



Town of Narrogin

MINUTES

ORDINARY COUNCIL MEETING

24 FEBRUARY 2015

COMMENCING AT 7:30 PM

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

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

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

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

Disclaimer:

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

These minutes were confirmed at the Ordinary Council Meeting held on 10 March 2015

Signed:  Date: 10/3/15
(Presiding Member at the meeting at which minutes were confirmed)

ORDINARY COUNCIL MEETING AGENDA
24 February 2015

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

7.31pm - The Mayor opened the meeting.

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

Elected Members

Mayor L Ballard
Deputy Mayor Cr A Paternoster
Cr C Bartron
Cr C Ward
Cr D Russell
Cr J McKenzie
Cr P Schutz

Staff

Mr Aaron Cook – Chief Executive Officer
Mr Brian Robinson – Director Technical and Environmental Services
Mr Colin Bastow – Director Corporate and Community Services
Ms Carolyn Thompson – Executive Assistant

Members of the Public

Mr B Seale
Mr N Mitchell

Apologies

Cr M Kain

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

Cr A Paternoster, Cr D Russell and Cr P Schutz alerted the meeting, for information purposes only, to the fact that they sit on Community Group Committees that assisted in the establishment or the ongoing service provision of the CAT's Service but do not have a direct interest in items 10.2.008 and 10.2.009.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Mr Seale – On page 38 of the agenda it states that “then the Council hold the monies separately or with another community group” and this in the context of the paragraph was not clear.

Mr Cook responded, after re-reading the paragraph that yes this could be misconstrued and the words “the Council” should be removed and replaced with “another entity” and this would ensure that the sentence read properly. This will be altered within the minutes.

Mr Seale – On page 39 it states “All monies raised is to sit within a reserve for the payment of expenses” and my question is, is the reserve being used as an operating account.

Mr Cook – Thank you Mr Seale no this is not the case the reserve only holds the excess monies in the instance that it is needed for additional expenses that are not covered by the operational account.

7:36pm Note: Mr Mitchell departed the meeting.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COUNCIL RESOLUTION 0215.007 / Officer’s Recommendation

Moved: Cr C Ward

Seconded: Cr P Schutz

That Council:

Accept the minutes of the Ordinary Council Meeting held on **25 March 2014** as amended and be confirmed as an accurate record of proceedings.

CARRIED 7/0

Note: Amendments include the rescission of the acceptance of the minutes at the meeting held on 8 April 2014 to facilitate the inclusion of resolution 0314.035 in 25 March 2014 minutes.

COUNCIL RESOLUTION 0215.008 / Officer’s Recommendation

Moved: Cr J McKenzie

Seconded: Cr P Schutz

That Council:

Accept the minutes of the Ordinary Council Meeting held on **10 February 2015** and be confirmed as an accurate record of proceedings.

CARRIED 7/0

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

To advise the Elected Members and the Members of the public that Cr P Schutz is unable to wear full proper attire this evening due to ill health.

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

10.2 CORPORATE AND COMMUNITY SERVICES

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10.2 CORPORATE AND COMMUNITY SERVICES

10.2.006 GRIEVANCE, DISCRIMINATION, HARASSMENT & BULLYING POLICIES/PROCEDURES

File Reference: 22.5.2
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 19 February 2015
Author: Colin Bastow – Director Corporate Community Services

Attachments:

- Discrimination, Harassment and Bullying Policy
- Grievance, Investigations and Resolution Policy
- Grievance, Investigations and Resolution Procedure

Summary:

Council is requested to consider the adoption of new Human Resources (HR) policies.

Background:

The Town is required to provide a safe and discrimination-free workplace to all of its employees, contractors and volunteers. To assist with this requirement it is important for the Town to maintain current policies and procedures. However policies alone will not address the Town's legal obligation in this area. There is a need to also educate its staff on these policies to ensure they can identify any inappropriate behaviour as well as let them know what behaviour is considered to be unacceptable.

The Town has contacted its HR consultants and has been provided with a set of template HR policies.

Comment:

The Town has modified WALGA's Industrial Services template policies to suit its needs. This approach has been taken to ensure compliance to the various employment-related legislation as well as making the policies easier to read by removing the need to cover specific activities.

The Town has arranged for the Local Government Insurance Service (LGIS) to conduct four workshops to educate all staff about these new policies and procedures. All staff are expected and scheduled to attend these workshops.

Additional training will also be undertaken with all managers and supervisors to ensure they understand their roles and responsibilities in this area. Senior employees need to have the tools to be able to identify potential issues in this area.

The Town will reformat the attached policies and procedures once they have been adopted by Council to match the current formatting requirements of the Town. A policy number will be assigned to each policy at a later date.

Consultation:

- A copy of the Draft Policies have been emailed to a majority of staff for their feedback.
- WALGA Industrial Service
- Local GOVERNMENT Insurance Scheme

Statutory Environment:

- Equal Opportunity Act 1984
- Occupational Safety & Health Act 1984
- Disability Discrimination Act 1992

Policy Implications:

These policies are intended to update the Town's HR policies so they comply with modern Industrial Relations requirements.

Financial Implications:

The Town could be held responsible for any bullying or harassment to its staff if it does not take proactive steps to educate staff about what behaviour is not acceptable within the workplace. Large fines and compensation payments may apply to any organisation who does not provide a safe workplace.

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

COUNCIL RESOLUTION 0215.009 / Officer's Recommendation

Moved: Cr A Paternoster

Seconded: Cr P Schutz

That Council:

Remove policy C27.3 Bullying in the Workplace and adopt the following policies as presented:

- Discrimination, Harassment and Bullying Policy
- Grievance, Investigations and Resolution Policy
- Grievance, Investigations and Resolution Procedure

CARRIED 7/0

DRAFT

Discrimination, Harassment and Bullying Policy

Policy Statement

The Town of Narrogin (**Town**) and its employees are committed to providing a working environment where every employee is treated equally, fairly and without prejudice. For the purposes of this policy the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Town in any capacity.

Unlawful Discrimination

An employee is directly discriminated against if they are treated less favourably than another person in the same or similar circumstance, because of any one of the grounds of discrimination outlined below. Indirect discrimination can occur where a practice or requirement is imposed upon all employees; however a high proportion of employees with an attribute cannot comply with, or are affected by, that practice or requirement. The Town acknowledges its responsibilities and obligations pursuant to State and Federal equal opportunity and anti-discrimination laws.

The Town and its employees acknowledge they are subject to State and Federal equal opportunity and anti-discrimination legislation. The following is a non-exhaustive list of the grounds of discrimination for which it is unlawful to discriminate against an individual:

- Age;
- Family responsibility or status;
- Race or colour;
- Sex including gender identity, sexual orientation and intersex status;
- Physical or mental disability;
- Marital status;
- Political or religious conviction;
- Pregnancy;
- Criminal record;
- Breastfeeding;

- Gender history;
- Impairment;
- National extraction or social origin; and
- Trade union activity

Sexual Harassment

The *Equal Opportunity Act 1984 (WA)* and the *Sex Discrimination Act 1984 (Cth)* provide that it is unlawful to engage in sexual harassment. Sexual harassment can be defined as any unwelcome conduct of a sexual nature, such as an unwelcome sexual advance or an unwelcome request for sexual favours, in circumstances in which a reasonable person would anticipate that the person harassed would be offended, humiliated or intimidated.

Some examples of sexual harassment include, but are not limited to:

- Physical contact (touching, rubbing, patting, embracing, brushing up against etc.);
- Gestures of a sexual nature;
- Leering or staring;
- Offensive telephone calls, emails, text messages or notes;
- Sexual suggestive jokes or comments;
- Tales of sexual exploits;
- Repeated requests for a date;
- Unwelcome comments or questions about a person's sex life, appearance or dress; and
- Sexually graphic material (poster, calendars, cartoons, graffiti, messages, emails).

Bullying

Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening.

Bullying is also unlawful under the *Occupational Safety and Health Act 1984 (WA)* and the *Occupational Safety and Health Regulations 1996 (WA)*.

Some examples of bullying include, but are not limited to:

- Loud, abusive or offensive language or comments;
- Yelling and screaming;
- Unjustified criticism and insults;
- Unjustified threats of dismissal or other disciplinary action;
- Acts of sabotaging another's work by withholding information which is required to fulfil tasks;
- Spreading malicious rumours or misinformation;
- Inappropriate comments about an employee's appearance, lifestyle of family;
- Deliberately excluding an employee from workplace meetings or activities;
- Hiding documents or equipment or withholding vital information required for effective work performance;
- Constantly changing targets or work guidelines;
- Overloading an employee with work and impossible deadlines;
- Setting tasks that are unreasonably below or beyond an employee's level of skill;
- Threats of assault or violence or actual violence;
- Teasing and practical jokes; and
- Isolating or ignoring an employee on a constant basis.

Where an employee makes a threat of violence or assaults another employee, the police should be called.

Reasonable Management Action

The Town has a right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner. Reasonable management action is not workplace bullying.

Some examples of reasonable management action include, but are not limited to:

- The establishment and regular use of performance management systems;
- The setting of reasonable performance targets and deadlines;
- Providing employees with constructive feedback or counselling to assist workers to improve their work performance or the standard of their behaviour;

- Issuing a lawful and reasonable direction to an employee to complete a work task;
- Preparing and amending a roster for employees;
- Transferring an employee to a different work location for operational reasons;
- Implementing organisational change;
- Informing an employee about inappropriate behaviour in a confidential manner; and
- Taking disciplinary action against an employee.

Other Behaviours not Considered to be Bullying

Where two or more employees have a difference of opinion and disagree on an issue, this is not usually considered to be workplace bullying. However, where conflict escalates and is repeated, it may meet the definition of workplace bullying.

Additionally bullying does not occur where bullying behaviour is a one off occurrence and if that behaviour does not create a risk to health or safety,

What are the Ways in which Bullying can Occur?

There are a variety of ways bullying behaviour can occur in the workplace such as verbally, through email or text message or via social media. Bullying can be directed at an individual employee or a group of employees, and can be carried out by one or more employees. Bullying can occur between employees, downwards from managers to employees or upwards from employees to supervisors or managers.

What to do if you think you are being Discriminated Against, Sexually Harassed or Bullied?

Refer to the Grievance Policy and Grievance Procedure for steps to take if you think you are being discriminated against, sexually harassed or bullied, or if you suspect another employee is experiencing any of those things.

Roles & Responsibilities

To ensure the intent of this policy is realised, various roles within the Town must assume certain responsibilities.

The Employer

The Town will endeavour to:

- provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;
- provide and maintain safe systems of work;
- provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
- treat all employees fairly; and
- take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.

All the Organisation's Employees

Employees are required to:

- report any incidents of sexual harassment, discrimination or bullying they may see happening around them to an appropriate manager or supervisor;
- follow all policies and procedures of the Town;
- ensure they do not victimise any person making a complaint of sexual harassment, discrimination or bullying; and
- treat all employees fairly and with respect.

Support

The Town engages the services of an external Employee Assistance Provider who can provide employees with confidential counselling.

Consequences of Breaching This Policy

Any breach of this policy, may result in disciplinary action up to and including termination of employment.

Variation to This Policy

This policy may be cancelled or varied from time to time. All the Town's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Grievances, Investigations & Resolution Policy
- Grievances, Investigations & Resolution Procedure



Policy Number

Policy Version

Policy Owners

Creation Date

Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

DRAFT

Grievances, Investigations & Resolution Policy

Policy Statement

All employees have a right to express any genuine grievances or complaints via an impartial internal process. All employees involved in a grievance process are expected to participate in good faith. For the purposes of this policy, the term “employee/s” will extend to cover contractors, volunteers and any person performing work for or with the Town of Narrogin (**Town**) in any capacity.

Roles

Complainant – An employee who raises a complaint about a matter regarding the workplace.

Respondent – An employee who is alleged to have acted in a manner which caused the complainant to raise a complaint.

Support Person – A Complainant and/or a Respondent may choose to bring a Support Person with them to a meeting, where practicable. The role of a Support Person is not to advocate on behalf of anyone, but to simply provide emotional support.

Witness – A person (including an employee) who is requested by the Town to assist the process by providing relevant information regarding the complaint.

What to do if you have a Complaint?

If an employee (Complainant) is the victim of behaviour of another employee (Respondent) which is inconsistent with the Town’s policies, procedures or guidelines (Policies), the Complainant should, where reasonable or practicable, first approach the Respondent for an informal discussion with the intention of resolving the issue. If the nature of the complaint is deemed to be sufficiently serious, the complainant should contact their Manager or the Manager’s Line Manager when the complaint is about their Manager, directly.

If the inappropriate behaviour continues, the Complainant is encouraged to make a formal complaint to their direct manager. If the direct manager is the Respondent in the matter or

if the employee feels uncomfortable approaching their manager, the Complainant should approach their Manager's Line Manager.

The Manager who receives the complaint must contact their Director or Chief Executive Officer to decide upon the most appropriate way to take the matter forward, whether it is an informal discussion with the Complainant and/or the Respondent, or the commencement of a formal investigation of the complaint.

An employee may seek further clarification of a decision and/or direction given to them by their manager/supervisor from a more senior employee who is in the same chain of command, provided the employee first discusses the matter with their supervisor/manager to seek a mutual resolution to the issue/s. If the matter remains unresolved then the employee may request the matter to be reviewed by their manager's line manager, subject to the employee advising their supervisor/manager about their intention to do so as well as the reasons for taking this action. The employee may take their request for review up their section's chain of command for a final decision by the Town's Chief Executive Officer, provided that each level of management is advised of the reasons for continuing the review process. When requiring a review the employee is not to bypass any level of their section's management structure.

Key Principles in the Complaint Resolution Process

The following principles are necessary for the fair investigation and resolution of a complaint:

- **Confidentiality** – Only the employees directly investigating or addressing the complaint will have access to the information about the complaint. The Town may inform or appoint a third party to investigate or advise on the investigation. All parties involved in dealing with a complaint are required to keep the matter confidential. Information will only be placed on an employee's personal file if they are disciplined as a result of the complaint;
- **Impartial (fair/unbiased)** – Both parties will have an opportunity to put their case forward. No assumptions are made and no action will be taken until available and relevant information has been collected and considered;
- **Sensitive** – The employees who assist in responding to complaints should be specifically trained or equipped to treat all complaints sensitively and ensure the process is free of coercion or intimidation and consult with the Town's Industrial Relations Consultants;
- **Timely** – The **Town** aims to deal with all complaints as quickly as possible and in accordance with any legislative requirements;

- **Documented** – All complaints and investigations must be documented. In formal grievance processes, records must be kept of all documents collected and/or drafted as part of that process. For more informal processes, a file note or note in a diary may be sufficient;
- **Natural Justice** – The principles of natural justice provide that:
 - A Respondent against whom allegations are made as part of a grievance process has the right to respond to the allegations before any determination is made;
 - A Respondent against whom an allegation is made has the right to be told (where possible and appropriate) who made the allegation;
 - Anyone involved in the investigation should be unbiased and declare any conflict of interest;
 - Decisions must be based on objective considerations and substantiated facts; and
 - The Complainant and the Respondent have the right to have a support person present at any meetings where practicable.
- **Procedural Fairness** – The principles of procedural fairness provide that:
 - the Respondent is advised of the details (as precisely and specifically as possible) of any allegations when reasonably practicable;
 - A Respondent is entitled to receive verbal or written communication from the Town of the potential consequences of given forms of conduct, as applicable to the situation;
 - The Respondent is given an opportunity to respond to any allegations made against them by a Complainant;
 - Any mitigating circumstances presented to the Town through the grievance process are investigated and considered;
 - The Respondent has the right to have an appropriate support person present during any inquiry or investigation process where practicable or necessary;
 - Any witnesses who can reasonably be expected to help with any inquiry or investigation process should be interviewed; and
 - All interviews of witnesses are conducted separately and confidentially.

Outcome of Making a Complaint

If a complaint is substantiated, there are a number of possible outcomes. If the complaint involves a performance issue, the manager of the Respondent may commence a formal or informal performance management process with the Respondent or elect to discipline the Respondent in accordance with the Disciplinary Policy.

If the complaint involves a breach of a Policy or any other behaviour that is inconsistent with the employment relationship, the manager of the Respondent may elect to discipline the Respondent in accordance with the Disciplinary Policy.

Vexatious or Malicious Complaints

Where a Complainant has deliberately made a vexatious or malicious complaint that Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Victimisation of Complainant

A Complainant must not be victimised by the Respondent or any other employee of the Town for making a complaint. Anyone responsible for victimising a Complainant may be subject to disciplinary action, including but not limited to, termination of employment.

Variation to This Policy

This policy may be cancelled or varied from time to time. All the Town's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Discrimination, Harassment, & Bullying Policy
- Code of Conduct
- EEO Policy
- Grievances, Investigations & Resolution Procedure

Policy Number

Policy Version

Policy Owners

Creation Date



Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

DRAFT

Grievances, Investigations & Resolution Procedure

Procedure

The following procedure, based on the principles outlined in the Grievances, Investigations & Resolution Policy, is to be used in the resolution of any complaint. A complaint should be dealt with internally in the first instance where reasonable and practicable. The aim of this procedure is to resolve the complaint as quickly and confidentially as possible.

First step – Self Resolution

A Complainant should attempt to resolve the issue directly with the person(s) concerned in the first instance. The Complainant should identify the specific conduct which has caused offence, explain the impact of that conduct on them, and request that the conduct stops. In some circumstances, the Respondent may be unaware that their behaviour offends the Complainant. These actions should be taken as soon as possible.

If the Complainant is not comfortable attempting to resolve the issue directly with the Respondent, if their attempts to resolve the issue are unsuccessful or if the issue is deemed sufficiently serious, the Complainant should seek guidance from the Director Corporate and Community Services on the options available to the Complainant. The Complainant has the choice whether to proceed with their complaint at that stage and the complaint can be withdrawn at any stage. If a complaint is withdrawn and the Town deems that matter to be sufficiently serious, it may continue to investigate the complaint even if it has been withdrawn.

Informal Complaint Procedure

A complaint can be dealt with on an informal basis where:

- the allegations are not deemed sufficiently serious, for example interpersonal conflict or potentially amount to a minor breach of some of the Town's policies, procedures and guidelines (Policies);
- the Complainant is reluctant to lodge a formal complaint; or
- the Complainant and the Respondent work together closely on a regular basis and the preservation of the employment relationship is paramount.

The informal complaint procedure may be approached as follows:

- The Complainant should approach their direct manager or their manager's line manager if they are the Respondent or their manager has not satisfactorily dealt with the complaint, the desired outcome and any ideas for resolution of the complaint.
- The Complainant's manager or manager's line manager will explain the various options open to the Complainant for the resolution of the complaint.
- If the Complainant chooses to proceed with the complaint, their manager or manager's line manager can either:
 - arrange for a mediation between the Complainant and the Respondent; and/or
 - meet with the Complainant and the Respondent separately to discuss the issues and explore possible solutions; and/or
 - write to the Complainant and the Respondent to obtain further information about the complaint and to explore potential solutions.

If the matter is resolved to the satisfaction of all parties, the matter will be concluded. If the matter is not resolved, the manager and Director or CEO will determine whether any further action is required. All meetings with the Complainant and the Respondent should be documented and any correspondence between the parties should be retained on a confidential basis.

Formal Complaint Procedure

A complaint should be dealt with through the formal complaint procedure where:

- the complaint involves sufficiently serious allegations, including but not limited to, sexual harassment, discrimination, criminal conduct, breaches of Town's policies or breach of *the Local Government Act 1995 (WA)*;
- the complaint involves a particularly sensitive or personal matter; or
- a formal complaint procedure is deemed appropriate in the circumstances by the manager and Director or CEO.

Submitting a Formal Complaint

A formal complaint should be made in writing and include the following information:

- the Complainant's name and contact details;
- details of the specific incident or issue being complained about;

- if the complaint is about a person(s), the identity of the Respondent/Respondents and their relationship to the Complainant;
- the names of any witnesses who were present during the specific incident or who have first-hand knowledge of the issue being complained about;
- the outcome the Complainant is seeking; and
- any action that has already been taken in an effort to resolve the issue.

Preliminary Inquiry

Before commencing a formal investigation, the relevant Manager or Director/CEO are able to conduct a preliminary inquiry if further information about the complaint is required to determine the level of seriousness involved. The purpose of a preliminary inquiry is to:

- obtain details about the complaint and assess the seriousness of the allegations;
- determine the level of factual dispute;
- assess whether there is sufficient evidence to proceed to a formal investigation; and
- determine whether the Town should proceed with an investigation or refer the matter to an external authority. It may be appropriate to refer a matter to an external authority where the alleged conduct is potentially of a criminal nature, potentially breaches the *Local Government Act 1995* or may need to be dealt with by the Corruption and Crime Commission.

Full Investigation

If deemed necessary, the relevant Manager, Director or CEO may require a formal investigation to be conducted. The Town can elect to appoint a person from outside the Town to conduct the formal investigation or an appropriate Town employee may conduct the investigation (the Investigator).

The role of the Investigator is to collect information about the complaint and make findings about whether any allegations are able to be substantiated. The Investigator is responsible for ascertaining facts, reviewing documentation, interviewing parties and making a determination about whether any further action against the Respondent is warranted. The depth and scope of the investigation will depend on the nature of the complaint, however, as a general guide the following should be covered by the investigation report:

- the circumstances of any allegations made;
- a list of allegations made by the Complainant, the Respondent's response to the allegations and whether any of the allegations are substantiated;

- outline where any policies or legislation have been breached;
- evidence stemming from the complaint include any documentation such as emails; letters and signed witness statements; and
- any mitigating circumstances that have been presented through the investigation on behalf of the Respondent.

Outcome and Action

The outcome of the investigation will dictate whether any disciplinary action may be warranted. Whether any disciplinary action is required will be at the discretion of the relevant manager in consultation with their Director or CEO. Any disciplinary action will be taken in accordance with the Disciplinary Policy.

Substantiated Complaints and Potential Outcomes

Outlined below are some examples of actions that may be taken after a formal complaint is investigated and outcomes have been substantiated.

- apology from the Respondent to the Complainant (written or oral/verbal);
- agreement from the Respondent that the behaviour will not be repeated;
- a Respondent can be issued with a verbal or written warning;
- transfer, demotion or termination of the Respondent's employment;
- counselling of the Complainant and/or Respondent;
- implementation of a training program; or
- changes to the Town's Policies.

Frivolous or Vexatious Complaint

If a complaint is found to be deliberately vexatious or malicious after an investigation, the employee making that complaint may be subject to disciplinary action, including but not limited to, termination of employment.

