2012-13 Budget	Variations Additions (Deletions)	Revised Grant	Receipt Status	
						Received	Not Received
Library Grant Income	Dept. of Training & Workforce Development	Yes	\$ (3,000)	\$	\$ (3,000)	\$ 41	\$ (3,041)
Library Grant Income	Seniors Week Grant	Yes	0	0	0	(480)	480
<b>TRANSPORT</b>							
Transport Construction Grant Income	Main Roads WA (RRG)	Yes	(208,533)		(208,533)	0	(208,533)
Transport Construction Grant Income	Dept of Infra. & Transport (R2R)	No	0		0	0	0
Transport Maintenance Grant Income	Main Roads WA (Direct)	Yes	(26,924)		(26,924)	(24,476)	(2,448)
<b>TOTALS</b>			<b>(3,386,316)</b>	<b>0</b>	<b>(3,386,316)</b>	<b>(2,315,893)</b>	<b>(1,070,423)</b>

**Comments - Grants and Contributions**

The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

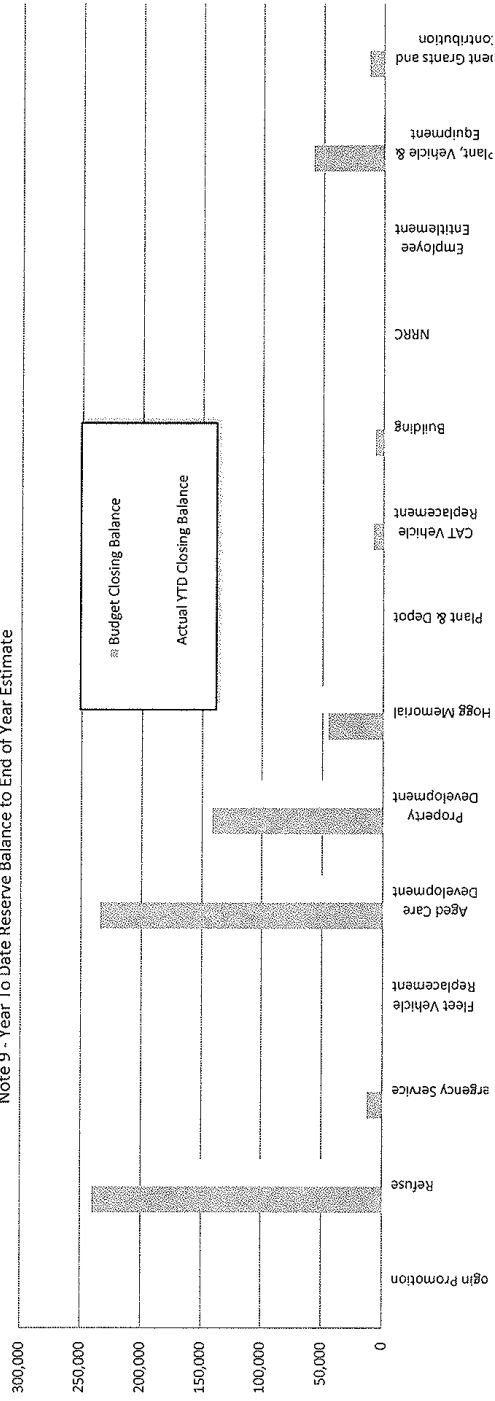


**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 9: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	\$ 17,200	0	0	0	0	17,200	7,200		\$ 0	\$ 10,000
Refuse	199,250	0	0	41,413	0	0	0		240,663	199,250
Emergency Service	12,590	0	0	0	0	0	0		12,590	12,590
Fleet Vehicle Replacement	3,450	0	0	0	0	3,450	3,450		0	0
Aged Care Development	219,372	0	0	0	0	150,000	165,000		234,384	54,372
Property Development	108,026	0	0	0	0	0	0		141,780	108,026
J Hogg Memorial	80,530	0	0	0	0	35,000	0		45,530	80,530
Plant & Depot	59,600	0	0	0	0	59,600	59,600		0	0
CAT Vehicle Replacement	2,000	0	0	20,615	0	14,000	0		8,615	2,000
Building	0	0	0	7,200	7,200	0	0		7,200	7,200
NRRRC	0	0	0	0	0	0	0		0	0
Employee Entitlement	0	0	0	0	0	0	0		0	0
Plant, Vehicle & Equipment	0	0	0	104,154	63,050	45,300	45,300		58,854	17,750
Unspent Grants and Contribution	209,614	0	0	0	0	209,614	209,614		12,364	0
	<b>911,632</b>	<b>0</b>	<b>0</b>	<b>173,382</b>	<b>70,250</b>	<b>534,164</b>	<b>490,164</b>		<b>761,980</b>	<b>491,718</b>

