

Our Ref: 16/092 BDM:CB

11 June 2021

Attention: Secretary

Western Australian Planning Commission
Locked Bag 2506
GPO Perth WA 6001

Town Planning and Design
Level 7/160 St Georges Terrace
PO Box 7130 Cloisters Square
Perth WA 6850

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Dear Planning Administration Team Leader

APPLICATION FOR SUBDIVISION APPROVAL – LOTS 52 AND 2979 ILLAREEN ROAD, KATANNING

Taylor Burrell Barnett, on behalf of our client Elberton Property, is pleased to submit herewith an application for subdivision for Stage 1 of the above land.

The proposed subdivision is the first stage of development within the Structure Plan area encompassing Lots 52 and 2979 Illareen Road, and Lots 50 and 51 Kojonup – Katanning Road.

The following information is presented in support of the application.

- A completed Form 1A.
- A copy of the proposed Plan of Subdivision (16/092/004L).
- A copy of the current Certificate of Title(s).
- A copy of the Bushfire Management Plan.
- A copy of the Land Capability Assessment and Land Capability Plan.

Payment of **\$4,171** being the prescribed fee for an 11-lot subdivision will be arranged following lodgement of the subdivision application with the WAPC.

Subject Site

The subject land includes Lots 52 and 2979 Illareen Road, Katanning, in the Shire of Katanning. The subject land is bounded by rural residential lots to the north, Prosser Street to the east, Lot 6344 to the south, and Illareen Road to the west.

Lot No.	CT Vol/Fol	Plan Number	Ownership
52	2593/674	34416	Cordite Investments Pty Ltd
2979	2593/675	227518	Cordite Investments Pty Ltd

Background

Zoning

The subject land is zoned 'Rural Residential' under the Shire of Katanning Local Planning Scheme No. 5 (LPS 5). The proposed subdivision is consistent with the zoning under LPS 5.

Structure Plan

The "Lots 52 and 2979 Illareen Road, and Lots 50 and 51 Kojonup – Katanning Road, Katanning Structure Plan" (Structure Plan) was endorsed by the Western Australian Planning Commission on 12 November 2020. The area subject of this application is depicted as Rural Residential on the Structure Plan. A tree buffer is also identified on the western boundary of the subject site (refer **Figure 1**). The proposed subdivision is consistent with zoning and provisions of the Structure Plan.

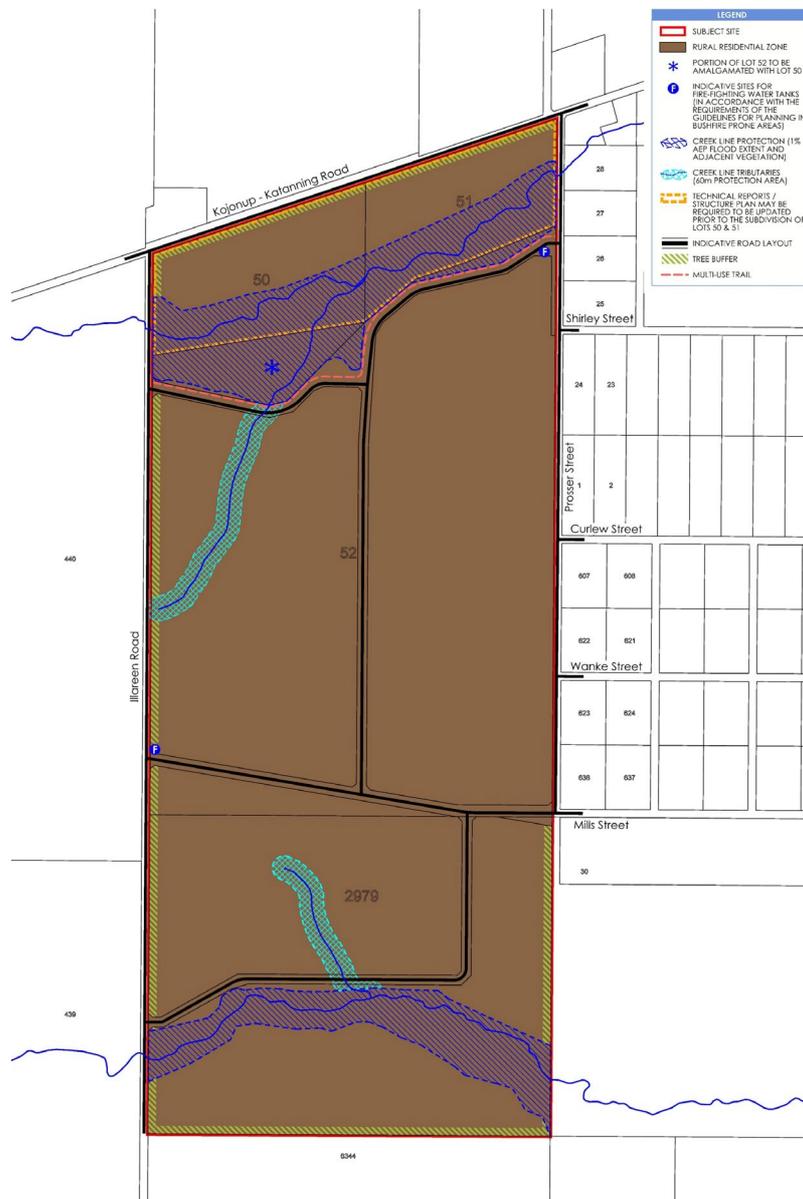


Figure 1: Lots 52 and 2979 Illareen Road, and Lots 50 and 51 Kojonup – Katanning Road, Katanning Structure Plan

Proposed Subdivision

Lot Layout and Land Use

The plan of subdivision proposes the subdivision of nine rural-residential lots (and two balance lots) consistent with the Structure Plan. The specifications of the lots are as follows:

Lot Size	Total Number of Lots	Average Lot Area	Minimum Lot Area
1-2 ha	7	1.5408ha	1.1331ha
2-5 ha	2	2.7901ha	2.4064ha
Balance Lots (Over 25 ha)	2	97.1413ha	80.4283ha
Total Subdivision Area	11	17.6620ha	1.1331ha

- Lots 1-8: accessed by Prosser Street. Lots range in size from 1.1331ha to 2.4064ha and are 150m-240m deep.
- Lot 9: has been designed to retain the existing dwelling and surrounding structures in this location. The southern boundary of Lot 9 runs along the existing fence line. The powerline dictates the position of the northern boundary of the future road reserve. The existing fence on the northern side of the dwelling is located inside the proposed lot boundary.

The eastern boundary of Lot 9 extends 250m from Illareen Road so that the future subdivision of the land to the south can incorporate a number of existing sheds in a new lot (subject to a future subdivision application), with an eastern boundary that aligns with Lot 9. This will also enable regular-shaped lots to be created in the remainder of the street block.

- The subdivision design is informed by existing vegetation, and retains existing vegetation where possible. Lot 8 has been designed to retain the existing row of trees along the northern boundary. Existing vegetation in Lot 9 will be retained, in addition to a number of trees along the eastern boundary of Lots 5, 6 and 7. Retaining this vegetation will offer landscape amenity in the precinct, and provide opportunities to screen future development.
- The lot layout and lot size are consistent with the Structure Plan concept plan.

Movement Network

Lots 1-8 will be accessed by Prosser Street. Prosser Street is a Shire of Katanning access road and currently contains a sealed carriageway, making it the most suitable entry point to the first stage of the development.

Lot 9 will maintain its current access from Illareen Road, which is Shire of Katanning access road and is proposed to remain in its current state as an unsealed gravel carriageway (given that no additional dwellings are proposed to be facilitated along Illareen Road as part of this subdivision application).

The proposed subdivision respects the indicative future road reserve as per the approved Structure Plan, which will service the balance of the precinct.

Public Open Space

In accordance with the Structure Plan, there is no requirement to provide Public Open Space (POS) due to the site's proximity to an extensive existing POS network. Surrounding POS that will be utilised include Lions Park, O'Callaghan Park, Prosser Park, Piesse Park and Thomson Park, which offer a range of recreational activities.

Bushfire

The majority of the subject site is designated as being bushfire prone on the WA Map of Bush Fire Prone Areas (DFES 2017). A Bushfire Management Plan (BMP) has been prepared and is included in **Appendix A**. As depicted on the Bushfire Attack Level map contained within the BMP, development within the proposed subdivision has capacity to be located within areas of bushfire Attack Level (BAL)-29 or lower.

The indicative locations of fire-fighting water tanks are shown on the Plan of Subdivision, which will be provided in accordance with the requirements of the Guidelines for Planning in Bushfire Prone Areas and the BMP.

Road and Servicing Infrastructure

Roads

As mentioned, the proposed lots will gain access from the existing road network surrounding the subject site. Lot 9 will maintain its current access from Illareen Road, and given no new access to this road is proposed, no upgrades to the standard of the road will be necessary.

Scheme Water

The Water Corporation has advised there is current capacity in the existing network to service the proposed lots via an existing DN100 main along Prosser Street.

Sewerage

As the Water Corporation do not have a gravity wastewater system in the vicinity of the site, in-situ wastewater management is required to service the proposed lots.

A Land Capability Assessment was included in the Environmental Assessment and Management Strategy to inform the Structure Plan, to determine the suitability of the land to accommodate in-site waste management. The Land Capability Assessment, and a plan showing the Land Capability of the proposed lots is included in **Appendix B**.

Lots 5-8, and the majority of Lot 4 are located in land with High capability, meaning the land is physically well suited to support unsewered rural residential development.

Lot 9 (which contains an existing dwelling) is located on land with Fair capability, meaning it can accommodate unsewered rural residential development, subject to addressing relatively minor land use limitations, should the lot be subject to redevelopment in the future.

Lots 1-3 fall within land with a Fair-Low capability, meaning that unsewered rural residential development presents a greater risk of addition of pollutants or nutrients to natural watercourses during wet winter conditions, unless on-site effluent disposal systems function effectively and drainage is carefully controlled.

As such, it is recommended that Lots 1-3 are subject to a condition of subdivision approval which requires a covenant to be placed on the Certificates of Titles, advising that an alternative sewerage system is to be used, unless otherwise approved by the Shire of Katanning at the Development Approval stage.

Drainage

Drainage will be constructed in accordance with the approved Local Water Management Strategy, and an Urban Water Management Plan, which is to be prepared and approved.

Power

Underground power will be provided to service the proposed lots in accordance with Western Power requirements.

Gas

There is currently no existing gas reticulation available to the subject site, and as such future lot owners will have to procure gas bottles if required.

Telecommunications

Telecommunications facilities will be installed to service the proposed development. The existing dwelling on Lot 9 will continue to utilise its current servicing arrangements, and therefore will not be subject to the servicing provisions required for Lots 1-8 as outlined above.

Conclusion

In summary, the plan of subdivision is considered appropriate based on the following:

- the land is appropriately zoned under the current zoning in the Local Planning Scheme No. 5;
- is consistent with the approved Structure Plan; and
- The proposed lots can be adequately serviced.

We look forward to your favourable consideration of this application. Should you require any further information or clarification please do not hesitate to contact Claire Boland from our Office on 9226 4276.

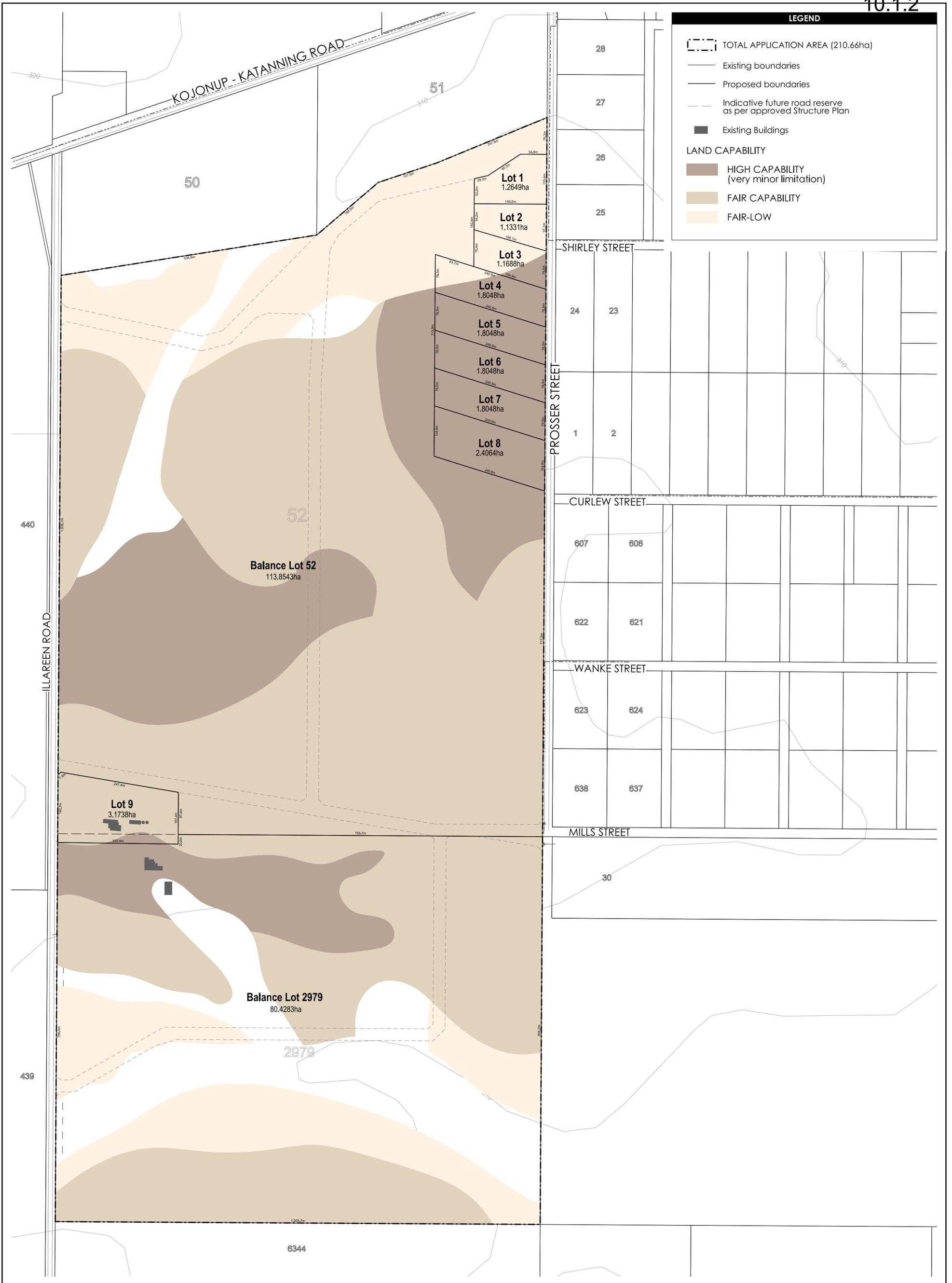
Yours faithfully

TAYLOR BURRELL BARNETT



CLAIRE BOLAND
SENIOR CONSULTANT

CC: Rosie Dixon, Elberton Property



LEGEND

- TOTAL APPLICATION AREA (210.66ha)
- Existing boundaries
- Proposed boundaries
- Indicative future road reserve as per approved Structure Plan
- Existing Buildings

LAND CAPABILITY

- HIGH CAPABILITY (very minor limitation)
- FAIR CAPABILITY
- FAIR-LOW

Land Capability
 Lots 52 & 2979 Illareen Road, Katanning
 An Elberton Property Project

Taylor Burrell Barnett

plan: 16/092/007A	designed: BDM	scale: 1:7500@A3 1:5000@A2
date: 02/06/2021	checked: BDM	0 50 100m
projection: PCG 94	drawn: BR	

Taylor Burrell Barnett Town Planning & Design
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Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
June 2021



Schedule of Accounts Paid - June 2021

10.2.1

Cheque Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42375	03/06/2021	SHIRE OF KATANNING			118.00
INV DEDUCTION	26/05/2021	SHIRE OF KATANNING	Payroll deductions	78.00	
INV DEDUCTION	26/05/2021	SHIRE OF KATANNING	Payroll deductions	40.00	
2 42376	09/06/2021	SHIRE OF KATANNING			438.35
INV ADMNPTYCSH	26/05/2021	SHIRE OF KATANNING	ADMIN Petty Cash May 2021	438.35	
3 42377	11/06/2021	SHIRE OF KATANNING			118.00
INV DEDUCTION	09/06/2021	SHIRE OF KATANNING	Payroll deductions	78.00	
INV DEDUCTION	09/06/2021	SHIRE OF KATANNING	Payroll deductions	40.00	
4 42378	11/06/2021	ZANYACS			520.00
INV 32	28/05/2021	ZANYACS	YOUTH Materials for Props Including Costumes	520.00	
5 42379	17/06/2021	SHIRE OF KATANNING			451.70
INV KLCPTYCSH	11/06/2021	SHIRE OF KATANNING	KLC Petty Cash June 2021	451.70	
6 42380	24/06/2021	SHIRE OF KATANNING			579.40
INV ADMPTYCSH21	21/06/2021	SHIRE OF KATANNING	ADMIN Petty Cash June 2021	428.95	
INV KLCPTYCSH	21/06/2021	SHIRE OF KATANNING	KLC Petty Cash June 2021	150.45	
Cheque Total				\$ 2,225.45	

EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
7 EFT32180	03/06/2021	RURAL & REGIONAL ECONOMIC SOLUTIONS PTY LTD			6,875.00
INV 21210502	21/05/2021	RURAL & REGIONAL ECONOMIC SOLUTIONS PTY LTD	ECONOMIC DEVELOPMENT Regional Shire Economic Services May - July 2021	6,875.00	
8 EFT32181	03/06/2021	BGL Solutions Pty Ltd			2,777.96
INV 0004310	16/04/2021	BGL Solutions Pty Ltd	PARKS Grounds Maintenance Rotary & RSL	264.00	
INV 0004321	28/04/2021	BGL Solutions Pty Ltd	PARKS Remove Dead Trees Wood Support Posts AAPG & Lions Park	385.00	
INV 0004326	30/04/2021	BGL Solutions Pty Ltd	PARKS Grounds Maintenance Rotary & RSL	528.00	
INV 0004353	15/05/2021	BGL Solutions Pty Ltd	ADMIN Building Grounds Maintenance 150521	335.96	
INV 0004359	21/05/2021	BGL Solutions Pty Ltd	AAPG Grounds Maintenance 210521	1,265.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
9	EFT32182	03/06/2021	PREMIER SMASH REPAIRS			360.00
	INV 15049	29/03/2021	PREMIER SMASH REPAIRS	KA533 Mazda BT50 Windscreen Replacement	360.00	
10	EFT32183	03/06/2021	Creative Lilies			9,405.25
	INV 0023	20/05/2021	Creative Lilies	TOURISM ATTRACTION Destination Development Project Payment Two Brand Story	9,405.25	
11	EFT32184	03/06/2021	AUSTRALIAN TAXATION OFFICE			28,818.00
	INV PAYG	26/05/2021	AUSTRALIAN TAXATION OFFICE	PAYG PAY 24	28,818.00	
12	EFT32185	03/06/2021	BROWN GEOTECHNICAL			1,650.00
	INV 20067.3	28/02/2021	BROWN GEOTECHNICAL	PIESSE LAKE Geotechnical Investigation of Bulk Earthworks	1,650.00	
13	EFT32186	03/06/2021	SANDY BOXALL			687.50
	INV 00000450	20/05/2021	SANDY BOXALL	TOURISM Catering for Destination Development Project 180521	687.50	
14	EFT32187	03/06/2021	BTW RURAL SUPPLIES			29.10
	INV 29642	08/04/2021	BTW RURAL SUPPLIES	WORKS Three Tier Park Assorted Reticulation Fittings	29.10	
15	EFT32188	03/06/2021	BUCHER MUNICIPAL			2,115.98
	INV 1001578	14/05/2021	BUCHER MUNICIPAL	KA25293 Isuzu Truck New Hand Control Panel	2,115.98	
16	EFT32189	03/06/2021	CANNON HYGIENE			753.62
	INV 97062966	14/05/2021	CANNON HYGIENE	SANITARY Unit Collection 300621 - 290921	753.62	
17	EFT32190	03/06/2021	DELL AUSTRALIA PTY LTD			96.80
	INV 2410231638	05/05/2021	DELL AUSTRALIA PTY LTD	ADMIN Computer Software Subscriptions Wyse Management Suite	96.80	
18	EFT32191	03/06/2021	RAY FORD SIGNS			925.82
	INV 12140	20/05/2021	RAY FORD SIGNS	REFUSE Directional Signage	925.82	
19	EFT32192	03/06/2021	HOWARD & HEAVER ARCHITECTS			1,983.43
	INV 00006500	12/05/2021	HOWARD & HEAVER ARCHITECTS	GREAT SOUTHERN AGED ACCOMMODATION Contract Administration	1,983.43	
20	EFT32193	03/06/2021	KATANNING STOCK & TRADING			1,591.55
	INV 2/27	09/04/2021	KATANNING STOCK & TRADING	ADMIN BUILDING Gorilla Mounting Tape	17.50	
	INV 2/26	09/04/2021	KATANNING STOCK & TRADING	AMHERST VILLAGE Wet Area White Paint	39.80	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 228	13/04/2021	KATANNING STOCK & TRADING	ADMIN BUILDING Rubber Mallet & Cement	34.90	
INV 230	14/04/2021	KATANNING STOCK & TRADING	LAKE EWLYAMARTUP Cleaning Bags & BBQ Cleaner	41.20	
INV 229	16/04/2021	KATANNING STOCK & TRADING	LIBRARY Screw Bush & Chrome Socket	29.00	
INV 231	21/04/2021	KATANNING STOCK & TRADING	HEALTH Swimming Pool Inspections Tape Measures	39.00	
INV 232	30/04/2021	KATANNING STOCK & TRADING	LIBRARY Materials Required to Construct Magic Garden	1,390.15	
21	EFT32194	03/06/2021	LOTEX FILTER CLEANING SERVICE		271.67
	INV 00007005	09/04/2021	LOTEX FILTER CLEANING SERVICE	271.67	
22	EFT32195	03/06/2021	MAL ATWELL LEISURE GROUP		148.20
	INV 160287	13/05/2021	MAL ATWELL LEISURE GROUP	148.20	
23	EFT32196	03/06/2021	MARKET CREATIONS		1,031.25
	INV 16982	30/04/2021	MARKET CREATIONS	481.25	
	INV 16941	30/04/2021	MARKET CREATIONS	550.00	
24	EFT32197	03/06/2021	MOHAMAD KENNETH		800.00
	INV 56	04/05/2021	MOHAMAD KENNETH	800.00	
25	EFT32198	03/06/2021	QFH MULTIPARTS		679.80
	INV 904644742	04/05/2021	QFH MULTIPARTS	379.90	
	INV 904701927	12/05/2021	QFH MULTIPARTS	299.90	
26	EFT32199	03/06/2021	PFD FOOD SERVICES		902.30
	INV KY491610	26/05/2021	PFD FOOD SERVICES	902.30	
27	EFT32200	03/06/2021	Finishing WA		419.65
	INV 12332	30/04/2021	Finishing WA	419.65	
28	EFT32201	03/06/2021	RECHARGE-IT		170.00
	INV 01614045	26/05/2021	RECHARGE-IT	170.00	
29	EFT32202	03/06/2021	Slater Gartell Sports		379.50
	INV SG46745/01	19/05/2021	Slater Gartell Sports	379.50	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
30	EFT32203	03/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			62,024.60
	INV 261	22/05/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Clive Street Pathway Upgrade Progress Draw	62,024.60	
31	EFT32204	03/06/2021	T-QUIP			1,068.15
	INV 101102#12	13/05/2021	T-QUIP	KA24905 Street Sweeper Squeegee Blades Skirting & Rubber Apron	1,068.15	
32	EFT32205	03/06/2021	OCTAVE HOLDINGS PTY LTD			352.83
	INV JC34033886	18/05/2021	OCTAVE HOLDINGS PTY LTD	KA24568 Toyota Hilux 10000km Service	352.83	
33	EFT32206	03/06/2021	TUTT BRYANT EQUIPMENT			18,150.00
	INV 008022673	24/05/2021	TUTT BRYANT EQUIPMENT	KA8838 Pedestrian Roller Compactor	18,150.00	
34	EFT32207	03/06/2021	TYREPOWER KATANNING			1,360.00
	INV 144146	13/05/2021	TYREPOWER KATANNING	1THG933 Tri-Axle Trailer New Tyres	1,320.00	
	INV 144151	13/05/2021	TYREPOWER KATANNING	KA24905 Street Sweeper Puncture Repair	40.00	
35	EFT32208	03/06/2021	WARREN BLACKWOOD WASTE			4,694.05
	INV 00017449	23/05/2021	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 170521 - 190521	4,694.05	
36	EFT32209	03/06/2021	NUTRIEN AG SOLUTIONS			59.40
	INV 904517536	15/04/2021	NUTRIEN AG SOLUTIONS	PLANT Gas Bottle Refill Forklift	59.40	
37	EFT32210	03/06/2021	SYNERGY			25,306.28
	INV 977854430	14/05/2021	SYNERGY	GROUPED Electricity Charges 150421 - 140521	25,306.28	
38	EFT32211	03/06/2021	WURTH AUSTRALIA PTY LTD			68.16
	INV 4307554119	29/04/2021	WURTH AUSTRALIA PTY LTD	PLANT Oil Stain Remover	68.16	
39	EFT32212	11/06/2021	AVANTGARDE TECHNOLOGIES			1,420.10
	INV ES00001583	01/06/2021	AVANTGARDE TECHNOLOGIES	CCTV Quarterly Maintenance June 2021	1,420.10	
40	EFT32213	11/06/2021	BGC Construction Pty Ltd			196,517.55
	INV 70674-07	31/05/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim 7	151,034.05	
	INV 70674-07	31/05/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim 7 V7 & V12	9,332.00	
	INV 70674-07	31/05/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim 7 Variation 14 Roof Repair	14,822.50	
	INV 70674-07	31/05/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim 7 CV16 -EOT Prolongation Costs	21,329.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
41	EFT32214	11/06/2021	Great Southern Distilling Company			380.00
	INV 6308	28/05/2021	Great Southern Distilling Company	KLC Twenty Litres Hand Sanitiser	380.00	
42	EFT32215	11/06/2021	BGL Solutions Pty Ltd			32,359.80
	INV 0004356	19/05/2021	BGL Solutions Pty Ltd	KLC Landscaping Entrance Install Irrigation System & Soil Conditioner	19,112.50	
	INV 0004399	26/05/2021	BGL Solutions Pty Ltd	KLC Landscaping Entrance Supply & Install Plants	11,982.30	
	INV 0004400	28/05/2021	BGL Solutions Pty Ltd	AAPG Grounds Maintenance 280521	1,265.00	
43	EFT32216	11/06/2021	Liberty Oil Australia Pty Ltd			12,091.00
	INV F11420321	05/05/2021	Liberty Oil Australia Pty Ltd	FUEL Bulk Diesel May 2021	12,091.00	
44	EFT32217	11/06/2021	Greenwood (WA) Pty Ltd			19,417.75
	INV IV00000000610	01/06/2021	Greenwood (WA) Pty Ltd	WORKS Power Line Clearing of 213 Trees Townsite	10,727.75	
	INV IV00000000608	01/06/2021	Greenwood (WA) Pty Ltd	WORKS Street Tree Maintenance RV Overnight Area Five Trees	8,690.00	
45	EFT32218	11/06/2021	Southwest Civil Services Pty Ltd			4,378.00
	INV IV00000000061	01/06/2021	Southwest Civil Services Pty Ltd	WORKS Watercorp Piping Access to Police Station	4,378.00	
46	EFT32219	11/06/2021	The Bunbury Diocesan Trustees			2,464.09
	INV 00006473	31/05/2021	The Bunbury Diocesan Trustees	GRANTS Community Program On Behalf of Anglican Parish of St Andrews Katanning Funding for Repairs	2,464.09	
47	EFT32220	11/06/2021	StraBe Group Pty Ltd			17,745.20
	INV 1725	11/02/2021	StraBe Group Pty Ltd	WORKS Austral Terrace Footpath Upgrades Ten Tree Grates	17,745.20	
48	EFT32221	11/06/2021	Western Australia Police Pipe Band Supporters Association Inc.			800.00
	INV 21-001	26/05/2021	Western Australia Police Pipe Band Supporters Association Inc.	HARMONY FESTIVAL Friday & Saturday Entertainment	800.00	
49	EFT32222	11/06/2021	WA Contract Ranger Services P/L			6,844.20
	INV 03298	29/05/2021	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 170521 - 280521	6,844.20	
50	EFT32223	11/06/2021	Sam's Welding and Maintenance			1,447.50
	INV 003	07/06/2021	Sam's Welding and Maintenance	SALEYARDS Welding & Repair Gates on Reveal End	1,447.50	
51	EFT32224	11/06/2021	S & AL LONGMIRE			2,730.00
	INV 001	26/05/2021	S & AL LONGMIRE	ROADS Gravel for Wolyaming Road	2,730.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
52	EFT32225	11/06/2021	DEBRA BEARCROFT			700.00
	INV 13	10/05/2021	DEBRA BEARCROFT	YOUTH Theatre Musical Director & Choreography	700.00	
53	EFT32226	11/06/2021	CMS Events			2,200.00
	INV CMS00619	02/06/2021	CMS Events	BLOOM FESTIVAL Events Payment 010521	2,200.00	
54	EFT32227	11/06/2021	DF McGuire Farm Trust			5,830.00
	INV 0010	06/05/2021	DF McGuire Farm Trust	ROADS Gravel for Lake Coyrecup Road	5,830.00	
55	EFT32228	11/06/2021	Diamond Locksmith Pty Ltd			744.64
	INV 260371	17/03/2021	Diamond Locksmith Pty Ltd	REFUSE SITE Backset Locks	693.64	
	INV 261572	06/05/2021	Diamond Locksmith Pty Ltd	LIONS PARK Two WK4 Keys	51.00	
56	EFT32229	11/06/2021	AMPAC DEBT RECOVERY (WA) PTY LTD			2,100.66
	INV 75782	20/05/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery May 2021	2,100.66	
57	EFT32230	11/06/2021	AUSTRALIA DAY COUNCIL OF WESTERN AUSTRALIA			650.00
	INV 0826	28/05/2021	AUSTRALIA DAY COUNCIL OF WESTERN AUSTRALIA	GOVERNANCE Australia Day Gold Membership Annual Subscription 2021/22	650.00	
58	EFT32231	11/06/2021	CGS TYRES			1,480.00
	INV 80093	31/05/2021	CGS TYRES	SALEYARDS Tyres for Skid Steer	1,480.00	
59	EFT32232	11/06/2021	BILLI AUSTRALIA PTY LTD			323.40
	INV 355629	31/03/2021	BILLI AUSTRALIA PTY LTD	ADMIN BUILDING Service Upstairs Billi	323.40	
60	EFT32233	11/06/2021	BUILDING SERVICE LEVY			56.65
	INV T93	03/06/2021	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR MAY 2020	56.65	
61	EFT32234	11/06/2021	CHILDREN'S BOOK COUNCIL OF AUSTRALIA WA BRANCH			98.00
	INV 00007046	02/05/2021	CHILDREN'S BOOK COUNCIL OF AUSTRALIA WA BRANCH	LIBRARY Children's Book Week 2021 Posters	33.00	
	INV 00007068	23/05/2021	CHILDREN'S BOOK COUNCIL OF AUSTRALIA WA BRANCH	LIBRARY Children's Book Week Stickers Buntings & Lanyards	65.00	
62	EFT32235	11/06/2021	CLEVER PATCH			1,310.44
	INV 403420	03/06/2021	CLEVER PATCH	YOUTH Crafternoon Supplies	1,310.44	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
63	EFT32236	11/06/2021	COCA-COLA AMATIL			787.00
	INV 0225726829	28/05/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments June 2021	463.95	
	INV 225782014	03/06/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments June 2021	323.05	
64	EFT32237	11/06/2021	CONNECT CALL CENTRE SERVICES			315.32
	INV 00106366	15/05/2021	CONNECT CALL CENTRE SERVICES	ADMIN After Hours Call Services April 2021	315.32	
65	EFT32238	11/06/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES			21,425.77
	INV 152230	21/05/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL Quarter 4 2020/21	21,425.77	
66	EFT32239	11/06/2021	DIX Marketing			180.00
	INV 69	30/03/2021	DIX Marketing	PLANT Drill Bits for Mechanics Workshop	180.00	
67	EFT32240	11/06/2021	GRANDE FOOD SERVICE			705.65
	INV 4179407	26/05/2021	GRANDE FOOD SERVICE	KLC Kiosk Refreshments May 2021	282.13	
	INV 4179751	02/06/2021	GRANDE FOOD SERVICE	KLC Kiosk Refreshments June 2021	423.52	
68	EFT32241	11/06/2021	GREAT SOUTHERN FUEL SUPPLIES			8,289.77
	INV 17003022	18/05/2021	GREAT SOUTHERN FUEL SUPPLIES	PLANT Degreaser 20kgs Grease & Three Cartons of Grease	1,713.54	
	INV FCRDSMAY21	31/05/2021	GREAT SOUTHERN FUEL SUPPLIES	FUEL Cards May 2021	6,576.23	
69	EFT32242	11/06/2021	JR & A HERSEY PTY LTD			336.60
	INV 00046086	07/04/2021	JR & A HERSEY PTY LTD	WORKS Safety Glasses	336.60	
70	EFT32243	11/06/2021	JB'S QUALITY MEATS			195.00
	INV 41	11/05/2021	JB'S QUALITY MEATS	YOUTH Week Event 100 Burger Patties	195.00	
71	EFT32244	11/06/2021	THE KATANNING CLUB			150.00
	INV 423	28/05/2021	THE KATANNING CLUB	TOURISM Venue Hire Destination Reveal Workshop	150.00	
72	EFT32245	11/06/2021	KATANNING HUB CRC			200.00
	INV 0248	04/05/2021	KATANNING HUB CRC	TOURISM Catering for Instagram Workshop	200.00	
73	EFT32246	11/06/2021	KATANNING PLUMBING & GAS P/L			715.00
	INV 00005816	28/02/2021	KATANNING PLUMBING & GAS P/L	HOUSING 61A Conroy St Remove & Install Dishwasher	715.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
74	EFT32247	11/06/2021	KOJONUP BMC EMBROIDERY			1,386.00
	INV 00007227	18/05/2021	KOJONUP BMC EMBROIDERY	WORKS Uniforms Bomber Jackets Depot Crew	1,386.00	
75	EFT32248	11/06/2021	KOWALDS NEWS & GLASSHOUSE			433.50
	INV I0000020811	14/04/2021	KOWALDS NEWS & GLASSHOUSE	LIBRARY 12 Month Subscription Various Magazines	433.50	
76	EFT32249	11/06/2021	A LAURINO & CO			183,069.40
	INV 2116	12/05/2021	A LAURINO & CO	PIESSE LAKE Relocate Lawn Bowls Zincalume Roof & Gutter Protection	183,069.40	
77	EFT32250	11/06/2021	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)			5,515.40
	INV 3269	26/05/2021	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)	AMHERST VILLAGE Unit 11 Replace Existing Cassette Reverse Cycle Air conditioner	5,515.40	
78	EFT32251	11/06/2021	NATIONAL LIVESTOCK REPORTING SERVICE			990.00
	INV 2400011872	31/05/2021	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARDS Livestock Reports May 2021	990.00	
79	EFT32252	11/06/2021	MARKETFORCE PTY LTD			764.43
	INV 38809	25/05/2021	MARKETFORCE PTY LTD	ADMIN Advertisement Local Government Notice West Australian 260521	764.43	
80	EFT32253	11/06/2021	NELSONS DRYCLEANING			297.55
	INV 00010145	31/05/2021	NELSONS DRYCLEANING	GOVERNANCE Council Drycleaning May 2021	66.55	
	INV 00010135	31/05/2021	NELSONS DRYCLEANING	KLC Drycleaning May 2021	231.00	
81	EFT32254	11/06/2021	ROXAIN HELENE O'TOOLE			90.00
	INV 18	30/04/2021	ROXAIN HELENE O'TOOLE	GOVERNANCE Anzac Day Wreath	90.00	
82	EFT32255	11/06/2021	JAMES DANIELS PAINTING AND DECORATING			22,200.00
	INV 806521	08/06/2021	JAMES DANIELS PAINTING AND DECORATING	MEDICAL CENTRE Land & Buildings Painting of Exterior	22,200.00	
83	EFT32256	11/06/2021	PFD FOOD SERVICES			231.45
	INV KY557342	02/06/2021	PFD FOOD SERVICES	KLC Kiosk Refreshments June 2021	231.45	
84	EFT32257	11/06/2021	ALBANY PRINTERS			145.00
	INV 00045576	30/04/2021	ALBANY PRINTERS	KLC Term Two Timetable	145.00	
85	EFT32258	11/06/2021	Slater Gartell Sports			379.50
	INV SG46958/01	01/06/2021	Slater Gartell Sports	KLC Term Sports Ten Litres Ultra White Linemarking Paint	379.50	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
86	EFT32259	11/06/2021	SOUTH REGIONAL TAFE			341.60
	INV I0014960	11/05/2021	SOUTH REGIONAL TAFE	TRAINING First Aid Training	114.80	
	INV I0015084	14/05/2021	SOUTH REGIONAL TAFE	ADMIN Training Enrolments for CT	226.80	
87	EFT32260	11/06/2021	SPORTSPOWER KATANNING			70.00
	INV 21-00003420	16/04/2021	SPORTSPOWER KATANNING	KLC Sports Engagement Ten Teeballs	70.00	
88	EFT32261	11/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			65,495.38
	INV 263	26/05/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Austral Terrace Footpath Upgrade Pavers Draw	45,502.05	
	INV 262	26/05/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Clive St Concrete Footpath Upgrade Pavers Draw	19,993.33	
89	EFT32262	11/06/2021	BURGESS RAWSON (WA) PTY LTD			923.63
	INV 11314	17/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Usage Garden Austral Tce 270121 - 250321	204.97	
	INV 11677	28/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Centre Austral Tce 230321 - 300621	137.43	
	INV 11679	31/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Usage Garden Austral Tce 250321 - 270521	23.43	
	INV 11681	31/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Usage Garden Austral Tce 250321 - 300621	276.69	
	INV 11682	31/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Usage Garden Austral Tce 250321 - 270521	281.11	
90	EFT32263	11/06/2021	TUDOR HOUSE (WA) PTY LTD			1,984.00
	INV 4959	17/05/2021	TUDOR HOUSE (WA) PTY LTD	FLY YOUR FLAGS Various International Flags	1,984.00	
91	EFT32264	11/06/2021	WARREN ELECTRICAL SERVICE			13,939.20
	INV I735904	31/05/2021	WARREN ELECTRICAL SERVICE	MEDICAL CENTRE Land & Buildings Additional Airconditioners	13,774.20	
	INV I735905	31/05/2021	WARREN ELECTRICAL SERVICE	MEDICAL CENTRE Land & Buildings Reposition Condenser Unit	165.00	
92	EFT32265	11/06/2021	WARREN BLACKWOOD WASTE			4,096.82
	INV 00017450	30/05/2021	WARREN BLACKWOOD WASTE	WASTE Collection General 170521 - 280521	4,096.82	
93	EFT32266	11/06/2021	WATKINS PLUMBING			704.72
	INV 1207	30/05/2021	WATKINS PLUMBING	KLC Clear Blocked Toilet	126.50	
	INV 1205	30/05/2021	WATKINS PLUMBING	TOWN HALL Change Out Sink Wastes in Kitchen	319.72	
	INV 1206	30/05/2021	WATKINS PLUMBING	MEDICAL CENTRE Repairs to Water Pipe	132.00	
	INV 1217	30/05/2021	WATKINS PLUMBING	AMHERST VILLAGE Unit Two Clear Blocked Sink Drain	126.50	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
94	EFT32267	11/06/2021	WA TRAFFIC PLANNING			605.00
	INV 1288	25/05/2021	WA TRAFFIC PLANNING	WORKS Coate St Traffic Management Plan	605.00	
95	EFT32268	11/06/2021	SYNERGY			10,689.64
	INV 638847540	31/05/2021	SYNERGY	ELECTRICITY CHARGES Unmetered Powerwatch 300421 - 310521	344.18	
	INV 338348270	01/06/2021	SYNERGY	ELECTRICITY CHARGES Streetlighting 030521 - 010621	10,345.46	
96	EFT32269	11/06/2021	WESTRAC EQUIPMENT P/L			1,895.85
	INV 1552524	14/05/2021	WESTRAC EQUIPMENT P/L	SALEYARDS Fix Broken Windscreen in Skid Steer	1,895.85	
97	EFT32270	17/06/2021	REGIONAL RETAILERS PTY LTD			662.75
	INV 0093	10/05/2021	REGIONAL RETAILERS PTY LTD	COMMUNITY AMENITIES Street Furniture Strip Disc & Brushes	72.75	
	INV 0094	11/05/2021	REGIONAL RETAILERS PTY LTD	COMMUNITY AMENITIES Street Furniture Grate	10.00	
	INV 0092	28/05/2021	REGIONAL RETAILERS PTY LTD	DEPOT Replacement Sandblaster	580.00	
98	EFT32271	17/06/2021	EDGE PLANNING & PROPERTY			6,248.00
	INV 1745	26/05/2021	EDGE PLANNING & PROPERTY	PIESSE LAKE Pre-Calculation Plan & As-Constructed Survey	6,248.00	
99	EFT32272	17/06/2021	BGC Construction Pty Ltd			149,882.46
	INV 70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Progress Claim Ten Site Works & Provisional Sums	89,187.34	
	INV 70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Progress Claim Ten Additional Brick Paving & Garage Concrete Extension	13,324.06	
	INV 70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Progress Claim Ten Variation 29 Transaction Report	2,739.59	
	INV 70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Claim Ten V030 Commissioning with Genset	1,154.97	
	INV 70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Claim Ten CV015 Storey Units Entry Door Configuration	6,813.87	
	INV CRN70667-10	02/06/2021	BGC Construction Pty Ltd	GREAT SOUTHERN AGED ACCOMMODATION Claim Ten Credit Provisional Sums	-90,349.55	
	INV 70674-08	09/06/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim Eight	96,568.05	
	INV 70674-08	09/06/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim Eight Atrium Paving Supply & Install CV06	9,087.63	
	INV 70674-08	09/06/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim Eight Variation 14 Roof Repair	14,822.50	
	INV 70674-08	09/06/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim Eight Variation 17 & 18	4,719.00	
	INV 70674-08	09/06/2021	BGC Construction Pty Ltd	MEDICAL CENTRE Progress Claim Eight CV21 Flashing Cover to Exposed Timber Underside	1,815.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
100	EFT32273	17/06/2021	Paull & Warner Resources (PWR)			680.90
	INV S98935	24/05/2021	Paull & Warner Resources (PWR)	ADMIN BUILDING Remove & Replace Strobe Lights	350.90	
	INV S98982	25/05/2021	Paull & Warner Resources (PWR)	ADMIN BUILDING Inspection & Testing of Fire Indicator & Occupant Warning Panel May 2021	330.00	
101	EFT32274	17/06/2021	BGL Solutions Pty Ltd			3,182.03
	INV 0004408	02/06/2021	BGL Solutions Pty Ltd	KLC Ovals Spray for Weed Control	3,182.03	
102	EFT32275	17/06/2021	Greenwood (WA) Pty Ltd			17,092.00
	INV IV00000000609	01/06/2021	Greenwood (WA) Pty Ltd	WORKS Power Line Clearing Variation to RFQ	17,092.00	
103	EFT32276	17/06/2021	Moore Australia			2,750.00
	INV 321312	24/05/2021	Moore Australia	ADMIN Formal Advice on GST Treatment for Grant-funded Housing Project	2,750.00	
104	EFT32277	17/06/2021	WA Contract Ranger Services P/L			6,320.60
	INV 03319	12/06/2021	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 310521 - 120621	6,320.60	
105	EFT32278	17/06/2021	Pro Drone Solutions			2,500.00
	INV 569	21/05/2021	Pro Drone Solutions	REFUSE SITE Drone Survey	2,500.00	
106	EFT32279	17/06/2021	Aimee Maree Designs			200.00
	INV 001	22/04/2021	Aimee Maree Designs	YOUTH Facilitation Katanning Skate Deck Event	200.00	
107	EFT32280	17/06/2021	ESJ Law			300.00
	INV REIMBURSEMENT	10/06/2021	ESJ Law	REIMBURSEMENT KLC Bond Release Function Pioneer Room	300.00	
108	EFT32281	17/06/2021	ENVIRONMENTAL HEALTH AUSTRALIA (NEW SOUTH WALES) INCORPORATED			330.00
	INV 3909	01/06/2021	ENVIRONMENTAL HEALTH AUSTRALIA (NEW SOUTH WALES) INCORPORATED	COMMUNITIES I'm Alert Food Safety Subscription	330.00	
109	EFT32282	17/06/2021	ABC DISTRIBUTORS WA			777.01
	INV 148652	31/05/2021	ABC DISTRIBUTORS WA	CLEANING Various Shire Properties Materials	777.01	
110	EFT32283	17/06/2021	A D CONTRACTORS			562.32
	INV 00231461	10/06/2021	A D CONTRACTORS	ROAD MAINTENANCE Emulsion Required for Roadwork	562.32	
111	EFT32284	17/06/2021	AMPAC DEBT RECOVERY (WA) PTY LTD			2,013.00
	INV 75919	31/05/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery May 2021	2,013.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
112	EFT32285	17/06/2021	AERODROME MANAGEMENT SERVICES PTY LTD			13,528.63
	INV 04836	26/05/2021	AERODROME MANAGEMENT SERVICES PTY LTD	AIRPORT Repaint All Markings	13,528.63	
113	EFT32286	17/06/2021	ANISH PEEDIKAYIL PUNNOOSE			8,577.52
	INV 11	04/06/2021	ANISH PEEDIKAYIL PUNNOOSE	CLEANING Public Amenities May 2021	6,608.24	