Other Resources

An investigation into a complaint may require the Town to utilise resources from outside the organisation to help resolve the situation, including:

- an Employee Assistance Program (EAP);
- use of an independent investigator; or

- use of an independent mediator.

Variation to this Procedure

This procedure may be amended from time to time. All the Town's employees will be notified of any variation to this policy by the normal correspondence method.

Policy Number

Policy Version

Policy Owners

Creation Date

Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

Note: Cr Bartron advised of several minor spelling mistakes within the item that is corrected within the minutes.

10.2.007 SOCIAL MEDIA, WORKPLACE SURVEILLANCE, DRUG AND ALCOHOL POLICIES

File Reference: 22.5.2
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 19 February 2015
Author: Colin Bastow – Director Corporate Community Service

Attachments:

- Social Media Policy
- Workplace Surveillance Policy
- Drug and Alcohol Policy

Summary:

Council is requested to consider adopting new policies to cover social media, workplace surveillance and drug and alcohol in the workplace.

Background:

The Town does not have any specific policies to cover the following areas:

- Social Media
- Workplace Surveillance
- Drug and Alcohol

The Town has contacted its HR consultants and has been provided with a set of template HR policies.

Comment:

The Town does need to implement policies to educate its staff as to what is appropriate behaviour with regards to social media, and reduce any issues associated with its staff drinking alcohol or taking drugs. There also is a need to set standards for the use of CCTV within its Administration and Library Buildings.

The Town has been required to speak to its staff about their posts on social media in the past. The use of social media is only getting more common and therefore all employees need to be aware of what standards of behaviour is considered to be acceptable. The Town can be held responsible if its staff conducts bullying behaviour towards other staff on social media, even when posting takes place within their own homes.

The Town has been expanding its use of CCTV to protect property and reduce antisocial behaviour. Therefore there is a need to set a standard for the collection and use of digital recordings. A policy of this nature may also address any fears the staff may have that the Town intends to monitor their every move.

The Town does hold a number of staff functions that involves the drinking of alcohol. This type of activity does involve a certain level of risk to the Town and therefore needs to be appropriately managed.

The Town does not have any specific policies to cover an incident where an employee comes to work while under the influence of drugs and/or alcohol. The Town does need to have the ability to ensure all of its staff are able to perform their duties in a safe manner without risking themselves or others. The adoption of the proposed Drug and Alcohol Policy will clearly explain to staff, and their supervisors, their roles and responsibilities with regards to this issue.

The Town will reformat the attached policies and procedures once they have been adopted by Council to match the current formatting requirements of the Town. A policy number will be assigned to each policy at a later date.

Consultation:

A copy of the Draft Policies have been emailed to a majority of staff for their feedback.
WALGA Industrial Service

Statutory Environment:

- Occupational Safety & Health Act 1984

Policy Implications:

The Town should implement policies to address any potential issues relating to

- Social Media
- Workplace Surveillance
- Drug and Alcohol

Financial Implications:

The Town needs to be in a position to be control certain behaviour of its staff to ensure it is meeting its legal and moral responsibilities. Without strong policies the Town could be exposed to fines and/or compensation payments.

Strategic Implications: Nil

Voting Requirements: Simple Majority

COUNCIL RESOLUTION 0215.010 / Officer's Recommendation

Moved: Cr C Ward

Seconded: Cr J McKenzie

That Council:

Adopts the following policies as presented:

- Social Media Policy
- Workplace Surveillance Policy
- Drug and Alcohol Policy

CARRIED 7/0

DRAFT

Social Media

Policy Statement

The Town of Narrogin (**Town**) understands the requirement to provide a framework for using social networking sites, including clarity on appropriate conduct, and emphasizes the need for its employees to use good judgement about what appears and its context within these social media venues/spaces.

The objective of this policy is to ensure all of the Town's employees are aware of appropriate professional and personal social media conduct to ensure the greatest benefit to the Town.

This policy applies to all employees and contractors (whether paid or unpaid) at the Town who access social media for professional or social purposes whether via personal devices or those supplied by the Town.

Social Media means forms of electronic communication (e.g. Web sites for social networking and microblogging) through which users create online communities to share information, ideas, personal messages, and other content (e.g. videos). Some examples include (but are not restricted to) Facebook, Pinterest, LinkedIn, Twitter; YouTube, and Foursquare.

*Social Media Use for **Town of Narrogin** Purposes*

The Town may direct specified employees to use social media for Town purposes.

Only employees with appropriate training and knowledge who are expressly authorised by the Chief Executive Officer may use social media for Town purposes.

If a person is provided with express permission by the Chief Executive Officer to use social media s/he must provide information that is truthful, accurate and in the interests of the Town. S/he must not disclose anything that is financial or technical information, commercially sensitive information, personal information about employees, or any information about customers, suppliers or members of the general public.

Employees who are required to use social media in the course of their work must:

- Use spell check and proof read each post;
- Understand the context before entering any conversation;

- Know the facts and verify the sources;
- Be respectful of all individuals and communities with which the person interacts with online;
- Be polite and respectful of other opinions;
- Seek to conform to the cultural and behavioural norms of the social media platform being used;
- If a mistake is made, the person must correct it quickly by disclosing it was a mistake (including the particulars of the correction) and inform his/her supervisor; and
- Understand and comply with any directions given by the CEO on topics that are not to be discussed for confidential, operational or legal reasons.

A person required to use social media who has been trained and given express permission by the Chief Executive Officer should always be aware that the Town may be liable for any posts made. Accordingly s/he should always seek guidance from his/her supervisor or the Chief Executive Officer if s/he is ever unsure about stating or responding to something on a social media site.

*Records Personal/Private Use of the **Town of Narrogin's** Corporate Sites*

An employee cannot comment on behalf of the Town unless expressly authorised by the Chief Executive Officer. If the person wishes to broadcast something (either as an initial broadcast or a response) then a request to the Chief Executive Officer (or his/her authorised delegate) must be made.

A person of the Town is able to share links that the Town has posted on the social media sites, or submitting a "like" action, or comment on an event, initiative and/or program, provided that it is in the best interests of the Local Government.

Personal/Private Use of Non-Town of Narrogin Sites

Employees at the Town are permitted reasonable use of social media for personal/private purposes on the condition that it does not interfere with the performance of their work.

Employees who use social media for personal/private purposes must not infer or state they are speaking on behalf of the Town and are reminded that any inappropriate postings or actions carried out on social media may result in disciplinary action.

Consequences of Breaching this Policy

Creation Date

Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

DRAFT

Workplace Surveillance Policy

Policy Statement

Surveillance may be deployed within the workplace in order to protect the assets and equipment of the Town of Narrogin (**Town**) and improve community and employee safety.

This policy outlines the deployment of workplace surveillance in the Town.

The Town of Narrogin's Commitment

The Town is committed to providing a safe environment for its employees and the community in which unlawful, antisocial, and inappropriate activity is kept to a minimum while respecting the individual rights to privacy. The Town will ensure that the use of workplace surveillance complies with the requirements of the relevant legislation including the *Surveillance Devices Act 1998 (WA)*.

Electronic Surveillance Devices

The Town may deploy electronic surveillance devices to protect assets, equipment and people through the recording of unauthorised, unlawful, inappropriate, or dangerous activity/incidents.

The Town may deploy fixed and mobile cameras (of either motion/CCTV or still variety) in areas where assets or equipment are stored or commonly used, or in high risk work areas. Cameras may be placed in, around, or to view fixed or mobile locations.

Cameras should be placed in unobtrusive positions covering the area to be protected.

Cameras must not be placed inside toilets or change rooms, residences, or in such as position as to view inside these premises.

The Town will erect signage to inform employees and community members that cameras are in use.

Global Positioning System (GPS) devices may be utilised in vehicles or equipment where the operator is often required to work alone, where there is risks associated with the tasks being carried out by an employee or where the Town has a need to monitor and protect that vehicle or equipment.

Staff Management

The Town will not deploy workplace surveillance for the general management of the Town's employees. However, if any workplace surveillance demonstrates an employee acting in an antisocial, inappropriate, or unlawful manner, the Town may use this information for disciplinary or other appropriate action.

Review and Retention of Images

Images that indicate unauthorised or inappropriate activity, either through a record of that activity or due to interference with the camera, are to be referred to the Director Corporate and Community Services or the Chief Executive Officer. The Director Corporate and Community Services will retain the images and any associated information in a secure, confidential location.

Confidentiality

Image information or data recorded is to be discussed only with the Chief Executive Officer, or Director Corporate and Community Services. No information regarding the location of surveillance devices or images recorded is to be released or discussed with any other person, except with the approval of the Chief Executive Officer or if required by law.

Consequences of Breaching this Policy

Any person engaged by the Town's found to have breached this policy may be subject to disciplinary action or dismissal, as appropriate. Criminal charges may also be applied, where appropriate.

Variation to this Policy

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

Statement of Understanding

I confirm that I have read and understood the Town's Workplace Surveillance Policy. I understand that it is a condition of my employment or engagement with the Town that I consent to, and must comply with, the terms and conditions contained within this Policy.

Please do not sign this document unless you fully understand the contents and requirements.

Employee's Printed Full Name

Employee's Signature

Date

Please forward signed copy to Finance Officer (Payroll).

Related Corporate Documents

- Code of Conduct

Policy Number

Policy Version

Policy Owners

Creation Date

Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

DRAFT

Drug and Alcohol Policy

Policy Statement

The Town of Narrogin's Commitment

The Town of Narrogin (**Town**) and its employees must take all reasonable care not to endanger the safety of themselves or others (including customers) in the workplace. Alcohol and other drug usage becomes an occupational safety and health issue if a worker's ability to exercise judgment, coordination, motor control, concentration and alertness at the workplace is impaired. For the purposes of this policy, the term "employee/s" shall extend to cover contractors, volunteers and any person performing work for or with the Town in any capacity.

The Individual's Responsibility

Under the *Occupational Safety and Health Act 1984* (the OSH Act), workers must take reasonable care of their own safety and health and not endanger the safety and health of others at the workplace. The consumption of alcohol and/or drugs while at work is unacceptable, except in relation to any authorised and responsible use of alcohol at workplace social functions. Employees are required to present themselves for work and remain, while at work, capable of performing their work duties safely. An employee who is under the influence of alcohol and/or drugs at the workplace, or is impaired, may face disciplinary action including possible termination of employment.

Reporting Requirements

Employees must report to their employer any situation where they genuinely believe that an employee may be affected by alcohol and/or other drugs.

Drug Use on the Premises

Employees who buy, take, or sell drugs on Town premises, may be found to have engaged in serious misconduct. Such behaviour may result in disciplinary action up to and including dismissal. Employees who have been prescribed medication/drugs by a medical practitioner that

could interfere with their ability to safely carry out their role must inform their manager and disclose any side effects that these medication/drugs may cause.

Consumption of Alcohol on the Premises

Except in situations where the Town holds a function on the premises and alcohol is provided, employees must not bring in and/or consume alcohol in the workplace.

Drug/Alcohol Treatment Programs

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Local Government will provide assistance to the employee.

- The Town will allow an employee to access any accrued personal or annual leave while they are undergoing treatment, and;
- The Town will take steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the line manager or members of senior management, will review the full circumstances and agree on a course of action to be taken. This may include redeployment to suitable alternative employment, or possible termination from employment if the employee is unable to safely carry out the requirements of their role.

Managers' Responsibilities - Consumption of Alcohol at Work Sponsored Functions

Team managers shall:

- encourage their staff to make alternative arrangements for transport to and from the function;
- ensure that the following is made available: - Low alcohol beer, soft drinks and water - Beverages: tea, coffee and food;
- if the manager believes a person may be over the Blood Alcohol Content (BAC) 0.05 limit, assist the person with safe transport home (including contacting a family member or arranging a taxi); and
- if the manager has to leave the function early, appoint a delegate to oversee the rest of the function.

Pre-Employment Medical Tests

As part of the recruitment selection criteria, preferred candidates for employment positions may be required to attend a medical assessment which includes drug and alcohol testing.

Identification of Impairment & Testing

If the Town has reasonable grounds to believe that an employee is affected by drugs and/or alcohol it will take steps to address the issue.

Reasonable grounds may include (but are not limited to), where an employee's coordination appears affected, has red or bloodshot eyes or dilated pupils, smells of alcohol, acts contrary to their normal behaviour, or otherwise appears to be affected by drugs and/or alcohol.

If the Town suspects that an employee is under the influence of drugs and/or alcohol it may pursue any or all of the following actions:

- direct an employee to attend a medical practitioner and submit to a medical assessment to determine whether the employee is fit to safely perform their duties;
- require that an employee undergo drug and alcohol testing administered by a representative of the Town.
- direct an employee to go home.

A medical assessment may include a drug and/or alcohol test. Testing shall be conducted in accordance with the Australian Standard AS/NZS 4308:2008 - Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.

In circumstances where an employee indicates the consumption of prescription or pharmacy drugs, the Town may request further information from the medical practitioner conducting the assessment about the effects and proper usage of the prescription or pharmacy drugs being taken. The Town may direct the employee to go home following the medical assessment until it can be established that they are fit to undertake their duties.

If an employee refuses to attend a medical examination or refuses to submit to an alcohol or drug test, the employee will be immediately directed to go home. Refusal to attend a medical assessment or refusal to go home constitutes a breach of this policy and may result in disciplinary action being taken against the employee up to and including the termination of employment.

The following steps are to be taken where an employee who has submitted to a medical assessment returns a positive test result for alcohol and/or drugs:

- The employee tested and the supervisor (or respective employer) will be informed of the result;
- A disciplinary discussion will take place in accordance with the disciplinary policies and procedures of the Town.

An employee who returns a positive test will be in breach of this policy. A breach of this policy may result in disciplinary action being taken against the employee up to and including the termination of employment.

Education, Training & Awareness

The Town may provide education and training to all employees at the workplace about the effects of alcohol and other drugs and their risks to safety and health.

Line managers may be given training that they may identify situations where an employee is potentially misusing alcohol or drugs.

Employees who recognise that they have a drink or drug problem, or that they are at risk of developing one, are encouraged to come forward so that they can be assisted to get the appropriate help. Contacts at outside agencies where help can be obtained will be made readily available to all employees via the Town's noticeboards.

The Town engages the services of an external Employee Assistance Provider who can provide the organisation's people with free and confidential counselling.

Consequences of Breaching this Policy

An employee engaged by the Town who breaches the provisions of this policy may face disciplinary action including possible termination of employment.

Variation to this Policy

This policy may be cancelled or varied from time to time. All the organisation's employees will be notified of any variation to this policy by the normal correspondence method.

Related Corporate Documents

- Disciplinary Policy
- Grievances, Investigations, & Resolutions Procedure (where applicable)

Policy Number

Policy Version

Policy Owners

Creation Date

Next Review Due

This policy should be reviewed every 12 months (annually), or more often where circumstances require.

Note: Cr Bartron advised of several minor spelling mistakes within the item that is corrected within the minutes.

10.2.008 CATS VEHICLE REPLACEMENT

File Reference:

Disclosure of Interest: Nil
Applicant: Chief Executive Officer
Previous Item Nos: Nil
Date: 18th February 2015
Author: Mr Aaron Cook – Chief Executive Officer

Attachments:

Nil. However, the quotes will be present at the meeting should they be required to be inspected.

Summary:

It is presented to Council to make a decision on the changeover of the Community Assisted Transport Service “CAT’s” vehicle. There has been issues surrounding the changeover in the past due to the political nature of this issue with officers required to follow Council Policy. As such, this item is presented for Council consideration and resolution.

Background:

Since the inception of the CAT’s program the Town of Narrogin has facilitated the administration of the Vehicle through the Narrogin Home Care and Administration. The facilitation of the coordination of the volunteers is conducted by the Volunteer Group and the Narrogin Senior Citizens Centre.

There have been issues raised over the financial management of the program by the Town in the past, some five plus years ago, of which there was agreement between officers and the Volunteer Group to move forward and focus on the current position. Within the last two years there was commitment that regular financial reports would be provided; however, these were produced but not distributed to the Volunteer Group and this has been committed to by the Director to ensure that it will occur.

Officers have been placed in an untenable position through the **insistence** that the vehicle must be purchased locally, however, only one type of vehicle can be considered. As per Council purchasing policy for this level of acquisition, at least three quotes must be obtained. As such, Council previously was seeking quotes from the Local Supplier and independent suppliers of the same vehicle from Perth and other surrounding areas. Previously this has been acceptable as the vehicle was purchased locally; however, as the price has increased, there has been questions raised if this type of car is the only one in the market that is appropriate and if there was a large gap in the price of the quotes received from the sustainability perspective of the program, then why can’t the car be purchased outside of Narrogin as long as the policies are being adhered to?

These questions raised have created issues with the Volunteers and sections of the Community and, as such, the item is being presented to Council to make the formal resolution. In the future, this transaction will continue to be presented to Council for endorsement.

Several years ago the changeover cost for the car was considerably less than what it is today and during that time the reserve was able to absorb the cost. If the current changeover cost presented within the resolution continues, it is the officer's opinion that the Reserve will be empty within the next few changeovers and external funding will need to be sought.

Comment:

Presented to Council are quotations received from Narrogin car dealers and external Perth suppliers.

It is presented to Council that due to the Volunteers views that the Toyota Camry is the vehicle of choice by the volunteers and clients that this vehicle be purchased locally, there are enough funds within the Reserve to facilitate the purchase.

The Volunteer Group resolved to accept that once this vehicle was purchased, that the Town of Narrogin facilitates a swap of the Toyota for a Holden Malibu for several weeks so that the drivers and clients can utilise the vehicle and if required the vehicle can be assessed by an occupational therapist.

Provided below is a summary of the quotes received in no particular order:

DEALER/TYPE OF CAR	PURCHASE PRICE LESS DISCOUNTS	TRADE IN PRICE	CHANGE OVER INC GST
Ingreys Narrogin FORD MONDEO	\$29,385	\$15,000	\$14,385
Ingreys Narrogin NISSAN PULSAR	\$18,635	\$15,000	\$3,635
Narrogin Toyota CAMRY	\$26,300	\$15,000	\$11,300
Edwards Holden MALIBU	\$24,629.40	\$16,929.40	\$7,700
Prosser Toyota CAMRY	\$25,441.8	\$16,000	\$9,441.80

Consultation:

- Elected Members
- Mayor Ballard
- Mr Colin Bastow – Director of Corporate and Community Services
- Ms Lynne Yorke – Manager Narrogin Home Care
- CAT's Volunteer Group

Statutory Environment: Nil

Policy Implications:

Town of Narrogin policies that relate to this item:

- C.2 Purchasing and Tender Policy
- C.14 Local Price Preference Policy

Financial Implications:

The increased cost of replacement of the vehicle has resulted in the reduction of funds retained within the reserve account and concern has been raised regarding the sustainability of the funding model into the future. There has been strong comment that this is why the Community fundraises and some donations are not being provided as the Town are the managers of the funding. It was advised to the Volunteers that should people not be making donations then ~~the Council~~ another entity hold the monies separately or with another community group for the future costs. However from an officer's perspective why utilise other entities' raised funds or request donations where, if the changeovers can be managed to ensure that no outside funding is utilised, then these monies can be used on other projects.

Strategic Implications:

The following section of the Community Strategic Plan relates to this item:

2.3	Continue to support the development of the Aged Care industry, services and support in Narrogin to assist in retaining aged residents within the community.
2.10	Provide support and encouragement for volunteers and local service groups.

Voting Requirements:

Simple Majority

COUNCIL RESOLUTION 0215.011 / Officer's Recommendation

Moved: Cr P Schutz

Seconded: Cr C Bartron

That Council:

- 1) Purchase a 2015 Toyota Camry Altise from Narrogin Toyota for the changeover price of \$11,300 including GST and required repairs to the vehicle.
- 2) That Council liaise with the CAT's Volunteer Group to facilitate a swap of the Camry and Council's Holden Malibu for a two-week trial period.

CARRIED 6/1

10.2.009 IMPLEMENTATION OF FEE FOR CAT's SERVICE

File Reference: 24.6.9
Disclosure of Interest: Nil
Applicant: CATs Volunteer Group
Previous Item Nos: Nil
Date: 18 February 2015
Author: Aaron Cook

Attachments:

Nil

Summary:

It is presented to Council to consider implementing a fee and charge for the Community Assisted Transport Service (CAT's) Vehicle that is inclusive of the reimbursement of the Patient Assisted Transport Scheme Payment (PATS) and an allowance for a light meal for the volunteer and an allocation for the future replacement of the vehicle.

Background:

Currently the CAT's is paid via the patient and the patient is reimbursed the PATS payment from the government and a request is provided to the patient to fund the volunteers lunch in addition if parking of the vehicle is required this is charged separately to the patient and is paid as a reimbursement to the service.

The payment requested for the lunch is \$15 and some volunteers felt uncomfortable in asking for this so the payment to the service was not consistent.

This was discussed at the recent CAT's Volunteer Group meeting and resolved to request to increase the fee to \$75 per patient.

Comment:

It is presented to Council, as per the minutes from the CAT's Volunteer Group meeting that a set fee be introduced to all passengers of the service that includes the allowance for the volunteer for a light lunch and a provision for the vehicle's future replacement.

In the instance that the vehicle carries more than one passenger, the service is then able to allocate additional funds to the replacement of the vehicle which has been stated as being required due to increasing costs.

It must be noted that although this is a fee and charge by Council, it is being requested by the CAT's Volunteer Group for the increased sustainability of the program into the future.

It must be noted that Council will be dictated by the Local Government Act in regards to the implementation of the fee and will need to follow the guidance of Sections 6.16, 6.17, 6.19. One requirement is that an advertisement must be placed in the local paper advertising the imposition of the fee and the date that it is to commence from. It is proposed that the advertisement be placed in the paper on the 5 March 2015 with the commencement date being the 16 March 2015.

Consultation:

CAT's Volunteer Group

Statutory Environment:

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

** Absolute majority required.*

- (2) *A fee or charge may be imposed for the following —*
- (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) supplying a service or carrying out work at the request of a person;*
 - (c) subject to section 5.94, providing information from local government records;*
 - (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) supplying goods;*
 - (f) such other service as may be prescribed.*
- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
- (a) imposed* during a financial year; and*
 - (b) amended* from time to time during a financial year.*

** Absolute majority required.*

6.17. Setting level of fees and charges

- (1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*
- (a) the cost to the local government of providing the service or goods; and*
 - (b) the importance of the service or goods to the community; and*
 - (c) the price at which the service or goods could be provided by an alternative provider.*
- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
- (a) under section 5.96; or*
 - (b) under section 6.16(2)(d); or*
 - (c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
- (a) prohibit the imposition of a fee or charge in prescribed circumstances; or*

(b) *limit the amount of a fee or charge in prescribed circumstances.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of—

(a) *its intention to do so; and*

(b) *the date from which it is proposed the fees or charges will be imposed.*

Policy Implications: Nil

Financial Implications:

Although there are no financial implications to Council, the increased revenue will greatly assist in increasing the sustainability of the CAT service. All monies raised sits within a Reserve for the purpose of paying expenses and the replacement of the vehicle.