Note 9 - Year To Date Reserve Balance to End of Year Estimate



TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Cost	Actual		Profit (Loss)	Disposals				Variance (Under/Over)
	Cost	Accum. Depr.		Proceeds	Original Budget	Revised Budget	VTD Budget	
\$	\$	\$	\$	\$	\$	\$	\$	\$
31,450	12,809	0	0	14,500	14,500	14,500	15,205	▲ 705
51,915	1,246	15,205	(3,437)	0	0	0	41,818	▲ 41,818
34,810	17,800	41,818	(8,652)	0	0	0	0	▲
23,215	8,211	0	(192)	14,000	14,000	14,000	16,818	▲ 2,818
20,012	8,639	0	(413)	12,000	12,000	12,000	14,591	▲ 2,591
33,869	5,741	0	0	19,000	19,000	19,000	0	▼ (19,000)
32,628	759	0	0	19,000	19,000	19,000	0	▼ (19,000)
		0	(5,906)	0	0	0	5,467	▲ 5,467
		0	(12,079)	17,200	17,200	17,200	16,049	▼ (1,151)
		0	(9,596)	21,000	21,000	21,000	22,273	▲ 1,273
<b>227,900</b>	<b>55,205</b>	<b>132,220</b>	<b>(46,475)</b>	<b>116,700</b>	<b>116,700</b>	<b>116,700</b>	<b>132,220</b>	<b>▲ 15,520</b>

Continents - Capital Disposal

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions Information			Summary Acquisitions	Current Budget				Variance (Under/Over)
Grants	Reserves	Borrowing		Original Budget	This Year		Actual	
					YTD Budget	Actual		
\$	\$	\$	\$	\$	\$	\$	\$	
0	0	177,273	0	0	0	177,273	▲	
0	0	631,386	1,571,230	316,500	198,641	198,641	(117,859) ▲	
0	0	0	886,717	303,415	495,588	495,588	192,173 ▲	
0	0	220,000	348,500	25,000	28,488	28,488	3,488 ▲	
0	0	0	0	0	0	0	0 †††	
0	0	0	312,800	312,800	0	0	0 †††	
0	0	0	0	0	0	0	0 †††	
0	0	0	0	0	28,717	28,717	▲	
0	0	0	0	0	0	0	0 †††	
0	0	0	0	0	0	0	0 †††	
0	0	0	92,293	92,293	0	0	0 †††	
0	0	1,028,659	3,211,540	644,915	935,512	290,597	▲	
<b>0</b>	<b>0</b>	<b>1,028,659</b>	<b>3,211,540</b>	<b>644,915</b>	<b>935,512</b>	<b>290,597</b>		

Comments - Capital Acquisitions

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Current Budget				
Grants	Reserves	Borrowing	Total	This Year			Variance (Under/Over)
				Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	\$	\$	\$	\$
0	0	177,273	177,273	0	0	0	177,273 ▲
			Economic Services Industrial Land Purchase	0	0	0	177,273 ▲
			Totals	0	0	0	177,273 ▲

Contributions			Current Budget				
Grants	Reserves	Borrowing	Total	This Year			Variance (Under/Over)
				Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	\$	\$	\$	\$
0	0	350,000	350,000	6,000	6,000	0	0 †††
			Governance - Land & Building History Hall Roof Replacement	15,000	15,000	15,000	14,009 ▼
			Senior Citizens - Land & Building Senior Citizens Building Re-roofing	350,000	350,000	0	0 †††
			Staff Housing - Land & Building Executive Staff Housing	85,230	85,230	16,500	16,868 ▲
			Public Halls & Centre - Land & Building Town Hall Renovations (Stage 1)	580,000	580,000	285,000	167,764 ▼
			Town Hall Renovations (Stage 2)	350,000	350,000	0	0 †††
			Town Hall Renovations (Stage 3)	60,000	60,000	0	0 †††
			NRRC - Land & Building NRRC Access and Security Upgrade	125,000	125,000	0	0 †††
			NRRC Court 2 Surface Replacement	1,571,230	1,571,230	316,500	198,641 ▼
			Totals	1,571,230	1,571,230	316,500	(117,859) ▼