	INV 11	04/06/2021	ANISH PEEDIKAYIL PUNNOOSE	CLEANING Public Amenities Piesse Park May 2021	1,969.28	
114	EFT32287	17/06/2021	AUSTRALIAN TAXATION OFFICE			29,671.00
	INV PAYG	10/06/2021	AUSTRALIAN TAXATION OFFICE	PAYG PAY 25	29,671.00	
115	EFT32288	17/06/2021	BOC GASES AUSTRALIA			100.49
	INV 4028555811	29/05/2021	BOC GASES AUSTRALIA	GAS Bottle Refill May 2021	100.49	
116	EFT32289	17/06/2021	SANDY BOXALL			400.00
	INV 00000435	09/04/2021	SANDY BOXALL	GOVERNANCE Catering for CEO VROC April 2021	40.00	
	INV 00000457	10/06/2021	SANDY BOXALL	CATERING Council Forum 080621	360.00	
117	EFT32290	17/06/2021	BTW RURAL SUPPLIES			35.00
	INV 30247	31/05/2021	BTW RURAL SUPPLIES	SALEYARDS Washers for Truck Wash	35.00	
118	EFT32291	17/06/2021	CANNON HYGIENE			58.03
	INV 97057063	14/05/2021	CANNON HYGIENE	PIESSE PARK Toilets Two Sanitary Services	58.03	
119	EFT32292	17/06/2021	COCA-COLA AMATIL			379.36
	INV 225837765	10/06/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments June 2021	379.36	
120	EFT32293	17/06/2021	SAYARNE PTY LTD ATFT O'SHAUGHNESSY FAMILY TRUST T/AS FLEET FITNESS			1,452.00
	INV SRF11796	28/05/2021	SAYARNE PTY LTD ATFT O'SHAUGHNESSY FAMILY TRUST T/AS FLEET FITNESS	KLC Equipment Repairs Six Monthly Service of Gym Equipment	1,452.00	
121	EFT32294	17/06/2021	RAY FORD SIGNS			93.72
	INV 12153	10/06/2021	RAY FORD SIGNS	STANDPIPE Maintenance Two Emergency Fire Use Only Signs	93.72	
122	EFT32295	17/06/2021	GRANDE FOOD SERVICE			254.57
	INV 4180017	09/06/2021	GRANDE FOOD SERVICE	KLC Kiosk Refreshments June 2021	254.57	
123	EFT32296	17/06/2021	JR & A HERSEY PTY LTD			232.32
	INV 00047035	29/04/2021	JR & A HERSEY PTY LTD	PLANT Storage Bins for Mechanics Workshop	232.32	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
124	EFT32297	17/06/2021	HITECH SPORTS PTY LTD			3,025.00
	INV SI-00003412	31/05/2021	HITECH SPORTS PTY LTD	KLC Safety Audit Establishment & Administration	3,025.00	
125	EFT32298	17/06/2021	KATANNING HUB CRC			1,600.00
	INV 0264	01/06/2021	KATANNING HUB CRC	YOUTH Pasta Making Workshop CRC Partnership	1,600.00	
126	EFT32299	17/06/2021	ROTARY CLUB OF KATANNING			600.00
	INV REIMBURSEMENT	10/06/2021	ROTARY CLUB OF KATANNING	REIMBURSEMENT KLC Bond Release Rotary Dinner 010521	600.00	
127	EFT32300	17/06/2021	SHIRE OF KOJONUP			1,013.65
	INV 27633	26/05/2021	SHIRE OF KOJONUP	GOVERNANCE Cost Share Committee & Workshops Reports Strategic Documents	1,013.65	
128	EFT32301	17/06/2021	KOJONUP BMC EMBROIDERY			642.00
	INV 00007294	03/06/2021	KOJONUP BMC EMBROIDERY	WORKS Wet Weather Uniforms	642.00	
129	EFT32302	17/06/2021	KATANNING STOCK & TRADING			2,253.70
	INV 2/33	04/05/2021	KATANNING STOCK & TRADING	KLC Term Sports 10 litres Line Marking Paint	85.00	
	INV 2/34	05/05/2021	KATANNING STOCK & TRADING	COMMUNITY AMENITIES Street Furniture Brushes Oil Turps	23.45	
	INV 2/35	06/05/2021	KATANNING STOCK & TRADING	WORKS Six Garden Secateurs	65.40	
	INV 2/36	06/05/2021	KATANNING STOCK & TRADING	TOWN HALL Scrap Traps for Sink	197.00	
	INV 2/37	07/05/2021	KATANNING STOCK & TRADING	KAC Cut Key	5.00	
	INV 2/38	10/05/2021	KATANNING STOCK & TRADING	LIBRARY Registered Key Copied	17.00	
	INV 2/39	11/05/2021	KATANNING STOCK & TRADING	YOUTH Theatre Prop Tools Paint & Accessories	64.95	
	INV 2/40	11/05/2021	KATANNING STOCK & TRADING	COMMUNITY AMENITIES Street Furniture Oil & Turps	18.95	
	INV 2/41	12/05/2021	KATANNING STOCK & TRADING	HOUSING 8 Austral Tce Passage Set	27.90	
	INV 2/42	13/05/2021	KATANNING STOCK & TRADING	HOUSING 8 Austral Tce Key Cut Motrice Key & Screwdriver Set	79.00	
	INV 2/43	14/05/2021	KATANNING STOCK & TRADING	AAPG 20 Litre Cutex Oil Autumn Tone & 10 Litre Cleaner/Primer	1,108.00	
	INV 2/44	14/05/2021	KATANNING STOCK & TRADING	DEPOT Safety Air Horn for Fire Drill	49.00	
	INV 2/45	14/05/2021	KATANNING STOCK & TRADING	PLANT Volvo EC210C Excavator Paint	114.00	
	INV 2/46	17/05/2021	KATANNING STOCK & TRADING	PLANT Volvo EC210C Excavator Sledge Hammer for Bucket	79.00	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 2/47	18/05/2021	KATANNING STOCK & TRADING	MAINTENANCE Holesaw Arbour & Door Closer	114.00	
INV 2/48	18/05/2021	KATANNING STOCK & TRADING	DEPOT Hinges Drill & Tek Bits	31.90	
INV 2/49	19/05/2021	KATANNING STOCK & TRADING	MEDICAL CENTRE Torex Bit Tamper Proof Set & Elbow	23.45	
INV 2/50	26/05/2021	KATANNING STOCK & TRADING	MAINTENANCE Paint Brushes & Drano Crystals	31.70	
INV 2/51	26/05/2021	KATANNING STOCK & TRADING	KLC Term Sports Air Compressor Pump for Pumping Sports Balls	119.00	
130 EFT32303	17/06/2021	MARKETFORCE PTY LTD			425.44
INV 38808	25/05/2021	MARKETFORCE PTY LTD	ADMIN Advertising Various Vacant Positions	425.44	
131 EFT32304	17/06/2021	QFH MULTIPARTS			414.89
INV 904739382	18/05/2021	QFH MULTIPARTS	WORKS Steel Cap Boots MP	189.95	
INV 904738364	18/05/2021	QFH MULTIPARTS	WORKS Steel Cap Boots MM	189.95	
INV 904844591	02/06/2021	QFH MULTIPARTS	KATANNING HOTEL First Aid Kit for Upstairs Kitchen	34.99	
132 EFT32305	17/06/2021	PFD FOOD SERVICES			589.85
INV KY631145	10/06/2021	PFD FOOD SERVICES	KLC Kiosk Refreshments June 2021	589.85	
133 EFT32306	17/06/2021	PLASTICS PLUS			4,466.00
INV 316448	26/05/2021	PLASTICS PLUS	SANITATION Green & Yellow Bins 240L	4,466.00	
134 EFT32307	17/06/2021	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)			2,113.04
INV AA00514352	27/05/2021	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	ADMIN Photocopier Meter Readings May 2021	2,113.04	
135 EFT32308	17/06/2021	SEEK LIMITED			605.00
INV 97582005	01/06/2021	SEEK LIMITED	ADMIN Advertisement of Various Positions	605.00	
136 EFT32309	17/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			75,716.30
INV 265	07/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Clive Street Local Roads & Community Pathway Upgrades Paving & Cross Overs	47,391.30	
INV 264	07/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Austral Terrace Local Roads & Community Pathway Upgrades Preliminaries & Kerbing	28,325.00	
137 EFT32310	17/06/2021	BURGESS RAWSON (WA) PTY LTD			425.61
INV 11680	31/05/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Garden at Old Saleyards 250321 - 270521	93.70	
INV 11708	08/06/2021	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES Garden Austral Tce 300321 - 300621	331.91	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
138	EFT32311	17/06/2021	TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD			398.86
	INV 7365232	28/05/2021	TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD	AU17029 Semi -Trailer Replacement Chains & Clasps for Float	398.86	
139	EFT32312	17/06/2021	TYREPOWER KATANNING			2,475.45
	INV 144391	31/05/2021	TYREPOWER KATANNING	PLANT Various Battery & Puncture Repairs	1,146.50	
	INV 144562	08/06/2021	TYREPOWER KATANNING	KA472 Wheel Alignment & Full Set Tyres	1,275.00	
	INV 144612	10/06/2021	TYREPOWER KATANNING	KA25148 Tyre Repair	53.95	
140	EFT32313	17/06/2021	ALBANY V-BELT & RUBBER			1,521.68
	INV 331985	18/05/2021	ALBANY V-BELT & RUBBER	KA25381 Case Loader Air Filter Pre Cleaner	253.79	
	INV 332120	19/05/2021	ALBANY V-BELT & RUBBER	KA25419 Motor Grader All Filters	1,164.05	
	INV 332123	19/05/2021	ALBANY V-BELT & RUBBER	PLANT Adaptors & Relays	103.84	
141	EFT32314	17/06/2021	IT VISION AUSTRALIA PTY LTD			275.00
	INV 35163	21/05/2021	IT VISION AUSTRALIA PTY LTD	ADMIN Complete Asset Disposal Reversal	275.00	
142	EFT32315	17/06/2021	WA RANGERS ASSOCIATION			250.00
	INV 42	21/05/2021	WA RANGERS ASSOCIATION	ADMIN Advertising Shire Ranger Position	250.00	
143	EFT32316	17/06/2021	WARREN BLACKWOOD WASTE			5,123.05
	INV 00017482	07/06/2021	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 310521 - 020621	4,694.05	
	INV 00017479	07/06/2021	WARREN BLACKWOOD WASTE	DOMESTIC Sanitation 050521 - 260521	429.00	
144	EFT32317	17/06/2021	WATER CORPORATION			8,971.47
	INV 9007679424	26/05/2021	WATER CORPORATION	WATER CHARGES Saleyard Daping St 010521 - 300621	129.71	
	INV 9007672871	26/05/2021	WATER CORPORATION	WATER CHARGES 19 Charles St 230321 - 250521	253.66	
	INV 9007673962	26/05/2021	WATER CORPORATION	WATER CHARGES Standpipe Cullen St 220321 - 250521	1,123.36	
	INV 9007692098	26/05/2021	WATER CORPORATION	WATER CHARGES Daycare Conroy St 010521 - 300621	88.36	
	INV 9007674666	26/05/2021	WATER CORPORATION	WATER CHARGES KAC Claude St 220321 - 250521	548.51	
	INV 9007675378	27/05/2021	WATER CORPORATION	WATER CHARGES Sports Grounds Conroy St 240321 - 260521	191.75	
	INV 9015649399	27/05/2021	WATER CORPORATION	WATER CHARGES 61B Conroy St 230321 - 260521	210.96	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 9015649401	27/05/2021	WATER CORPORATION	WATER CHARGES 61A Conroy St 230321 - 260521	212.79	
INV 9015188852	27/05/2021	WATER CORPORATION	WATER CHARGES 89 Clive St Carpark 240321 - 260521	436.57	
INV 9007688494	31/05/2021	WATER CORPORATION	WATER CHARGES Centre Braeside Rd 010521 - 300621	191.75	
INV 9017943102	31/05/2021	WATER CORPORATION	WATER CHARGES 25 Marmion St 250321 - 280521	297.50	
INV 9018411079	31/05/2021	WATER CORPORATION	WATER CHARGES 1/6 Hill Way 260321 - 280521	292.02	
INV 9018411087	31/05/2021	WATER CORPORATION	WATER CHARGES 2/6 Hill Way 260321 - 280521	253.66	
INV 9022529707	02/06/2021	WATER CORPORATION	WATER CHARGES Paddock Crosby St 260321 - 010621	715.25	
INV 9007680708	02/06/2021	WATER CORPORATION	WATER CHARGES House Crosby St 260321 - 010621	71.59	
INV 9007680644	02/06/2021	WATER CORPORATION	WATER CHARGES Standpipe Baker St 260321 - 010621	810.59	
INV 9007680716	02/06/2021	WATER CORPORATION	WATER CHARGES Pemble St 260321 - 010621	675.34	
INV 9007680724	02/06/2021	WATER CORPORATION	WATER CHARGES Yard Pemble St 260321 - 010621	2,468.10	
145 EFT32318	17/06/2021	SYNERGY			2,900.35
INV 312951080	02/06/2021	SYNERGY	ELECTRICITY CHARGES Admin Building 050521 - 020621	2,900.35	
146 EFT32319	17/06/2021	WYWURRY ELECTRICAL			5,401.65
INV 5084	03/06/2021	WYWURRY ELECTRICAL	KLC Outbuildings & Grounds Run Power Back to Switchboard	910.50	
INV 5086	03/06/2021	WYWURRY ELECTRICAL	KLC Replace Five Panel Lights	818.50	
INV 5085	03/06/2021	WYWURRY ELECTRICAL	KLC Inspect & Repair URN & Ball Pump Rewire	104.50	
INV 5087	03/06/2021	WYWURRY ELECTRICAL	LIONS PARK Installation of Hand Dryers	2,352.50	
INV 5088	03/06/2021	WYWURRY ELECTRICAL	LIBRARY & AMHERST Replace Element in HWS & Powerpoint	381.50	
INV 5089	03/06/2021	WYWURRY ELECTRICAL	ADMIN BUILDING & KAC Remove Bollard & Make Wires Safe & Repairs to Pool Heater Pump	834.15	
147 EFT32320	24/06/2021	EVERFAIR WA PTY LTD			2,563.00
INV 804	01/06/2021	EVERFAIR WA PTY LTD	REFUSE SITE Installation of Posts & Storm Water Downpipes	2,563.00	
148 EFT32321	24/06/2021	Studio 23 Photography			3,240.00
INV 040621	04/06/2021	Studio 23 Photography	TOURISM Photography for Marketing Development Project March to June 2021	3,240.00	
149 EFT32322	24/06/2021	BE & KR Sloan			390.00
INV 07-19-0202	31/05/2021	BE & KR Sloan	KA533 Mazda BT50 Oils for Servicing	390.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
150	EFT32323	24/06/2021	Liberty Oil Australia Pty Ltd			12,449.00
	INV FI1435842	03/06/2021	Liberty Oil Australia Pty Ltd	FUEL Bulk Diesel June 2021	12,449.00	
151	EFT32324	24/06/2021	Southwest Civil Services Pty Ltd			3,179.00
	INV IV00000000062	14/06/2021	Southwest Civil Services Pty Ltd	WORKS Footpath Maintenance Lift Pavers Remove Tree Roots & Relay Paving	3,179.00	
152	EFT32325	24/06/2021	Moore Australia			242.00
	INV 1945	31/03/2021	Moore Australia	ADMIN Training WALGA Tax Webinar TPAR Reporting	242.00	
153	EFT32326	24/06/2021	CANON AUSTRALIA PTY LTD			66.45
	INV 8121148122	16/05/2021	CANON AUSTRALIA PTY LTD	LIBRARY Photocopier Readings May 2021	66.45	
154	EFT32327	24/06/2021	Garden Retic Service			622.60
	INV 84	22/05/2021	Garden Retic Service	MEDICAL CENTRE Replace Two Solenoids	403.70	
	INV 85	22/05/2021	Garden Retic Service	TOWN SQUARE Replace One Solenoid	218.90	
155	EFT32328	24/06/2021	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute			1,147.60
	INV R41873	31/03/2021	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA472 Holden Colorado Trailblazer 48,000km Service	638.66	
	INV R42173	06/04/2021	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA09 Isuzu MU-X 15,000km Service	508.94	
156	EFT32329	24/06/2021	Westbooks			112.45
	INV 320804	22/04/2021	Westbooks	LIBRARY Collins Compact Dictionary	112.45	
157	EFT32330	24/06/2021	Albany Sea Dragons Rugby League Club			100.00
	INV REIMBURSEMENT	18/06/2021	Albany Sea Dragons Rugby League Club	REIMBURSEMENT KLC Bond Release	100.00	
158	EFT32331	24/06/2021	Easi			2,736.41
	INV 146147	11/06/2021	Easi	1HIB928 Vehicle Lease Repayment June 2021	2,736.41	
159	EFT32332	24/06/2021	RICHARD MARTENS			30.00
	INV REIMBURSEMENT	21/06/2021	RICHARD MARTENS	REIMBURSEMENT Light Bulbs	30.00	
160	EFT32333	24/06/2021	AIR & POWER PTY LTD			1,532.38
	INV 68330	01/05/2021	AIR & POWER PTY LTD	PLANT Annual Inspection on Air Compressors	1,532.38	
161	EFT32334	24/06/2021	AUSTRALIAN TAXATION OFFICE			165,452.00
	INV BAS	18/06/2021	AUSTRALIAN TAXATION OFFICE	BAS Return for May 2021	165,452.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
162	EFT32335	24/06/2021	BUCHER MUNICIPAL			2,424.42
	INV 1002590	25/05/2021	BUCHER MUNICIPAL	KA25293 Street Sweeper Rubbers & Suction Tubes	2,424.42	
163	EFT32336	24/06/2021	CFC HOLDINGS T/AS CONSTRUCTION EQUIPMENT AUSTRALIA			530.35
	INV 123549P	04/06/2021	CFC HOLDINGS T/AS CONSTRUCTION EQUIPMENT AUSTRALIA	KA10732 Dynapac Roller Solenoid Valve for Vibe Activation	530.35	
164	EFT32337	24/06/2021	COCA-COLA AMATIL			540.78
	INV 225893787	17/06/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments June 2021	540.78	
165	EFT32338	24/06/2021	FLEET COMMERCIAL GYMNASIUMS PTY LTD			456.50
	INV 00083947	26/05/2021	FLEET COMMERCIAL GYMNASIUMS PTY LTD	KLC Olympic Trap Bar & T-Bar Hand	456.50	
166	EFT32339	24/06/2021	DJ Gino			350.00
	INV 4	15/06/2021	DJ Gino	YOUTH Week Skate Park Event DJ 150421	350.00	
167	EFT32340	24/06/2021	GRAHAM'S SMALL MOTOR CENTRE			312.00
	INV Y77	27/05/2021	GRAHAM'S SMALL MOTOR CENTRE	PLANT Yamaha Grizzly Main Switch & Air Filter	312.00	
168	EFT32341	24/06/2021	GREAT SOUTHERN WEEKENDER			165.00
	INV 33598	27/05/2021	GREAT SOUTHERN WEEKENDER	ADVERTISING Comedy Hypnotist Bonkers Advert May Edition 2021	165.00	
169	EFT32342	24/06/2021	iiNET LIMITED			79.99
	INV 126949711	16/06/2021	iiNET LIMITED	INTERNET Expenses CEO June 2021	79.99	
170	EFT32343	24/06/2021	TOLL IPEC/ COURIER AUSTRALIA			1,174.48
	INV 0508-S408620	09/05/2021	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges May 2021	46.09	
	INV 0510-S408620	23/05/2021	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges June 2021	97.02	
	INV 0511-S408620	30/05/2021	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges May 2021	823.52	
	INV 0512-S408620	06/06/2021	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges June 2021	207.85	
171	EFT32344	24/06/2021	THE KATANNING CLUB			135.00
	INV 414	12/03/2021	THE KATANNING CLUB	TOURISM Venue Hire for Workshop	135.00	
172	EFT32345	24/06/2021	KATANNING REGIONAL BUSINESS ASSOCIATION INC			200.00
	INV 0486	18/06/2021	KATANNING REGIONAL BUSINESS ASSOCIATION INC	YOUTH Mural Competition Prize Winner	200.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
173	EFT32346	24/06/2021	Katanning H Hardware			767.83
	INV 101029399	03/05/2021	Katanning H Hardware	WORKS Pallet Rapid Set Cement	523.80	
	INV 101029983	14/05/2021	Katanning H Hardware	KLC Outbuildings & Grounds Roof Sheets	78.84	
	INV 102011881	19/05/2021	Katanning H Hardware	MEDICAL CENTRE Bags of Lime & Grey Cement Trowel	26.40	
	INV 102011958	24/05/2021	Katanning H Hardware	KLC Masking Tape & Double Sided Tape	22.90	
	INV 102011974	24/05/2021	Katanning H Hardware	KLC Exhaust Fan	45.99	
	INV 101030440	25/05/2021	Katanning H Hardware	PLANT Wheels for Pipe Cleaner	69.90	
174	EFT32347	24/06/2021	MAIA FINANCIAL PTY LTD			1,224.69
	INV C33125	18/05/2021	MAIA FINANCIAL PTY LTD	KLC Lease Payments Spin Bikes 010721 - 300921	1,224.69	
175	EFT32348	24/06/2021	MAIN ROADS WESTERN AUSTRALIA			40,480.00
	INV 42000	27/05/2021	MAIN ROADS WESTERN AUSTRALIA	BLACKSPOT Grant Repayment Katanning Various Roads	40,480.00	
176	EFT32349	24/06/2021	MARKETFORCE PTY LTD			343.53
	INV 38325	27/04/2021	MARKETFORCE PTY LTD	GOVERNANCE Annual Electors Meeting Month of April 2021	343.53	
177	EFT32350	24/06/2021	GREAT SOUTHERN MERINO SHEEPBREEDERS ASSOC			825.00
	INV 102320	14/06/2021	GREAT SOUTHERN MERINO SHEEPBREEDERS ASSOC	GOVERNANCE CEO Donations 2021 Sponsorship of WA Sheep Expo	825.00	
178	EFT32351	24/06/2021	OFFICE WORKS BUSINESS DIRECT			176.44
	INV 17163526	20/05/2021	OFFICE WORKS BUSINESS DIRECT	LIBRARY Arrow Flags	11.28	
	INV 17161717	21/05/2021	OFFICE WORKS BUSINESS DIRECT	LIBRARY Various Stationery June 2021	165.16	
179	EFT32352	24/06/2021	PARKS & LEISURE AUSTRALIA			825.00
	INV W17371	17/05/2021	PARKS & LEISURE AUSTRALIA	ADMIN Parks & Leisure Subscription 300622	825.00	
180	EFT32353	24/06/2021	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			44.27
	INV 572593	31/05/2021	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	KLC Photocopier Readings May 2021	44.27	
181	EFT32354	24/06/2021	SQUIBB CARPENTRY & CABINETS			120.00
	INV 4297	14/06/2021	SQUIBB CARPENTRY & CABINETS	GOVERNANCE Three Name Blocks for Council Chambers	120.00	
182	EFT32355	24/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			103,299.02
	INV 267	20/06/2021	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Austral Terrace Footpath Upgrade Completion Payment	103,299.02	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
183	EFT32356	24/06/2021	BRENTON STEWART ELECTRICS			135.30
	INV P1316	27/05/2021	BRENTON STEWART ELECTRICS	SALEYARDS Repair Baine Marie	135.30	
184	EFT32357	24/06/2021	TYREPOWER KATANNING			5,581.00
	INV 144558	17/06/2021	TYREPOWER KATANNING	KA24434 2011 Caterpillar Three Tyres & Tubes for Multityre Roller	4,935.00	
	INV 144287	17/06/2021	TYREPOWER KATANNING	KA25235 Holden Colorado Replacement Battery for Rangers Ute	361.00	
	INV 143915	17/06/2021	TYREPOWER KATANNING	KA09 2020 Isuzu MU-X Roof Mounts for Holding Beacons & Antennas	285.00	
185	EFT32358	24/06/2021	WAREEK TRADING			330.00
	INV 83	28/05/2021	WAREEK TRADING	SALEYARDS Rat Control	330.00	
186	EFT32359	24/06/2021	WARREN BLACKWOOD WASTE			4,096.82
	INV 00017498	13/06/2021	WARREN BLACKWOOD WASTE	WASTE Collection General 310521 - 110621	4,096.82	
187	EFT32360	24/06/2021	WATER CORPORATION			3,030.69
	INV 9010435295	03/06/2021	WATER CORPORATION	WATER CHARGES 52 Austral Tce 300321 - 020621	583.87	
	INV 9007681049	03/06/2021	WATER CORPORATION	WATER CHARGES Offices Austral Tce 290321 - 020621	163.77	
	INV 9007684987	03/06/2021	WATER CORPORATION	WATER CHARGES Park at Albion St 290321 - 020621	224.93	
	INV 9007681022	03/06/2021	WATER CORPORATION	WATER CHARGES Library 14 Austral Tce 290321 - 020621	151.01	
	INV 9007681057	03/06/2021	WATER CORPORATION	WATER CHARGES Hall Austral Tce 290321 - 020621	140.17	
	INV 9010523500	03/06/2021	WATER CORPORATION	WATER CHARGES Vacant Land Aberdeen St 290321 - 020621	236.95	
	INV 9007681145	03/06/2021	WATER CORPORATION	WATER CHARGES 42 Austral Tce 300321 - 020621	78.33	
	INV 9007684864	03/06/2021	WATER CORPORATION	WATER CHARGES Playground at Albion St 290321 - 020621	308.88	
	INV 9007688427	03/06/2021	WATER CORPORATION	WATER CHARGES Paddock Kojonup Rd 290321 - 020621	5.32	
	INV 9007683714	03/06/2021	WATER CORPORATION	WATER CHARGES Home Units Amherst St 290321 - 020621	1,059.13	
	INV 9007680994	03/06/2021	WATER CORPORATION	WATER CHARGES Medical Centre 8 Austral Tce 290321 - 020621	78.33	
188	EFT32361	24/06/2021	WEST AUSTRALIAN NEWSPAPERS LTD			550.00
	INV 1007010420210531	31/05/2021	WEST AUSTRALIAN NEWSPAPERS LTD	ADVERTISING Shire Matters May GSH 2021	550.00	
189	EFT32362	24/06/2021	SYNERGY			2,721.26
	INV 154025290	15/06/2021	SYNERGY	ELECTRICITY CHARGES Saleyards 180521 - 150621	2,721.26	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
190	EFT32363	24/06/2021	THE WORKWEAR GROUP			1,758.20
	INV 13138287	01/05/2021	THE WORKWEAR GROUP	WORKS Uniform Order CC	292.80	
	INV 13138513	04/05/2021	THE WORKWEAR GROUP	WORKS Uniform Order MT	355.80	
	INV 13138705	04/05/2021	THE WORKWEAR GROUP	WORKS Uniform Order RB	305.60	
	INV 13168742	14/05/2021	THE WORKWEAR GROUP	ADMIN TH Uniform Order	406.40	
	INV 13178332	20/05/2021	THE WORKWEAR GROUP	COMMUNITIES Uniforms GK	349.60	
	INV 13205939	24/05/2021	THE WORKWEAR GROUP	ADMIN Uniform Order SK	48.00	
191	EFT32364	24/06/2021	WURTH AUSTRALIA PTY LTD			339.43
	INV 4307536699	17/04/2021	WURTH AUSTRALIA PTY LTD	PLANT Heat Shrink & Multimeter	339.43	
192	EFT32365	24/06/2021	WYWURRY ELECTRICAL			6,981.00
	INV 5091	11/06/2021	WYWURRY ELECTRICAL	DEPOT Work in the Storeroom & Shed	4,622.00	
	INV 5121	11/06/2021	WYWURRY ELECTRICAL	AMHERST VILLAGE Unit 11 Replace & Install Electric Oven	1,464.00	
	INV 5122	15/06/2021	WYWURRY ELECTRICAL	KLC Baine Marie & Main Stadium Court Repairs Light Globe Replacements	895.00	
193	EFT32366	28/06/2021	OWEN BOXALL			3,400.00
	INV AP-JUNE21	15/06/2021	OWEN BOXALL	COUNCILLOR Remuneration April - June 2021	3,400.00	
194	EFT32367	28/06/2021	LIZ GUIDERA			9,650.00
	INV AP-JUNE21	15/06/2021	LIZ GUIDERA	COUNCILLOR President Remuneration April - June 2021	9,650.00	
195	EFT32368	28/06/2021	JOHN GOODHEART			4,962.50
	INV AP-JUNE21	15/06/2021	JOHN GOODHEART	COUNCILLOR Deputy President Remuneration April - June 2021	4,962.50	
196	EFT32369	28/06/2021	KRISTY D'APRILE			3,400.00
	INV AP-JUNE21	15/06/2021	KRISTY D'APRILE	COUNCILLOR Remuneration April - June 2021	3,400.00	
197	EFT32370	28/06/2021	DANNY MCGRATH			3,400.00
	INV AP-JUNE21	15/06/2021	DANNY MCGRATH	COUNCILLOR Remuneration April - June 2021	3,400.00	
198	EFT32371	28/06/2021	ERNEST J MENGHINI			3,400.00
	INV AP-JUNE21	15/06/2021	ERNEST J MENGHINI	COUNCILLOR Remuneration April - June 2021	3,400.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
199	EFT32372	28/06/2021	MARK STEPHENS			3,400.00
	INV AP-JUNE21	15/06/2021	MARK STEPHENS	COUNCILLOR Remuneration April - June 2021	3,400.00	
200	EFT32373	28/06/2021	SERENA SANDWELL			3,400.00
	INV AP-JUNE21	15/06/2021	SERENA SANDWELL	COUNCILLOR Remuneration April - June 2021	3,400.00	
201	EFT32374	28/06/2021	MARTIN VAN KOLDENHOVEN			3,400.00
	INV AP-JUNE21	15/06/2021	MARTIN VAN KOLDENHOVEN	COUNCILLOR Remuneration April - June 2021	3,400.00	