Strategic Implications:

The following section of the Community Strategic Plan relates to this item:

2.3	Continue to support the development of the Aged Care industry, services and support in Narrogin to assist in retaining aged residents within the community.
2.10	Provide support and encouragement for volunteers and local service groups.

Voting Requirements: Absolute Majority

COUNCIL RESOLUTION 0215.012 / Officer's Recommendation

Moved: Cr D Russell

Seconded: Cr P Schutz

That Council:

As per the request of the Community Assisted Transport Service Volunteer Group, impose a fee and charge per passenger for the Community Assisted Transport Service of \$75 which includes an additional payment to cover expenses of the volunteer for a light meal and the future replacement of the vehicle. This fee is to be advertised in the local paper on the 5th March 2015 and the date from which it is to be imposed is the 16th March 2015.

CARRIED 7/0

ABSOLUTE MAJORITY

Note: Cr C Bartron departed the meeting at 8:05pm and returned at 8:06pm.

Note: Cr A Paternoster departed the meeting at 8:06 and returned at 8:07pm

10.2.010 2014-2015 BUDGET REVIEW

File Reference: 12.4.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 18 February 2015
Author: Colin Bastow - Director Corporate Community Services

Attachments:

Budget Amendments

Summary:

Council is presented the findings of the 2014-2015 Budget Review as well as a number of budget amendments for its consideration.

Background:

The Town is required by the Local Government (Financial Management) Regulations to review its annual budget at least once every financial year. See the Statutory Environment Section of this report for further details.

A budget review was conducted using the Town's 31 December 2014 financial information. Senior officers had been requested to provide the author of this report with an estimate as to their department's income and expenditure accounts at 30 June 2015. This information was required to determine the accuracy of the budget estimates as well as the need to amend the budget due to the identification of additional expenditure items. The author and Manager of Finance also conducted a line by line review of the income and expenditure accounts by program.

The Town's 2014/15 budget review was concluded on the 17 February 2015.

Any identified budget variances can be classified into two different categories:

- Permanent Difference, and
- Timing Difference.

A permanent difference is where an account has incurred actual income or expenditure that will permanently vary from budget estimates. For example the Town had budgeted for income of \$1,000 from refuse collection services, although the actual income received was \$5,000.

Timing difference relates to a temporary variance in income or expenditure accounts which will carry over in to the next financial year or beyond. For example, a new building was expected to be constructed in the 2014/15 financial year for \$50,000, however the project has been delayed due to lack of suitable contractors until the 2015/16 financial year.

This report will only focus on reporting those accounts that have a significant permanent difference. Projects that have a timing difference will be excluded from this report as they are likely to be included in the 2015/16 Draft Budget and be funded from the carried forward surplus.

Comment:

The Town did make a conservative estimate of the carried forward surplus in the 2014/15 Budgeted Rates Setting Statement. As Council would be aware, this year's budget was undertaken at an earlier time than was traditionally done, which can result in significant under or over estimates of any carried forward surplus or deficit. Since this time the Town has completed its 2013/14 Financial Report which has calculated the true surplus figure. The Town has an additional \$14,500 to add to its budget estimated surplus.

When reviewing the Town's financial accounts on a line by line basis it is expected that there will be minor variances with most accounts relating to the original budget estimate unless they relate to a fixed contract price or a set income amount. These minor changes have been considered to have a minimal impact on the overall financial position of the Town as some accounts will be overspent while other will be underspent. It is the Town's practice to ensure officers manage their accounts by ensuring any over expenditure or reduced income is offset with under expenditure of other accounts.

The Town has introduced a new chart of accounts in the 2014/15 financial year which has improved the ability of staff to review and better understand the financial information. There is a small number of issue that will need to be addressed to ensure items are properly recorded, but this is expected with any major change of this nature.

This budget review also included an assessment of financial management processes to ensure the Town can continue its improvement in financial management and reporting.

The Town does need to monitor its overheads allocations on a monthly basis to ensure costs are allocated on a more timely and reliable basis. There is a number of overhead adjustments needed to correct the over allocation of public works overheads and plant operation costs. Processes will be implemented to ensure these areas are monitored on a monthly basis. A small number of employees have been allocated overheads in error and this issue will be corrected.

Fringe benefit costs had not been reported in the operating statement that was reviewed. This issue is being addressed. However funds have been set aside to pay this expense based on the 2013/14 FBT liability. The 2014/15 FBT liability will be calculated by the end of April 2015.

Due to the requirement of reporting Goods and Service Tax (GST) there has been a small number of income accounts created without a budget allocation. These accounts are in fact a sub account of another income account.

Additional work is required to complete the transactions required for the disposal of assets in the general ledger.

There is still some outstanding debtor invoicing to be done for the Shire of Narrogin and other lessee's. However, with the arrival of the new Finance Officer (Accounts) this issue will be resolved shortly as she has experience with debtor management.

A detailed review of each line item account is required to be undertaken on a monthly basis to reduce misallocations. This task has been assigned to the Manager Finance.

The Town has been able to now fill most of its Finance Officer's positions with experienced officers who have worked in at least one other local government agency. This situation will support the continued improvement of financial management and reporting. Until this week the Finance Officer (Accounts) position had been vacant for some time and therefore had to be covered from within the Finance team.

The Finance Officer (Rates) will be taking extended annual and long service leave. This will require the Town to fund the appointment of another person to fill this position during the period of leave.

The \$40,000 which was allocated for consultants to value the fair value of the Town's infrastructure assets will now be used to fund small equipment items and pay for overtime as this project will now be completed in-house. The Town is required to revalue its assets for fair value every three years and it would be more cost effective if this task can be completed by Town staff.

Due to the early budget preparation, the Director Corporate Community Services had calculated the outside staffs' wages, overheads and plant operation costs for each job. These estimates may vary from the actual work that has been undertaken which has resulted in a number of variations between actual expenditure and their budgeted allocations. However overall the wages total allocations are within budget and there are a number of jobs with over and under allocations. These accounts have not been adjusted but the information of actual expenditure will be used to improve the Town's 2015/16 budget.

Narrogin Homecare still requires further analysis with regards to its budget. However Narrogin Homecare traditionally does not expend all of its grant funds. Therefore it is not anticipated to have any impact on the Town's municipal funds as any surplus fund will be transferred to reserve. The Town is currently investigating the reason for that late arrival of the Commonwealth Grants.

The Town has been advised that it will not receive \$30,000 of its budgeted Roads to Recovery funding. Although it is recommended that this reduction be offset by the Town receiving its 2014/15 Direct Road Grant of \$34,000 from Main Roads Western Australia (MRWA).

The Town has received significant funds in the 2013/14 financial year for the TAFE project. This project is ongoing but a substantial amount of this funding is likely to be carried over into next year's budget.

The Narrogin Caravan Park is expected to receive more income of around \$15,000, these additional funds will be used to continue the improvement of the caravan park e.g. BBQ's.

The Town has been able to offset some of its wages cost due to the private works it has undertaken with the Shire of Narrogin. There will be a need to adjust overheads rates as the Town Engineer is expected to spend the majority of his time working for the Shire of Narrogin. The Town has also employed additional casual outside staff to cover the absence of its staff while they are performing private works duties.

The Town has included a budget amendment to include the purchase of the steam train painting.

The attached appendix includes items of significant permanent differences that have been identified during the budget review.

Excluding the changes to and inclusion of additional expenditure items, the budget review has identified a potential surplus of \$76,200. It is recommended that these funds be transferred to the Employee Entitlement and Building Reserves at year end as these reserves do require additional funding for future use.

Consultation:

- Aaron Cook – CEO
- Brian Robinson – DTES
- Rhona Hawkins – MF
- Lynne Yorke – MCC
- Kay Weaver – MLS
- Susan Guy - MLC

Statutory Environment:

- Local Government Act 1995
- Local Government (Financial) Regulations 1996

Policy Implications:

Nil

Financial Implications:

Local Government Act 1995
Local Government (Financial Management) 1996

33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must —*
 - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government’s financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Strategic Implications:

Nil

Voting Requirements:

Absolute Majority

COUNCIL RESOLUTION 0215.013 / Officer's Recommendation**Moved: Cr C Bartron****Seconded: Cr C Ward****That Council:**

1. Accept the 2014/15 Budget Review as presented,
2. Amend the 2014/15 Budget as per the Budget Amendment Table below.

Budget Amendments

Account	Description	Income		Expenditure	
		Increase	Decrease	Increase	Decrease
		\$	\$	\$	\$
2030100	Salary	0	0	16,500	0
2030101	Superannuation	0	0	1,600	0
3030300	Interest Earned	0	15,000	0	0
2040110	Members Setting Fees	0	0	0	8,500
2040112	Election Expenses	0	0	0	2,000
2040222	Other Consultancy	0	0	8,000	0
2050313	Animal Pound Operations	0	0	2,000	0
2050307	Motor Vehicle Expenses	0	0	0	1,630
2050407	Motor Vehicle Expenses	0	0	1,630	0
3100600	Planning Application Fees	9,000	0	0	0
2100802	Public Conveniences Operations	0	0	5,000	0
3110225	Pool Subsidy	33,000	0	0	0
3110200	Entry Fees - Aquatic	27,000	0	0	0
2110266	Consultant Outdoor Pool Inspection	0	0	0	20,000
210301	Town Oval Maintenance/Operations	0	0	15,000	0
2110314	Other Rec Facilities Building Ops.	0	0	6,000	0
2110315	Other Rec Facilities Building Maint.	0	0	10,000	0
2110311	Regional Talent Program Expenses	0	0	25,000	0
3110304	Grant - Regional Talent Program	25,000	0	0	0
2110600	Building Operations	0	0	5,000	
2110601	Building Maintenance	0	0	1,000	
NEW	Artwork Storage	0	0	20,000	0
NEW	Artwork	0	0	4,500	0
2110815	Rev Heads	0	0	0	2,500
2110816	Spring Festival	0	0	0	4,000
2110817	Narrogin Show	0	0	0	7,500

Account	Description	Income		Expenditure	
		Increase	Decrease	Increase	Decrease
3120101	Roads to Recovery Grant	0	30,000	0	0
2120208	Street Lighting Maintenance / Operations	0	0	0	10,000
2120205	Verge Maintenance	0	0	75,000	0
2120203	Drainage Maintenance	0	0	0	25,000
2120204	Footpath Maintenance	0	0	0	50,000
3120200	Direct Road Grant	34,000	0	0	0
3120500	Transport Licensing Commissions	35,000	0	0	0
2140100	Private Works Expenses	0	0	44,000	0
3140100	Private Works Income	54,000	0	0	0
	Transfer to Reserve	0	0	38,100	0
	Transfer to Reserve	0	0	38,100	0
	Increase in Estimated Surplus	14,500	0	0	0
		231,500	45,000	316,430	131,130

CARRIED 7/0
ABSOLUTE MAJORITY

**Town of Narrogin
2014/15 Budget Review
Budget Amendments**

Program	Sub-program	Account	Description	Income		Expenditure		Comments	Revised Budget
				Increase	Decrease	Increase	Decrease		
				\$	\$	\$	\$		
General Purpose Funding	Rate Revenue & Administration	2030100	Salary	0	0	16,500	0	The Finance Officer (Rates) will be taking extended leave. The Town is required to fund a temporary replacement.	-79,554
	Rate Revenue & Administration	2030101	Superannuation	0	0	1,600	0	The Finance Officer (Rates) will be taking extended leave. The Town is required to fund a temporary replacement.	-11,373
	Investment Activity	3030300	Interest Earned	0	15,000	0	0	It is anticipated the Town will earn less interest from its investments	25,000
Governance	Members of Council	2040110	Members Setting Fees	0	0	0	8,500	Budgeted for 8 Councillors.	-79,500
	Members of Council	2040112	Election Expenses	0	0	0	2,000	No elections are anticipated in 2014/15.	0
	Other Governance	2040222	Other Consultancy	0	0	8,000	0	Audit and Review of the Town's Dangerous Goods by a qualified consultant. The Town is required to undertake a risk assessment of its dangerous good.	-50,000
Law, Order & Public Safety	Animal Control	2050313	Animal Pound Operations	0	0	2,000	0	Insufficient Funds.	-4,500
	Animal Control	2050307	Motor Vehicle Expenses	0	0	0	1,630	Reallocation budget to another account	-6,513
	Other Law, Order & Public Safety	2050407	Motor Vehicle Expenses	0	0	1,630	0	Allocated Rangers Vehicle Budget from Animal Control.	-1,630
Community Amenities	Town Planning & Reg. Development	3100600	Planning Application Fees	9,000	0	0	0	No budget allocation but \$7,500 income has so far been received	9,000
	Other Community Amenities	2100802	Public Conveniences Operations	0	0	5,000	0	Increase operational budget including utilities.	-53,430
Recreation & Culture	Narrogin Regional Leisure Centre	3110225	Pool Subsidy	33,000	0	0	0	The Town has been successful in claiming past pool subsidies from the State Government.	33,000
	Narrogin Regional Leisure Centre	3110200	Entry Fees - Aquatic	27,000	0	0	0	Additional Income earned at the NRLC.	39,500
	Narrogin Regional Leisure Centre	2110266	Consultant Outdoor Pool Inspection	0	0	0	20,000	The Outdoor Pool report will cost less then originally expected.	-10,000
	Other Recreation & Sport	210301	Town Oval Maintenance/Operations	0	0	15,000	0	Maintenance of Football Lighting Towers	-251,321
	Other Recreation & Sport	2110314	Other Rec Facilities Building Operations	0	0	6,000	0	Insufficient budget allocation	-22,622
	Other Recreation & Sport	2110315	Other Rec Facilities Building Maintenance	0	0	10,000	0	Insufficient budget allocation	-10,000
	Other Recreation & Sport	2110311	Regional Talent Program Expenses	0	0	25,000	0	Addition Grant funding has been received	-43,405
	Other Recreation & Sport	3110304	Grant - Regional Talent Program	25,000	0	0	0	Unbudgeted Grant Funding Received.	25,000
	Heritage	2110600	Building Operations	0	0	5,000	0	Insufficient budget allocation	-14,981
	Heritage	2110601	Building Maintenance	0	0	1,000	0	Insufficient budget allocation	-3,000
	Other Culture	NEW	Artwork Storage	0	0	20,000	0	To purchase suitable Artwork Storage which will be located in the Town Hall.	-20,000
	Other Culture	NEW	Artwork	0	0	5,700	0	To purchase 2x steam train paintings	-5,700
	Other Culture	2110815	Rev Heads	0	0	0	2,500	Surplus funds available as the event has been completed for 2014/15	-5,000
	Other Culture	2110816	Spring Festival	0	0	0	4,000	Surplus funds available as the event has been completed for 2014/15	-3,500
	Other Culture	2110817	Narrogin Show	0	0	0	7,500	Surplus funds available as the event has been completed for 2014/15	0

Transport	Construction - Streets, Roads, Bridges & Depot	3120101	Roads to Recovery Grant	0	30,000	0	0	Grant funding has been reduced.	73,300
	Maintenance - Streets, Roads, Bridges & Depot	2120208	Street Lighting Maintenance / Operations	0	0	0	10,000	The Town has been advised by Western Power that they have overcharged the Town.	114,000
	Maintenance - Streets, Roads, Bridges & Depot	2120205	Verge Maintenance	0	0	75,000	0	Account was not included in budget but is being allocated to by outside staff	-75,000
	Maintenance - Streets, Roads, Bridges & Depot	2120203	Drainage Maintenance	0	0	0	25,000	Reallocate to Verge Maintenance	-50,759
	Maintenance - Streets, Roads, Bridges & Depot	2120204	Footpath Maintenance	0	0	0	50,000	Reallocate to Verge Maintenance	-45,864
	Maintenance - Streets, Roads, Bridges & Depot	3120200	Direct Road Grant	34,000	0	0	0	The Town has been advised it is now entitled to a Direct Road Grant from MRWA.	34,000
	Transport Licencing	3120500	Transport Licencing Commissions	35,000	0	0	0	Anticipate additional income.	135,000
Other Property & Services	Private Works	2140100	Private Works Expenses	0	0	44,000	0	The Town had undertaken additional Private Works	-100,854
	Private Works	3140100	Private Works Income	54,000	0	0	0	The Town had undertaken additional Private Works	120,641
Reserve Accounts	Employee Entitlement Reserve		Transfer to Reserve	0	0	38,100	0	50% of the anticipated Surplus be Transfer to the Employee Entitlement Reserve	-41,276
	Building Reserve		Transfer to Reserve	0	0	38,100	0	50% of the anticipated Surplus be Transfer to the Building Reserve	-41,146
Estimated Surplus			Increase in Estimated Surplus	14,500	0	0	0		1,069,931
				231,500	45,000	317,630	131,130		

Add Increase in Income	231,500	
Add Decrease in Expenses		131,130
Less Decrease in Income	-45,000	
Less Increase in Expenses		-317,630

Net Change

 Combined Items

10.2.011 ACCOUNTS FOR AUTHORISATION – DECEMBER 2014

File Reference: 12.1.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 19/02/2015
Author: Rhona Hawkins – Manager Finance

Attachments:

Accounts for Authorisation – December 2014

Background:

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

Comment:

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

Total Creditor Payments December 2014	\$643,406.73
Total Payroll Payments December 2014	\$266,414.77
Total Payments December 2014	\$909,848.50
Percentage paid by EFT December 2014	65%
Percentage paid by Cheque December 2014	6%
Percentage paid by Payroll December 2014	29%
Percentage of Local Suppliers including payroll payments December 2014	47%
Dollar Value spent with Local Suppliers December 2014	\$160,232
Percentage of Non-Local Suppliers December 2014	53%

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

COUNCIL RESOLUTION 0215.014 / Officer’s Recommendation

Moved: Cr P Schutz

Seconded: Cr J McKenzie

That Council:

Approve the Accounts for Authorisation for the month of December 2014, for the Municipal Fund totalling \$909,848.50.

CARRIED 7/0

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
1	EFT3064	04/12/2014	Narrogin Hire & Reticulation	GNAROJIN PARK REPAIRS Valve Box 150mm Deep	-48.00	L	
2	EFT3065	04/12/2014	Best Office Systems	ADMIN PHOTOCOPIER Colour copies x 1403	-499.25		
3	EFT3066	04/12/2014	Wright express-(COLES)	NHC Groceries Coles Account	-1178.33		F
4	EFT3067	04/12/2014	Narrogin Packaging	DEPOT CLEANING Products	-2437.45	L	
5	EFT3068	04/12/2014	Narrogin Fruit Market	COUNCIL REFRESHMENTS MIMS Meeting 25/11/2014	-329.40	L	
6	EFT3069	04/12/2014	Courier Australia	PARTS FREIGHT	-252.45		
7	EFT3070	04/12/2014	Narrogin Retravision	ANIMAL CONTROL RANGER MOBILE Replacement mobile phone	-79.00	L	
8	EFT3071	04/12/2014	Kleenheat Gas	NRRC LPG Bulk Supply 01/09/14	-17941.63		
9	EFT3072	04/12/2014	Knightline Computers	COUNCIL Laptop systems upgrade	-90.00	L	
10	EFT3073	04/12/2014	Parrys Pty Ltd	WORKS PROTECTIVE CLOTHIGN Work Jeans (Pedlar and Broun)	-259.25	L	
11	EFT3074	04/12/2014	Narrogin Earthmoving & Concrete	FOOTPATH Felspar Street from Karinya to Earl Street	-16892.70	L	F
12	EFT3075	04/12/2014	Susan Farrell	COUNCIL LAUNDRY Linen 25/11/14	-40.00	L	
13	EFT3076	04/12/2014	DFES Department of Fire & Emergency Services	FESA ESL LIABILITY 2nd Quarter 2014/15	-48143.45		
14	EFT3077	04/12/2014	Narrogin Newsagency	ADMIN STATIONERY and Papers November 2014	-48.10	L	
15	EFT3078	04/12/2014	JR & A Hersey Pty Ltd	WORKS PPE Safety gear/ glasses, dust masks, bushmans, sunscreen	-695.09		
16	EFT3079	04/12/2014	ORICA	NRLC CHEMICALS Service Fee x 4 920kg 01/11/14 - 30/11/14	-680.14		
17	EFT3080	04/12/2014	Edwards Motors Pty Ltd	Capital Purchase - MF Replacement Vehicle - Holden Malibu CD	-7246.00	L	
18	EFT3081	04/12/2014	Mechanical & Diesel Services	NGN6121 TURF ROLLER Service	-747.45	L	
19	EFT3082	04/12/2014	Great Southern Waste Disposal	REFUSE COLLECTION Household and Shops x 5 weeks	-46620.70		
20	EFT3083	04/12/2014	Goodyear Dunlop Tyres Pty Ltd	002NGN Holden Malibu Tyres x 2	-486.16	L	
21	EFT3084	04/12/2014	Dawsons Funeral Home	NHC STAFF Name Badge (Marion Ford)	-30.00	L	F
22	EFT3085	04/12/2014	MP & BE Walliss	MOWER REPAIRS Service and sharpen mower	-462.00		
23	EFT3086	04/12/2014	Chem Centre	RAILWAY DAM WATER ANALYSIS Testing for Total Soluable Salts	-220.00		