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

	Contributions		Total	Plant & Equipment					Current Budget		Variance (Under)Over \$
	Grants	Reserves		Borrowing	Original Budget	Revised Budget	YTD Budget	Actual	This Year		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
				0	38,500	38,500	38,500	36,355		36,355	▶ (2,145)
				0	0	0	0	49,091		49,091	▶ 49,091
				0	37,000	37,000	37,000	27,770		27,770	▶ (9,230)
				0	144,000	144,000	144,000	1,280		1,280	▶ 1,280
				0	13,900	13,900	13,900	0		0	▶ 0
				0	150,000	150,000	150,000	268,802		268,802	▶ 118,802
				0	26,000	26,000	26,000	0		0	▶ 23,227
				0	26,000	26,000	26,000	0		0	▶ 0
				0	26,000	26,000	26,000	0		0	▶ 0
				0	0	0	0	25,941		25,941	▶ 25,941
				0	2,700	2,700	2,700	0		0	▶ 0
				0	50,000	50,000	50,000	0		0	▶ 0
				0	50,000	50,000	50,000	0		0	▶ 0
				0	100,000	100,000	100,000	0		0	▶ 0
				0	140,702	140,702	140,702	0		0	▶ 0
				0	38,500	38,500	38,500	32,758		32,758	▶ (5,742)
				0	1,000	1,000	1,000	1,023		1,023	▶ 23
				0	2,415	2,415	2,415	2,132		2,132	▶ (283)
				0	1,500	1,500	1,500	0		0	▶ 0
				0	2,500	2,500	2,500	0		0	▶ 0
				0	36,000	36,000	36,000	27,210		27,210	▶ (8,790)
				0	886,717	886,717	886,717	495,588		495,588	▶ 192,173

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants	Contributions		Total	Furniture & Equipment	Current Budget				Variance (Under)Over
	Reserves	Borrowing			Original Budget	Revised Budget	This Year YTD Budget	Actual	
\$	\$	\$	\$						
		220,000	220,000	Governance - Furniture & Equipment Corporate Software Upgrade & Server	220,000	220,000	25,000	25,034	34 ▲
				Animal Control - Furniture & Equipment					
				Rifle and Safe	2,000	2,000	0	0	0 TTT
				Microchip Reader	800	800	0	0	0 TTT
				Animal Control Cages Modification	1,000	1,000	0	0	0 TTT
				CACP - Furniture & Equipment					
				Aged Care Office Equipment	8,000	8,000	0	0	0 TTT
				Aged Care Office Furniture	2,000	2,000	0	0	0 TTT
				Refuse - Furniture & Equipment					
				Deposit Bins for Recycling	15,000	15,000	0	0	0 TTT
				NRRC - Furniture & Equipment					
				Sportsman Plus Software	10,400	10,400	0	0	0 TTT
				Gym Cross Trainers x 2	3,800	3,800	0	3,455	3,455 ▲
				Pool Liner	85,500	85,500	0	0	0 TTT
0	0	220,000	220,000	<b>Totals</b>	<b>348,500</b>	<b>349,500</b>	<b>25,000</b>	<b>28,488</b>	<b>3,488</b>

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions			Roads				
Grants	Reserves	Borrowing	Total	Current Budget			Variance (Under)Over
				Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	312,800	312,800	\$	\$
0	0	0	0	0	312,800	0	0
0	0	0	0	312,800	312,800	0	0
				Transport Construction - Infrastructure - Roads			
				Herald Street - Renewal (RRG)			
				Totals			

Contributions			Footpaths				
Grants	Reserves	Borrowing	Total	Current Budget			Variance (Under)Over
				Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	0	0	\$	\$
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
				Transport Construction - Infrastructure - Footpaths			
				Totals			

Contributions			Drainage				
Grants	Reserves	Borrowing	Total	Current Budget			Variance (Under)Over
				Original Budget	Revised Budget	YTD Budget	
\$	\$	\$	\$	0	0	\$	\$
0	0	0	0	0	0	0	28,717
0	0	0	0	0	0	0	28,717
				Transport Construction - Infrastructure - Drainage			
				Drainage - Range Road			
				Totals			