EFT Total \$ 1,621,358.10

Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
202	PAY	9/06/2021	PAYROLL			118,840.70
	PAY	9/06/2021	PAYROLL	Payroll PAY 25	118,840.70	
203	PAY	23/06/2021	PAYROLL			114,638.16
	PAY	23/06/2021	PAYROLL	Payroll PAY 26	114,638.16	

EFT Total \$ 233,478.86

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
204	DD30384.1	02/06/2021	TELSTRA			3,540.72
	INV 4253504000	21/05/2021	TELSTRA	LANDLINE Charges May 2021	2,661.65	
	INV 3376774455	25/05/2021	TELSTRA	MOBILE Charges May 2021	879.07	
205	SUPER	9/06/2021	Superchoice			14,479.70
	SUPER	9/06/2021	Superchoice	Superannuation Payments June Pay 25	14,479.70	
206	DD30415.1	15/06/2021	SG FLEET AUSTRALIA PTY LTD			1,054.37
	INV CESM VEHICLE LEASE	31/05/2021	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Payment May 2021	1,054.37	
207	DD30417.1	21/06/2021	CUSTOM SERVICE LEASING LTD			341.92
	INV LCDC VEHICLE LEASE	01/06/2021	CUSTOM SERVICE LEASING LTD	LCDC Vehicle Lease Payment May 2021	341.92	

Schedule of Accounts Paid - June 2021

10.2.1

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
208 SUPER	23/06/2021	Superchoice			14,666.51
SUPER	23/06/2021	Superchoice	Superannuation Payments June Pay 26	14,666.51	
				Direct Debit Total \$	34,083.22

General Credit Card Purchases

Direct Debit Number	Date	GENERAL Credit Card Purchases		
209 DD30437.1	29/06/2021	COMMONWEALTH BANK		6,753.93
INV CESMJUNE21	24/06/2021	COMMONWEALTH BANK	BFB IT Stationery	201.74
INV HRJUNE21	11/06/2021	COMMONWEALTH BANK	TRAINING Accommodation to Attend Workshop	321.30
INV KLCJUNE21	17/06/2021	COMMONWEALTH BANK	KLC Young Star DIY Kid Paint Kits	146.00
INV EMIAJUNE21	07/06/2021	COMMONWEALTH BANK	HEALTH Medical Centre Cleaning Products	263.36
INV EMIAJUNE21	07/06/2021	COMMONWEALTH BANK	HEALTH Medical Centre Cleaning Products	88.62
INV EMCCJUNE21	09/06/2021	COMMONWEALTH BANK	ADMIN Presentations & Gifts GL	150.00
INV EMCCJUNE21	13/06/2021	COMMONWEALTH BANK	TRAINING DOT Accommodation Security Bond	167.28
INV CEOJUNE21	01/06/2021	COMMONWEALTH BANK	RECREATION & CULTURE Cutlery Serving Utensils & Trolley	2,149.66
INV CEOJUNE21	01/06/2021	COMMONWEALTH BANK	RECREATION & CULTURE Lighting Wash System & Lighting Stand	1,464.81
INV CEOJUNE21	04/06/2021	COMMONWEALTH BANK	GOVERNANCE Humanscale Liberty Mesh Back Chair	1,232.00
INV CEOJUNE21	09/06/2021	COMMONWEALTH BANK	GOVERNANCE Adobe InDesign 1-Year Subscription	343.07
INV CEOJUNE21	10/06/2021	COMMONWEALTH BANK	GOVERNANCE Councillor Refreshments	126.09
INV CEOJUNE21	24/06/2021	COMMONWEALTH BANK	GOVERNANCE Rural Health West Membership Renewal	100.00

Schedule of Accounts Paid - June 2021

10.2.1

210

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
DD30437.2	29/06/2021	AUSTRALIA POST			99.80
INV KLCJUNE21	10/06/2021	AUSTRALIA POST	KLC Four Boxes of Photocopy Paper	99.80	
Credit Card Totals				\$6,853.73	

Cheque Total	\$2,225.45	0.12%
EFT Total	\$1,621,358.10	85.42%
Payroll Total	\$233,478.86	12.30%
Direct Debit Total	\$34,083.22	1.80%
Credit Card Total	\$6,853.73	0.36%
	\$1,897,999.36	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
30 June 2021



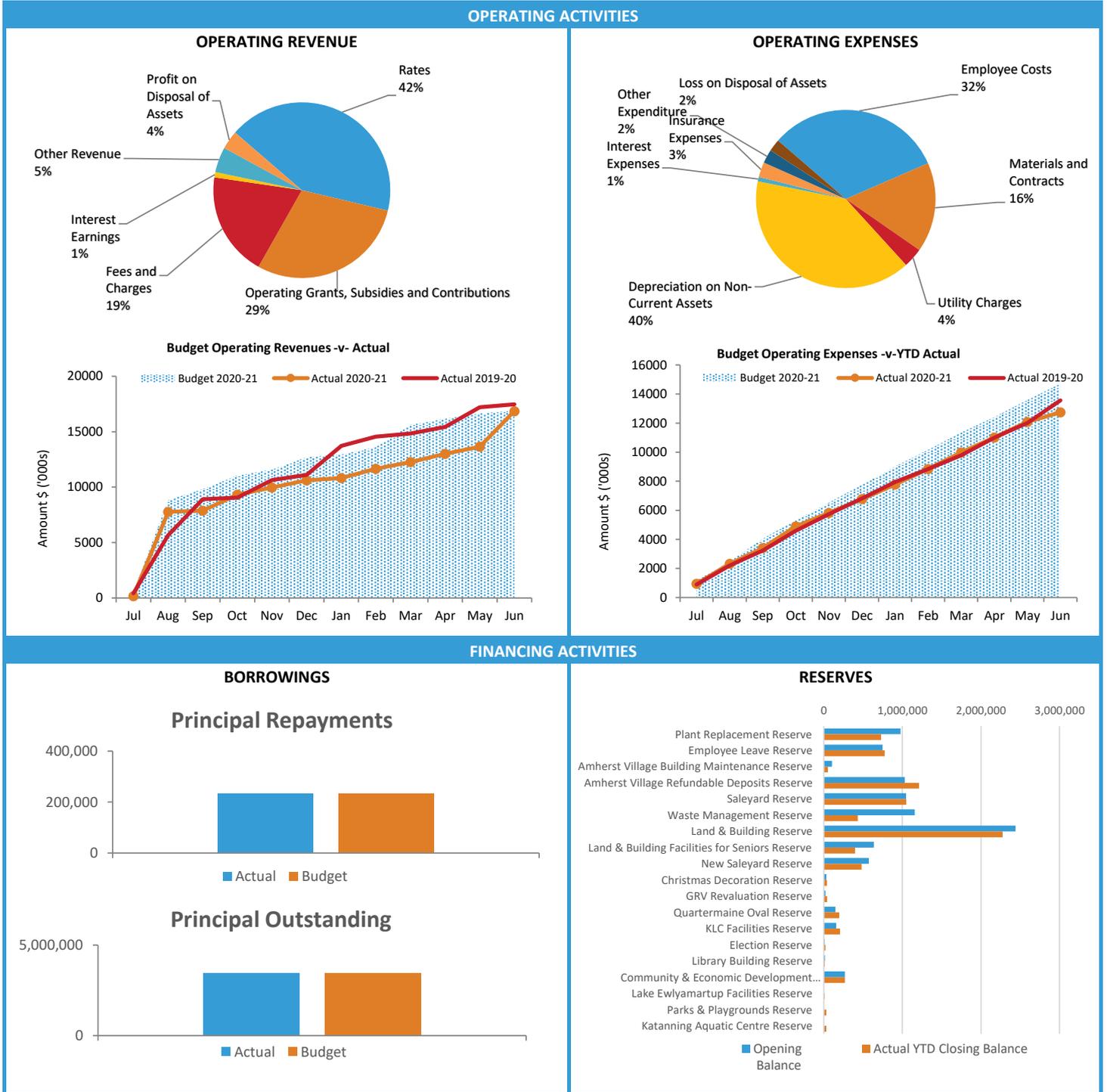


MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2021

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

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This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.51 M	\$2.51 M	\$2.51 M	\$0.00 M
Closing	\$0.03 M	(\$0.23 M)	\$2.96 M	\$3.19 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.99 M	% of total
Unrestricted Cash	\$1.25 M	8.9%
Restricted Cash	\$12.75 M	91.1%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$6.56 M	% Outstanding
Trade Payables	\$0.64 M	
Over 30 Days		37.2%
Over 90 Days		0.2%

Refer to Note 5 - Payables

Receivables		
	\$1.92 M	% Collected
Rates Receivable	\$0.77 M	81.3%
Trade Receivable	\$1.92 M	
Over 30 Days		29.6%
Over 90 Days		28.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.34 M	\$0.16 M	\$2.29 M	\$2.13 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$4.18 M	
	YTD Budget	\$4.19 M (0.2%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	YTD Actual	% Variance
	\$2.91 M	
	YTD Budget	\$2.00 M 44.9%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$1.90 M	
	YTD Budget	\$1.83 M 3.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$6.00 M)	(\$6.08 M)	(\$3.83 M)	\$2.25 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$1.06 M	
	Adopted Budget	\$1.00 M 5.3%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$11.87 M	
	Adopted Budget	\$15.18 M (21.8%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
	YTD Actual	% Received
	\$6.98 M	
	Adopted Budget	\$8.17 M (14.6%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$3.19 M	\$3.18 M	\$1.99 M	(\$1.20 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.23 M
Interest expense	\$0.10 M
Principal due	\$3.42 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$8.27 M
Interest earned	\$0.01 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.01 M
Principal due	\$0.04 M

Refer to Note 10 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2021**

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Year round care, housing for the aged and educational services.

HOUSING

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff and elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works operation, plant repair and operational costs and engineering operation costs.

10.2.2

STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,511,242	2,511,242	2,511,242	0	0.00%	
Revenue from operating activities							
Governance		346,858	346,858	205,864	(140,994)	(40.65%)	▼
General purpose funding - general rates	6	4,190,189	4,190,189	4,183,680	(6,509)	(0.16%)	
General purpose funding - other		1,128,665	1,128,665	2,158,033	1,029,368	91.20%	▲
Law, order and public safety		238,222	238,222	179,125	(59,097)	(24.81%)	▼
Health		2,550	2,550	1,563	(987)	(38.71%)	
Education and welfare		193,815	193,815	162,077	(31,738)	(16.38%)	▼
Housing		552,423	182,423	160,266	(22,157)	(12.15%)	▼
Community amenities		944,144	944,144	946,299	2,155	0.23%	
Recreation and culture		344,687	344,687	439,150	94,463	27.41%	▲
Transport		228,719	228,719	499,526	270,807	118.40%	▲
Economic services		793,857	793,857	864,726	70,869	8.93%	
Other property and services		129,462	129,461	78,122	(51,339)	(39.66%)	▼
		9,093,591	8,723,590	9,878,431	1,154,841		
Expenditure from operating activities							
Governance		(1,204,031)	(1,202,032)	(1,152,488)	(49,544)	(4.12%)	
General purpose funding		(295,149)	(295,149)	(248,621)	(46,528)	(15.76%)	▼
Law, order and public safety		(605,963)	(605,963)	(575,403)	(30,560)	(5.04%)	
Health		(193,486)	(193,486)	(160,763)	(32,723)	(16.91%)	▼
Education and welfare		(547,531)	(547,531)	(412,888)	(134,643)	(24.59%)	▼
Housing		(760,398)	(570,358)	(552,942)	(17,416)	(3.05%)	
Community amenities		(1,213,162)	(1,213,162)	(1,249,890)	36,728	3.03%	
Recreation and culture		(4,078,320)	(4,078,320)	(3,354,253)	(724,067)	(17.75%)	▼
Transport		(4,179,987)	(4,179,987)	(3,787,885)	(392,102)	(9.38%)	
Economic services		(1,566,762)	(1,566,762)	(1,302,828)	(263,934)	(16.85%)	▼
Other property and services		(256,405)	(256,404)	70,812	(327,216)	(127.62%)	▼
		(14,901,194)	(14,709,154)	(12,727,149)	1,982,005		
Non-cash amounts excluded from operating activities	1(a)	6,144,973	6,144,973	5,142,892	(1,002,081)	(16.31%)	▼
Amount attributable to operating activities		337,370	159,409	2,294,174	2,134,765		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,172,871	8,172,871	6,979,996	(1,192,875)	(14.60%)	▼
Proceeds from disposal of assets	7	1,002,530	920,774	1,055,995	135,221	14.69%	▲
Payments for property, plant and equipment and infrastructure	8	(15,177,640)	(15,177,640)	(11,866,549)	(3,311,091)	(21.82%)	▼
Amount attributable to investing activities		(6,002,239)	(6,083,995)	(3,830,559)	2,253,436		
Financing Activities							
Proceeds from new debentures	9	1,130,000	1,130,000	1,130,000	0	0.00%	
Transfer from reserves	11	3,906,237	3,906,237	2,429,586	(1,476,651)	(37.80%)	▼
Payments for principal portion of lease liabilities	10	(13,634)	(14,410)	(14,410)	0	0.00%	
Repayment of debentures	9	(232,492)	(232,492)	(232,492)	0	0.00%	
Transfer to reserves	11	(1,604,666)	(1,604,666)	(1,326,250)	(278,416)	(17.35%)	▼
Amount attributable to financing activities		3,185,445	3,184,669	1,986,434	(1,198,235)		
Closing funding surplus / (deficit)	1(c)	31,818	(228,676)	2,961,291			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 JUNE 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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 as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

10.2.2
BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,511,242	2,511,242	2,511,242	0	0.00%	
Revenue from operating activities							
Rates	6	4,190,189	4,190,189	4,183,680	(6,509)	(0.16%)	
Operating grants, subsidies and contributions	13	2,004,745	2,004,745	2,905,163	900,418	44.91%	▲
Fees and charges		1,826,378	1,826,378	1,896,044	69,666	3.81%	
Interest earnings		124,224	124,224	96,415	(27,809)	(22.39%)	▼
Other revenue		823,377	453,377	460,357	6,980	1.54%	
Profit on disposal of assets	7	124,678	124,678	336,773	212,095	170.11%	▲
		9,093,591	8,723,591	9,878,432	1,154,841		
Expenditure from operating activities							
Employee costs		(4,241,233)	(4,241,233)	(4,078,589)	162,644	3.83%	
Materials and contracts		(2,864,750)	(2,864,750)	(2,070,413)	794,337	27.73%	▲
Utility charges		(480,420)	(478,420)	(456,048)	22,372	4.68%	
Depreciation on non-current assets		(6,018,038)	(6,018,038)	(5,078,329)	939,709	15.61%	▲
Interest expenses		(126,895)	(126,895)	(103,057)	23,838	18.79%	▲
Insurance expenses		(355,621)	(355,621)	(344,778)	10,843	3.05%	
Other expenditure		(562,624)	(372,584)	(315,952)	56,632	15.20%	▲
Loss on disposal of assets	7	(251,613)	(251,613)	(279,984)	(28,371)	(11.28%)	▼
		(14,901,194)	(14,709,154)	(12,727,150)	1,982,004		
Non-cash amounts excluded from operating activities	1(a)	6,144,973	6,144,973	5,142,892	(1,002,081)	(16.31%)	▼
Amount attributable to operating activities		337,370	159,410	2,294,174	2,134,764		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	8,172,871	8,172,871	6,979,996	(1,192,875)	(14.60%)	▼
Proceeds from disposal of assets	7	1,002,530	920,774	1,055,995	135,221	14.69%	▲
Payments for property, plant and equipment and infrastructure	8	(15,177,640)	(15,177,640)	(11,866,549)	3,311,091	21.82%	▲
Amount attributable to investing activities		(6,002,239)	(6,083,995)	(3,830,559)	2,253,436		
Financing Activities							
Proceeds from new debentures	9	1,130,000	1,130,000	1,130,000	0	0.00%	
Transfer from reserves	11	3,906,237	3,906,237	2,429,586	(1,476,651)	(37.80%)	▼
Payments for principal portion of lease liabilities	10	(13,634)	(14,410)	(14,410)	0	0.00%	
Repayment of debentures	9	(232,492)	(232,492)	(232,492)	0	0.00%	
Transfer to reserves	11	(1,604,666)	(1,604,666)	(1,326,250)	278,416	17.35%	▲
Amount attributable to financing activities		3,185,445	3,184,669	1,986,434	(1,198,235)		
Closing funding surplus / (deficit)	1(c)	31,818	(228,675)	2,961,291	3,189,966		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 July 2021