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
24	EFT3087	04/12/2014	Lynne Yorke	NHC REIMBURSEMENT HACC STATIONERY Diaries 2015 (Thing-a-me-bobs)	-75.00	L	R
25	EFT3088	04/12/2014	Wardy's Pest Management	VERGE PEST CONTROL 20 Hough St	-165.00	L	
26	EFT3089	04/12/2014	Jeni Anning	ADMIN SALARIES Financial Services (Jeni Anning) November 2014	-1650.00		
27	EFT3090	04/12/2014	YMCA of Perth Inc	REGIONAL TALENT Squad Use of Pool, Gym and Stadium	-524.80		F
28	EFT3091	04/12/2014	Quick Corporate Australia	NHC STATIONERY Reflex Paper	-99.55		F
29	EFT3092	04/12/2014	Fegan Building Surveying	BUILD - Contract Building Surveyor Certificate of Design Compliance October 2014	-2057.00		R
30	EFT3093	16/12/2014	Narrogin Hire & Reticulation	CHRISTMAS LIGHTS HIRE Scaffold 29/10/14	-66.00	L	
31	EFT3094	16/12/2014	Best Office Systems	NCP Toner Brother MFC-7362N	-119.00	L	
32	EFT3095	16/12/2014	Ray White Narrogin	HOUSING DTES RENT 20 Forrest St Final Payment	-488.21	L	
33	EFT3096	16/12/2014	Australia Post	ADMIN POSTAGE November 2014	-748.16		
34	EFT3097	16/12/2014	Great Southern Fuels	FUEL Bulk Purchases November 2014	-6642.97		
35	EFT3098	16/12/2014	Courier Australia	FREIGHT Various 05/12/14	-280.86		
36	EFT3099	16/12/2014	Narrogin Taxis	NHC Taxi Service for Clients for November 2014	-461.00	L	F
37	EFT3100	16/12/2014	St John Ambulance Assoc	NHC TRAINING First Aid Course (Carmody)	-165.00		F
38	EFT3101	16/12/2014	E & H Staphorst	NGN219 Toyota Camry NHC CATS Car 34,000km Service	-181.56	L	F
39	EFT3102	16/12/2014	Narrogin Auto Electrics	NGN752 TIP TRUCK PARTS New rear lights	-1974.80	L	
40	EFT3103	16/12/2014	Ingrey Ford Pty Ltd	CAPITAL PURCHASE FORD Mondeo WGN LX (HACC) (NGN847)	-19385.00		
41	EFT3104	16/12/2014	Kleenheat Gas	NRRC LPG Bulk Supply 08/12/14	-3050.06		
42	EFT3105	16/12/2014	Knightline Computers	RECREATION OFFICER IT Microsoft Publisher	-203.00		
43	EFT3106	16/12/2014	Narrogin Carpets & Curtains	TOWN HALL UPGRADE Take down Curtains remove lining and rehang	-150.00	L	
44	EFT3107	16/12/2014	MAKIT Narrogin Hardware	HARDWARE November 2014 Various Departments	-2419.23	L	

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
45	EFT3108	16/12/2014	Frank Weston & Co	NCP CARETAKERS COTTAGE Neetascreen Fence 32 panels	-3984.08	L	
46	EFT3109	16/12/2014	Landgate	RATES GRV Interim Valuations Schedule G2014/11	-124.56		
47	EFT3110	16/12/2014	Narrogin Earthmoving & Concrete	WWTP MAINTENANCE 2 m3 of concrete for crossover	-1069.20	L	
48	EFT3111	16/12/2014	Susan Farrell	COUNCIL LAUNDRY 08/12/14	-40.00	L	
49	EFT3112	16/12/2014	Greenline Ag Pty Ltd	PLANT JD Ride on Mower Seat	-1246.18		
50	EFT3113	16/12/2014	Ballards of Narrogin	NCP Soil Conditioner	-98.00	L	
51	EFT3114	16/12/2014	Anderson, Munro & Wyllie	AUDIT FEES CLGF NRLC Upgrade Stage 2 Final Acquittal	-385.00		
52	EFT3115	16/12/2014	Narrogin Meals On Wheels	NHC HACCC MOW Provision of Meal Delivery for November 278 meals	-783.72	L	F
53	EFT3116	16/12/2014	Narrogin Electrical Services	LIBRARY MAINTENANCE Replace existing lights with LED Lights	-6180.35	L	
54	EFT3117	16/12/2014	Narrogin and District Senior Citizens Centre	NHC Hire of Hall and Facilities 26/11/14	-210.00	L	F
55	EFT3118	16/12/2014	McLeods Barristers & Solicitors	LEGAL FEE Advice 12 Short Street	-175.95		
56	EFT3119	16/12/2014	The Polished Plate	EVENTS CATERING Thank a Volunteer Day	-1320.00		
57	EFT3120	16/12/2014	Public Transport Authority	TRANSWA TICKETS October 2014	-1124.90		
58	EFT3121	16/12/2014	Clever Cleaning Solutions Pty Ltd	NHC Vacuum bag, connector swivel	-245.97		F
59	EFT3122	16/12/2014	Narrogin Toyota	SMALL PLANT Blade for Quick Cut	-316.00	L	
60	EFT3123	16/12/2014	Shire of Narrogin	DCCS HOUSING RENT 18/10/14 - 15/11/14	-2800.00	L	
61	EFT3124	16/12/2014	Radiowest Broadcasters Pty Ltd	FIRE CONTROL ADVERTISING Radio Fire Safety Message November 2014	-77.00		
62	EFT3125	16/12/2014	Ashley Blyth Tree Lopping	CHRISTMAS LIGHTS Erect lights in Christmas Tree	-6655.00		
63	EFT3126	16/12/2014	New Security Installations Pty Ltd	NHC SECURITY Monitoring Annual Fee 13/12/14 - 12/12/15	-1144.00		F
64	EFT3127	16/12/2014	Nicholls Bus Service	NO4141 JD LOADER Inspection for Registration	-144.30	L	
65	EFT3128	16/12/2014	Bob Waddell Consultant	ADMIN CONSULTANTS Assistance with November Statement of Financial Activity	-198.00		

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
66	EFT3129	16/12/2014	Upper Great Southern Hockey	REGIONAL TALENT PROGRAM Coach Development and Programme Support	-1650.00		F
67	EFT3130	16/12/2014	Marketforce	ADVERTISING Townscape Advisory Committee September 2014	-625.80		
68	EFT3131	16/12/2014	Katanning Security Services Pty Ltd	TOWN HALL SECURITY Late to Close 20/11/14, 30/11/14 Alarm Response 07/12/14	-198.00		
69	EFT3132	16/12/2014	Earl Street Surgery	WORKS STAFF Medical certificate L Mielke	-528.00	L	
70	EFT3133	16/12/2014	Crevet Pipelines	WWTP HARDWARE Gear bolts and pipe	-1981.83		
71	EFT3134	16/12/2014	Portner Press Pty Ltd	ADMIN PUBLICATIONS Employment Law Update 8 2014	-97.00		
72	EFT3135	16/12/2014	Colas West Australia	ROADSC COUNCIL FUNDED Reseals Grant, Glyde and Burns Streets	-48922.46		PRB
73	EFT3136	16/12/2014	The Perth Mint	COUNCIL Citizenship Ceremonial Coin Gifts for 2015	-265.71		
74	EFT3137	16/12/2014	West Australian Newspapers Limited	COUNCIL Advertising Decision of Council October 2014	-727.80		
75	EFT3138	16/12/2014	Metaland Narrogin	TOWN HALL Stage 3 Custom orb sheeting	-4570.65		
76	EFT3139	16/12/2014	PGV Environmental	AFE SITE REMEDIATION Reserve 36090 & 35591 - Provide a Response to DER Queries on Clearing Permit	-1430.00		
77	EFT3140	16/12/2014	YMCA of Perth Inc	NRLC CONTRACT MANAGEMENT FEE November 2014	-24693.30		
78	EFT3141	16/12/2014	Downderry Wines	CHRISTMAS PARTY Town/Shire Narrogin Facility Hire, food, beverages	-3672.00	L	
79	EFT3142	16/12/2014	Quick Corporate Australia	ADMIN STATIONERY November 2014	-922.18		
80	EFT3143	16/12/2014	AMPAC Debt Recovery Pty Ltd	RATES DEBT COLLECTIONS Expenses for November 2014	-2632.05		F
81	EFT3144	16/12/2014	Pingelly Noonebin Cricket Club	KIDS SPORT Vouchers 7 Registrations	-855.00		F
82	EFT3145	16/12/2014	Harrismith/Dudinin Cricket Club	KIDS SPORT Vouchers 6 Registrations	-420.00		F
83	EFT3146	16/12/2014	Narrogin Junior Cricket Club	KIDSPORT Vouchers 3 Registration Fees	-360.00	L	F
84	EFT3147	16/12/2014	City of Albany	NRLC EMPLOYEE COSTS Leave Entitlements (Paul Bloffwitch)	-2726.67		

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
85	EFT3148	16/12/2014	Advertiser Print	COUNCIL Christmas Cards 2014	-184.65		
86	EFT3149	16/12/2014	Tradition Stained Glass and Leadlights	TOWN HALL STAGE 3 Leadlight Glass Repairs and Clean	-3170.00		
87	EFT3150	16/12/2014	Shire of Narembeen	MEMBERS Annual Fee Wheatbelt Railway Retention Alliance 2014/15	-500.00		
88	EFT3151	17/12/2014	Ingrey Ford Pty Ltd	CAPITAL PURCHASE Triton 4x4 GLX Diesel 2014	-18620.00	L	
89	EFT3152	17/12/2014	Ballards of Narrogin	PARKS AND GARDENS Soil Conditioner x 4 m3	-392.00	L	
90	EFT3153	17/12/2014	Commander Australia Ltd	NHC HACC Commander Service Charges 15/11/14 - 14/12/14	-409.76		F
91	EFT3154	17/12/2014	RJ Smith Engineering	OTHER GOVERNANCE REFRESHMENTS 15L water x 5	-80.00	L	
92	EFT3155	17/12/2014	Goodyear Dunlop Tyres Pty Ltd	NO592 Holden Colorado REPAIS Puncture	-35.00	L	
93	EFT3156	17/12/2014	LGIS	INSURANCE PROPERTY Second Instalment 2014	- 140423.62		I
94	EFT3157	17/12/2014	Lynne Yorke	HACC STATIONERY REIMBURSEMENT Diaries, note book etc	-98.64	L	F
95	EFT3158	17/12/2014	Kelly Nelissen	TOWN HALL REIMBURSEMENT Cleaning Supplies	-38.57	L	
96	EFT3159	17/12/2014	The Sound Man	CHRISTMAS PARTY 2014 Sound and Lighting	-450.00		
97	EFT3160	17/12/2014	Wagin Basketball Association	KIDSPORT Reimbursement Applications to 041214	-455.00		F
98	EFT3161	17/12/2014	LGnet	ADMIN RECRUITMENT ADVERTISING LG Net Executive Assistant	-330.00		
99	EFT3162	22/12/2014	Leigh Ballard	MEMBERS SITTING FEE October - December 2014	-10025.00	L	
100	EFT3163	22/12/2014	David Arthur Russell	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
101	EFT3164	22/12/2014	Arthur Reginald Paternoster	MEMBERS SITTING ALLOWANCE October - December 2014	-3406.26	L	
102	EFT3165	22/12/2014	Jan Elizabeth McKenzie	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
103	EFT3166	22/12/2014	Michael Gerard Kain	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
104	EFT3167	22/12/2014	Narrogin and District Senior Citizens Centre	NHC HACC CBDC HIRE HALL 10/12/14	-210.00	L	F

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
105	EFT3168	22/12/2014	JR & A Hersey Pty Ltd	1BBN838 Side Tipping Truck PARTS 3 Emergency Triangles for MRWA	-108.74	L	
106	EFT3169	22/12/2014	Mechanical & Diesel Services	NGN9722 Tipper Ute Replace seat belts	-3097.93	L	
107	EFT3170	22/12/2014	Austral Mercantile Collections Pty Ltd	RATES LEGAL FEES Court and Solicitor Fees	-2591.83		
108	EFT3171	22/12/2014	Portner Press Pty Ltd	ADMIN PUBLICATIONS Employment Law Update 7 2014	-97.00		
109	EFT3172	22/12/2014	Paul Marcel Schutz	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
110	EFT3173	22/12/2014	Colin John Ward	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
111	EFT3174	22/12/2014	Clive Malcolm Bartron	MEMBERS SITTING FEE October - December 2014	-2250.00	L	
112	EFT3175	22/12/2014	Dryandra Country Visitors Centre Inc	TOURISM PUBLIC RELATIONS The West Travel Short but Sweet Feature 15/11/14	-437.50	L	
113	EFT3176	22/12/2014	AMPAC Debt Recovery Pty Ltd	REFUND of Monies incorrectly paid to TON 011214 from AMPAC	-955.80		
114	EFT3177	22/12/2014	Narrogin Dingo Service	STORMWATER DRAINAGE Core drill holes into Creek limestone wall	-445.50	L	
115	EFT3178	22/12/2014	Narrogin Rev Heads	COMMUNITY CHEST DONATION Rev Heads 2014	-2000.00	L	
116	EFT3179	24/12/2014	Ray White Narrogin	HOUSING DTES Rent 46 Doney Street 171214 - 130115	-1160.00	L	
117	EFT3180	24/12/2014	Courier Australia	FREIGHT VARIOUS 101214	-17.52		
118	EFT3181	24/12/2014	Kleenheat Gas	NRRC GAS LPG Bulk	-3611.03		
119	EFT3182	24/12/2014	QUBE Logistics	WASTE WATER TREATMENT Freight for Chemicals	-881.90		
120	EFT3183	24/12/2014	PH & KE Gow Licensed Surveyors	FEDERAL STREET DRAINAGE Subdivision Sketch	-1045.00		
121	EFT3184	24/12/2014	Melchiorre Plumbing & Gas	RAILWAY INSTITUTE MAINTENANCE Change caravan dump tap to spring loaded	-393.10	L	
122	EFT3185	24/12/2014	Narrogin Pumps Solar And Spraying	WASTE WATER TREATMENT Various parts for Dam Inlet	-553.18	L	
123	EFT3186	24/12/2014	Rod Mitchell	OTHGOV STAFF Counselling consults	-4400.00		

LIST OF ACCOUNTS FOR AUTHORISATION - DECEMBER 2014

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
124	DD703.1	08/12/2014	Synergy	ELECTRICITY CHARGES Various Departments 08/12/14	-28485.40		
125	DD703.2	02/12/2014	Water Corporation	WATER Various Departments 02/12/14	-7863.98		
126	DD719.1	22/12/2014	Australian Taxation Office	NOVEMBER 2014 BAS PAYG	-19297.00		
127	DD724.1	10/12/2014	Telstra	TELEPHONE LANDLINE December 2014	-2156.64		
128	DD724.2	28/12/2014	Telstra	MOBILE TELEPHONE November and December 2014	-1767.14		
129	45170	04/12/2014	Flames Netball Club	KIDSPORT Vouchers x 2	-310.00	L	F
130	45171	16/12/2014	Town Of Narrogin	TRANSWA COMMISSIONS October 2014	-200.95		
131	45172	16/12/2014	Zee Tags	LIFETIME Companion Tags x200	-120.53		
132	45174	16/12/2014	Narrogin Earthmoving & Concrete	FOOTPATH - Federal Street from Forrest Street to Falcon Street	-17028.00	L	F
133	45175	16/12/2014	P & F Kulker Building Contractors	TOWN HALL STAGE 3 Lessor Hall/Art Space Replace Vermiculite Ceiling	-14544.00	L	F
134	45176	16/12/2014	Air Response	LIBRARY AIRCONDITIONER UPGRADE Install and Supply 4 Airconditioners as per quote Q10400	-13506.00	L	F
135	45177	22/12/2014	Town of Narrogin - Petty Cash - Admin	PETTY CASH DTES Police Clearance	-274.10	L	R
136	45178	22/12/2014	A & A Corasaniti Building Contractors Pty Ltd	TOWN HALL RENOVATIONS Stage 3 repairs to Bricks along Passage & Lessor hall	-4950.00	L	F
137	45179	22/12/2014	Department Of Sport & Recreation	REGIONAL TALENT SQUAD Point Walter Conference 28/03/2015	-785.00		F
138	45180	22/12/2014	Tradition Stained Glass and Leadlights	TOWN HALL RENOVATIONS Stage 3 Repairs to arch stained glass windows	-3170.00		F
139	221214	24/12/2014	Synergy	JHCC ELECTRICITY 25/09/14 - 24/11/14	-2890.05		

Payroll Date	Nett Paid	Cheque Total	
3/12/2014	\$ 90,931.75	54,888.58	6%
17/12/2014	\$ 88,517.56	EFT Total	65%
31/12/2014	\$ 86,992.46	588,518.15	
		Payroll Total	29%
		<u>266,441.77</u>	
		Total	
		<u>909,848.50</u>	
TOTAL	\$266,441.77	Local Suppliers	18%
		160,232.48	
F	Funded	Employees	29%
R	Reimbursement	266,441.77	
I	Insurance		
PRB	Partially reimbursement		
L	Local Supplier		

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
1	EFT3187	07/01/2015	Concept One the Industry Superannuation Fund	Superannuation contributions	-1554.86		
2	EFT3188	07/01/2015	Hesta Superannuation	Superannuation contributions	-1291.13		
3	EFT3189	07/01/2015	Onepath Custodians Pty Ltd	Superannuation contributions	-536.73		
4	EFT3190	07/01/2015	Rest Superannuation	Superannuation contributions	-146.80		
5	EFT3191	07/01/2015	WA Local Government Super Plan	Superannuation contributions	-26876.32		
6	EFT3192	07/01/2015	AustralianSuper	Superannuation contributions	-984.69		
7	EFT3193	07/01/2015	Host Plus	Superannuation contributions	-407.21		
8	EFT3194	07/01/2015	Prime Super	Superannuation contributions	-494.63		
9	EFT3195	07/01/2015	Department of Human Services	Payroll deductions	-1356.30		
10	EFT3196	07/01/2015	BT Lifetime Super	Superannuation contributions	-1236.28		
11	EFT3197	07/01/2015	Rearden Campbell Superannuation Fund	Superannuation contributions	-537.69		
12	EFT3198	07/01/2015	SuperWrap - Personal Super Plan	Payroll deductions	-1397.92		
13	EFT3199	14/01/2015	Narrogin Hire & Reticulation	PLUMBING Materials for various Parks and Gardens	-2344.14	L	
14	EFT3200	14/01/2015	Best Office Systems	ADMIN PHOTOCOPIER Black & White, Colour copies December 2014	-1115.15		
15	EFT3201	14/01/2015	Ray White Narrogin	HOUSING DTES Rent 46 Doney Street 14/01/15 - 11/02/15	-1160.00	L	
16	EFT3202	14/01/2015	Wright express- (COLES)	COLES Account December 2014	-1499.77		
17	EFT3203	14/01/2015	Narrogin Packaging	PUBLIC TOILETS Cleaning materials and supplies	-1572.30	L	
18	EFT3204	14/01/2015	Australia Post	POSTAGE December 2014	-849.10		
19	EFT3205	14/01/2015	Narrogin Dependant Persons bus Association	NHC HIRE Shoppers Bus November and December 2014	-346.50	L	F
20	EFT3206	14/01/2015	Great Southern Fuels	FUEL Various December 2014	-7195.26		
21	EFT3207	14/01/2015	Narrogin Fruit Market	COUNCIL MEETING Supper 16/12/2014	-424.35	L	
22	EFT3208	14/01/2015	Courier Australia	FREIGHT December 2014	-406.16		
23	EFT3209	14/01/2015	Narrogin Taxis	NHC Taxi Service for Clients for December 2014	-470.90	L	F
24	EFT3210	14/01/2015	Narrogin Retravisation	TOWN HALL EQUIPMENT 20 ltr Urn	-598.00	L	

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
25	EFT3211	14/01/2015	Narrogin Auto Electrics	NGN93 TRITON UTE 40 Channel UHF for MRWA job	-711.65	L	
26	EFT3212	14/01/2015	Kleenheat Gas	NRLC LPG BULK Supply 221214	-3330.23		
27	EFT3213	14/01/2015	Knightline Computers	LIBRARY OFFICE EQUIPMENT Update to Mosaic	-325.00	L	
28	EFT3214	14/01/2015	Landmark Operations Ltd	STORMWATER DRAINAGE Cream Cement	-21.38		
29	EFT3215	14/01/2015	MAKIT Narrogin Hardware	HARDWARE Supplies December 2014	-839.80	L	
30	EFT3216	14/01/2015	Landgate	RATES GRV Schedule No. G2014/12	-92.15		
31	EFT3217	14/01/2015	Narrogin Earthmoving & Concrete	TIP, POUND & ASBESTOS PIT Excavator Hire	-3448.50	L	
32	EFT3218	14/01/2015	Susan Farrell	COUNCIL LAUNDRY 241214	-75.00	L	
33	EFT3219	14/01/2015	Dryandra Country Visitors Centre Inc	TOURISM VISITOR CENTRE Contribution Balance of Marketing Strategy	-4562.50	L	
34	EFT3220	14/01/2015	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	FEDERAL STREET Safety Bunting and Picket Caps	-435.60		F
35	EFT3221	14/01/2015	UHY Haines Norton Chartered Accountants	OTHGOV TRAINING Budgeting Workshop Friday, 13 February 2015 (DCCS & MF)	-1540.00		
36	EFT3222	14/01/2015	Narrogin Meals On Wheels	NHC HACCC MOW Provision of Meal Delivery December 2014	-483.72	L	F
37	EFT3223	14/01/2015	Colin John Bastow	ONGN 2013 Holden Captiva (DCCS) Reimbursement of Vehicle Expenses	-177.69		
38	EFT3224	14/01/2015	Narrogin Newsagency	NHC NEWSAGENCY December 2014	-350.39	L	F
39	EFT3225	14/01/2015	Narrogin Electrical Services	SENIOR CITIZENS MAINTENANCE Fix lights shorting out in Canteen	-363.00	L	
40	EFT3226	14/01/2015	Liquor Barons	COUNCIL REFRESHMENTS Meeting 161214	-81.98	L	
41	EFT3227	14/01/2015	Narrogin Betta Electrical	ADMIN VAC VCC05 Disposable Bags Packs	-79.96	L	
42	EFT3228	14/01/2015	McLeods Barristers & Solicitors	OTHER GOVERNANCE LEGAL FEES LPG Bulk Supply	-2467.59		
43	EFT3229	14/01/2015	Narrogin Bearing Service	ROADM WORKSHOP/DEPOT spanner	-68.20	L	