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants		Contributions		Total	Current Budget This Year				Variance (Under)/Over
		Reserves	Borrowing		Original Budget	Revised Budget	YTD Budget	Actual	
\$		\$		\$					
0	0	0	0	0	0	0	0	0	0
Rec & Sport - Infrastructure - Parks & Ovals									
Totals					0	0	0	0	0

Grants		Contributions		Total	Current Budget This Year				Variance (Under)/Over
		Reserves	Borrowing		Original Budget	Revised Budget	YTD Budget	Actual	
\$		\$		\$					
0	0	0	0	0	0	0	0	0	0
Totals					0	0	0	0	0



TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2013

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Grants	Contributions		Total	Other Infrastructure	Current Budget This Year				Variance (Under)Over
	Reserves	Borrowing			Original Budget	Revised Budget	YTD Budget	Actual	
\$	\$	\$	\$		\$	\$	\$	\$	\$
0	0	0	0	Sewerage - Infrastructure - Other	19,000	19,000	0	0	0
0	0	0	0	TWIS Distribution Pipes Replacement	21,500	21,500	0	0	0
0	0	0	0	Pump - Centre Sports	15,000	15,000	0	0	0
0	0	0	0	Other Amenities - Infrastructure - Other	0	0	0	0	0
0	0	0	0	Niche Wall - Cemetery	0	0	0	0	0
0	0	0	0	Rec & Sport - Infrastructure - Other	0	0	0	6,806	6,806
0	0	0	0	Hockey Scoreboard (Insurance Replacement)	35,000	35,000	0	0	0
0	0	0	0	Power Supply Upgrade - Thomas Hogg Oval	0	0	0	0	0
0	0	0	0	NRRC - Infrastructure - Other	0	0	0	0	0
0	0	0	0	Health Lifestyles - Infrastructure Other	0	0	0	0	0
0	0	0	0	NHLP - Gnarojin Creek infrastructure	1,793	1,793	0	0	0
0	0	0	0	Library - Infrastructure - Other	0	0	0	0	0
0	0	0	0	Repave - Front of Library	0	0	0	0	0
0	0	0	0	Totals	92,293	92,293	0	6,806	6,806

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 11: TRUST FUND**

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

Trust Items	Opening Balance 1-Jul-12	Amount Received	Amount Paid	Closing Balance 31-Mar-13
	\$	\$	\$	\$
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Cultural Development	4,820	0	0	4,820
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Crossover/Footpath	0	0	0	0
Retention Bonds	0	0	0	0
Public Open Space Bonds	49,560	0	0	49,560
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
Town Hall Facility Bonds	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Trust Other	250	0	0	250
	57,400	0	0	57,400

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2013**

**Note 12: INFORMATION ON BORROWINGS**

Debtenture Repayments	Principal 1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual	2012/13 Budget	2012/13 Actual
<b>Governance</b>	0	220,000	0	0	0	220,000	0	0	0
Loan 125 - Corporate Software & Server Upgrade									
<b>Staff Housing</b>	0	350,000	0	0	0	350,000	0	0	0
Loan 127 - Executive Housing									
<b>Recreation &amp; Culture</b>	509,107	0	0	34,795	17,208	474,312	491,899	27,675	18,688
Loan 121B - Narrogin Regional Recreation Complex									
Loan 126 - Town Hall Renovations						281,386	0	0	0
<b>Economic Services</b>	132,031	0	0	20,941	10,317	111,090	121,714	7,574	3,875
Loan 124 - Commercial Property									
Loan 128 - Industrial Land Purchase						0	0	0	0
	641,138	851,386	0	55,736	27,525	1,436,788	613,613	35,249	22,563

(SS) Self supporting loan financed by payments from third parties.  
(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.  
All other loan repayments are to be financed by general purpose revenue.

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

Nil

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

**12.1.1 LATE ITEM – WHEATBELT ZONE REQUEST – STATE PLANNING STRATEGY**

**File Reference:** 5250  
**Disclosure of Interest:** Nil  
**Applicant:** Wheatbelt Zone  
**Previous Item Nos:** Nil  
**Date:** 20 April 2013  
**Author:** Brian Robinson, Director Tech & Environment Services

**Attachments:** Nil

**Summary:**

The Central Country Zone Council has requested all Local Authorities to consider making comment on the Draft State Planning Strategy.

**Background:**

In December 2012, the Draft State Planning Strategy was released for public consultation with the 29<sup>th</sup> March 2013 being the closing dates for all submissions.