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(124,678)	(124,678)	(336,773)
Less: Movement in liabilities associated with restricted cash		0	0	(11,311)
Less: Amherst Reducing Equity		0	0	145,228
Movement in Amherst Provision for Refund (non-current)				(12,565)
Add: Loss on asset disposals	7	251,613	251,613	279,984
Add: Depreciation on assets		6,018,038	6,018,038	5,078,329
Total non-cash items excluded from operating activities		6,144,973	6,144,973	5,142,892

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2020	This Time Last Year 30 June 2020	Year to Date 30 June 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(9,369,288)	(9,369,286)	(8,265,952)
Add: Borrowings	9	190,853	190,853	(41,639)
Add: Provisions - employee	12	657,975	657,975	646,664
Add: Lease liabilities	10	19,589	19,589	5,178
Add: Amherst Deposits		1,036,928	1,036,928	1,182,156
Add: Local Government House Trust		124,637	124,637	124,637
Total adjustments to net current assets		(7,339,306)	(7,339,304)	(6,348,956)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	18,553,847	18,553,847	14,021,082
Rates receivables	3	954,475	954,475	765,860
Receivables	3	684,005	684,005	1,918,790
Other current assets	4	15,336	15,336	17,185
Less: Current liabilities				
Payables	5	(8,664,218)	(8,664,218)	(6,559,612)
Borrowings	9	(190,853)	(190,853)	41,639
Contract liabilities	12	(824,480)	(824,480)	(242,852)
Lease liabilities	10	(19,589)	(19,589)	(5,178)
Provisions	12	(657,975)	(657,975)	(646,664)
Less: Total adjustments to net current assets	1(b)	(7,339,306)	(7,339,304)	(6,348,956)
Closing funding surplus / (deficit)		2,511,242	2,511,244	2,961,294

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Petty cash and floats	Cash and cash equivalents	2,200		2,200			Nil	On hand
Municipal Bank Account	Cash and cash equivalents	1,243,376		1,243,376		CBA	Nil	
OCDF - Main ECH	Cash and cash equivalents	0	4,208,377	4,208,377		WATC	0.05%	07/2021
OCDF - Heritage Centre	Cash and cash equivalents	0	272,538	272,538		WATC	0.05%	07/2021
Reserves At-call Account	Cash and cash equivalents	0	8,265,952	8,265,952		CBA	0.01%	07/2021
Trust Bank Account	Cash and cash equivalents	0		0	46,168	CBA	Nil	
Total		1,245,576	12,746,867	13,992,443	46,168			
Comprising								
Cash and cash equivalents		1,245,576	12,746,867	13,992,443	46,168			
		1,245,576	12,746,867	13,992,443	46,168			

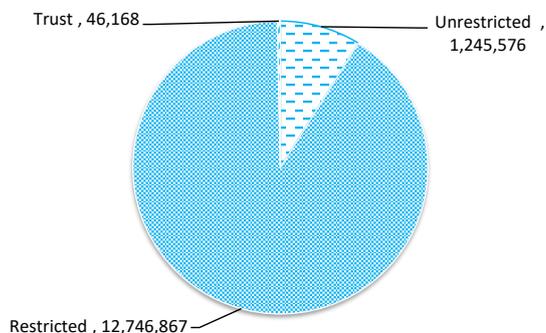
KEY INFORMATION

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

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

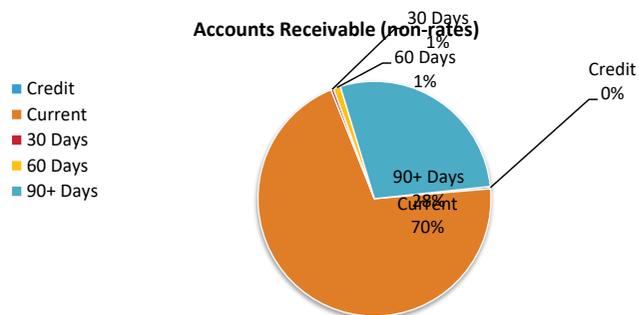
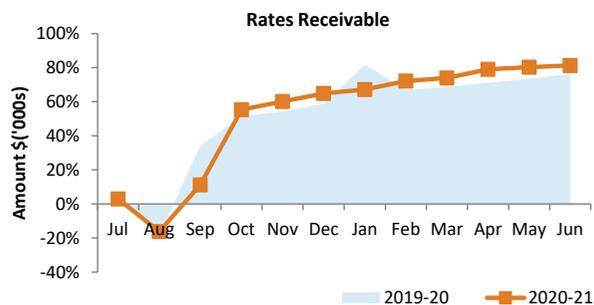
Rates receivable	30 June 2020	30 Jun 2021
	\$	\$
Opening arrears previous years	652,094	954,475
Opening pensioner deferred rates	231,016	261,467
Rates levied this year	4,129,783	4,183,681
Penalty charges levied this year	117,519	98,911
Less - collections to date	(3,914,471)	(4,471,207)
Equals current outstanding	1,215,941	1,027,326
Less Pensioner deferred rates	(261,467)	(261,467)
Net rates collectable	954,475	765,860
% Collected	76.3%	81.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,354)	1,462,022	7,924	20,356	583,840	2,067,788
Percentage	(0.3%)	70.7%	0.4%	1%	28.2%	
Balance per trial balance						
Sundry receivable						2,067,788
GST receivable						154,610
Allowance for impairment of receivables						(303,608)
Accrued Income						0
Total receivables general outstanding						1,918,790

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 11,603	1.13%	Legal Action
A86	\$ 23,699	2.31%	Legal Action
A108	\$ 15,002	1.46%	Legal Action
A183	\$ 36,288	3.53%	Legal Action
A184	\$ 103,039	10.03%	Legal Action
A267	\$ 15,823	1.54%	Pensioner
A467	\$ 11,379	1.11%	
A569	\$ 22,758	2.22%	
A682	\$ 10,562	1.03%	Pensioner/DD
A831	\$ 12,930	1.26%	Pensioner
A897	\$ 18,762	1.83%	Legal Action
A905	\$ 28,621	2.79%	2 yrs rates
A1048	\$ 16,321	1.59%	Legal Action
A1095	\$ 13,067	1.27%	Pensioner
A1165	\$ 15,314	1.49%	Legal Action
A1192	\$ 13,299	1.29%	Pensioner
A1232	\$ 15,169	1.48%	Pensioner
A1238	\$ 10,005	0.97%	Pensioner
A1260	\$ 17,110	1.67%	Pensioner
A1310	\$ 10,498	1.02%	
A1347	\$ 22,971	2.24%	Legal Action
A1458	\$ 16,223	1.58%	Pensioner
A1514	\$ 26,650	2.59%	Legal Action
A1617	\$ 14,303	1.39%	Deceased Est.
A2264	\$ 22,852	2.22%	Legal Action
A2712	\$ 21,086	2.05%	
A3222	\$ 37,784	3.68%	Deceased Est.
A3652	\$ 13,047	1.27%	
\$	596,165	58.03%	

Significant Receivables - General Outstanding Exceeding \$10,000:

Debtor #	Debtor Outstanding	Receivables - General Total	Age	Comments
Bride	\$ 250,906	12.13%	90+ Days	Ongoing
Elders	\$ 27,521	1.33%	Current & 60+	
Nutrien Ag Solutions	\$ 28,595	1.38%	Current & 90+	
Department of Infrastructure	\$ 68,046	3.29%	Current	
Shire of Broomehill-Tambellup	\$ 1,340,926	64.85%	Current	
Tricoast Holding P/L	\$ 15,653	0.76%	90+ Days	In liquidation
\$	1,731,646	83.74%		

Other current assets	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 June 2021
	\$	\$	\$	\$
Inventory				
Fuel and materials	15,086	736	0	15,822
Prepayments				
Prepayments	250	1,113	0	1,363
Total other current assets	15,336	1,849	0	17,185
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

Contract assets

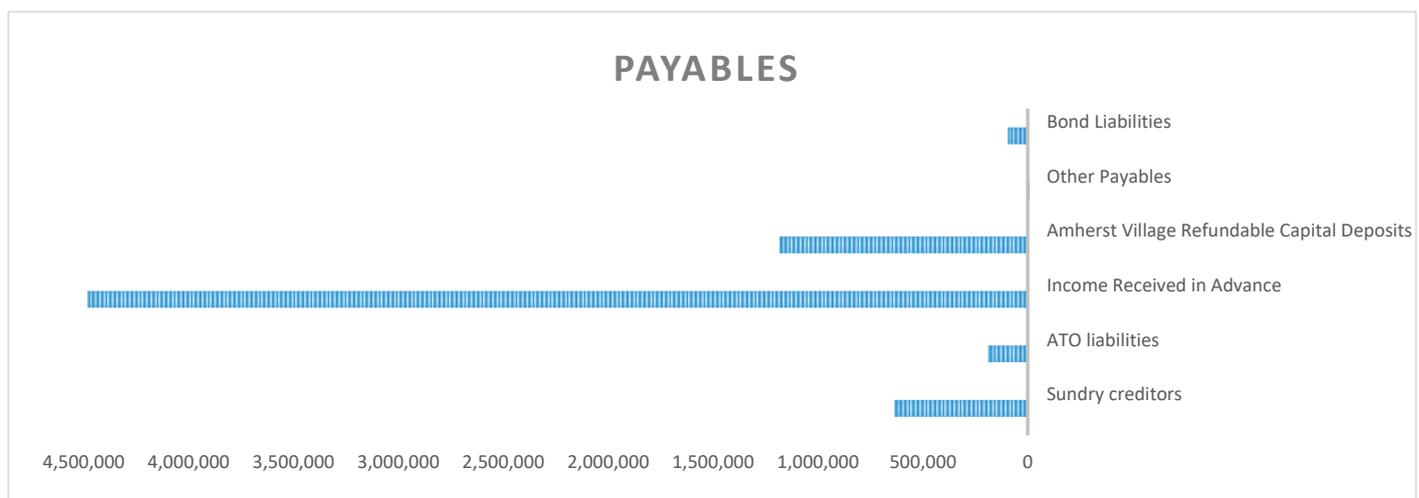
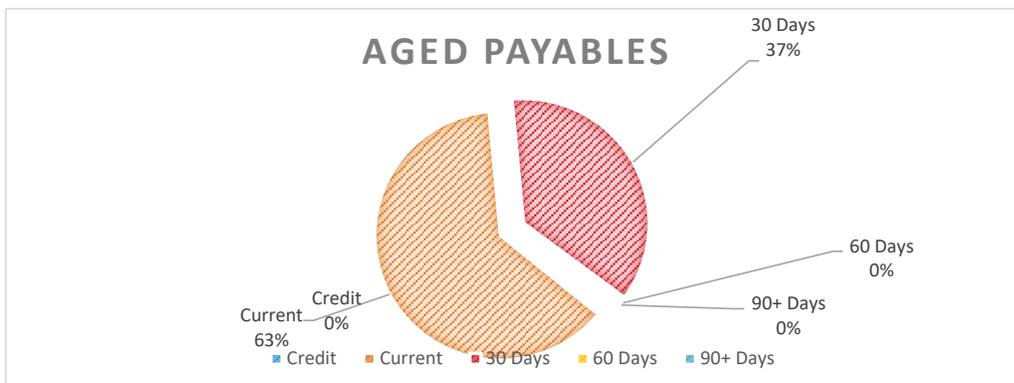
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(85)	398,304	232,689	2,800	1,520	635,228
Percentage	0%	62.7%	36.6%	0.4%	0.2%	
Balance per trial balance						
Sundry creditors						635,228
ATO liabilities						189,452
Income Received in Advance						4,480,916
Amherst Village Refundable Capital Deposits						1,182,156
Other Payables						(22,216)
Bond Liabilities						94,076
Total payables general outstanding						6,559,612

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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, are recognised as a current liability and are normally paid within 30 days of recognition.



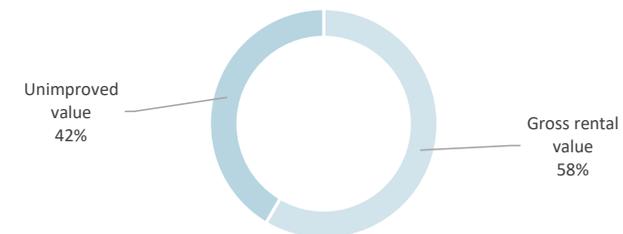
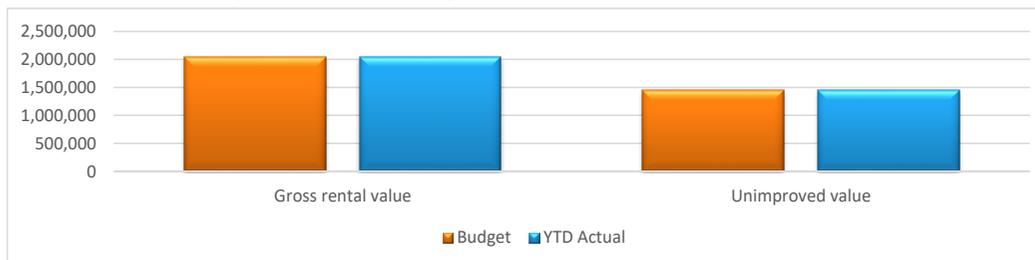
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

OPERATING ACTIVITIES **10.2.2**
NOTE 6
RATE REVENUE

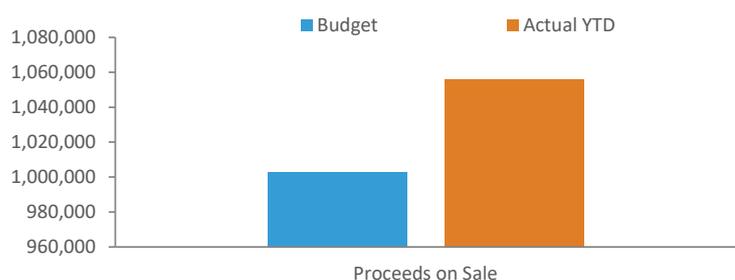
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Gross rental value	10.1250	1,197	20,226,681	2,047,954	0	2,000	2,049,954	2,047,954	3,708		2,051,662
Unimproved value											
Unimproved value	1.0400	207	140,297,500	1,459,094	2,000	0	1,461,094	1,459,094	(202)		1,458,892
Sub-Total		1,404	160,524,181	3,507,048	2,000	2,000	3,511,048	3,507,048	3,506	0	3,510,554
Minimum payment	Minimum \$										
Gross rental value											
Gross rental value	979	609	3,921,486	596,211	0	0	596,211	596,211			596,211
Unimproved value											
Unimproved value	979	128	6,250,188	125,312	0	0	125,312	125,312			125,312
Sub-total		737	10,171,674	721,523	0	0	721,523	721,523	0	0	721,523
Discounts & Write-offs							(44,782)				(49,949)
Concessions							(1,500)				(1,835)
Rates Adjustment							(500)				(970)
Amount from general rates							4,185,789				4,179,323
Ex-gratia rates							4,400				4,358
Total general rates							4,190,189				4,183,681

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



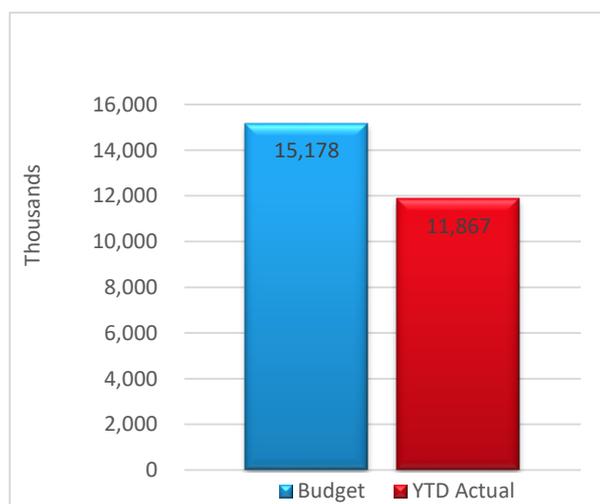
Asset Ref.	Asset description	Budget				YTD Actual					
		Net Book		Proceeds	Profit	(Loss)	Net Book		Proceeds	Profit	(Loss)
		Value					Value				
		\$	\$	\$	\$	\$	\$	\$	\$		
	Land										
LB0075	17 Marri Drive, Katanning	13,000	13,000	0	0	13,000	13,000	0	0		
LB0094	Lot 523 Dore Street, Katanning	0	0	0	0	0	909	909	0		
L27	77 (Lot 684) Piesse Street, Katanning	10,000	10,000	0	0	0	0	0	0		
	Buildings										
B2080	17 Marri Drive, Katanning	372,710	237,000	0	(135,710)	376,245	237,000	0	(139,245)		
L55	55B Beaufort Street - Lot 98 (A3314)	375,903	260,000	0	(115,903)	379,182	260,000	0	(119,182)		
	Plant and equipment										
	Governance										
MV122	Toyota Prado 01KA	34,008	53,000	18,992	0	31,281	53,636	22,355	0		
MV123	Toyota Camry KA1100	0	0	0	0	11,470	24,000	12,530	0		
MV127	Colorado Trailblazer KA062	23,548	32,000	8,452	0	25,098	34,773	9,675	0		
MV129	Colorado Trailblazer KA472	32,000	32,000	0	0	0	0	0	0		
	Recreation and culture										
MV126	Colorado Ute 4x4 KA566	31,818	31,818	0	0	18,282	31,818	13,536	0		
	Transport										
MV114	Colorado Trailblazer KA09	5,690	25,000	19,310	0	1,382	24,773	23,391	0		
MV125	Colorado Trailblazer KA00	23,538	32,000	8,462	0	25,098	33,182	8,084	0		
MV62	Hyundai iLoad KA457	0	10,000	10,000	0	0	0	0	0		
MV61	Mazda BT50 P&G KA277	0	3,000	3,000	0	0	6,364	6,364	0		
MV79	Ford Ranger Ute - P&G KA24621	0	5,000	5,000	0	0	12,273	12,273	0		
PE105	Fuso Canter - Works KA24951	13,500	25,000	11,500	0	12,742	17,270	4,528	0		
PE108	Fuso Canter - Civil KA0287	13,500	25,000	11,500	0	12,742	17,270	4,528	0		
PE101	Toro Mower	0	0	0	0	0	0	0	0		
MV109	Colorado 4x4 Ranger KA369	0	0	0	0	1,975	26,364	24,389	0		
MV71	Colorado 4x4 KA24568	4,238	7,200	2,962	0	0	13,636	13,636	0		
P6101	Volvo Front End Loader - Waste	4,500	30,000	25,500	0	4,373	45,000	40,627	0		
MV78	Ford Ranger Ute KA108	0	0	0	0	0	4,727	4,727	0		
PE100	Fuso Canter - Parks KA1337	16,756	16,756	0	0	0	0	0	0		
MV128	Colorado Trailblazer KA189	32,000	32,000	0	0	16,724	35,455	18,731	0		
PE136	CAT Motor Grader 1DPP247	95,000	95,000	0	0	20,828	95,000	74,172	0		
PE173	Cat 816F Refuse/Landfill Compactor	0	0	0	0	1,792	31,818	30,026	0		
	Economic services										
PE199	JCB Skid Steer - Saleyards KA25223	14,000	14,000	0	0	35,557	14,000	0	(21,557)		
PE99	Fuso Canter - Saleyards KA1808	13,756	13,756	0	0	11,435	23,727	12,292	0		
		1,129,465	1,002,530	124,678	(251,613)	999,206	1,055,995	336,773	(279,984)		



Capital acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings - non-specialised	9,305,578	9,305,578	7,650,223	(1,655,355)
Plant	1,936,442	1,936,442	1,888,483	(47,959)
Equipment	170,960	170,960	43,819	(127,141)
Motor Vehicles	438,407	438,407	362,889	(75,518)
Infrastructure - Roads	1,505,418	1,505,418	1,066,816	(438,602)
Infrastructure - Footpaths	742,605	742,605	453,815	(288,791)
Infrastructure - Parks & Ovals	30,000	30,000	32,777	2,777
Infrastructure - Other	1,048,230	1,048,230	367,729	(680,501)
Total Capital Acquisitions	15,177,640	15,177,640	11,866,549	(3,311,091)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	8,172,871	8,172,871	6,979,996	(1,192,875)
Borrowings	1,130,000	1,130,000	1,130,000	0
Other (disposals & C/Fwd)	1,002,530	920,774	1,055,995	135,221
Cash backed reserves				
Plant Replacement Reserve	447,999	447,999	447,999	0
Amherst Village Building Maintenance Reserve	58,210	58,210	51,210	(7,000)
Amherst Village Refundable Deposits Reserve	190,040	190,040	190,040	0
Waste Management Reserve	726,980	726,980	725,380	(1,600)
Land & Building Reserve	1,971,057	1,971,057	675,505	(1,295,552)
Land & Building Facilities for Seniors Reserve	240,000	240,000	240,000	0
New Saleyard Reserve	261,451	261,451	93,406	(168,045)
KLC Facilities Reserve	2,500	2,500	582	(1,918)
Library Building Reserve	8,000	8,000	5,464	(2,536)
Contribution - operations	966,002	1,047,758	270,973	(776,785)
Capital funding total	15,177,640	15,177,640	11,866,549	(3,311,091)