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
44	EFT3230	14/01/2015	ORICA	WWTP CHEMICALS 1 x 920kg	-3207.20		
45	EFT3231	14/01/2015	Edwards Motors Pty Ltd	NGN0 Holden Cruze 30,000km Service (MLC)	-297.70	L	
46	EFT3232	14/01/2015	Great Southern Waste Disposal	WASTE DISPOSAL Contractor Services December 2014	-48190.16		
47	EFT3233	14/01/2015	RJ Smith Engineering	OTHER GOVERNANCE REFRESHMENTS 15L Water x 6	-96.00	L	
48	EFT3234	14/01/2015	QUBE Logistics	WWTP FREIGHT for Chemicals	-881.90		
49	EFT3235	14/01/2015	WA Country Health Service	NHC HACCC Meals on Wheels (104 x 1course) (174 x 2course)	-2772.00		F
50	EFT3236	14/01/2015	Public Transport Authority	TRANSPORT WA Ticket Sales November 2014	-1003.30		
51	EFT3237	14/01/2015	Farmworks Rural Pty Ltd	VERGE MAINTENANCE Herbicide: Glyphosate, metsulfuron, chlorsulfuron, nail.	-1672.55	L	
52	EFT3238	14/01/2015	Radiowest Broadcasters Pty Ltd	FIRE CONTROL ADVERTISING Radio Fire Safety Message 2014/15	-154.00		
53	EFT3239	14/01/2015	T-Quip	NGN11845 2010 Toro Mower blades and mounts	-367.50		
54	EFT3240	14/01/2015	New Security Installations Pty Ltd	SECURITY SYSTEMS Library Sensors and Key Fobs	-537.90		
55	EFT3241	14/01/2015	Australasian Performing Right Association Ltd	TOWN HALL Annual APRA Licence 01/02/15 - 31/01/2016	-344.30		
56	EFT3242	14/01/2015	Chem Centre	PMWLINK - LINK ROAD PROJECT - Water Testing	-220.00		
57	EFT3243	14/01/2015	Signs Plus	NHC MOW Name Badges	-27.00		F
58	EFT3244	14/01/2015	Narrogin Gymnastics Club	KIDSPORT VOUCHERS x 1	-43.00	L	F
59	EFT3245	14/01/2015	Geldens Uniform Specialists	OTHER GOVERNANCE UNIFORM Colin Bastow	-178.00		
60	EFT3246	14/01/2015	Venue Technical Services	TOWN HALL LIGHTING SYSTEM Service call to Re-programme	-1320.00		F
61	EFT3247	14/01/2015	PH & KE Gow Licensed Surveyors	TAFE Additional Feature Survey to finalise design for road and service connections	-1100.00		F
62	EFT3248	14/01/2015	Melchiorre Plumbing & Gas	LESSOR TOWN HALL - PLUMBING Redivert drainage	-1319.00	L	F
63	EFT3249	14/01/2015	Belvedere Nursery	MEMORIAL PARK MAINTENANCE Garden Spray	-29.95	L	

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
64	EFT3250	14/01/2015	Katanning Security Services Pty Ltd	TOWN HALL SECURITY CALLS Lessor Hall	-198.00		
65	EFT3251	14/01/2015	Community West	NHC HACC Basic first aid L Yorke	-115.50		F
66	EFT3252	14/01/2015	West Australian Newspapers Limited	ADVERTISING Narrogin Observer - Records Officer	-204.30		
67	EFT3253	14/01/2015	Narrogin Spring Festival	OTHER CULTURE COMMUNITY CHEST Spring Festival gazebos	-1264.80	L	
68	EFT3254	14/01/2015	Narrogin & Districs Little Athletics	KIDSPORT VOUCHERS x 4	-405.00	L	F
69	EFT3255	14/01/2015	Jeni Anning	ADMIN FINANCIAL SERVICES December 2014 (Jeni Anning)	-1251.25		
70	EFT3256	14/01/2015	Bunnings Group Limited	CHRISTMAS LIGHTS Various selection	-533.70		
71	EFT3257	14/01/2015	YMCA of Perth Inc	NRLC CONTRACT MANAGEMENT December 2014	-25609.81		
72	EFT3258	14/01/2015	LGnet	ADVERTISEMENT RECRUITMENT Records Management Officer 241214 - 150115	-330.00		
73	EFT3259	14/01/2015	Opus International Consultants (Australia) Pty Ltd	TAFE Site Remediation Works Project #W-A4003.00	-5709.00		
74	EFT3260	14/01/2015	Kangaroo Educational Pty Ltd	NRLC Purchases to be reimbursed	-176.68		
75	EFT3261	14/01/2015	Supreme Shades Pty Ltd	JHCC Repairs to Shade sail	-250.00		
76	EFT3262	23/01/2015	Elizabeth Arnott	Rates refund for assessment A105167 53 Narrakine Road NARROGIN WA 6312	-1671.95	L	R
77	EFT3263	28/01/2015	Narrogin Hire & Reticulation	HARDWARE Reticulations Supplies Thomas Hogg and Pound	-64.99	L	
78	EFT3264	28/01/2015	Best Office Systems	ADMIN STATIONERY Toner front desk brother TN3290	-197.00	L	
79	EFT3265	28/01/2015	Courier Australia	FEDERAL STREET FREIGH Boral Emulsion	-1748.52		F
80	EFT3266	28/01/2015	Dynamic Print	ADMIN STATIONERY Plainface Envelopes Postage Paid with Logo 2,000 (4 boxes)	-365.00		
81	EFT3267	28/01/2015	Narrogin Retravision	TOWN HALL UPGRADE - supply & install roof mounted air conditioner at Arts Space	-4500.00	L	F
82	EFT3268	28/01/2015	Knightline Computers	ADMIN IT Resolve various PC Issues	-810.00	L	

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
83	EFT3269	28/01/2015	Frank Weston & Co	TOWN HALL RENOVATIONS Custom orb sheeting	-2115.23	L	
84	EFT3270	28/01/2015	WALGA	ADVERTISING Townscape Committee, General Hand, Town Planning Scheme	-625.80		
85	EFT3271	28/01/2015	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	ANIMAL CONTROL SIGNAGE Dogs Prohibited Various Areas	-1267.20		
86	EFT3272	28/01/2015	Commander Australia Ltd	NHC HACC Commander Service Charges 15/12/2014 - 14/01/2015	-193.88		F
87	EFT3273	28/01/2015	Narrogin Electrical Services	CAPITAL WORKS - WESTERN POWER DESIGN - Thomas Hogg Oval	-6974.00	L	F
88	EFT3274	28/01/2015	Thing-A-Me-Bobs	ADMIN GENERAL Biscuit container	-16.50	L	
89	EFT3275	28/01/2015	WA Country Health Service	NHC HACC Meals on Wheels December 2014	-2552.00		
90	EFT3276	28/01/2015	Public Transport Authority	TRANSWA TICKETS December 2014	-922.31		
91	EFT3277	28/01/2015	Super Civil Pty Ltd	FEDERAL STREET UPGRADE Supply and lay kerbing and asphalt	- 143237.60		F
92	EFT3278	28/01/2015	Country Paint Supplies	CLAYTON ROAD OVAL Line marking paint	-165.38	L	
93	EFT3279	28/01/2015	Air Response	NRRC MAINTENANCE Airconditioning Systems Servicing	-2252.26	L	
94	EFT3280	28/01/2015	Goodyear Dunlop Tyres Pty Ltd	NGN93 Triton Ute Puncture repair	-28.41	L	
95	EFT3281	28/01/2015	Shire of Narrogin	DCCS HOUSING Rent 13 Hough Street 13/12/14 -10/01/15	-1400.00	L	
96	EFT3282	28/01/2015	Command A Com	ADMIN TELEPHONE Rental 27/01/2015 - 27/04/2015	-2270.40		
97	EFT3283	28/01/2015	LGIS	INSURANCE Workers Compensation Adjustment 2014-15	-6850.16		I
98	EFT3284	28/01/2015	Narrogin Boilermakers	WORKS PPE Laced Safety Boots	-490.00	L	
99	EFT3285	28/01/2015	Boral Asphalt	FEDERAL STREET 4000 ltrs emulsion	-4952.20		F
100	EFT3286	28/01/2015	Livingstone International	HACC CLEANING Gloves and PPE	-277.92		F
101	EFT3287	28/01/2015	Western Australia Police	NHC Volunteer Police Check	-102.90		F
102	EFT3288	28/01/2015	PH & KE Gow Licensed Surveyors	TAFE SITE Survey pick ups of test pits	-550.00		F

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
103	EFT3289	28/01/2015	Narrogin Pumps Solar And Spraying	KN2189 Emulsion Trailer New seal on emulsion pump	-29.76	L	
104	EFT3290	28/01/2015	Narrogin Freightlines	FEDERAL STREET New pavers	-7326.14	L	F
105	EFT3291	28/01/2015	Quick Corporate Australia	ADMIN STATIONERY January 2015	-1137.34		
106	EFT3292	28/01/2015	Fegan Building Surveying	BUILD Contract Building Surveyor Certificate of Design Compliance December 2014	-3462.00		R
107	EFT3293	28/01/2015	YMCA Perth - Narrogin Leisure Centre	EMPLOYEE COSTS NLC Gym Memberships	-3535.60		
108	EFT3294	28/01/2015	The Australian Society for Krishna Culture Inc	LIBRARY Book Purchase	-25.00		
109	EFT3295	28/01/2015	Mobile MOUSe	STAFF TRAINING Microsoft Excel and Word 2013	-6155.11		
110	EFT3296	30/01/2015	Concept One the Industry Superannuation Fund	Superannuation contributions	-410.82		
111	EFT3297	30/01/2015	Hesta Superannuation	Superannuation contributions	-743.20		
112	EFT3298	30/01/2015	Onepath Custodians Pty Ltd	Superannuation contributions	-346.40		
113	EFT3299	30/01/2015	Rest Superannuation	Superannuation contributions	-46.47		
114	EFT3300	30/01/2015	WA Local Government Super Plan	Superannuation contributions	-17971.84		
115	EFT3301	30/01/2015	AustralianSuper	Superannuation contributions	-487.33		
116	EFT3302	30/01/2015	Host Plus	Superannuation contributions	-205.69		
117	EFT3303	30/01/2015	Prime Super	Superannuation contributions	-320.17		
118	EFT3304	30/01/2015	Department of Human Services	Payroll deductions	-904.20		
119	EFT3305	30/01/2015	BT Lifetime Super	Superannuation contributions	-805.60		
120	EFT3306	30/01/2015	Rearden Campbell Superannuation Fund	Superannuation contributions	-358.46		
121	EFT3307	30/01/2015	SuperWrap - Personal Super Plan	Payroll deductions	-3713.44		
122	EFT3308	30/01/2015	Australian Taxation Office	BAS PAYMENT December 2014	-19523.00		
123	DD729.1	02/01/2015	Synergy	STREET LIGHTS ELECTRICITY x 690 25/11/14 - 24/12/14	-10000.70		
124	DD729.2	06/01/2015	Water Corporation	VERGE REPAIRS Damaged Pipe Havelock Street	-489.26		
125	DD737.1	14/01/2015	Synergy	NRRC ELECTRICITY 10/12/2014 - 13/01/2015	-17471.90		

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
126	DD743.1	27/01/2015	Synergy	ELECTRICITY Various Departments November to January 2015	-8439.80		
127	DD743.2	10/01/2015	Telstra	TELEPHONE LANDLINE January 2015	-1825.91		
128	DD743.3	28/01/2015	Telstra	MOBILE TELEPHONE January 2015	-781.44		
129	45181	07/01/2015	Australian Ethical Superannuation	Payroll deductions	-3900.00		
130	45182	07/01/2015	Commonwealth Bank	Superannuation contributions	-811.14		
131	45183	07/01/2015	MLC Nominees	Superannuation contributions	-513.00		
132	45184	07/01/2015	Colonial First State Investments	Superannuation contributions	-169.75		
133	45185	07/01/2015	AMP Life Limited	Superannuation contributions	-133.81		
134	45186	07/01/2015	Telstra Super Pty Ltd	Superannuation contributions	-496.43		
135	45187	07/01/2015	Sunsuper	Superannuation contributions	-557.66		
136	45188	07/01/2015	Macquarie Super Accumulator	Superannuation contributions	-245.32		
137	45189	14/01/2015	Town Of Narrogin	TRANSPORT WA Ticket sale commission November 2014	-195.40	L	
138	45190	14/01/2015	Narrogin Cabinet Makers	TOWN LESSOR HALL - Cabinet making bar room.	-5698.00	L	F
139	45191	23/01/2015	George Anthony Turvey	Rates refund for assessment A268600 37 LOCK STREET NARROGIN WA 6312	-536.41	L	R
140	45192	28/01/2015	Mereana Jane Lewis	REIMBURSEMENT HACC CBDC Fuel for Dwellingup Excursion 17/01/2015	-74.78	L	R
141	45193	28/01/2015	Town of Narrogin - Petty Cash - Admin	PETTY CASH RECOUP	-294.40	L	
142	45194	28/01/2015	Town Of Narrogin	TRANSWA Commissions December 2014	-107.14	L	
143	45195	28/01/2015	Stagecraft Pty Ltd	TOWN HALL RENOVATIONS Stage Curtains Replacement	-8335.80		F
144	45196	30/01/2015	Australian Ethical Superannuation	Payroll deductions	-2600.00		
145	45197	30/01/2015	Commonwealth Bank	Superannuation contributions	-540.76		
146	45198	30/01/2015	MLC Nominees	Superannuation contributions	-342.00		
147	45199	30/01/2015	St Andrews Retirement Plan	Superannuation contributions	-63.94		
148	45200	30/01/2015	Colonial First State Investments	Superannuation contributions	-58.23		

LIST OF ACCOUNTS FOR AUTHORISATION - JANUARY 2015

#	Chq/EFT	Date	Name	Description	Amount	Type	Funding
149	45201	30/01/2015	AMP Life Limited	Superannuation contributions	-118.94		
150	45202	30/01/2015	Telstra Super Pty Ltd	Superannuation contributions	-332.12		
151	45203	30/01/2015	Sunsuper	Superannuation contributions	-381.82		
152	45204	30/01/2015	Macquarie Super Accumulator	Superannuation contributions	-79.30		
153	45209	29/01/2015	A & A Corasaniti Building Contractors Pty Ltd	Mackie Park - Repointing of Mackie Park Building	-6416.30	L	

10.2.013 MONTHLY FINANCIAL REPORTS – DECEMBER 2014 AND JANUARY 2015

File Reference: 12.8.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 19 February 2015
Author: Rhona Hawkins – Manager Finance

Attachments:

- Monthly Financial Report for the period ended 31 December 2014.
- Monthly Financial Report for the period ended 31 January 2015.

Summary:

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

Comment:

The Monthly Financial Statements for the Months of December and January have been prepared in order to provide year to date comparisons to the 2014/15 Budget.

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 2014/15 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications:

Nil

Voting Requirements:

Simple Majority

COUNCIL RESOLUTION 0215.016 / Officer's Recommendation

Moved: Cr C Ward

Seconded: Cr C Bartron

That Council:

1. Receive the December 2014 Monthly Financial Reports as presented.
2. Receive the January 2015 Monthly Financial Reports as presented.

CARRIED 7/0



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2014

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

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 31 DECEMBER 2014

	Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b) 300%	
Operating Revenues								
Grants, Subsidies and Contributions	8	\$ 2,861,468	\$ 2,861,468	\$ 1,428,160	\$ 1,398,809	(\$29,351)	(2%)	
Profit on Asset Disposal	10	19,340	19,340	9,666	(6,088)	(15,754)	259%	
Fees and Charges		1,380,518	1,380,518	1,035,906	1,167,226	131,320	11%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		96,300	96,300	48,142	50,359	2,217	4%	
Other Revenue		105,000	105,000	52,494	74,460	21,966	30%	
Total (Excluding Rates)		4,462,626	4,462,626	2,574,368	2,684,765	110,397		
Operating Expense								
Employee Costs		(3,724,892)	(3,724,892)	(1,883,940)	(1,824,408)	59,532	3%	
Materials and Contracts		(3,115,874)	(3,115,874)	(1,584,322)	(1,063,106)	521,216	49%	▼
Utilities Charges		(738,110)	(738,110)	(369,012)	(303,957)	65,055	21%	▼
Depreciation (Non-Current Assets)		(1,324,892)	(1,324,892)	(662,412)	(609,507)	52,825	9%	
Interest Expenses	12	(50,796)	(50,796)	(25,380)	(26,627)	(1,247)	(5%)	
Insurance Expenses		(194,494)	(194,494)	(191,730)	(191,566)	164	0%	
Loss on Asset Disposal	10	(40,686)	(40,686)	(20,328)	(44,988)	(24,660)	(55%)	
Other Expenditure		(267,030)	(267,030)	(145,248)	(163,829)	(18,581)	(11%)	
Total		(9,456,774)	(9,456,774)	(4,882,372)	(4,228,068)	654,304		
Funding Balance Adjustment								
Add Back Depreciation		1,324,892	1,324,892	662,412	609,587	(\$52,825)	(9%)	
Adjust (Profit)/Loss on Asset Disposal	10	21,346	21,346	10,662	51,076	40,414	79%	▲
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	0	0		
Movement in Leave Reserve (Added Back)		0	0	0	115	115	100%	
Adjust Rounding		0	0	0	0	0		
Net Operating (Ex. Rates)		(3,647,910)	(3,647,910)	(1,634,930)	(882,524)	752,406		
Capital Revenues								
Grants, Subsidies and Contributions	8	217,194	217,194	108,594	0	(\$108,594)	(100%)	▼
Proceeds from Disposal of Assets	10	228,600	228,600	114,276	160,659	46,383	29%	▲
Proceeds from New Debentures	12	0	0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	1,132,231	1,132,231	566,088	105,837	(\$460,251)	(435%)	▼
Total		1,578,025	1,578,025	788,958	266,496	(\$522,462)		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(428,050)	(428,050)	(213,990)	(132,919)	81,071	61%	▼
Plant and Equipment	10	(668,302)	(668,302)	(334,128)	(312,489)	21,639	7%	
Furniture and Equipment	10	(45,650)	(45,650)	(22,818)	(19,408)	3,410	18%	
Infrastructure Assets - Roads	10	(369,919)	(369,919)	(184,944)	(53,721)	131,223	244%	▼
Infrastructure Assets - Footpaths	10	(71,790)	(71,790)	(35,892)	(72,439)	(36,547)	(50%)	▲
Infrastructure Assets - Drainage	10	(41,500)	(41,500)	(20,748)	(3,200)	17,548	548%	
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(202,030)	(202,030)	(100,986)	(19,133)	81,853	428%	▼
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(138,357)	(138,357)	(69,168)	(68,392)	776	1%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	(199,221)	(199,221)	(99,588)	(1,393)	98,195	7049%	▼
Total		(2,164,819)	(2,164,819)	(1,082,262)	(683,094)	399,160		
Net Capital		(506,794)	(506,794)	(293,304)	(416,598)	(123,294)		
Total Net Operating + Capital		(4,234,704)	(4,234,704)	(1,928,234)	(1,299,122)	629,112		
Rate Revenue		3,184,313	3,184,313	3,183,563	3,179,975	(\$3,588)	(0%)	
Opening Funding Surplus(Deficit)		1,055,431	1,089,912	1,089,912	1,089,912	0	0%	
Closing Funding Surplus(Deficit)	3	5,040	39,521	2,345,241	2,970,764	625,523		

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 31 DECEMBER 2014

	Adopted Annual Budget	Revised Annual Budget	VTD Budget (a)	VTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a) 300%	Var
Note	4	4	(a)	(b)	3	(b)-(a)/(a) 300%	Var
Operating Revenues	\$	\$	\$	\$	\$	%	
Governance	6,200	6,200	594	74,583	73,989	99%	▲
General Purpose Funding	1,386,813	1,386,813	693,390	726,218	32,828	5%	
Law, Order and Public Safety	30,700	30,700	22,074	17,472	(4,602)	(26%)	
Health	8,750	8,750	5,992	4,303	(1,689)	(39%)	
Education and Welfare	1,447,107	1,447,107	726,783	603,635	(123,148)	(20%)	▼
Housing	7,800	7,800	3,900	8,600	4,700	55%	
Community Amenities	878,745	878,745	773,481	802,324	28,843	4%	
Recreation and Culture	300,253	300,253	150,046	242,646	92,600	38%	▲
Transport	332,194	332,194	166,086	(14,550)	(180,636)	1241%	
Economic Services	214,617	214,617	107,292	126,135	18,843	15%	
Other Property and Services	66,641	66,641	33,318	84,310	50,992	60%	▲
Total (Excluding Rates)	4,679,820	4,679,820	2,682,956	2,675,675	(7,281)		
Operating Expense							
Governance	(967,382)	(967,382)	(501,742)	(413,768)	87,974	21%	▼
General Purpose Funding	(167,592)	(167,592)	(86,424)	(98,103)	(11,679)	(12%)	
Law, Order and Public Safety	(238,468)	(238,468)	(125,778)	(173,018)	(47,240)	(27%)	▲
Health	(97,655)	(97,655)	(50,774)	(44,114)	6,660	15%	
Education and Welfare	(1,539,998)	(1,539,998)	(788,184)	(607,210)	180,974	30%	▼
Housing	0	0	(988)	(5,317)	(4,329)	(81%)	
Community Amenities	(1,083,881)	(1,083,881)	(548,122)	(593,426)	(45,304)	(9%)	
Recreation and Culture	(2,784,637)	(2,784,637)	(1,456,306)	(1,353,081)	103,225	8%	
Transport	(1,443,439)	(1,443,439)	(723,972)	(638,008)	85,964	13%	▼
Economic Services	(1,076,848)	(1,076,848)	(542,818)	(311,361)	231,457	74%	▼
Other Property and Services	(56,854)	(56,854)	(57,264)	16,080	73,344	(456%)	
Total	(9,456,774)	(9,456,774)	(4,882,372)	(4,221,326)	661,046		
Funding Balance Adjustment							
Add back Depreciation	1,324,892	1,324,892	662,412	609,587	(52,825)	(9%)	
Adjust (Profit)/Loss on Asset Disposal	21,346	21,346	10,662	51,076	40,414	79%	▲
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	0	0	0		
Movement in Leave Reserve (Added Back)	0	0	0	115	115	100%	
Adjust Rounding	0	0	0	1	1	100%	
Net Operating (Ex. Rates)	(3,430,716)	(3,430,716)	(1,526,342)	(884,871)	641,471		
Capital Revenues							
Proceeds from Disposal of Assets	228,600	228,600	114,276	160,659	46,383	29%	▲
Proceeds from New Debentures	0	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	1,132,231	1,132,231	566,088	105,837	(460,251)	(435%)	▼
Total	1,360,831	1,360,831	680,364	266,496	(413,868)		
Capital Expenses							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(428,050)	(428,050)	(213,990)	(132,919)	81,071	61%	▼
Plant and Equipment	(668,302)	(668,302)	(334,128)	(312,489)	21,639	7%	
Tools	0	0	0	0	0		
Furniture and Equipment	(45,650)	(45,650)	(22,818)	(19,408)	3,410	18%	
Infrastructure Assets - Roads	(369,919)	(369,919)	(184,944)	(53,721)	131,223	244%	▼
Infrastructure Assets - Footpaths	(71,790)	(71,790)	(35,892)	(72,439)	(36,547)	(50%)	▲
Infrastructure Assets - Drainage	(41,500)	(41,500)	(20,748)	(3,200)	17,548	548%	
Infrastructure Assets - Parks & Ovals	0	0	0	0	0		
Infrastructure Assets - Townscape	0	0	0	0	0		
Infrastructure Assets - Other	(202,030)	(202,030)	(100,986)	(19,133)	81,853	428%	▼
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(138,357)	(138,357)	(69,168)	(68,392)	776	1%	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(199,221)	(199,221)	(99,588)	(1,393)	98,195	7049%	▼
Total	(2,164,819)	(2,164,819)	(1,082,262)	(683,094)	399,168		
Net Capital	(803,988)	(803,988)	(401,898)	(416,598)	(14,700)		
Total Net Operating + Capital	(4,234,704)	(4,234,704)	(1,928,240)	(1,301,469)	626,771		
Rate Revenue	3,184,313	3,184,313	3,183,563	3,179,975	(3,588)	(0%)	
Opening Funding Surplus(Deficit)	1,055,431	1,089,912	1,089,912	1,089,912	0	0%	
Closing Funding Surplus(Deficit)	5,040	39,521	2,345,235	2,968,417	623,182		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

1. SIGNIFICANT ACCOUNTING POLICIES

Financial activity are:

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

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

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

Capitalisation Threshold

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave,

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

be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

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

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

(m) Interest-bearing Loans and Borrowings

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

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

(n) Borrowing Costs

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

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Interest expenses

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

Other expenditure

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

(q) Statement of Objectives

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Rural Services, Tourism, Building Control, Economic Development.