As detailed on page 7 of the Strategy, the State Planning Strategy is an “*an overarching strategic document that informs all other State, regional and local planning strategies, policies and approvals*”. The Strategy links to and builds on other existing strategic planning documents, including, but not limited to:

- Directions 2031 – Spatial Framework for Perth and Peel Region;
- Liveable Neighbourhoods;
- Urban Development Program (including Regional Hotspots);
- WA Tomorrow – Population forecast for WA’s planning regions.
- Pilbara Planning and Infrastructure network.

The Strategy is also supported by a range of other existing planning documents including State Planning Policies, frameworks and regulations implemented at both State and Local Level.

In summary, the Strategy outlines strategic goals in the areas of Global Competitiveness, Strong and Resilient Regions, Sustainable Communities, Infrastructure Planning and conservation. Pursuant to these goals, the Strategy details an objective for each of the following areas:

- a) Economic Development;

- b) Education;
- c) Tourism;
- d) Environment;
- e) Agriculture and Food;
- f) Physical infrastructure including transport, water, energy, waste and telecommunications;
- g) Social Infrastructure including spaces and places, affordable living, health and wellbeing
- h) Land Availability
- i) Remote settlements; and
- j) Security

Notwithstanding that all Local Governments in Western Australia had opportunity to comment on the Strategy by 29<sup>th</sup> March 2013, the Central Country Zone executive officer submitted a request for extension of the submission period until the 30<sup>th</sup> April 2013.

On the 19 April 2013, the Central Country Zone resolved as follows:

- *Member Councils be encouraged to provide comments to the Executive Officer by Wednesday 24<sup>th</sup> April 2013 for inclusion in a submission to the State Planning Strategy”; and*
- *The Executive Officer discuss with the Department of Planning, the development of a timeframe for the completion of the Wheatbelt Planning and Infrastructure Framework ensuring adequate consultation with local government.*

**Comment:**

Following its release for public comment, the document was examined by the Director of Technical & Environmental Services. Given that the Strategy effectively is an update of the previous State Planning Strategy to incorporate current State Policies and other existing Strategic documents, it was felt that there was in fact no need for the Town of Narrogin to comment.

In response to the Central Country Zone resolution, the Director has re-examined the Strategy and has identified that Council may wish to note and/or offer comment in respect of the following areas:

South West Sector – Spatial Framework (Pg26)

The Strategy identifies that through the Regional Centres Development Plan (Super Towns) regional communities in the South West sector are being encouraged to pan and take advantage of opportunities created by the states growth.

Rather than make reference to the Regional Centres Development Plan, it is recommended that this statement to refer to planning strategies that recognise all regional centres as oppose to only those identified as Super Towns.

Education, Training and Knowledge Transfer (pg 30)

Table 3 on page 31 of the Strategy identifies outcomes and aspirations in respect of education. There are a number of aspirations stated in that table which relate to Narrogin being:

- Regional knowledge based industries that stimulates economic activity;
- More regional education infrastructure;

- Major university hubs that compete globally for students, researchers and investment;
- Innovated enterprise locating in regional areas;
- Increased attraction and retention of creative human capital.

These aspirations are consistent with Council's adopted Strategic Community Plan, most particularly recommendations 2.8 (education), 7.1 (university) and 7c (tertiary education).

### Tourism

The Strategy identifies the following aspirations for Tourism in Western Australia:

- Increased accessibility to a range of diverse experiences;
- Public open spaces used for cultural activities, events and festivals;
- A prospering tourism industry through a balanced relationship between ecotourism and conservation.
- Communities unique identity, history and sense of place being promoted and supported.
- Celebration of Aboriginal culture and heritage being secured.

These aspirations are consistent with Council's adopted Strategic Community Plan, most particularly recommendations 1.2, 1.5, 1.6, 1.7, 1(c), 2.1, 3.2, 7.2 and 7.3.

### Agriculture and Food

- Commercial agrifood production in peri urban and near metropolitan areas;
- Strategic food production areas well serviced by infrastructure;
- Fragmentation of Agricultural land is limited and consolidation is encouraged.
- Regional and State transport hubs and intermodal terminals.
- Strategic sites and buffers for downstream food processing and distribution.