SIGNIFICANT ACCOUNTING POLICIES

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

		Adopted					
Account Description		Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non specialised							
6%	 New Admin & Civic Building - Courtyard	Governance		50,000	50,000	2,990	(47,010)
105%	 Supertowns - Heritage Precinct - Welcome Precinct	Governance		625,262	625,262	658,757	33,495
98%	 Supertowns - Heritage Precinct - Piesse Park	Governance		3,370,012	3,370,012	3,309,088	(60,924)
0%	 Early Childhood Hub	Governance	3	1,200,000	1,200,000	1,072	(1,198,928)
109%	 Katanning Commuenty Medical Centre	Health		739,307	739,307	804,967	65,660
87%	 Aged & Key Worker Accommodation Project	Housing		3,024,237	3,024,237	2,645,051	(379,186)
77%	 Amherst - 3 x Bathroom Renovations	Housing		30,000	30,000	23,180	(6,820)
99%	 Amherst - Painting all downpipes & eaves	Housing		28,210	28,210	28,058	(152)
90%	 Regional Waste Initiative Stage 1	Community amenities		148,350	148,350	133,443	(14,907)
0%	 KLC Gym Extension Fans	Recreation and culture	4	5,500	5,500	0	(5,500)
97%	 KLC Landscaping Entrance (inc. Shire removal of existing)	Recreation and culture		45,000	45,000	43,616	(1,384)
0%	 KLC External Lighting & Security	Recreation and culture	4	9,000	9,000	0	(9,000)
0%	 KAC - Concreting at Pool Cover area & other works	Recreation and culture	4	5,000	5,000	0	(5,000)
0%	 Katanning Gallery - Art Storage - Airconditioning and door	Recreation and culture	3	25,700	25,700	0	(25,700)
Buildings - non specialised Total				9,305,578	9,305,578	7,650,223	(1,655,355)
Plant							
120%	 Variable Message Sign 1	Law, order, public safety		21,004	21,004	25,200	4,196
100%	 Landfill Compactor	Community amenities		565,000	565,000	563,400	(1,600)
128%	 Case 2020 Wheel Loader KA25381	Community amenities		161,980	161,980	206,980	45,000
100%	 Water Cart KA11914	Transport		237,460	237,460	237,460	0
100%	 Grader 1DPP247	Transport		357,200	357,200	357,200	0
0%	 Fuso Canter - Parks KA1337	Transport	3	61,756	61,756	0	(61,756)
100%	 Fuso Canter - Works KA24951	Transport		78,150	78,150	78,150	0
100%	 Fuso Canter - Civil KA0287	Transport		78,150	78,150	78,150	0
100%	 John Deere Backhoe KA25566	Transport		163,810	163,810	163,810	0
0%	 Mower	Transport	3	6,000	6,000	0	(6,000)
100%	 Pedestrian Roller Compactor KA8838	Transport		16,500	16,500	16,500	0
0%	 Colorado Ute KA24568	Transport	2	27,800	27,800	0	(27,800)
100%	 Yanmar Excavator (Cemetery)	Transport		32,750	32,750	32,750	0

Capital expenditure total

% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

				Adopted			
Account Description		Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
100%	 Skid Steer - Saleyards	Economic services		67,126	67,126	67,126	0
100%	 Fuso Canter - Saleyards KA1808	Economic services		61,756	61,756	61,756	0
Plant Total				1,936,442	1,936,442	1,888,483	(47,959)
Equipment							
0%	 Purchase of Equipment	Law, order, public safety	2	25,000	25,000	0	(25,000)
4%	 Installation of strategic CCTV camera's in Piesse Park and other public areas	Law, order, public safety	2	100,000	100,000	3,880	(96,120)
87%	 Food Van	Economic services		45,960	45,960	39,939	(6,021)
Equipment Total				170,960	170,960	43,819	(127,141)
Motor Vehicles							
100%	 Prado 01KA	Governance		65,221	65,221	65,221	0
0%	 Trailblazer KA472	Governance	3	37,000	37,000	0	(37,000)
100%	 Pool Car KA1100	Governance		24,273	24,273	24,273	(0)
99%	 Colorado Ute KA566	Recreation and culture		38,740	38,740	38,438	(302)
100%	 Mazda BT50 KA277	Transport		39,857	39,857	39,857	0
100%	 Ford Ranger KA108	Transport		37,157	37,157	37,157	0
99%	 Ford Ranger KA24621	Transport		40,533	40,533	40,159	(374)
0%	 Trailblazer KA189	Transport	1	37,000	37,000	0	(37,000)
100%	 Trailblazer KA09	Transport		36,432	36,432	36,432	(0)
99%	 Colorado Ute KA369	Transport		41,097	41,097	40,676	(421)
99%	 Colorado Ute KA24568	Transport		41,097	41,097	40,676	(421)
Motor Vehicles Total				438,407	438,407	362,889	(75,518)
Infrastructure - Roads							
100%	 Kowald Road SLK 0.00-4.66 Resheet	Transport		10,170	10,170	10,170	0
0%	 Robinson Road SLK 0.00-4.00 (Verge Cleaning & Drainage Improvement)	Transport	5	0	0	4,346	4,346
97%	 RRG - Warren Road SLK 0.97-4.8	Transport		193,050	193,050	186,775	(6,275)
72%	 RRG - Warren Road SLK 4.8-5.6	Transport		81,600	81,600	58,409	(23,191)
44%	 RRG - Clive Street SLK 0.05-1.93	Transport		54,600	54,600	24,089	(30,511)
43%	 RRG - Creek Street SLK 0.35-0.5	Transport		34,800	34,800	14,932	(19,868)
72%	 RRG - Fairfield Road SLK 4.7-6.91	Transport		168,000	168,000	120,797	(47,203)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

			Adopted				
	Account Description	Program	Key Information		YTD Actual	Variance (Under)/Over	
			Note	Budget			YTD Budget
7%	 Blackspot - North Coyrecup/Nyabing Road	Transport	2	75,000	75,000	5,420	(69,580)
8%	 Blackspot - McKenzie/Withers	Transport	2	63,000	63,000	5,220	(57,780)
158%	 R2R - Wolyaming Road SLK 4.548-11.048	Transport		130,000	130,000	204,836	74,836
134%	 R2R - Langaweira Road	Transport		100,368	100,368	134,180	33,812
165%	 R2R - Onslow Road SLK 0-1.4	Transport		35,000	35,000	57,630	22,630
80%	 R2R - Lake Coyrecup	Transport		165,000	165,000	131,405	(33,595)
0%	 Council Roads - Rogers Avenue (Park St to Harris St)	Transport	2	75,000	75,000	0	(75,000)
21%	 Council Roads - Coate Street (Carew St to Conroy St)	Transport		80,000	80,000	16,947	(63,053)
2%	 Emu Lane Resurfacing	Transport	3	100,000	100,000	2,400	(97,600)
64%	 Special Projects - Various re-sheets & repairs	Transport		139,830	139,830	89,259	(50,571)
Infrastructure - Roads Total				1,505,418	1,505,418	1,066,816	(438,602)
Infrastructure - Footpaths							
5%	 Cornwall Street Footpath	Transport	3	200,000	200,000	9,467	(190,533)
65%	 Clive Street West Footpath	Transport		170,000	170,000	110,925	(59,075)
94%	 Austral Terrace - Footpath Upgrade Works	Transport		200,000	200,000	188,546	(11,454)
95%	 Clive Street - Concrete Footpath Upgrade Works	Transport		151,812	151,812	144,877	(6,935)
0%	 Bokarup Street - Upgrade of footpath	Transport	2	20,793	20,793	0	(20,793)
Infrastructure - Footpaths Total				742,605	742,605	453,815	(288,791)
Infrastructure - Parks & Ovals							
109%	 Prosser Park – Upgrade of Basketball courts	Recreation and culture		30,000	30,000	32,777	2,777
Infrastructure - Parks & Ovals Total				30,000	30,000	32,777	2,777
Infrastructure - Other							
0%	 Round Drive – Installation of strategic fire fighting tanks near Katanning Country Club	Law, order, public safety	6	40,000	40,000	0	(40,000)
6%	 Kupara Park	Recreation and culture		80,000	80,000	4,540	(75,460)
33%	 KLC - Installation of energy efficient lighting	Recreation and culture		80,000	80,000	26,706	(53,294)
100%	 Paving around Ram & Landscaping Improvements Saleyards	Economic services		40,280	40,280	40,280	0
0%	 CCTV cameras and storage server at Saleyards	Economic services	2	43,200	43,200	0	(43,200)
19%	 Saleyard Sustainable Energy Improvements	Economic services		150,000	150,000	28,215	(121,785)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

10.2.2 INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

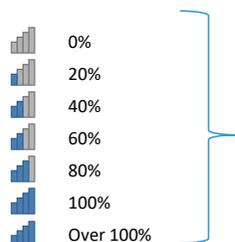
Capital expenditure total

% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Program	Key Information Note	Adopted			Variance (Under)/Over
				Budget	YTD Budget	YTD Actual	
107% 	Standpipe Upgrades	Economic services		200,000	200,000	214,553	14,553
3% 	KLC Dam Expansion	Economic services		230,000	230,000	6,546	(223,454)
0% 	Wayfinding Signage	Economic services	2	20,000	20,000	0	(20,000)
88% 	Variable Message Sign 2	Economic services		30,000	30,000	26,460	(3,540)
0% 	Marmion Street – Installation of solar lighting from intersection of Warren Road to Hill Way	Transport	2	70,000	70,000	0	(70,000)
123% 	Airport - Linemarking to meet regulations	Transport		10,000	10,000	12,299	2,299
0% 	Airport - Concrete pad and shade shelter for fire operations	Transport	2	18,000	18,000	0	(18,000)
0% 	Airport - Boundary Fencing	Transport	2	24,000	24,000	0	(24,000)
0% 	Airport - New windsock lighting	Transport	2	6,000	6,000	0	(6,000)
120% 	Bunded Fuel Tank at Depot - Unleaded	Transport		6,750	6,750	8,130	1,380
	Infrastructure - Other Total			1,048,230	1,048,230	367,729	(680,501)
				15,177,640	15,177,640	11,866,549	(6,622,182)

KEY INFORMATION

- 1 Disposal shown in Note 7 - Vehicle not being replaced employee entered into a Novated Lease.
- 2 Project has not yet commenced.
- 3 Purchase Order Raised
- 4 Under \$5,000 Capitalisation Threshold transferred to operating Expenditure
- 5 Project Carried forward 19/20
- 6 Not Shire asset transferred to Operating Expenditure



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
New Admin Building	158	2,325,940	0	0	92,069	92,069	2,233,871	2,233,871	89,489	103,537
Aged & Key Worker Accommodation	159	0	710,000	710,000	21,494	21,494	688,506	688,506	5,415	7,857
Recreation and culture										
Katanning Aquatic Centre	148	0			0	0	0	0	88	0
Other property and services										
Road Sweeper	156	121,030	0	0	59,787	59,787	61,243	61,243	3,503	2,569
Tipping Truck	157	78,942	0	0	38,997	38,997	39,945	39,945	2,285	1,676
WaterCart	160	0	170,000	170,000	8,154	8,154	161,846	161,846	922	1,503
CAT Grader (1DPP247)	161	0	250,000	250,000	11,991	11,991	238,009	238,009	1,356	2,210
Total		2,525,912	1,130,000	1,130,000	232,492	232,492	3,423,420	3,423,420	103,057	119,353
Current borrowings		232,492					-41,639			
Non-current borrowings		2,293,420					3,465,059			
		<u>2,525,912</u>					<u>3,423,420</u>			

All debenture repayments were financed by general purpose revenue.

New borrowings 2020-21

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Aged & Key Worker Accommodation	710,000	710,000	WATC	Debenture	15	7,857	2.20	710,000	710,000	0
WaterCart	170,000	170,000	WATC	Debenture	10	1,503	2.20	170,000	170,000	0
CAT Grader (1DPP247)	250,000	250,000	WATC	Debenture	10	2,210	2.20	250,000	250,000	0
	1,130,000	1,130,000				11,570		1,130,000	1,130,000	0

Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2020, nor is it expected to have unspent funds as at 30th June 2021.

KEY INFORMATION

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety										
CESM Vehicle - Isuzu D-Max Ute	522401/003	44,428	0	0	10,680	9,903	33,748	34,525	2,850	2,643
Community amenities										
LCDC Vehicle - Holden Colorado	1706081/1	4,010	0	0	3,730	3,731	280	279	0	0
Recreation and culture										
Matrix Spin Bicycles (x11)	41	9,870	0	0	0	0	9,870	9,870	4,456	4,899
Total		58,308	0	0	14,410	13,634	43,898	44,674	7,307	7,542
Current lease liabilities		19,589					5,178			
Non-current lease liabilities		38,719					38,719			
		58,308					43,897			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	976,154	1,425	710	200,774	200,774	(447,999)	(447,999)	730,354	729,639
Employee Leave Reserve	749,637	1,083	544	25,000	25,000	0	0	775,720	775,181
Amherst Village Building Maintenance Reser	104,444	1,045	76	0	0	(58,210)	(51,210)	47,279	53,310
Amherst Village Refundable Deposits Reser	1,030,341	1,505	749	370,000	370,000	(190,040)	(190,040)	1,211,806	1,211,050
Saleyard Reserve	1,048,271	1,531	762	0	0	0	0	1,049,802	1,049,033
Waste Management Reserve	1,158,216	1,691	841	0	0	(726,980)	(725,380)	432,927	433,677
Land & Building Reserve	2,440,279	3,564	1,773	510,000	510,000	(1,971,057)	(675,505)	982,786	2,276,547
Land & Building Facilities for Seniors Reser	638,305	932	463	0	0	(240,000)	(240,000)	399,237	398,768
New Saleyard Reserve	573,521	837	418	270,000	0	(261,451)	(93,406)	582,907	480,533
Christmas Decoration Reserve	30,900	309	22	10,000	10,000	0	0	41,209	40,922
GRV Revaluation Reserve	21,447	215	15	20,000	20,000	0	0	41,662	41,462
Quartermaine Oval Reserve	146,755	214	106	50,000	50,000	0	0	196,969	196,861
KLC Facilities Reserve	157,022	229	114	50,000	50,000	(2,500)	(582)	204,751	206,554
Election Reserve	9,872	99	8	10,000	10,000	0	0	19,971	19,880
Library Building Reserve	15,293	153	11	2,500	2,500	(8,000)	(5,464)	9,946	12,340
Community & Economic Development Proj	268,831	392	196	0	0	0	0	269,223	269,027
Lake Ewlyamartup Facilities Reserve	0	0	0	10,000	10,000	0	0	10,000	10,000
Parks & Playgrounds Reserve	0	0	0	30,584	30,584	0	0	30,584	30,584
Katanning Aquatic Centre Reserve	0	0	0	30,584	30,584	0	0	30,584	30,584
	9,369,288	15,224	6,808	1,589,442	1,319,442	(3,906,237)	(2,429,586)	7,067,717	8,265,952

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 June 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	13	273,327	0	(56,661)	216,666
- non-operating	14	551,153	0	(524,966)	26,187
Total unspent grants, contributions and reimbursements		824,480	0	(581,627)	242,853
Provisions					
Annual leave		369,929			369,929
Long service leave		288,046		(11,311)	276,735
Total Provisions		657,975	0	(11,311)	646,664
Total other current assets		1,482,455	0	(592,938)	889,517
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

10.2.2

NOTE 13

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Adopted Budget	YTD	YTD Revenue
	1 July 2020	in Liability	Reduction (As revenue)	30 Jun 2021	Liability 30 Jun 2021	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
KCC Redevelopment Project Grant Revenue - Auspicing (\$	170,000	0	0	170,000	170,000	170,000	170,000	0
General purpose funding								
General Purpose Grant (GPF)	0	0	0	0	0	724,320	724,320	1,498,165
Untied Road Grant (GPF)	0	0	0	0	0	221,906	221,906	502,021
Special Bridge Grant (FAGS)	35,545	0	0	35,545	35,545	0	0	0
Law, order, public safety								
BFB LGGS Income	0	0	0	0	0	41,781	41,781	33,982
Cat Act Implementation Project (inc)	254	0	0	254	254	254	254	0
Driver Reviver Signage	20,000	0	(20,000)	0	0	21,004	21,004	21,004
Education and welfare								
Fostering Integration Grant Income	1,291	0	(1,291)	0	0	1,291	1,291	1,291
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
NAIDOC Week Grant Income (CDOW)	1,091	0	(1,091)	0	0	1,091	1,091	1,091
Thank-A-Volunteer Day Grant Income	0	0	0	0	0	1,500	1,500	700
Piaf Grant Income	1,000	0	0	1,000	1,000	1,000	1,000	0
Youth Engagement Grant Income	0	0	0	0	0	10,000	10,000	0
Covid Crisis Relief - Lotterywest	0	0	0	0	0	20,000	20,000	0
Cultural Awareness	0	0	0	0	0	20,000	20,000	5,000
Covid 19 Community Relief	0	0	0	0	0	20,000	20,000	21,890
Grant Income Indigenous Governance	3,500	0	0	3,500	3,500	3,500	3,500	12,500
Harmony Festival Grant Income (CDOW)	7,595	0	(7,595)	0	0	7,595	7,595	12,595
All Ways 5 Days Project Income (CDOW)	5,130	0	(5,130)	0	0	5,130	5,130	5,130
Recreation and culture								
Sports Engagement & Inclusion Program	0	0	0	0	0	89,572	89,572	89,572
International People With Disabilities Day	0	0	0	0	0	0	0	1,000
Kidsport	332	0	0	332	332	332	332	0

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Adopted Budget	YTD	YTD Revenue
	1 July 2020	in	Reduction	30 Jun 2021	Liability	Revenue	Budget	Actual
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Get Online Week Grant	180	0	(180)	0	0	180	180	321
Regional Venues Improvement Fund Grant	70	0	0	70	70	25,700	25,700	25,700
RETB Exhibition Reimbursements	0	0	0	0	0	6,272	6,272	6,272
ARC Grant - Athletics Income	0	0	0	0	0	0	0	2,000
Transport								
Community Safe Speed Promise Grant	1,004	0	(1,004)	0	0	0	0	0
Direct Road Grant (MRBD)	0	0	0	0	0	123,752	123,752	123,752
Street Light Subsidy (MRBD)	0	0	0	0	0	2,367	2,367	4,260
Economic services								
BRRF - Economic Innovation	0	0	0	0	0	19,000	19,000	12,500
Tourism Attraction And Development Grant	0	0	0	0	0	80,000	80,000	40,881
Wheatbelt NRM - Lake Ewlyamartup	3,782	0	(3,782)	0	0	3,783	3,783	71,829
Auspicing - Hidden Treasures (TOU)	13,015	0	(7,050)	5,965	5,965	13,015	13,015	20,300
FRRR - Bibrant Katanning				0	0	0	0	22,000
	263,789	0	(47,123)	216,666	216,666	1,635,344	1,635,344	2,535,755
Operating contributions								
Governance								
ADM - LSL Reimbursement	0	0	0	0	0	0	0	25,413
Insurance Scheme Surplus (ADM)	0	0	0	0	0	28,478	28,478	34,780
General purpose funding								
ESL Commission (GPF)	0	0	0	0	0	4,000	4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	30,000	30,000	34,950
Law, order, public safety								
CESM Contributions & Reimbursements	0	0	0	0	0	113,983	113,983	68,356
Emergency Incidents Reimbursements (FPV)	0	0	0	0	0	5,000	5,000	0
Education and welfare								
Youth Activities Grant Income (CDOW)	9,538	0	(9,538)	0	0	42,208	42,208	42,753
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Harmony Festival Contributions (CDOW)	0	0	0	0	0	51,000	51,000	56,114

10.2.2

NOTE 13

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities								
LCDC Vehicle Lease Reimbursement (POE)	0	0	0	0	0	3,731	3,731	3,730
Recreation and culture								
Katanning Opera - Aust South West (PUB)	0	0	0	0	0	0	0	5,000
Transport								
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	90,000	94,312
	9,538	0	(9,538)	0	0	369,401	369,401	369,408
TOTALS	273,327	0	(56,661)	216,666	216,666	2,004,745	2,004,745	2,905,163

10.2.2

NOTE 14

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2021	Current Liability 30 Jun 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Governance								
Heritage Centre Project DPIRD Grant Funds (ST)	0	0	0	0	0	2,083,354	2,083,354	2,083,354
Heritage Centre Project Other Grant Funds (ST)	0	0	0	0	0	946,934	946,934	966,037
Great Southern Aged Accommodation Project Re	0	0	0	0	0	1,653,342	1,653,342	1,653,342
Health								
Medical Centre	499,307	0	(473,120)	26,187	26,187	499,307	499,307	473,120
Community amenities								
CLGF Regional re Regional Waste Initiative Incon	0	0	0	0	0	148,350	148,350	128,006
Transport								
Regional Road Group Funding (CRBD)	0	0	0	0	0	354,700	354,700	269,200
Black Spot Funding (R.R.G.)	0	0	0	0	0	92,000	92,000	0
Roads to Recovery Funding (CRBD)	26,846	0	(26,846)	0	0	338,736	338,736	341,840
Grant Income (AERO)	0	0	0	0	0	43,500	43,500	0
Economic services								
Tourism Attraction And Development Grant Inco	25,000	0	(25,000)	0	0	10,960	10,960	35,960
Drought Affected Communities Grant	0	0	0	0	0	1,000,000	1,000,000	454,545
Local Roads & Community Infrastructure Grant	0	0	0	0	0	692,605	692,605	574,593
	551,153	0	(524,966)	26,187	26,187	7,863,788	7,863,788	6,979,997
Non-operating contributions								
Recreation and culture								
Contribution towards KCC Clubhouse (ORS)	0	0	0	0	0	309,083	309,083	0
	0	0	0	0	0	309,083	309,083	0
TOTALS	551,153	0	(524,966)	26,187	26,187	8,172,871	8,172,871	6,979,997

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2020	Received	Paid	30 Jun 2021
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contribution Liability A/c	38,000	0	0	38,000
	46,168	0	0	46,168