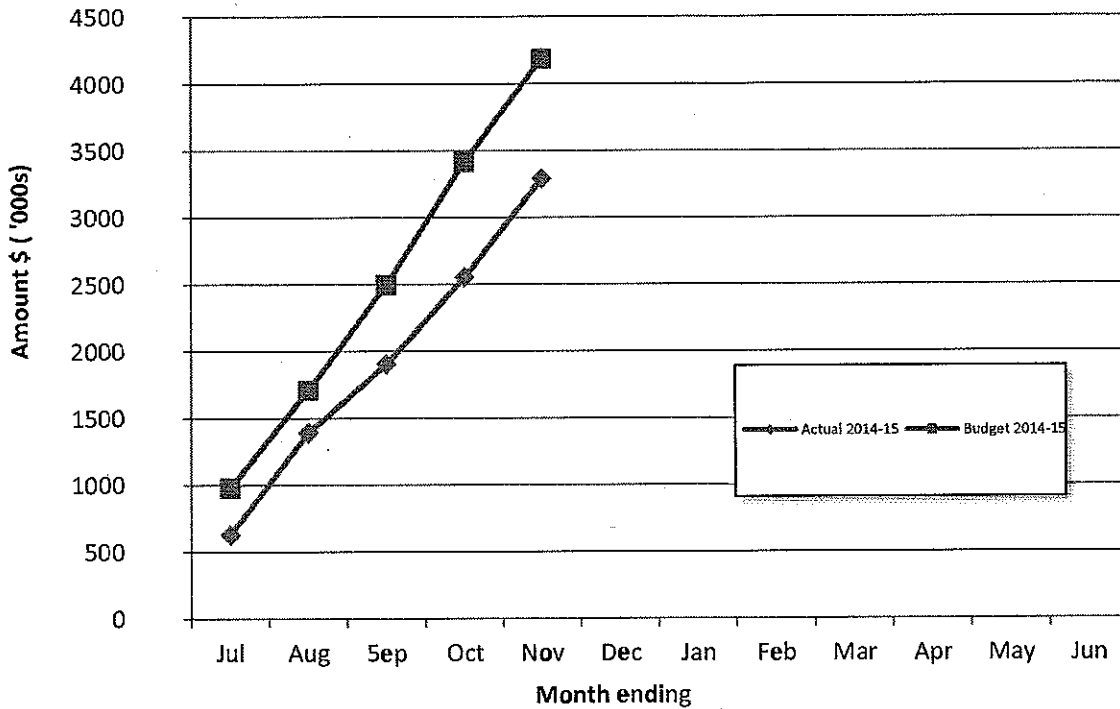
OTHER PROPERTY & SERVICES

Private Works, Stocks and Miscellaneous Items.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

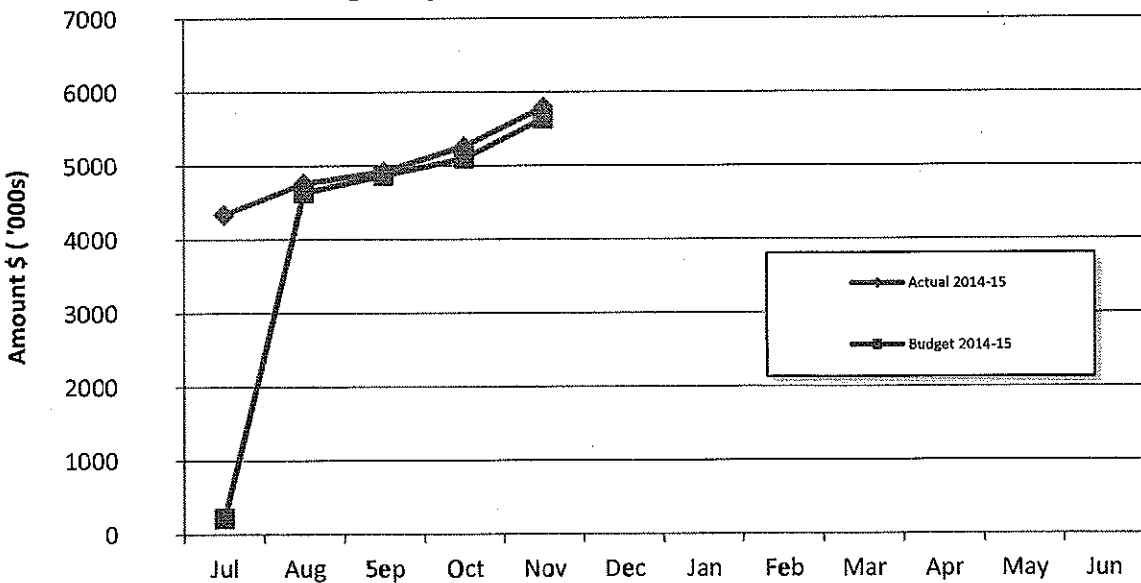
Note 2 - Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



Comments/Notes - Operating Expenses

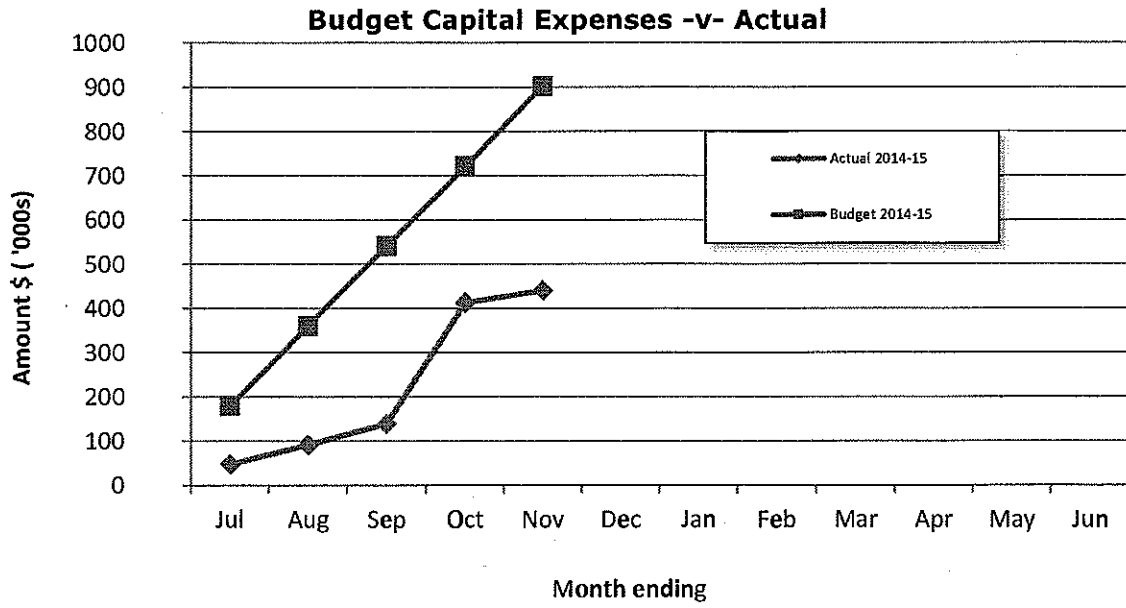
Budget Operating Revenues -v- Actual



Comments/Notes - Operating Revenues

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

TDWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 3: SURPLUS/(DEFICIT) POSITION

	Positive=Surplus (Negative=Deficit)		
	31/12/2014	30/11/2014	31/12/2013
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	2,407,382	3,238,375	1,372,510
Cash Restricted	2,443,606	2,443,606	2,703,016
Receivables - Rates and Rubbish	850,993	962,420	862,631
Receivables -Other	242,593	229,933	712,932
Inventories	0	0	0
	5,944,574	6,874,335	5,651,089
Less: Current Liabilities			
Payables	(328,512)	(309,038)	(313,172)
Loan Liability	(69,966)	(122,406)	(58,603)
Provisions	(425,541)	(425,541)	(350,149)
	(824,018)	(856,984)	(721,923)
Net Current Asset Position	5,120,556	6,017,350	4,929,166
Less: Cash Restricted	(2,443,606)	(2,443,606)	(2,703,016)
Add Back: Component of Leave Liability not Required to be funded	229,923	229,923	50,000
Add Back: Current Loan Liability	69,966	122,406	58,603
Adjustment for Trust Transactions Within Muni	0	0	(325)
Net Current Funding Position	2,976,839	3,926,073	2,334,428

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 4: CASH AND INVESTMENTS

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits						
2.45%	2,405,082			2,405,082	NAB	On-Call
	1,000			1,000		
	150			150		
	100			100		
	0			0		
	100			100		
	300			300		
	200			200		
	350			350		
		4,653		4,653	NAB NAB	On-Call
0.05%			67,625			
(b) Term Deposits						
	0			0		
2.87%		2,438,953		2,438,953	NAB	31/12/2014
(c) Investments						
	2,407,282	2,443,606		4,850,888		
Total			67,625	4,850,888		

Comments/Notes - Investments

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM

5.1.1 GOVERNANCE

Permanent - Revenue has exceeded expectation due to reimbursements not budgetted.

5.1.2 GENERAL PURPOSE FUNDING

Nil

5.1.3 LAW, ORDER AND PUBLIC SAFETY

Timing - Revenue in Animal Control is higher than expected and Fire Control is lower however it is anticipated this will even out over the year.

5.1.4 HEALTH

Timing - Regulatory Fees and Charges and Penalties are lower than anticipated for this time of year.

5.1.5 EDUCATION AND WELFARE

Nil

5.1.6 HOUSING

Nil

5.1.7 COMMUNITY AMENITIES

Nil

5.1.8 RECREATION AND CULTURE

Permanent - Rental/Lease income is higher than anticipated in the Town Hall for this time of year.

5.1.9 TRANSPORT

Timing - The Works Construction Program has not commenced.

5.1.10 ECONOMIC SERVICES

Permanent - Income from the Caravan Park is higher than expected, as is Building Licence Fees and Charge Out for Building Services.

5.1.11 OTHER PROPERTY AND SERVICES

Permanent - Private Works is higher than budgetted.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.2 OPERATING EXPENSES - PROGRAM

5.2.1 GOVERNANCE

Timing - All expenditure for Members of Council has been averaged during the budget process.

5.2.2 GENERAL PURPOSE FUNDING

Nil

5.2.3 LAW, ORDER AND PUBLIC SAFETY

Nil

5.2.4 HEALTH

Nil

5.2.5 EDUCATION AND WELFARE

Timing - All expenditure under the Home and Community Care Program has been averaged during the budget process.

5.2.6 HOUSING

Nil

5.2.7 COMMUNITY AMENITIES

Nil

5.2.8 RECREATION AND CULTURE

Timing - All expenditure for the Narrogin Regional Leisure Centre has been averaged during the budget process.

5.2.9 TRANSPORT

Timing - Expenditure in Road Maintenance is lower than anticipated at this time of year.

5.2.10 ECONOMIC SERVICES

Timing - Expenditure on the TAFE Land Assembly Project is lower than expected.

5.2.11 OTHER PROPERTY AND SERVICES

Permanent - Private Works expenditure is higher as is expected due to increase revenue.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.3 CAPITAL REVENUE

5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS

Timing - Change over of vehicles has been slower than anticipated.

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)

Timing - Transfers have not be completed as planned.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.4 CAPITAL EXPENSES

Timing - Capital Expenditure was averaged over twelve months when uploading the budget, this will be rectified for the December 2014 quarter.

5.4.1 LAND HELD FOR RESALE

Nil

5.4.2 LAND AND BUILDINGS

Nil

5.4.3 PLANT AND EQUIPMENT

Nil

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

5.4.9 INFRASTRUCTURE ASSETS - DRAINAGE

Nil

5.4.10 INFRASTRUCTURE ASSETS - PARKS AND OVALS

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)

Timing - Transfers have not be completed as planned.

5.5 OTHER ITEMS

Nil

5.5.1 RATE REVENUE

Nil

5.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Nil

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

Previous Year

Rates Levied this year (YTD)

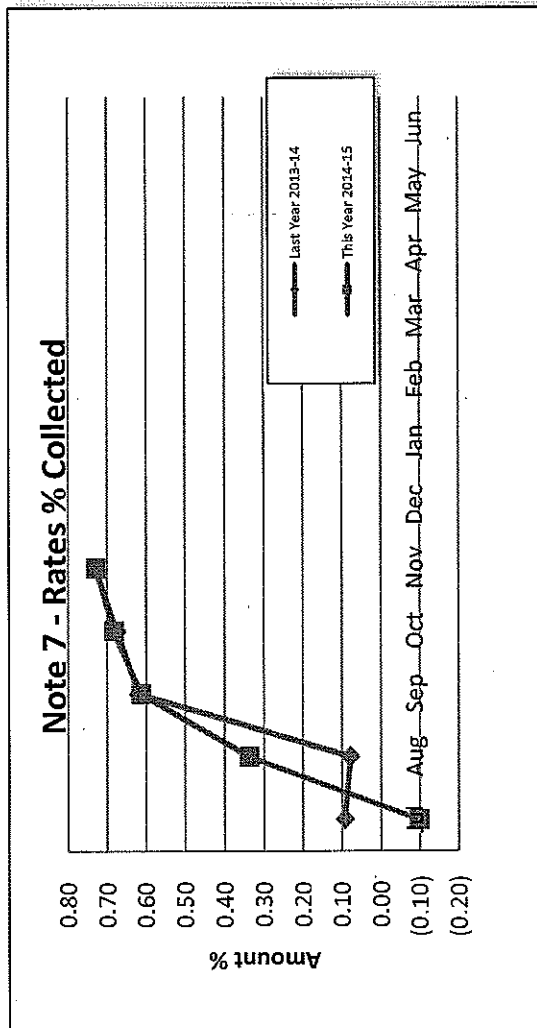
Less Collections to date

Equals Current Outstanding

Net Rates Collectable

% Collected

	Current 31/12/14	Previous 30/06/14
	\$ 219,204	\$ 255,442
	3,645,375	3,618,000
	(2,926,871)	(3,654,238)
	937,707	219,204
	75.74%	94.34%



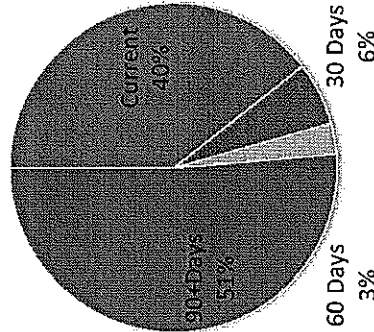
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$ 57,815	\$ 9,132	\$ 4,428	\$ 75,077
Total Outstanding	146,452			

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Revised Grant	Reconcil Status	
						Received	Not Received
GENERAL PURPOSE FUNDING			\$	\$	\$	\$	
GENGRANT - Financial Assistance Grant - General	Grants Commission (United)	Yes	(1,102,884)		(1,102,884)	(555,084)	(547,800)
GENGRANT - Financial Assistance Grant - Roads	Grants Commission (Roads)	Yes	(156,229)		(156,229)	(78,660)	(77,569)
RATES - Reimbursement of Debt Collection Costs (Inc GST)	Refund	Yes	(10,000)		(10,000)	(23,583)	13,583
MEMBERS							
MEMBERS - Reimbursements	Reimbursements	Yes	(1,100)		(1,100)	(370)	(730)
OTHER GOVERNANCE							
OTHGOV - Reimbursements	Reimbursements	Yes	(5,000)		(5,000)	(7,504)	2,504
LAW, ORDER, PUBLIC SAFETY							
ESL - SES Subsidy (Operating) Grant	FESA (SES Subsidy)	Yes	(6,000)		(6,000)	(3,330)	(2,670)
FIRE - Reimbursements	FESA (SES)	Yes	(800)		(800)	0	(800)
EDUCATION & WELFARE							
HACC - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(800,358)		(800,358)	(455,823)	(344,535)
CHCP - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(260,000)		(260,000)	(46,680)	(213,320)
NRCP - Recurrent Grant Funding	Bethanie Care	Yes	(140,160)		(140,160)	(29,063)	(111,098)
AGEDOTHER - Baptist Care Contributions	Neurodegenerative Conditions Coordinating Care Program	Yes	(12,467)		(12,467)	(5,247)	(7,220)
AGEDOTHER - Juniper Community Income	Juniper Community Income	Yes	(100,000)		(100,000)	(14,707)	(85,293)
AGEDOTHER - CATS Contribution							
AGEDOTHER - Commonwealth Carers Respite Fees & Charges	Dept. of Veterans Affairs/CATS	Yes	(8,000)		(8,000)	0	(8,000)
AGEDOTHER - PATS Voucher Income	Travel Rebate	Yes	(1,595)		(1,595)	0	(1,595)
AGED5NRS - Reimbursements	Fees	Yes	0		0	(1,238)	1,238
WELFARE - Contributions & Donations	Reimbursements	Yes	(2,075)		(2,075)	(297)	(1,778)
	Donations	Yes	(550)		(550)	0	(550)
COMMUNITY AMENITIES							

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Revised Grant	Reconc Status	
						Received	Not Received
5AN - Contributions & Donations	Shire of Narrogin	(Yes/No)	\$ (12,000)	\$	\$ (12,000)	\$ (3,000)	\$ (9,000)
Refuse Contributions	Royalties for Regions	Yes	0	0	0	0	0
COM AMEN - Contributions & Donations	Shire of Narrogin (incl Toilets)	Yes	{8,700}	{8,700}	{8,700}	{2,175}	{6,525}
COM AMEN - Reimbursements	LGI5 Reimbursement	Yes	0	0	0	{4,803}	4,803
RECREATION AND CULTURE							
HALL5 - Contributions & Donations	Shire of Narrogin	Yes	{15,200}	{15,200}	{15,200}	{5,214}	{9,986}
HALL5 - Reimbursements	Reimbursements	Yes	{230}	{230}	{230}	{227}	{3}
NRRC - Contributions & Donations	Shire of Narrogin	Yes	{39,500}	{39,500}	{39,500}	{9,875}	{29,625}
NRRC - Reimbursements	Reimbursements	Yes	{300}	{300}	{300}	{24,351}	24,051
REC - Grants - Other Recreation	Dept Sport and Recreation	Yes	{20,000}	{20,000}	{20,000}	{20,000}	0
REC - Contributions & Donations	Shire Contribution	Yes	{38,600}	{38,600}	{38,600}	{9,150}	{29,450}
REC - Reimbursements - Other Recreation	Shire Contribution	Yes	{61,980}	{61,980}	{61,980}	{9,396}	{52,584}
LIB - Contributions & Donations	Shire of Narrogin	Yes	{36,000}	{36,000}	{36,000}	{12,098}	{23,902}
LIB - Grant - Regional Library Services	State Government	Yes	{10,000}	{10,000}	{10,000}	{2,921}	{7,079}
LIB - Other Grants	Reimbursements	Yes	{3,500}	{3,500}	{3,500}	0	{3,500}
LIB - Reimbursements Lost Books	Reimbursements	Yes	{500}	{500}	{500}	{298}	{202}
HERITAGE - Contributions & Donations	Shire of Narrogin	Yes	{1,000}	{1,000}	{1,000}	{250}	{750}
OTHCUL - Contributions & Donations - Other Culture	Shire of Narrogin	Yes	{4,000}	{4,000}	{4,000}	{467}	{3,533}
TRANSPORT							
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA (RRG)	Yes	{113,894}	{113,894}	{113,894}	0	{113,894}
ROADC - Roads to Recovery Grant	Main Roads WA (Direct/Lights)	Yes	{103,300}	{103,300}	{103,300}	0	{103,300}
ECONOMIC SERVICES							
ECONOM - Reimbursements	Reimbursements	Yes	{2,740}	{2,740}	{2,740}	{5,987}	3,247
OTHER PROPERTY AND SERVICES							
PWO - Other Reimbursements	Reimbursements	Yes	0	0	0	{3,447}	3,447

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014**

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval (Yes/No)	2014-15 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
TOTALS			\$ (3,078,662)	\$ 0	\$ (3,078,662)	\$ (1,335,242)	\$ (1,743,420)

Comments - Grants and Contributions

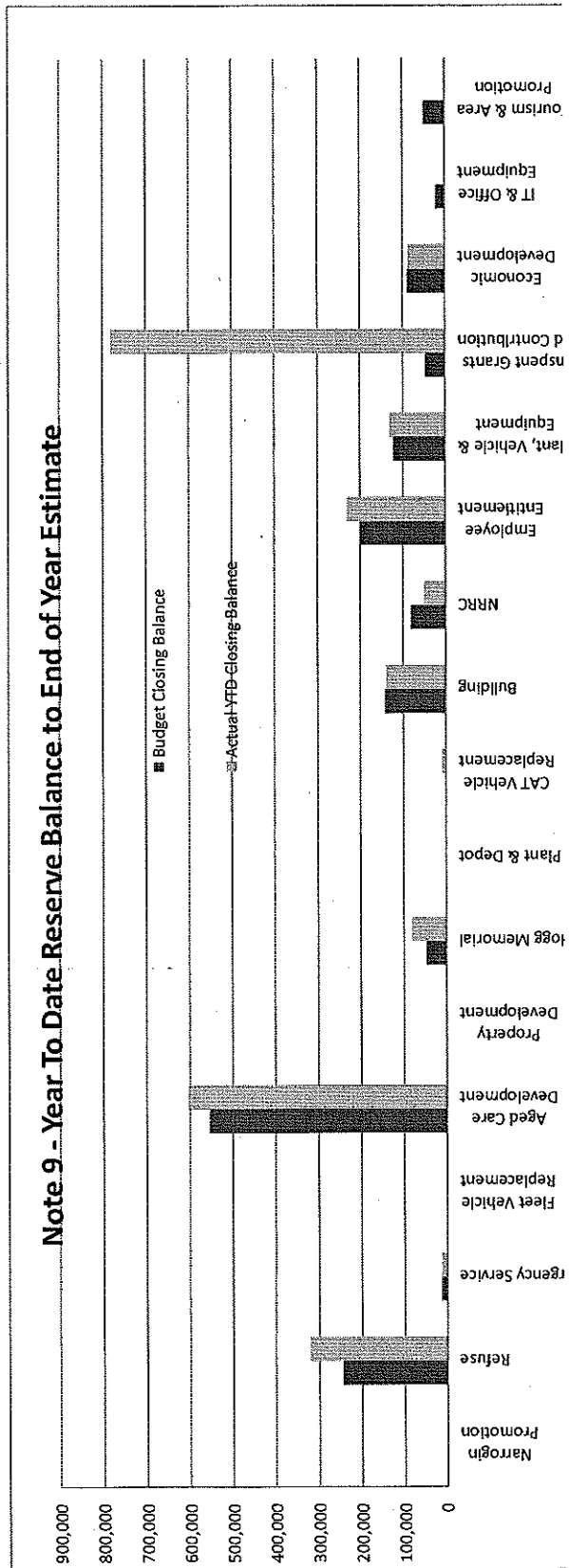
The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 10: Cash Backed Reserve.