Although the Town of Narrogin does not contain viable agricultural land, there are many 'Rural-Residential' lots within the Town that may be suitable for commercial food production using alternative production techniques such as aquaculture, permaculture or hydroponics. Consideration should be given to supporting the opportunity for such activities within the Town Planning Scheme.

### Water

The draft Strategy contains several recommendations in relation to water, including the following:

- Integration of water planning with community, land use and economic planning;
- Appropriate use of fit for purpose water;
- All new urban development is water sensitive as a development standard;
- Catchment protection and restoration programs
- Floodplain risk mapping.

The recommendations and aspirations stated within the Strategy reflect water management approaches that have, until now, only been applied to the Metropolitan Area and Peel Region. These requirements will ensure full integration of planning and development with environment considerations.

The preparation of a Water Management Strategy is recommended for Council property within Council's adopted Strategic Community Plan (Recommendation 3.1).

## Energy

Section 6.3 relating to energy identifies that the Central Wheatbelt is an area containing potential biomass energy.

- Adoptive, innovative long term energy solutions;
- Energy source and transmission sites secured

As Councillors would be aware the Town of Narrogin Strategic Community Plan recommendation 1.3 relates to the establishment of an alternative power generation plant. The aspirations of the Strategy are therefore consistent with Council's Strategic Plan.

## Waste

Amongst other things, the State Strategy outlines the aims of securing strategic sites, buffers etc for waste Management facilities and increasing the proportion of waste to be reused and/or recycled. Although the establishment of a regional waste facility as proposed by the Wagin group of Councils is consistent with the objectives of the Strategy, mapping relating to the Central Wheatbelt does not indicate a Resource recovery centre or the associated waste transfer stations that will result.

It is recommended a brief submission be made to ensure that the State is aware of the progress and likely outcomes in respect of the proposed regional waste facility.

Council's adopted Strategic Community Plan currently contains recommendations in relation to a regional waste facility and the introduction of recycling programs. These recommendations are consistent with the Draft State Planning Strategy.

## Affordable Housing

The objective for affordable housing as stated in the Draft Strategy is "*Affordable living through housing diversity and compact settlements*". Aspirations stated in support of this objective include the following:

- Development including a variety of housing styles, types and sizes to accommodate changes in demographics and market demand;
- Incentives and requirements for affordable housing are enabled through the planning system;
- Innovative housing tenures such as housing co-operatives and community titling being introduced to the market.
- Increased density and diversity of housing through mixed use and transit orientated developments.
- Communities well connected by cycling infrastructure and public transport;
- Conservation and adaptive reuse of existing homes.

Given that Council's proposed Town Planning Scheme No 3 contains provision for a range of housing densities and styles, Council's adopted approach is consistent with the Draft Strategy recommendations.

## Health and Wellbeing

Seeking to encourage active lifestyles, community interaction and benefit, the Draft Strategy identifies 21 aspirations for Health and Wellbeing that are largely focused on ongoing investment into community sport and recreation facilities. These recommendations are consistent with the recommendations contained in the Strategic Community Plan.

### **Consultation:**

CEO – Aaron Cook; and  
Mayor – Don Ennis

### **Statutory Environment:**

The State Planning Strategy is prepared and reviewed in accordance with the Planning and Development Act 2005 and associated regulations.

**Policy Implications** - Nil

**Financial Implications:** - Nil

### **Strategic Implications:**

The State Planning Strategy by its nature is an overarching strategic plan that guides the formation of more detailed documents including Regional Strategies and State Planning Policies. It is these documents that ultimately guide the formation of Local Planning Schemes and the regulation of subdivision and development at the local level.

Council will have opportunity to have input into the more detailed matters dealt with under State Planning Policy, Regional Strategies etc during their future periodical reviews.

**Voting Requirements:** Simple Majority



**Moved: Cr Russell**

**Seconded: Cr Kain**

1. That Council offer the following comments in respect of the Draft State Planning Strategy:
  - a) Information relating to the South West sector on page 36 should be modified to reflect all regional centres being encouraged to plan and develop rather than just those towns identified as “Super Towns”.
  - b) Mapping relating to the Central Wheatbelt should be modified to reflect the Regional Refuse Site and associated conversion of existing refuse sites into Waste Transfer Stations as proposed by the Wagin Group of Councils.
2. Correspondence be forwarded to the Central Country Zone executive Officer advising of point No 1 above.

**CARRIED: 7/0**

**13. CLOSURE OF MEETING**

The Meeting closed at 9.08pm.