KEY INFORMATION

Accounts deemed to not be Trust through the final audit process are now held as municipal funds: Ag Society Contributions, Katanning Cinema Project Contributions, Local Fire Brigade Funds.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus		35,694		35,694
103240.80	Motor Vehicle Purchase (OTG)		Capital Expenses			(65,221)	(29,527)
158540.80	Plant & Equipment (SAL)		Capital Expenses			(67,126)	(96,653)
158860.23	Proceeds on Sale of Asset (SAL)		Capital Revenue		14,000		(82,653)
158360.83	Transfer from New Saleyard Reserve		Capital Revenue		53,126		(29,527)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(163,810)	(193,337)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(78,150)	(271,487)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(78,150)	(349,637)
158440.80	Other Infrastructure (SAL)		Capital Expenses			(40,280)	(389,917)
158360.83	Transfer from New Saleyard Reserve		Capital Revenue		40,280		(349,637)
144600.80	Works Program - Road Construction (CRBD)		Capital Expenses			(10,170)	(359,807)
144600.80	Works Program - Road Construction (CRBD)		Capital Expenses		10,170		(349,637)
124740.80	Plant Equipment Purchase (SAN)		Capital Expenses			(161,980)	(511,617)
130650.83	Transfer from Waste Management Reserve (SAN)		Capital Revenue		161,980		(349,637)
142320.05	Art Collection Maintenance (OCU)		Operating Expenses			(5,005)	(354,642)
141920.05	Art Gallery Exhibitions (OCU)		Operating Expenses		5,005		(349,637)
130340.80	PLANT & EQUIPMENT (OTHER COM AM)		Capital Expenses		565,000		215,363
124740.80	Plant Equipment Purchase (SAN)		Capital Expenses			(565,000)	(349,637)
123550.80	Plant & Vehicles Purchases		Capital Expenses		10,000		(339,637)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(16,500)	(356,137)
123550.80	Plant & Vehicles Purchases		Capital Expenses		16,000		(340,137)
122040.80	Motor Vehicle Purchase (ADM)		Capital Expenses			(24,273)	(364,410)
103050.23	Proceeds on Sale of Assets (ADM)		Capital Revenue		89,000		(275,410)
124750.23	Realisation on Sale of Assets (ADM)		Capital Revenue			(89,000)	(364,410)
123550.80	Plant & Vehicles Purchases		Capital Expenses		270,000		(94,410)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(237,460)	(331,870)
123550.80	Plant & Vehicles Purchases		Capital Expenses		45,000		(286,870)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(61,756)	(348,626)
141030.23	Proceeds on Sale of Assets (PLP)		Capital Revenue		16,756		(331,870)
123550.80	Plant & Vehicles Purchases		Capital Expenses		48,000		(283,870)
158540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(61,756)	(345,626)
158860.23	Proceeds on Sale of Asset (SAL)		Capital Revenue		13,756		(331,870)
123550.80	Plant & Vehicles Purchases		Capital Expenses		27,800		(304,070)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(27,800)	(331,870)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
123550.80	Plant & Vehicles Purchases		Capital Expenses		33,000		(298,870)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(39,857)	(338,727)
123550.80	Plant & Vehicles Purchases		Capital Expenses		36,000		(302,727)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(37,157)	(339,884)
123550.80	Plant & Vehicles Purchases		Capital Expenses		29,000		(310,884)
149640.80	Motor Vehicle Purchase (PLP)		Capital Expenses			(40,533)	(351,417)
123550.80	Plant & Vehicles Purchases		Capital Expenses		5,000		(346,417)
149640.80	Motor Vehicle Purchase (PLP)		Capital Expenses			(37,000)	(383,417)
141030.23	Proceeds on Sale of Assets (PLP)		Capital Revenue		32,000		(351,417)
123550.80	Plant & Vehicles Purchases		Capital Expenses		5,000		(346,417)
122040.80	Motor Vehicle Purchase (ADM)		Capital Expenses			(37,000)	(383,417)
103050.23	Proceeds on Sale of Assets (ADM)		Capital Revenue		32,000		(351,417)
123550.80	Plant & Vehicles Purchases		Capital Expenses		10,000		(341,417)
149640.80	Motor Vehicle Purchase (PLP)		Capital Expenses			(36,432)	(377,849)
123550.80	Plant & Vehicles Purchases		Capital Expenses		15,899		(361,950)
149640.80	Motor Vehicle Purchase (PLP)		Capital Expenses			(41,097)	(403,047)
123550.80	Plant & Vehicles Purchases		Capital Expenses		28,800		(374,247)
149640.80	Motor Vehicle Purchase (PLP)		Capital Expenses			(41,097)	(415,344)
123550.80	Plant & Vehicles Purchases		Capital Expenses		30,000		(385,344)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(32,750)	(418,094)
123550.80	Plant & Vehicles Purchases		Capital Expenses		250,000		(168,094)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(357,200)	(525,294)
141030.23	Proceeds on Sale of Assets (PLP)		Capital Revenue		95,000		(430,294)
123550.80	Plant & Vehicles Purchases		Capital Expenses		5,000		(425,294)
138540.80	Motor Vehicle Purchase (KLC)		Capital Expenses			(38,740)	(464,034)
139730.23	Proceeds on Sale of Assets (KLC)		Capital Revenue		31,818		(432,216)
104160.24	Realisation on Sale of Assets (KLC)		Capital Revenue			(31,818)	(464,034)
118240.80	Land And Buildings (KLC)		Capital Expenses		25,000		(439,034)
158440.80	Other Infrastructure (SAL)		Capital Expenses			(25,000)	(464,034)
177220.10	Salary Costs (OCU)		Operating Expenses			(6,272)	(470,306)
153740.02	Grant Expenditure (OCU)		Operating Expenses		3,000		(467,306)
153730.38	Grant Income (OCU)		Operating Revenue		3,272		(464,034)
145300.80	Works Prog - Footpath construction		Capital Expenses		351,812		(112,222)
145300.80	Works Prog - Footpath construction		Capital Expenses			(200,000)	(312,222)
145300.80	Works Prog - Footpath construction		Capital Expenses			(151,812)	(464,034)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
124350.05	Consultants (BUC)		Operating Expenses		23,000		(441,034)
155220.10	Salary Costs (BUC)		Operating Expenses			(23,000)	(464,034)
146210.38	Grant Income (DPI - Country Pathways etc)		Operating Revenue			(1,004)	(465,038)
120130.39	Grant Income (OLO)		Operating Revenue		1,004		(464,034)
146330.02	Grant Expenditure (DPI - Country Pathways etc)		Operating Expenses		1,004		(463,030)
104940.80	PLANT & EQUIPMENT		Operating Expenses			(1,004)	(464,034)
128830.40	Levied Waste Rate (SAN)		Operating Revenue			(70,000)	(534,034)
128830.33	Levied Waste Rate (SAN)		Operating Revenue		70,000		(464,034)
142650.80	Other Infrastructure - Tourism		Capital Expenses		50,000		(414,034)
193830.05	Grant Expenditure (TOU)		Operating Expenses			(15,370)	(429,404)
158890.05	Grant Expenditure (EDV)		Operating Expenses			(34,630)	(464,034)
142650.80	Other Infrastructure - Tourism		Capital Expenses		20,000		(444,034)
153740.05	Grant Expenditure (OCU)		Operating Expenses			(20,000)	(464,034)
126440.80	BLD PROG (CAPITAL) - KLC		Capital Expenses		25,000		(439,034)
188740.05	Consultants (KLC)		Operating Expenses			(25,000)	(464,034)
144600.80	Works Program - Road Construction (CRBD)		Capital Expenses		14,500		(449,534)
115220.05	Works Program - Fire Prevention		Operating Expenses			(14,500)	(464,034)
199040.80	Other Infrastructure (RUR)		Capital Expenses		10,000		(454,034)
178320.05	Works Program - Protection of Environment (POE)		Operating Expenses			(10,000)	(464,034)
126440.80	BLD PROG (CAPITAL) - KLC		Capital Expenses		2,500		(461,534)
173320.05	Building Program - Katanning Leisure Centre		Operating Expenses			(582)	(462,116)
152540.80	Bldg Program Library Capital (LIB)		Capital Expenses		3,000		(459,116)
141320.05	Building Program - Library		Operating Expenses			(2,214)	(461,330)
152540.80	Bldg Program Library Capital (LIB)		Capital Expenses		3,000		(458,330)
141320.05	Building Program - Library		Operating Expenses			(3,250)	(461,580)
152540.80	Bldg Program Library Capital (LIB)		Capital Expenses		2,000		(459,580)
141320.05	Building Program - Library		Operating Expenses			(2,000)	(461,580)
123550.80	Plant & Vehicles Purchases		Capital Expenses		3,500		(458,080)
197760.05	Bushfire Brigade - Ineligible Expenditure (FPV)		Operating Expenses			(3,500)	(461,580)
123550.80	Plant & Vehicles Purchases		Capital Expenses		9,800		(451,780)
197760.05	Bushfire Brigade - Ineligible Expenditure (FPV)		Operating Expenses			(9,800)	(461,580)
153740.02	Grant Expenditure (OCU)		Operating Expenses		5,070		(456,510)
153730.38	Grant Income (OCU)		Operating Revenue		20,630		(435,880)
199640.80	LAND & BUILDINGS (OCU)		Capital Expenses			(25,700)	(461,580)
199640.80	LAND & BUILDINGS (OCU)		Capital Expenses		6,000		(455,580)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
173720.05	Building Program - Gallery		Operating Expenses			(6,000)	(461,580)
185420.10	Workers Compensation Allocated (S&W)		Operating Expenses			(20,000)	(481,580)
185530.46	Workers Compensation Reimbursed (S&W)		Operating Revenue		15,000		(466,580)
103430.10	Paid Parental Leave Expenditure (ADM)		Operating Expenses			(13,570)	(480,150)
113150.40	Paid Parental Leave Reimbursements (ADM)		Operating Revenue		13,570		(466,580)
126590.80	Early Childhood Hub	OC97/20	Capital Expenses			(1,200,000)	(1,666,580)
163340.83	Transfer from Land & Building Reserve	OC97/20	Capital Revenue		1,200,000		(466,580)
112530.32	Interest - Reserves (GPI)		Operating Revenue			(78,445)	(545,025)
169920.82	Transfer Interest to Amherst Village Refundable Deposit Reserve (AMV)		Capital Expenses		8,806		(536,219)
124940.82	Transfer Interest to Employee Leave Entitlement Reserve		Capital Expenses		6,337		(529,882)
163780.82	Transfer Interest to Land & Building Reserve		Capital Expenses		20,856		(509,026)
199220.82	Transfer Interest to Land & Buildings Facilities for Seniors Reserve (AMV)		Capital Expenses		5,455		(503,571)
158290.82	Transfer Interest to New Saleyard Reserve		Capital Expenses		4,902		(498,669)
158240.82	Transfer Interest to Old Saleyard Rehabilitation Reserve		Capital Expenses		8,959		(489,710)
142140.82	Transfer Interest to Plant Replacement Reserve		Capital Expenses		8,340		(481,370)
162540.82	Transfer Interest to Quartermaine Oval Reserve (KLC)		Capital Expenses		1,254		(480,116)
162440.82	Transfer Interest to KLC Facilities Reserve (KLC)		Capital Expenses		1,342		(478,774)
196620.82	Transfer Interest to Waste Management Reserve (SAN)		Capital Expenses		9,898		(468,876)
166980.82	Transfer interest to Community & Economic Development Projects Reserve		Capital Expenses		2,296		(466,580)
121810.80	Land & Buildings (OHE)		Capital Expenses			(115,000)	(581,580)
166950.83	Transfer from Land & Building Facilities for Seniors Reserve		Capital Revenue		115,000		(466,580)
158770.44	Grant Income (EDV)	OC138/20	Operating Revenue		340,793		(125,787)
130860.80	Parks & Ovals (ORS)	OC138/20	Capital Expenses			(30,000)	(155,787)
119940.80	OLO - Purchase of Equipment	OC138/20	Capital Expenses			(100,000)	(255,787)
157440.80	Other Infrastructure (KLC)	OC138/20	Capital Expenses			(80,000)	(335,787)
145300.80	Bokarup Street – Upgrade of footpath	OC138/20	Capital Expenses			(20,793)	(356,580)
145900.80	Works Program - Other Infrastructure	OC138/20	Capital Expenses			(70,000)	(426,580)
120640.80	Other Infrastructure (FPV)	OC138/20	Capital Expenses			(40,000)	(466,580)
139240.40	Other Income/Donations (ORS)		Operating Revenue			(112,281)	(578,861)
183830.40	Fuel/Energy Grants/Rebates (POC)		Operating Revenue			(32,000)	(610,861)
128230.23	Proceeds on Sale of Assets (ORS)	OC141/20	Operating Revenue		10,000		(600,861)
111010.30	Write Off Rates (RAT)	OC80/20, OC87/20, OI	Operating Revenue			(44,782)	(645,643)
158440.80	Other Infrastructure (SAL)		Capital Expenses			(13,000)	(658,643)
193370.05	Saleyards CCTV Maintenance Costs (SAL)		Operating Expenses			(5,045)	(663,688)
158360.83	Transfer from New Saleyard Reserve		Capital Revenue		18,045		(645,643)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
103340.80	Land & Buildings (OTG)		Capital Expenses			(6,442)	(652,085)
152840.44	Grant Income (AERO)		Operating Revenue		28,500		(623,585)
140860.80	Airport - Other Infrastructure		Capital Expenses		10,000		(613,585)
140860.80	Airport - Other Infrastructure		Capital Expenses			(18,000)	(631,585)
140860.80	Airport - Other Infrastructure		Capital Expenses		6,000		(625,585)
140860.80	Airport - Other Infrastructure		Capital Expenses			(6,000)	(631,585)
149540.80	Plant Equipment Purchase (PLP)		Capital Expenses			(6,000)	(637,585)
102400.06	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		Operating Expenses		7,542		(630,043)
101540.06	Interest on Loan 160 - Watercart		Operating Expenses		2,157		(627,886)
101550.06	Interest on Loan 161 - CAT Grader		Operating Expenses		3,166		(624,720)
150090.84	Principal Repayment Loan 159 - Aged & Key Worker Accommodation (OTH)		Capital Expenses		18,937		(605,783)
150120.84	Principal Repayments Loan 160 - Watercart		Capital Expenses		7,222		(598,561)
150140.84	Principal Repayments Loan 161 - Motor Grader		Capital Expenses		10,620		(587,941)
101520.06	Interest on Loan 158 - New Admin Building (OTG)		Operating Expenses			(16,018)	(603,959)
101810.38	General Purpose Grant (GPF)		Operating Revenue		10,051		(593,908)
102010.38	Untied Road Grant (GPF)		Operating Revenue		4,128		(589,780)
101710.32	Rates Late Payment Penalty (RAT)		Operating Revenue		20,000		(569,780)
191130.32	Interest - Municipal (GPI)		Operating Revenue			(20,000)	(589,780)
111130.40	Miscellaneous Income (ADM)		Operating Revenue		37,000		(552,780)
146930.46	Contributions towards Supertowns projects		Operating Revenue		19,793		(532,987)
126670.80	Welcome Precinct Proj Expenditure (ST)		Capital Expenses			(501,894)	(1,034,881)
126680.80	Piesse Lake Development Proj		Capital Expenses		654,276		(380,605)
126610.41	Heritage Centre Project Other Grant Funds (ST)		Operating Revenue			(19,103)	(399,708)
126700.80	Great Southern Aged Accommodation Project Expenditure (ST)		Capital Expenses			(70,000)	(469,708)
126690.41	Great Southern Aged Accommodation Project Revenue (ST)		Operating Revenue			(15,351)	(485,059)
163340.83	Transfer from Land & Building Reserve		Capital Revenue		665,057		179,998
128930.33	Planning Assessment Fees (TOW)		Operating Revenue		6,000		185,998
100230.33	Entry Fees (KLC)		Operating Revenue		10,000		195,998
100430.33	Kiosk Income - GST Inc (KLC)		Operating Revenue		8,000		203,998
188720.25	Kiosk Expenses (KLC)		Operating Expenses			(10,000)	193,998
149110.38	Direct Road Grant (MRBD)		Operating Revenue		13,752		207,750
147030.05	Ranger Relief (ANI)		Operating Expenses			(10,000)	197,750
105820.05	Cleaning Expenses (ADM)		Operating Expenses		8,500		206,250
108050.02	Relief CEO Expense		Operating Expenses		10,856		217,106
178220.05	LCDC Vehicle Lease Expenses (POE)		Operating Expenses			(3,731)	213,375

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

**10.2.2 NOTE 16
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
156130.33	Building Fees & Licences - GST exempt (BUC)		Operating Revenue		6,375		219,750
105120.05	Computer Software Subscriptions (ADM)		Operating Expenses			(10,167)	209,583
105120.05	Computer Software Subscriptions (ADM)		Operating Expenses			(8,230)	201,353
142150.82	Transfer to Plant Replacement Reserve		Capital Expenses			(201,353)	(0)
181520	Works Program - Training & Staff Meetings		Operating Expenses		125,162		125,162
181530	Works Program - Training & Staff Meetings		Operating Expenses			(125,162)	(0)
124240.80	Refund Amherst Capital Deposit (AMV)		Capital Expenses			(190,040)	(190,040)
125710.83	Transfer from Amherst Village Refundable Deposit Reserve (AMV)		Capital Revenue		190,040		(0)
125630.81	Amherst Refundable Deposits Income (AMV)		Capital Revenue		370,000		370,000
169810.82	Transfer to Amherst Village Refundable Deposit Reserve (AMV)		Capital Expenses			(370,000)	(0)
				0	6,757,163	(6,757,163)	(0)

KEY INFORMATION

The 2020/21 Budget was reviewed for the period ended 28 February 2021.

The Budget Review was adopted by absolute majority at the Special Council Meeting held on 29 March 2021 - Resolution OC40/21

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

10.2.2

NOTE 17

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(140,994)	(40.65%)	▼ Timing	Grant funding for KCC Redevelopment project received in prior FY's, currently reflected in Contract Liabilities and will be recognised as revenue when expended (\$170,000). Staff long service leave reimbursements from other Councils (\$25,413) unbudgeted. Timing Asset Disposal for Profit on Sale (\$20,332).
General purpose funding - other	1,029,368	91.20%	▲ Timing	Advanced Funding General Purpose Grant \$773,845 & Untied Road Grant \$280,115.
Law, order and public safety	(59,097)	(24.81%)	▼ Timing	CESM reimbursements to be invoiced in at 30 June (\$45,628 variance).
Education and welfare	(31,738)	(16.38%)	▼ Timing	Awaiting Cultural Awareness grant (\$15,000) and Youth Engagement grant (\$10,000).
Housing	(22,157)	(12.15%)	▼ Timing	Staff housing revenue reduced due to staff vacancies.
Recreation and culture	94,463	27.41%	▲ Timing	KLC entry fees (\$20,488), functions hire (\$9,472), memberships (\$11,636), Kiosk Income (\$20,574) higher than year to date budget.
Transport	270,807	118.40%	▲ Permanent	Profit on Disposal of Assets \$265,475 higher than anticipated. Budget Allowance under Plant Operating Costs
Other property and services	(51,339)	(39.66%)	▼ Permanent	Profit on sale of assets (\$69,461) will be processed through the reconciliation of assets and posted under Transport.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

10.2.2 **NOTE 17**

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Expenditure from operating activities				
General purpose funding	(46,528)	(15.76%)	▼ Timing	Administration allocation less than budgeted ytd (\$39,074).
Health	(32,723)	(16.91%)	▼ Timing	Health Consultants budget has not yet been expended (\$30,000).
Education and welfare	(134,643)	(24.59%)	▼ Timing	Expenditure on COVID community relief grant (\$20,000), youth engagement grant (\$10,000), cultural awareness grant (\$20,000), Community Strategic Plan (\$10,000) and other community projects (\$16,258), Administration Allocated (\$15,455) below YTD budget.
Recreation and culture	(724,067)	(17.75%)	▼ Permanent	Works Program - other reserves over budget (\$90,527) and Works program - events over budget (\$9,554). Sports Engagement Officer expenditure below budget due to timing of commencement (\$71,879). Building program - KAC (\$20,046) over budget Other Culture (\$11,773), Other Recreation (\$10,150) under budget. Projects have not yet commenced (Art prize \$20,000, KLC feasibility study \$25,000, Gallery Doors & Air Conditioning \$20,000). Parks & Ovals Depreciation \$568,502 Under budget.
Economic services	(263,934)	(16.85%)	▼ Timing	Rural utilities under budget (\$25,630). Works Program - Rural (\$13,028) under budget. Saleyard plant expenses below budget (\$28,371) Saleyards Loss on Disposal of Assets (\$21,557) no budget provision. Visitor servicing (\$9,091) and Tourism Business Promotion (\$15,370) under budget. BBRF (\$19,000) and tourism attraction and development (\$64,156) funding expenditure under budget. Building consultants has not yet been utilised (\$27,000).
Other property and services	(327,216)	(127.62%)	▼ Timing	Fuel purchases (\$80,842) and plant repairs (\$18,036) under budget. Staff training and development under budget (wages - \$68,443, services - \$13,371). PWOH & POC to be adjusted to correct over and under allocations.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2021**

10.2.2

NOTE 17

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(1,192,875)	(14.60%)	▼ Timing	Timing of budget allocations. KCC clubhouse contribution has not yet been recouped (\$309,083). Roads grants (\$174,396 variance) have not yet been received. Part payments of the drought affected communities grant (\$545,455 variance), regional waste initiative (\$20,344 variance) and Local Roads and Community Infrastructure grant (\$118,012 variance) have been received. Grant funding for the medical centre was received last FY and will be moved from contract liabilities as the project is expended (\$26,187 variance).
Proceeds from disposal of assets	135,221	14.69%	▲ Timing	Timing on the disposal of assets - Trailblazer x 1, Fuso Canter x 1
Payments for property, plant and equipment and infrastructure	(3,311,091)	(21.82%)	▼ Timing	Variances relating to the timing of expenditure on large projects (under ytd budget - Heritage, early childhood hub, medical centre, saleyards energy project, accommodation), local roads and community infrastructure grant projects that have not yet commenced. Footpath projects (\$288,791), Roads (\$438,602), Plant (\$47,959), Vehicles (\$75,518) and CCTV Equipment (\$121,120) under budget.
Financing activities				
Transfer from reserves	(1,476,651)	(37.80%)	▼ Timing	Transfers have occurred to offset actual project expenditure to 30 June. Any uncomplete projects will have funding carried forward.
Transfer to reserves	(278,416)	(17.35%)	▼ Timing	Saleyards transfers is yet to be calculated, it will be done as a 30 June transaction.



COUNCIL POLICY

Drug and Alcohol

Policy Number:	5.15
Policy Subject:	Drug and Alcohol
Objectives:	<p>The Shire of Katanning (Local Government) is committed to providing a safe and healthy workplace for all employees, contractors and sub-contractors. As part of this commitment the Local Government will not tolerate the misuse of alcohol or other drugs in the workplace.</p> <p>The purpose of this policy is to ensure the following:</p> <ul style="list-style-type: none"> • That employees, contractors and sub-contractors are fit for work and not under the influence of alcohol and/or other drugs while at work. • That the safety and wellbeing of staff and the public are not placed at risk by the actions of an employee under the influence of drugs and/or alcohol. • That the illegal and criminal activity of possession or dealing in drugs does not occur at the workplace.
Statement:	<p>The Local Government and its employees must take all reasonable care not to endanger the safety of themselves or others (including members of the public) in the workplace.</p> <p>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.</p>
Guidelines:	
Application	This policy applies to all employees, contractors, visitors and volunteers engaged or appointed by the Local Government while on the Local Government's premises or while engaged in Local Government related activities.
Individual's Reasonability	<p>Under the Occupational Safety and Health Act 1984 (WA) (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.</p> <p>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.</p> <p>Employees are required to present themselves for work and remain, while at work, capable of performing their work duties safely.</p>

An employee who is under the influence of alcohol and/or drugs at the workplace, or is impaired, may face disciplinary action, including 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 premises

Employees who buy, take, or sell drugs on Local Government 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 line manager or Human Resources and disclose any side effects that these medication/drugs may cause.