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer-out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	0	0	0	0	0	0	0		\$ 0	\$ 0
Refuse	320,663	4,656	175	0	0	80,000	0		245,319	320,838
Emergency Service	12,590	183	7	0	0	0	0		12,773	12,597
Fleet Vehicle Replacement	0	0	0	0	0	0	0		0	0
Aged Care Development	708,326	10,284	387	0	0	164,000	105,837		554,610	602,876
Property Development	0	0	44	0	0	0	0		0	44
J Hogg Memorial	80,530	1,169	0	0	0	35,000	0		46,699	80,530
Plant & Depot	0	0	0	0	0	0	0		0	0
CAT Vehicle Replacement	8,299	120	5	8,000	0	16,000	0		419	8,304
Building	139,750	3,176	76	0	0	0	0		142,926	139,826
NRRC	50,000	726	27	31,221	0	0	0		81,947	50,027
Employee Entitlement	229,808	3,046	115	0	0	32,000	0		200,854	229,923
Plant, Vehicle & Equipment	130,854	2,597	82	50,000	0	60,000	0		123,451	130,936
Unspent Grants and Contribution	780,230	11,328	427	0	0	745,231	0		46,327	780,657
Economic Development	87,000	2,715	48	0	0	0	0		89,715	87,048
IT & Office Equipment	0	0	0	20,000	0	0	0		20,000	0
Tourism & Area Promotion	0	0	0	50,000	0	0	0		50,000	0
	2,548,050	40,000	1,393	159,221	0	1,132,231	105,837		1,615,040	2,443,606

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 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

	Actual			Current Budget				Variance (Under/Over)	
	Cost	Accum. Depr.	Proceeds	Profit (Loss)	Original	Revised	This Year		
					Budget	Budget	YTD Budget		Actual
	\$	\$	\$	\$	\$	\$	\$	\$	
DTHGDV - Proceeds on Disposal of Assets Proceeds on Disposal - CED Vehicle 2013/14	43,351	0	37,273	(6,079)	40,000	40,000	19,998	37,273	▲ 17,275
Proceeds on Disposal - DCCS Vehicle 2013/14	31,828	0	26,511	(5,317)	27,000	27,000	13,500	26,511	▲ 13,011
ANIMAL - Proceeds on Disposal of Assets Proceeds on Disposal - Ranger Vehicle	0	0	12,727	12,727	15,000	15,000	7,500	12,727	▲ 5,227
HACC - Proceeds on Disposal of Assets Proceeds on Disposal - Toyota Camry Altise 2013/14	0	0	9,091	9,091	10,000	10,000	4,998	9,091	▲ 4,093
AGEDDOTHER - Proceeds on Disposal of Assets Proceed on Disposal CAT Vehicle NGN219	0	0	0	0	16,000	16,000	7,998	0	▼ (7,998)
Proceeds on Disposal CAT [1] Vehicle 2013/14	0	0	0	0	16,000	16,000	7,998	0	▼ (7,998)
PLANT - Proceeds on Disposal of Assets Proceeds on Disposal - DTES Vehicle 2013/14	28,425	2,944	26,573	1,092	27,500	27,500	13,746	26,573	▲ 12,827
Proceeds on Disposal - DTES Vehicle	28,465	0	24,575	(3,891)	0	0	0	24,575	▲ 24,575
Proceeds on Disposal - Side Tipping Truck	31,870	0	18,000	(13,870)	20,000	20,000	9,996	18,000	▲ 8,004
BUILD - Proceeds on Disposal of Assets Proceeds on Disposal - Building Surveyor Vehicle 2013/14	0	0	0	0	26,600	26,600	13,296	0	▼ (13,296)
ADMIN - Proceeds on Disposal of Assets Proceeds on Disposal of Manager of Finance Vehicle	0	0	15,000	15,000	16,500	16,500	8,250	15,000	▲ 6,750
CDMMUNITY - Proceeds on Disposal of Assets Proceeds on Disposal - MLC Vehicle NGNO	0	0	0	0	14,000	14,000	6,996	0	▼ (6,996)
Totals	163,940	2,944	169,750	8,754	228,600	228,600	114,276	169,750	\$5,474

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information				Summary Acquisitions					Current Budget		
Grants	Reserves	Borrowing	Total		This Year			Actual	Variance (Under/Over)		
					Original Budget	Revised Budget	YTD Budget				
\$	\$	\$	\$		\$	\$	\$	\$	\$		
0	0	0	0	Inventories	0	0	0	0	0		
0	0	0	0	Land for Resale	428,050	428,050	213,990	132,919	(81,071)		
				Land and Buildings					▼		
				Property, Plant & Equipment	668,302	668,302	334,128	312,489	(34,789)		
0	0	0	0	Plant & Equipment	45,650	45,650	22,818	19,408	(3,410)		
0	0	0	0	Furniture & Equipment					▼		
				Infrastructure	369,919	369,919	184,944	53,721	(131,223)		
0	0	0	0	Roads	71,790	71,790	35,892	72,439	36,547		
0	0	0	0	Footpaths	41,500	41,500	20,748	3,200	(17,548)		
0	0	0	0	Drainage	0	0	0	0	0		
0	0	0	0	Parks & Ovals	0	0	0	0	0		
0	0	0	0	Townscape	0	0	0	0	0		
0	0	0	0	Other Infrastructure	202,030	202,030	100,986	19,133	(81,853)		
0	0	0	0	Totals	1,827,241	1,827,241	913,506	613,310	(313,346)		

Comments - Capital Acquisitions

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 12: TRUST FUND

Not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-14	Amount Received	Amount Paid	Closing Balance 31-Dec-14
	\$	\$	\$	\$
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Cultural Development	4,820	0	0	4,820
Public Open Space Bonds	49,560	0	0	49,560
Trust Other	250	0	0	250
Crossover/Footpath	7,050	1,100	0	8,150
Town Hall Facility Bonds	2,075	0	0	2,075
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Retention Bonds	0	0	0	0
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
	66,525	1,100	0	67,625

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2014

Note 13: INFORMATION ON BORROWINGS

Debtenture Repayments	Principal 1-Jul-14	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments											
		2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual										
		\$	\$	\$	\$	\$	\$	\$	\$										
Governance																			
Loan 125 - Corporate Software & Server Upgrade	178,857	0	0	42,524	21,087	136,333	157,770	5,605	3,040										
Recreation & Culture																			
Loan 121B - Narrogin Regional Recreation Complex	437,514	0	0	38,916	19,186	398,598	418,328	23,134	12,049										
Loan 126 - Town Hall Renovations	257,837	0	0	24,467	12,116	233,370	245,721	9,719	5,055										
Economic Services																			
Loan 124 - Commercial Property	88,879	0	0	23,556	11,605	65,323	77,274	4,877	2,653										
Loan 127 - Industrial Land Purchase	168,735	0	0	8,894	4,398	159,841	164,337	7,461	3,830										
	1,131,822	0	0	138,357	68,392	993,465	1,063,430	50,796	26,627										

(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 JANUARY 2015

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Note 12	Trust	
Note 13	Information on Borrowings	

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

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 31 JANUARY 2015

	Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a)	Var. % (b) - (a) / (b) 300%	
Operating Revenues		\$	\$	\$	\$	\$	%	
Grants, Subsidies and Contributions	8	2,861,468	2,861,468	1,556,969	1,752,827	195,858	11%	▲
Profit on Asset Disposal	10	19,340	19,340	11,277	(6,088)	(17,365)	285%	
Fees and Charges		1,380,518	1,380,518	1,090,182	1,250,956	160,774	13%	▲
Service Charges		0	0	0	0	0		
Interest Earnings		96,300	96,300	57,999	57,445	(554)	(1%)	
Other Revenue		105,000	105,000	61,243	84,534	23,291	28%	
Total (Excluding Rates)		4,462,626	4,462,626	2,777,670	3,139,674	362,004		
Operating Expense								
Employee Costs		(3,724,892)	(3,724,892)	(2,186,434)	(2,067,991)	118,443	6%	▼
Materials and Contracts		(3,115,874)	(3,115,874)	(1,836,699)	(1,221,889)	614,810	50%	▼
Utilities Charges		(738,110)	(738,110)	(490,216)	(336,980)	153,236	45%	▼
Depreciation (Non-Current Assets)		(1,324,892)	(1,324,892)	(772,814)	(712,863)	59,951	8%	
Interest Expenses	12	(50,796)	(50,796)	(29,610)	(28,583)	1,027	4%	
Insurance Expenses		(194,494)	(194,494)	(192,180)	(191,995)	185	0%	
Loss on Asset Disposal	10	(40,686)	(40,686)	(23,716)	(44,988)	(21,272)	(47%)	
Other Expenditure		(267,030)	(267,030)	(185,410)	(167,586)	17,824	11%	
Total		(9,456,774)	(9,456,774)	(5,717,079)	(4,772,875)	944,204		
Funding Balance Adjustment								
Add Back Depreciation		1,324,892	1,324,892	772,814	712,863	(59,951)	(8%)	
Adjust (Profit)/Loss on Asset Disposal	10	21,346	21,346	12,439	51,076	38,637	76%	▲
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	0	0		
Movement in Leave Reserve (Added Back)		0	0	0	115	115	100%	
Adjust Rounding		0	0	0	0	0		
Net Operating (Ex. Rates)		(3,647,910)	(3,647,910)	(2,154,156)	(869,148)	1,205,008		
Capital Revenues								
Grants, Subsidies and Contributions	8	217,194	217,194	126,693	0	(126,693)	(100%)	▼
Proceeds from Disposal of Assets	10	228,600	228,600	133,322	169,750	36,428	21%	▲
Proceeds from New Debentures	12	0	0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	1,132,231	1,132,231	660,436	105,837	(554,599)	(524%)	▼
Total		1,578,025	1,578,025	920,451	275,587	(644,864)		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(428,050)	(428,050)	(249,655)	(145,462)	104,193	72%	▼
Plant and Equipment	10	(668,302)	(668,302)	(389,816)	(312,489)	77,327	25%	▼
Furniture and Equipment	10	(45,650)	(45,650)	(26,621)	(19,408)	7,213	37%	
Infrastructure Assets - Roads	10	(369,919)	(369,919)	(215,768)	(237,050)	(21,282)	(9%)	
Infrastructure Assets - Footpaths	10	(71,790)	(71,790)	(41,874)	(72,439)	(30,565)	(42%)	▲
Infrastructure Assets - Drainage	10	(41,500)	(41,500)	(24,206)	(3,200)	21,006	656%	
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(202,030)	(202,030)	(117,817)	(30,601)	87,216	285%	▼
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(138,357)	(138,357)	(80,696)	(71,642)	9,054	13%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	(199,221)	(199,221)	(116,186)	(1,393)	114,793	8241%	▼
Total		(2,164,019)	(2,164,819)	(1,262,639)	(893,604)	368,955		
Net Capital		(586,794)	(586,794)	(342,188)	(618,097)	(275,909)		
Total Net Operating + Capital		(4,234,704)	(4,234,704)	(2,496,344)	(1,407,245)	1,009,099		
Rate Revenue		3,184,313	3,184,313	3,183,688	3,179,975	(3,713)	(0%)	
Opening Funding Surplus(Deficit)		1,055,431	1,089,912	1,089,912	1,089,912	0	0%	
Closing Funding Surplus(Deficit)	3	5,040	39,521	1,777,256	2,782,642	1,005,386		

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 31 JANUARY 2015

Note	Adopted Annual Budget	Revised Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b) 300%	Var
Operating Revenues							
	\$	\$	\$	\$	\$	%	
Governance	6,200	6,200	693	196,025	195,332	100%	▲
General Purpose Funding	1,386,813	1,386,813	707,779	733,688	25,909	4%	
Law, Order and Public Safety	30,700	30,700	23,503	20,684	(2,819)	(14%)	
Health	8,750	8,750	6,449	5,464	(985)	(18%)	
Education and Welfare	1,447,107	1,447,107	846,021	849,505	2,684	0%	
Housing	7,800	7,800	4,550	10,200	5,650	55%	
Community Amenities	878,745	870,745	704,987	815,083	30,096	4%	
Recreation and Culture	300,253	300,253	171,762	246,484	74,722	30%	▲
Transport	332,194	332,194	193,767	(4,476)	(198,243)	4429%	
Economic Services	214,617	214,617	125,174	146,579	21,405	15%	
Other Property and Services	66,641	66,641	38,071	120,437	81,566	68%	▲
Total (Excluding Rates)	4,679,820	4,679,820	2,904,356	3,139,675	235,319		
Operating Expense							
Governance	(967,382)	(967,382)	(595,253)	(483,159)	112,094	23%	▼
General Purpose Funding	(167,592)	(167,592)	(99,943)	(112,616)	(12,673)	(11%)	
Law, Order and Public Safety	(238,488)	(238,488)	(144,539)	(195,468)	(50,929)	(26%)	▲
Health	(97,655)	(97,655)	(58,583)	(52,042)	5,741	11%	
Education and Welfare	(1,539,998)	(1,539,998)	(913,371)	(731,841)	181,530	25%	▼
Housing	0	0	(1,651)	0	1,651	100%	
Community Amenities	(1,083,881)	(1,083,881)	(638,876)	(694,809)	(55,933)	(8%)	▼
Recreation and Culture	(2,784,637)	(2,784,637)	(1,713,768)	(1,526,976)	186,792	12%	▼
Transport	(1,443,439)	(1,443,439)	(855,196)	(727,167)	128,029	18%	▼
Economic Services	(1,076,848)	(1,076,848)	(634,405)	(375,077)	258,528	69%	▼
Other Property and Services	(56,854)	(56,854)	(61,494)	127,879	189,373	(148%)	
Total	(9,456,774)	(9,456,774)	(5,717,079)	(4,772,075)	944,204		
Funding Balance Adjustment							
Add back Depreciation	1,324,892	1,324,892	772,014	712,863	(59,951)	(8%)	
Adjust (Profit)/Loss on Asset Disposal	21,346	21,346	12,439	51,076	38,637	76%	▲
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	0	0	0		
Movement in Leave Reserve (Added Back)	0	0	0	115	115	100%	
Adjust Rounding	0	0	0	1	1	100%	
Net Operating (Ex. Rates)	(3,430,716)	(3,430,716)	(2,027,470)	(869,146)	1,158,324		
Capital Revenues							
Proceeds from Disposal of Assets	228,600	228,600	133,322	169,750	36,428	21%	▲
Proceeds from New Debentures	0	0	0	0	0		
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	1,132,231	1,132,231	660,436	105,837	(554,599)	(524%)	▼
Total	1,360,831	1,360,831	793,758	275,507	(518,171)		
Capital Expenses							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(428,050)	(428,050)	(249,655)	(145,462)	104,193	72%	▼
Plant and Equipment	(668,302)	(668,302)	(389,816)	(312,489)	77,327	25%	▼
Tools	0	0	0	0	0		
Furniture and Equipment	(45,650)	(45,650)	(26,621)	(19,408)	7,213	37%	
Infrastructure Assets - Roads	(369,919)	(369,919)	(215,768)	(237,050)	(21,202)	(9%)	
Infrastructure Assets - Footpaths	(71,790)	(71,790)	(41,874)	(72,439)	(30,565)	(42%)	▲
Infrastructure Assets - Drainage	(41,500)	(41,500)	(24,206)	(3,200)	21,006	656%	
Infrastructure Assets - Parks & Ovals	0	0	0	0	0		
Infrastructure Assets - Townscape	0	0	0	0	0		
Infrastructure Assets - Other	(202,030)	(202,030)	(117,817)	(30,601)	87,216	285%	▼
Purchase of Investments	0	0	0	0	0		
Repayment of Debentures	(130,357)	(130,357)	(80,696)	(71,642)	9,054	13%	
Advances to Community Groups	0	0	0	0	0		
Transfer to Reserves	(199,221)	(199,221)	(116,186)	(1,393)	114,793	8241%	▼
Total	(2,164,019)	(2,164,019)	(1,262,639)	(893,684)	368,955		
Net Capital	(803,988)	(803,988)	(468,881)	(618,097)	(149,216)		
Total Net Operating + Capital	(4,234,704)	(4,234,704)	(2,496,351)	(1,407,243)	1,009,108		
Rate Revenue	3,184,313	3,184,313	3,183,688	3,179,975	(3,713)	(0%)	
Opening Funding Surplus(Deficit)	1,055,431	1,089,912	1,089,912	1,089,912	0	0%	
Closing Funding Surplus(Deficit)	5,040	39,521	1,777,249	2,782,644	1,005,395		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

1. SIGNIFICANT ACCOUNTING POLICIES

Financial activity are:

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

Capitalisation Threshold

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave,

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

be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

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

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

(m) Interest-bearing Loans and Borrowings

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

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

(n) Borrowing Costs

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

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Interest expenses

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

Other expenditure

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

(q) Statement of Objectives

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Rural Services, Tourism, Building Control, Economic Development.

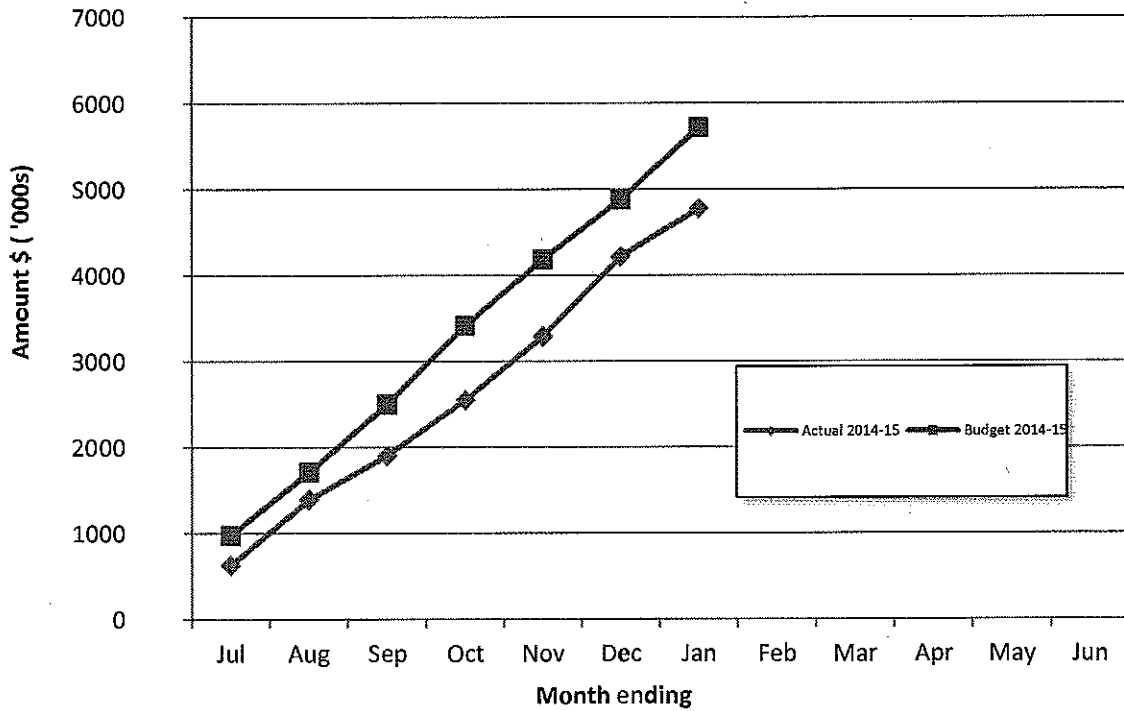
OTHER PROPERTY & SERVICES

Private Works, Stocks and Miscellaneous Items.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

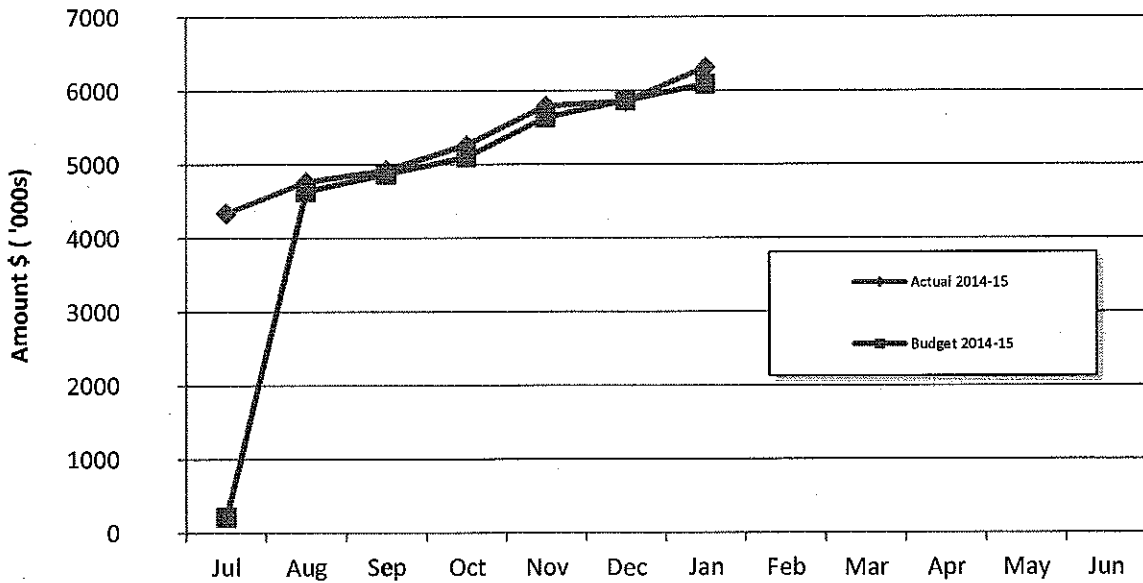
Note 2 - Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



Comments/Notes - Operating Expenses

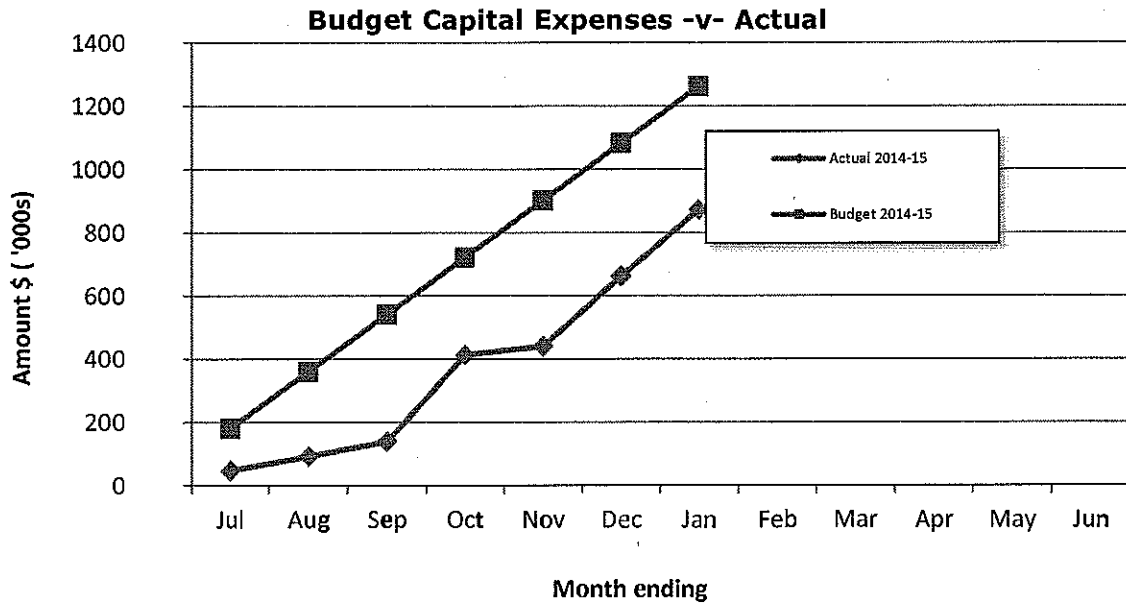
Budget Operating Revenues -v- Actual



Comments/Notes - Operating Revenues

**TOWN OF NARROGIN
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 3: SURPLUS/(DEFICIT) POSITION

Note	Positive=Surplus (Negative=Deficit)		
	31/01/2015	31/12/2014	31/01/2014
	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	2,462,014	2,407,382	1,610,104
Cash Restricted	2,443,606	2,443,606	2,703,016
Receivables - Rates and Rubbish	646,751	850,993	594,190
Receivables -Other	240,934	242,593	435,684
Inventories	0	0	0
	5,793,304	5,944,574	5,342,994
Less: Current Liabilities			
Payables	(371,438)	(328,512)	(568,804)
Loan Liability	(66,715)	(69,966)	(55,529)
Provisions	(425,541)	(425,541)	(350,149)
	(863,694)	(824,018)	(974,482)
Net Current Asset Position	4,929,610	5,120,556	4,368,512
Less: Cash Restricted	(2,443,606)	(2,443,606)	(2,703,016)
Add Back: Component of Leave Liability not Required to be funded	229,923	229,923	50,000
Add Back: Current Loan Liability	66,715	69,966	55,529
Adjustment for Trust Transactions Within Muni	0	0	(325)
Net Current Funding Position	2,782,643	2,976,839	1,770,701

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 4: CASH AND INVESTMENTS

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
2.45%	2,459,714			2,459,714	NAB	On-Call
	1,000			1,000		
	150			150		
	100			100		
	0			0		
	100			100		
	300			300		
	200			200		
	350			350		
		4,653		4,653	NAB	
0.05%			67,675		NAB	On-Call
2.87%		2,438,953		2,438,953	NAB	31/12/2014
				0		
				0		
				0		
	2,461,914	2,443,606	67,675	4,905,519		

- (a) **Cash Deposits**
 - Municipal Account
 - Cash Floats - Admin
 - Library
 - Homecare
 - NRLC - Till 1
 - Refuse Site
 - Petty Cash - Admin
 - Library
 - Homecare
 - Reserve Account
 - Trust Account
- (b) **Term Deposits**
 - Municipal
 - Reserve Term Deposit

(c) **Investments**

Total

Comments/Notes - Investments

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM

5.1.1 GOVERNANCE

Permanent - Revenue has exceeded expectation due to reimbursements not budgetted.

5.1.2 GENERAL PURPOSE FUNDING

Nil

5.1.3 LAW, ORDER AND PUBLIC SAFETY

Timing - Revenue in Animal Control is higher than expected and Fire Control is lower however it is anticipated this will even out over the year.

5.1.4 HEALTH

Timing - Regulatory Fees and Charges and Penalties are lower than anticipated for this time of year.

5.1.5 EDUCATION AND WELFARE

Nil

5.1.6 HOUSING

Nil

5.1.7 COMMUNITY AMENITIES

Nil

5.1.8 RECREATION AND CULTURE

Permanent - Rental/Lease income is higher than anticipated in the Town Hall for this time of year.

5.1.9 TRANSPORT

Timing - The Works Construction Program has not commenced.

5.1.10 ECONOMIC SERVICES

Permanent - Income from the Caravan Park is higher than expected, as is Building Licence Fees and Charge Out for Building Services.

5.1.11 OTHER PROPERTY AND SERVICES

Permanent - Private Works is higher than budgetted.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.2 OPERATING EXPENSES - PROGRAM

5.2.1 GOVERNANCE

Timing - All expenditure for Members of Council has been averaged during the budget process.

5.2.2 GENERAL PURPOSE FUNDING

Nil

5.2.3 LAW, ORDER AND PUBLIC SAFETY

Nil

5.2.4 HEALTH

Nil

5.2.5 EDUCATION AND WELFARE

Timing - All expenditure under the Home and Community Care Program has been averaged during the budget process.

5.2.6 HOUSING

Nil

5.2.7 COMMUNITY AMENITIES

Nil

5.2.8 RECREATION AND CULTURE

Timing - All expenditure for the Narrogin Regional Leisure Centre has been averaged during the budget process.

5.2.9 TRANSPORT

Timing - Expenditure in Road Maintenance is lower than anticipated at this time of year.

5.2.10 ECONOMIC SERVICES

Timing - Expenditure on the TAFE Land Assembly Project is lower than expected.

5.2.11 OTHER PROPERTY AND SERVICES

Permanent - Private Works expenditure is higher as is expected due to increase revenue.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.3 CAPITAL REVENUE

5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS

Timing - Change over of vehicles has been slower than anticipated.

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)

Timing - Transfers have not be completed as planned.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.4 CAPITAL EXPENSES

Timing - Capital Expenditure was averaged over twelve months when uploading the budget, this will be rectified for the December 2014 quarter.

5.4.1 LAND HELD FOR RESALE

Nil

5.4.2 LAND AND BUILDINGS

Nil

5.4.3 PLANT AND EQUIPMENT

Nil

5.4.4 TOOLS

Nil

5.4.5 FURNITURE AND EQUIPMENT

Nil

5.4.6 INFRASTRUCTURE ASSETS - ROADS

Nil

5.4.7 INFRASTRUCTURE ASSETS - FDOTPATHS

Nil

5.4.9 INFRASTRUCTURE ASSETS - DRAINAGE

Nil

5.4.10 INFRASTRUCTURE ASSETS - PARKS AND OVALS

Nil

5.4.11 INFRASTRUCTURE ASSETS - DOTHER

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)

Timing - Transfers have not been completed as planned.

5.5 OTHER ITEMS

Nil

5.5.1 RATE REVENUE

Nil

5.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Nil

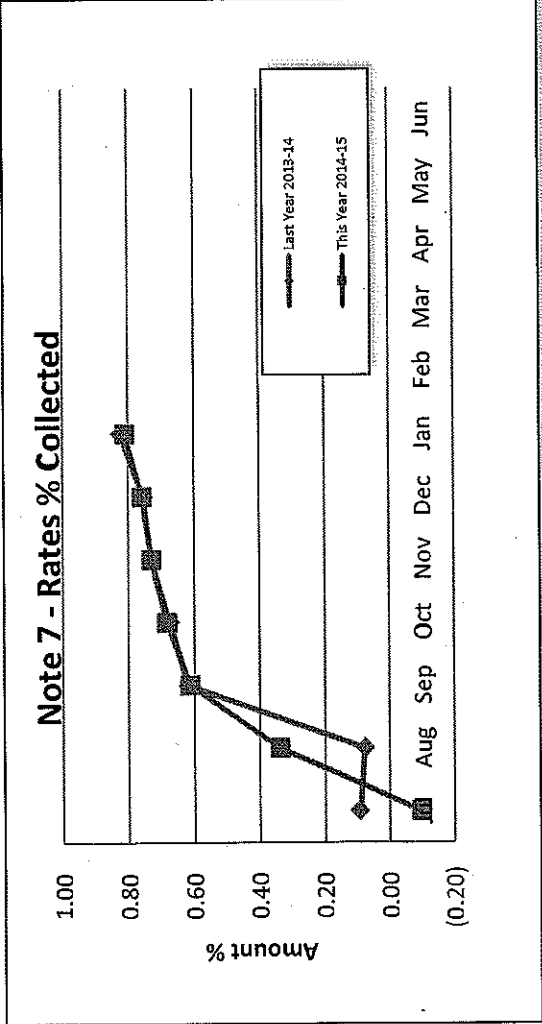
TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

	Current 31/01/15	Previous 30/06/14
Previous Year	\$ 219,204	\$ 255,442
Rates Levied this year (YTD)	3,645,375	3,618,000
Less Collections to date	(3,131,113)	(3,654,238)
Equals Current Outstanding	733,465	219,204
Net Rates Collectable	81.02%	94.34%

Ordinary Council Meeting 24th February 2015



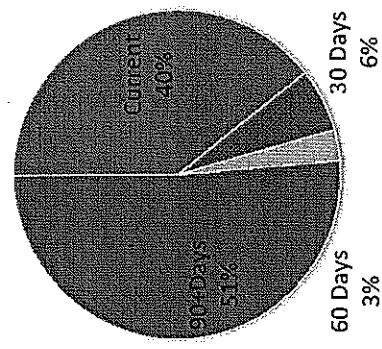
Comments/Notes - Receivables Rates and Rubbish

Receivables - General

	Current	30 Days	60 Days	90+ Days
	\$ 57,815	\$ 9,132	\$ 4,428	\$ 75,077
Total Outstanding	146,452			

Amounts shown above include GST (where applicable)

Note 7 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval	2014-15 Budget	Variations Additions (Deletions)	Revised Grant	Reconc Status	
						Received	Not Received
GENERAL PURPOSE FUNDING							
GENGRANT - Financial Assistance Grant - General	Grants Commission (United)	Yes	(1,102,884)		(1,102,884)	(555,084)	\$ (547,800)
GENGRANT - Financial Assistance Grant - Roads	Grants Commission (Roads)	Yes	(156,229)		(156,229)	(78,660)	(77,569)
RATES - Reimbursement of Debt Collection Costs (Inc GST)	Refund	Yes	(10,000)		(10,000)	(23,583)	13,583
MEMBERS							
MEMBERS - Reimbursements	Reimbursements	Yes	(1,100)		(1,100)	(506)	(S94)
OTHER GOVERNANCE							
OTHOV - Reimbursements	Reimbursements	Yes	(5,000)		(5,000)	(7,609)	2,609
LAW, ORDER, PUBLIC SAFETY							
ESL - SES Subsidy (Operating) Grant	FESA (SES Subsidy)	Yes	(6,000)		(6,000)	(4,995)	(1,005)
FIRE - Reimbursements	FESA (SES)	Yes	(800)		(800)	0	(800)
EDUCATION & WELFARE							
HACC - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(800,358)		(800,358)	(655,913)	(144,445)
CHCP - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(260,000)		(260,000)	(47,613)	(212,387)
NRCP - Recurrent Grant Funding	8ethanic Care	Yes	(140,160)		(140,160)	(46,817)	(93,343)
AGEDOTHER - Baptist Care Contributions	Neurodegenerative Conditions Coordinating Care Program	Yes	(12,467)		(12,467)		(5,277)
AGEDOTHER - Juniper Community Income	Juniper Community Income	Yes	(100,000)		(100,000)	(7,190)	(76,733)
AGEDOTHER - CATS Contribution							
AGEDOTHER - Commonwealth Carers Respite Fees & Charges	Dept. of Veterans Affairs/CATS	Yes	(8,000)		(8,000)	0	(8,000)
AGEDOTHER - PATS Voucher Income	Travel Rebate	Yes	(1,595)		(1,595)	0	(1,595)
AGEDSNRS - Reimbursements	Fees	Yes	0		0	(1,461)	1,461
WELFARE - Contributions & Donations	Reimbursements	Yes	(2,075)		(2,075)	(297)	(1,778)
	Donations	Yes	(550)		(550)	0	(550)
COMMUNITY AMENITIES							

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval (Yes/No)	2014-15 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
			\$	\$	\$	\$	\$
TOTALS			(3,078,662)	0	(3,078,662)	(1,568,060)	(1,510,602)

Comments - Grants and Contributions

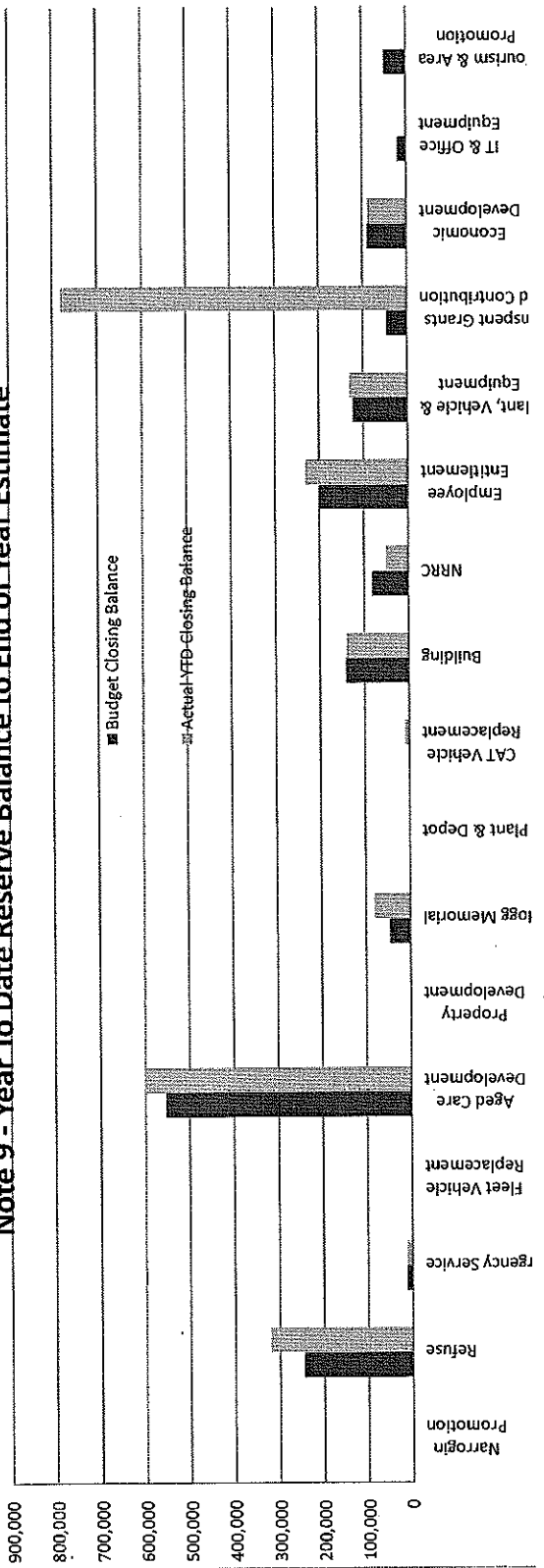
The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 10: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	0	0	0	0	0	0	0		\$ 0	\$ 0
Refuse	320,663	4,656	175	0	0	80,000	0		245,319	320,838
Emergency Service	12,590	183	0	0	0	0	0		12,773	12,597
Fleet Vehicle Replacement	0	0	0	0	0	0	0		0	0
Aged Care Development	708,326	10,284	387	0	0	164,000	105,837		554,610	602,876
Property Development	0	0	44	0	0	0	0		46,699	44
J Hogg Memorial	80,530	1,169	0	0	0	35,000	0		46,699	80,530
Plant & Depot	0	0	0	0	0	0	0		0	0
CAT Vehicle Replacement	8,299	120	5	8,000	0	16,000	0		419	8,304
Building	139,750	3,176	76	0	0	0	0		142,926	139,826
NRRC	50,000	726	27	31,221	0	0	0		81,947	50,027
Employee Entitlement	229,808	3,046	115	0	0	32,000	0		200,854	229,923
Plant Vehicle & Equipment	130,854	2,597	82	50,000	0	60,000	0		123,451	130,936
Unspent Grants and Contribution	780,230	11,328	427	0	0	745,231	0		46,327	780,657
Economic Development	87,000	2,715	48	0	0	0	0		89,715	87,048
IT & Office Equipment	0	0	0	20,000	0	0	0		20,000	0
Tourism & Area Promotion	0	0	0	50,000	0	0	0		50,000	0
	2,548,050	40,000	1,393	159,221	0	1,132,231	105,837		1,615,040	2,443,606

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 JANUARY 2015

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

		Actual		Current Budget					Variance (Under)/Over	
		Cost	Accum. Debit	Proceeds	Profit (Loss)	Original Budget	Revised Budget	YTD Budget		Actual
Disposals										
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
43,351	0	37,273	(6,079)	40,000	40,000	23,331	37,273	13,942	▲	
31,828	0	26,511	(5,317)	27,000	27,000	15,750	26,511	10,761	▲	
29,775	4,410	12,727	(12,638)	15,000	15,000	8,750	12,727	3,977	▲	
14,200	1,914	9,091	(3,195)	10,000	10,000	5,831	9,091	3,260	▲	
0	0	0	0	16,000	16,000	9,331	0	(9,331)	▼	
0	0	0	0	16,000	16,000	9,331	0	(9,331)	▼	
28,425	2,944	26,573	1,092	27,500	27,500	16,037	26,573	10,536	▲	
28,465	0	24,575	(3,891)	0	0	0	24,575	24,575	▲	
31,870	0	18,000	(13,870)	20,000	20,000	11,662	18,000	6,338	▲	
0	0	0	0	26,600	26,600	15,512	0	(15,512)	▼	
24,878	2,699	15,000	(7,179)	16,500	16,500	9,625	15,000	5,375	▲	
0	0	0	0	14,000	14,000	8,162	0	(8,162)	▼	
232,793	11,967	169,750	(51,076)	228,600	228,600	133,322	169,750	36,428		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 12: TRUST FUND

Not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-14	Amount Received	Amount Paid	Closing Balance 31-Jan-15
	\$	\$	\$	\$
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Councillor Nomination Fees	0	0	0	0
Cultural Development	4,820	0	0	4,820
Public Open Space Bonds	49,560	0	0	49,560
Trust Other	250	0	0	250
Crossover/Footpath	7,050	1,150	0	8,200
Town Hall Facility Bonds	2,075	0	0	2,075
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Retention Bonds	0	0	0	0
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
	66,525	1,150	0	67,675

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2015

Note 13: INFORMATION ON BORROWINGS

Debtenture Repayments	Principal 1-Jul-14	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments											
		2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual	2014-15 Budget	2014-15 Actual										
		\$	\$	\$	\$	\$	\$	\$	\$										
Governance																			
Loan 125 - Corporate Software & Server Upgrade	178,857	0	0	42,524	21,087	136,333	157,770	5,605	3,040										
Recreation & Culture																			
Loan 121B - Narrogin Regional Recreation Complex	437,514	0	0	38,916	22,436	398,598	415,078	23,134	14,005										
Loan 126 - Town Hall Renovations	257,837	0	0	24,467	12,116	233,370	245,721	9,719	5,055										
Economic Services																			
Loan 124 - Commercial Property	88,879	0	0	23,556	11,605	65,323	77,274	4,877	2,653										
Loan 127 - Industrial Land Purchase	168,735	0	0	8,894	4,398	159,841	164,337	7,461	3,830										
	1,131,822	0	0	138,357	71,642	993,465	1,060,180	50,796	28,583										

(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.

Note: 8.16pm Brian Seale and Brian Robinson left Chambers during discussion of the confidential item

10.2.014 PROPOSED BEQUEST OF ART COLLECTION - CONFIDENTIAL

File Reference:	26.6.7
Disclosure of Interest:	Nil
Applicant:	Mr Peter Taylor
Previous Item Nos:	Nil
Date:	18 February 2015
Author	Manager of Leisure and Culture

Note: This item has been removed due to its confidential nature.

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

Nil

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

Nil

13 CLOSURE OF MEETING

8.28pm The meeting was closed by the Mayor.