Consumption of alcohol on the premises

Except in situations where the Local Government hold a function on the premises and alcohol is provided, employees must not consume alcohol in the workplace.

Drugs and alcohol treatment programs

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

- will allow an employee to access any accrued personal or annual leave so that they may undergo treatment, and
- 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 and/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 inherent requirements of their role.

Manager's responsibilities - consumption of alcohol at work sponsored functions

Managers are required to:

- encourage employees to make alternative arrangements for transport to and from work prior to the function
- ensure that the following is made available: water, soft drinks, low alcohol drink options, tea and/or coffee and food
- assist the employee with safe transport home, including contacting a family member or arranging a taxi, if the manager believes a person may be over the Blood Alcohol Concentration (BAC) 0.05 limit, and
- appoint a delegate to oversee the remainder of the function if the manager has to leave early.

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 and testing

If the Local Government 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.

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If the Local Government 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 drugs and alcohol testing administered by a suitable qualified person appointed by the Local Government, and/or
- 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 Local Government 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 Local Government 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, and
- a disciplinary discussion will take place in accordance with the disciplinary policies and procedures of the Local Government.

Random Testing

Random Testing may also be conducted. Random testing may utilise a variety of methods for random selection of employees. Management reserves the right to amend and adjust the random selection process. All staff on site must participate in the random selection.

Random testing will be undertaken using drug swipe testing and a breathalyser conducted on site in the presence of a Local Government Officer. If a positive result occurs the local government will;

- require that an employee undergo drugs and alcohol testing administered by a suitable qualified person appointed by the Local Government, and/or
- direct an employee to go home.

Education, training and awareness

Employees who recognise that they have a drug and/or alcohol problem, or that they are at risk of developing one, are encourage to come forward so that they can be assisted to the get the appropriate help.

The Local Government engages the services of an external Employee Assistance Provider who can provide the Local Government's employees with free and confidential counselling. The Employee Assistance Provider can be contacted on:

Consequences of breaching this policy	An employee engaged by the Local Government 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. The Local Government's employees will be notified of any variation to this policy by the usual correspondence method.
Related Documents	Internal: <ul style="list-style-type: none">• Disciplinary Policy• Grievance Policy External: <ul style="list-style-type: none">• Occupational Safety and Health Act 1984 (WA)
Resolution No:	Ordinary Council
Resolution Date:	
Amended:	
Source:	Employees
Date of review:	October annually
Review Responsibility:	Chief Executive Officer



COUNCIL POLICY

Purchasing Policy

Policy No:	2.5
Policy Subject:	Purchasing Policy
Policy Statement:	The Shire of Katanning is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the Local Government Act 1995 (the “Act”) and Part 4 of the Local Government (Functions and General) Regulations 1996, (the “ Regulations ”). Procurement processes and practices to be complied with are defined within this Policy and the Shire of Katanning’s prescribed procurement procedures.
Objectives:	<p>The objectives of this Policy are to demonstrate Council’s local leadership to provide economic stimulation with a strong focus on purchasing from businesses operating in Katanning and to ensure that all purchasing activities:</p> <ul style="list-style-type: none"> • Demonstrate that best value for money is attained for the Shire of Katanning; • Are compliant with relevant legislation, including the Act and Regulations; • Are recorded in compliance with the <i>State Records Act 2000</i> and associated records management practices and procedures of the Shire of Katanning; • Mitigate probity risk, by establishing consistent and demonstrated processes that promotes openness, transparency, fairness and equity to all potential suppliers; • Ensure that sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and • Are conducted in a consistent and efficient manner across the Shire of Katanning and that ethical decision making is demonstrated.
Ethics & Integrity:	<p>Code of Conduct</p> <p>All officers and employees of the Shire of Katanning undertaking purchasing activities must have regard to the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire of Katanning must act in an honest and professional manner at all times which supports the standing of the Shire of Katanning.</p>

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

- full accountability shall be taken by the authorised purchasing officer for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Katanning's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Katanning by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for Money:

Value for money is determined by the consideration of price, risk and qualitative factors assessing the most advantageous outcome achievable for the Shire of Katanning.

As such, purchasing decisions must consider qualitative and risk factors and not be based purely on the lowest price.

Application Assessing Value for Money:

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

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- [the supplier's](#) financial viability and capacity to supply without risk of default, ~~(~~competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and

specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;

- purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- providing opportunities to support and stimulate local businesses within the Shire of Katanning and wider Defined Area to be given the opportunity to quote for providing goods and services wherever possible as per the Buy Locally-Regional Price Preference.

Purchasing Requirements: *Legislative / Regulatory Requirements*

The requirements that must be complied with by the Shire of Katanning, including purchasing thresholds and processes, are prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire of Katanning.

Policy

Purchasing that is \$250,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined in this policy under "Purchasing Thresholds".

Purchasing that exceeds \$250,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tender exemption, as stated under "Tender Exemptions" in this Policy is not deemed to be suitable.

Purchasing Value Definition

Determining Purchasing Value is to be based on the following considerations:

1. Cost exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire of Katanning will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original expected purchasing value.

Purchasing from Existing Contracts

Where the Shire of Katanning has existing contracts in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows. When planning the purchase, the Shire of Katanning must consult its Contracts Register in the first instance before seeking to obtain any further quotes or tenders.

Purchasing Thresholds

The table below prescribes the purchasing process that the Shire of Katanning must follow, based on the purchase value:

Purchase Value Threshold	Purchasing Requirement
Up to \$500	<p>Purchase directly from suppliers.</p> <p>The preference is to purchase from a Shire based business if a suitable supplier can be sourced.</p> <p>Alternative suppliers are encouraged to be used to ensure best value for money and adequate market share.</p>
Over \$500 Up to \$10,000	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Katanning, obtaining at least one (1) verbal or written quotation from a suitable supplier, either from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or • from the open market.
Over \$10,000 and up to \$50,000	<p>Obtain at least three (3) written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market.

<p>Over \$50,000 to \$250 000</p>	<p>Obtain at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre-determined evaluation of criterion that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market. <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Katanning, through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
<p>\$250,000 and above</p>	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 5.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>, this policy and the Shire of Katanning tender procedures. The procurement decision is to be based on pre-determined evaluation criterion that assesses all value for money considerations in accordance with the definition stated within this Policy or</p> <p>Obtain at least three (3) quotations directly from suppliers on a WALGA Preferred Supplier Panel using Vendor Panel eQuotes. If there are more than three (3) preferred suppliers on the supplier panel, quotations must be sought from each preferred supplier, as considered appropriate by the Officer.</p>

Forms and Quotations:

[Whenever it is not possible to meet the purchasing requirements of the Shire, appropriate justification must be documented through records in accordance with the Shire's Record Management practice.](#)

Waiver of Quotation

[Where quotes are not practical, e.g. due to limited suppliers, the Chief Executive Officer or Executive Manager may, at their discretion, waive the requirements to obtain quotes providing that written justifiable reasons for such waiver are provided by the responsible Officer and documented through records.](#)

Forms and Quotations: Verbal

Where a verbal quotation is required under this policy then both the request for quotation and submission of quotation, may occur verbally or in writing.

Written

Where a written quotation is required under this policy then both the request for quotation and the submission of a quotation must occur in writing.

Quotations

Both a verbal and written request for quotation must include:

- Details of goods and services required;
- The time when goods and services are required; and
- A date by which the quotation must be submitted
- [A copy of the Record of Quotations Obtained for Purchase document to be completed and attached to the Purchase Order.](#)

Tendering Exemptions:

An exemption to publicly invite tenders may apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire of Katanning; or
- any of the other exclusions under Regulation 11 of the Regulations apply.

Inviting Tenders Under the Tender Threshold:

Where considered appropriate and beneficial, the Shire of Katanning may consider publicly advertising Tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should only be made after considering the benefits of this approach in comparison with the costs, risks, and timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public Tender for contracts expected to be \$150,000 or less in value, the Shire of Katanning's tendering procedures must be followed in full.

Sole Source of Supply:

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire of Katanning is satisfied and can evidence that there is only one source of supply for those goods, services or works. The Shire of Katanning must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the justification must be endorsed by the Chief Executive Officer, prior to a contract being entered into.

From time to time, the Shire of Katanning may publicly invite an expression of interest to effectively determine that only one sole source of supply still genuinely exists.

Anti-Avoidance:

The Shire of Katanning shall not enter into two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to Tenders and to avoid the need to call a public Tender.

Emergency Purchases:

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995*. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire of Katanning in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

Records Management:

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)* the Shire of Katanning's Records Management Policy and associated procurement procedures.

For the quotation process, this includes:

- Quotation documentation
- File notes for verbal quotes
- Internal documentation

- Purchase orders or requisitions
- Any other relevant correspondence.
- A copy of the Record of Quotations Obtained for Purchase document to be completed and attached to the Purchase Order.
- Records of quotations are to be attached to the purchase order.

For the tendering process, this includes:

- Advertising
 - Tender documentation
 - Evaluation documentation
 - Enquiry and response documentation; and
 - Notification and award documentation
- Where a verbal quotation is required under this policy then the following information must be noted [on the Record of Quotations Obtained for Purchase document and attached to the Purchase Order.](#)
 - and stored in the Shire's records management system: [attached to the purchase order.](#)
 - Details of goods and services required;
 - The name of any supplier who was requested to provide a quotation and the date on which it was requested; and
 - The name of any supplier who submitted the quotation, the amount of the quotation and the date on which it was received.

Where a written quotation is required under this policy then the written request for quotation, the amount of the quotation and the date on which it was received.

Sustainable Procurement and Corporate Social Responsibility:

The Shire of Katanning is committed to providing a preference to suppliers that demonstrate sustainable business practices and high levels of corporate social responsibility (CSR). Where appropriate, the Shire of Katanning shall endeavour to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes.

Buy Local Policy:

A regional price preference may be afforded to locally based businesses for the purposes of assessment. Provisions are detailed within the Shire of Katanning's Regional Price Preference Policy.

Purchasing from Disability Enterprises:

Pursuant to Part 4 of the Local Government (Functions and General) Regulations 1996, the Shire of Katanning is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on www.ade.org.au. This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

Purchasing from Aboriginal Businesses:

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire of Katanning is not required to publicly invite tenders if the

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goods or services are to be supplied from a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on www.abdwa.com.au, where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses or businesses that demonstrate a high level of aboriginal employment.

Panel of Pre-Qualified Suppliers:

Policy Objectives:

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire of Katanning determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- there are numerous potential suppliers in the local and regional procurement-related market sector(s) that satisfy the test of 'value for money';
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire of Katanning has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire of Katanning will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

Establishing a Panel:

Should the Shire of Katanning determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire of Katanning.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

Where a Panel is to be established, the Shire of Katanning must appoint at least three (3) suppliers to each category, on the basis that best value for money is demonstrated. Where less than three (3) suppliers are appointed to each category within the Panel, the category is not to be established.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire of Katanning must state the expected number of suppliers it intends to put on the panel.

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Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

Distributing Work amongst Panel Members:

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire intends to:

- i. obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 11.4; or
- ii. purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- iii. develop a ranking system for selection to the Panel, with work awarded in accordance with Clause 11.3(b).

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

- a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire/Town/City is to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire of Katanning may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

Purchasing from the Panel:

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

10.2.4

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be made through eQuotes, or any other electronic quotation facility.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire of Katanning's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire of Katanning and Panel members.

Recordkeeping:

Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be kept.

For the creation of a Panel, this includes:

- The procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
- Procurement planning and approval documentation which describes how the procurement process is to be undertaken to create and manage the Panel;
- Request for applications documentation;
- Copy of public advertisement inviting applications;
- Copies of applications received;
- Evaluation documentation, including clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of any framework agreements entered into with pre-qualified suppliers.

The Shire of Katanning is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the Contract.

Resolution No: Committee
Ordinary Council OC49/09

Resolution Date: 22 October 2008

Amended:

25 June 2009	OC157/09
23 September 2009	OC43/10
23 February 2011	OC292/11
27 April 2011	OC331/11
25 October 2011	OC29/12
23 November 2011	OC58/12
14 December 2011	OC78/12
27 June 2012	C173/12
25 July 2012	OC198/12
24 July 2013	OC86/13
25 September 2013	OC112/13
22 October 2014	OC106/14
26 February 2015	OC7/15
23 September 2015	OC96/15
24 November 2015	OC120/15
27 September 2016	OC108/16
27 March 2018	OC29/18
24 March 2020	OC33/20
26 May 2020	OC46/20

Source: Finance & Administration

Date of Review: ~~October annually~~

Review

Responsibility: Procurement and Executive Support Officer

COUNCIL POLICY

Buy Locally – Regional Price Preference

- Policy No** 2.7
- Policy Subject:** Buy Locally – Regional Price Preference Policy
- Policy Statement:** The Shire of Katanning will encourage local industry to do business with Council through the adoption of a Buy Locally – Regional Price Preference Policy to be used in conjunction with standard quotation or tender considerations.
- The region (Defined Area) for the purpose of the Buy Locally-Regional Price Preference Policy is the area falling within the boundaries of the Local Government Authorities of Katanning, Kent, Gnowangerup, Broomehill Tambellup, Kojonup, Woodanilling, Wagin and Dumbleyung.
- Objectives:** To support local business within the Defined Area by giving preferential consideration to regional suppliers in the procurement of goods and services.
- Guidelines:**
- Regional Price Preference**
- A price preference will apply to eligible suppliers who are defined as based in, operate from or source goods or services from within the Defined Area in relation to all tenders and quotations invited by the Shire for the supply of goods, services and construction (building) services, unless the tender/quotation document specifically states prior to advertising of the tender/quotation that this policy does not apply.
 - The regional price preference enables tenders and quotations to be evaluated as if the proposed price were reduced in accordance with permitted price preference as specified below in this policy.
 - This policy will operate in conjunction with the purchasing considerations and procedures for tenders and quotations as outlined in the Shire’s ‘Purchasing Policy’ when evaluating and awarding contracts.
 - The price preference can be up to 5% of the value of goods and services but will only apply to goods over the value of \$1,000 and the maximum value of the price preference cannot exceed \$20,000 for purchases over \$400,000;
- Qualifying Criteria**
- A supplier of goods or services who submits a tender/quotation is regarded as being an eligible supplier if:
- (a) that supplier has been operating a business continuously out of premises in the Defined Area for at least six months before the time after which further tenders/quotations cannot be submitted. This is further defined as follows and the supplier will be required to meet all of these criteria:
 - i. the supplier to have a physical business premises (in the form of an office, depot, shop, outlet, headquarters or other premises where goods or services are being supplied from), located in the Defined Area. This does not exclude suppliers whose registered

- business is located outside the Defined Area but undertake the business from premises located in the Defined Area;
- ii. the physical location of the business premises in the Defined Area has been operating on an ongoing basis for more than six months prior to the closing date for the tender;
 - iii. a business having permanent staff that are based at the business premises located in the Defined Area;
 - iv. management or delivery of the majority of the tendered outcomes will be carried out from the business premises located in the Defined Area; and
 - v. the business being registered or licensed in Western Australia; or
- (b) some or all of the goods or services are to be supplied from Defined Area sources. Goods and/or services that form a part of a tender/quotation submitted may be wholly supplied from Defined Area sources; or partly supplied, and partly supplied from outside the Defined Area. Only those goods or services identified in the tender/quotation as being from Defined Area sources may be included in the discounted calculations that form a part of the assessments of a tender/quotation when the regional price preference policy is in operation.

In order for the policy to apply, the supplier is required to provide to the Shire written evidence within the tender/quotation submission which demonstrates compliance with the above criteria.

Suppliers who claim that they will use goods, materials or services supplied from regional sources in the delivery of the contract outcomes will be required, as part of the contract conditions, to demonstrate that they have used them.

Roles and Responsibilities

As much as practicable, the Shire of Katanning will:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- use a competitive market for their local purchasing requirements to encourage economic growth and local business partnerships where it is practical and reasonable to do so;
- ensure that the application of a local price preference is clearly identified within the quotation or tender documents to which the preference is to be applied; and
- provide adequate and consistent information to potential suppliers.

	Date	Signature
CEO		
Shire President		

Policy/Procedure Links:

	Policy Number	Reference
Records Management Policy	1.3	
Corporate Credit Card Policy	2.8	
Purchasing Policy	2.5	

10.2.4

Resolution No: Ordinary Council OC108/16

Resolution Date: 27 September 2016

Amended: 27 March 2018 OC29/18

Source: Finance Manager

Date of Review: October annually

Review

Responsibility: Procurement and Executive Support Officer



COUNCIL POLICY

Corporate Credit Card

- Policy No:** 2.8
- Policy Subject:** Corporate Credit Card
- Policy Statement:** The Shire of Katanning is committed to delivering best practice in the approval, issuing and use of Corporate Credit Cards with the principles of transparency, probity and good governance and complying with the Local Government Act 1995 (the “Act”) and Regulation 11 (1) (a) –of the Local Government (Financial Management) Regulations 1996, (the “Regulations”). Procurement processes and practices to be complied with are defined within this Policy and the Shire of Katanning prescribed procurement procedures.
- Objectives** The objective of this policy is to:
- provide a clear framework to enable the use of corporate credit cards
 - provide staff issued with a Corporate Credit Card clear and concise guidelines
 - outlining its use reduce the risk of fraud and misuse of the corporate credit card.
- The application of this policy is to be in conjunction with the Shire of Katanning Code of Conduct and Purchasing Policy.
- Ethics & Integrity:** Code of Conduct
All officers and employees of the Shire of Katanning undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire of Katanning must act in an honest and professional manner at all times which supports the standing of the Shire of Katanning.
- Purchasing Principles:** The following principles, standards and behaviours must be observed and enforced by the cardholder through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:
- full accountability, by the cardholder, shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
 - all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Katanning policies and Code of Conduct;

10.2.4

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

Usage

Shire of Katanning Corporate Credit Cards shall be used only:

- for Council business activities,
- for the purchase of goods and services in accordance with Council's Purchasing Policy.

Shire of Katanning Corporate Credit Cards do not have a cash advance facility.

Record Keeping Attachment 1**b**: Credit Card Purchase Declaration is to be completed for every purchase and a copy of the tax invoice / receipt to be attached.

If no supporting documentation is available, the card holder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'. Attachment 1**b**: Missing Receipt /Invoice Declaration Approval of this expense is referred to the Chief Executive Officer.

Eligibility and application procedures for new Corporate Credit Cards:

Issue of a corporate credit card can only be approved by the Chief Executive Officer, or in the case the card is for the Chief Executive Officer, approval is provided by the Shire President.

Once approved the application must be signed by the cardholder and two (2) signatories to Council's bank accounts.

Corporate credit cards will only be issued when it is established that the anticipated usage of the card is warranted.

A credit limit of \$10,000 is to be applied to the Chief Executive Officer's corporate credit card.

A maximum credit limit of \$5,000 is to be applied to corporate credit cards approved for other employees.

The cardholder shall acknowledge and accept conditions of use of the Shire of Katanning Corporate Credit Card. Attachment 1a: Corporate Credit Cardholder Agreement.

Corporate Credit Card reconciliation procedures:

Transactions are to be recorded on the Credit Card Receipt Form and presented to the Finance Officer - Creditors ~~Officer~~ within 7 days of the transaction.

10.2.4

Transactions will be supported by a GST invoice stating the type of goods/services purchased, amount of goods/services purchased and the price paid for the goods/services. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable an input tax credit to be claimed where available/appropriate.

Transactions shall be accompanied by a succinct explanation of why the expense was incurred.

Transactions shall be accompanied by an account/job number for costing purposes.

~~If no supporting documentation is available the cardholder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'. Attachment 1b: *Missing Receipt/Invoice Declaration*. Approval of this expense is referred to the Chief Executive Officer.~~

Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a credit card in the future. Use of a declaration is for exceptional cases rather than the norm.

Should approval of expenses be denied by the Chief Executive Officer, recovery of the expense shall be met by the cardholder.

Review of Corporate Credit Card use:

The Finance Officer - Creditors Officer shall review the monthly expenditure undertaken by each staff member.

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer by the Manager Finance / Accountant for a decision.

The CEO shall review the monthly expenditure on the staff credit card reconciliations monthly and will be required to authorise and sign the statements. The Shire President shall review the monthly expenditure of the Chief Executive Officer and will be required to authorise and sign the statement.

External scrutiny of the credit card expenditure will also be undertaken as part of the external audit process of Council's finances.

Review of Credit Card Limits:

Credit limits are reviewed annually for all cardholders. If there is a request for a variation to the monthly limit, a business case will need to be provided to the Chief Executive Officer for consideration.

Procedures for lost, stolen and damaged cards:

The loss or theft of a credit card must be immediately reported by the cardholder to the card provider regardless of the time or day discovered. The cardholder must also formally advise the Manager Finance / Accountant of the loss or theft on the next working day.

10.2.4

Advice of a damaged card is to be provided to the Manager Finance / [Accountant](#) who will organise a replacement card.

Destruction of Corporate Credit Cards:

In the event of an employee ceasing employment with the Shire of Katanning or an employee being moved to a position that does not require a corporate credit card the card is to be:

- surrendered to the employees supervisor immediately on ceasing of employment or change in job role;
- handed as soon as practicable to the Manager Finance / [Accountant](#),
- destroyed, the Manager Finance / [Accountant](#) is to make the arrangements for the credit card to be destroyed and to ensure that the employees' status on the Corporate Credit -Card Register is to reflect that the card has been surrendered and destroyed. The register needs to have the date the card was destroyed and by whom. All the steps in the process are to be documented and on completion it is to be recorded and processed with the Records Officer.

Consequences:

This policy represents the formal policy and expected standards of the Shire. It is imperative that staff with purchasing authority and in possession of a Corporate Credit Card retain appropriate documentation to substantiate their expenditure. Elected Members and Employees are reminded of their obligations under the Shire's Code of Conduct to give full effect to the lawful policies, decisions and practices of the Shire.

ROLES AND RESPONSIBILITIES

Corporate Credit Cardholders responsibilities:

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use. Credit card details are not to be released to anyone. Credit card purchases are to be made by the Cardholder.
- Corporate credit cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Purchases on the corporate credit card are to be made in accordance with the Shire of Katanning Purchasing Policy.
- Monthly reconciliations of the credit card purchases are to be completed within seven (7) days of the date of the corporate credit card statement being issued by Financial Services with all reconciliation dockets attached to equal the balance of credit used.
- Corporate credit cards are to be returned to the Manager Finance / [Accountant](#) on or before the employee's termination date with a full acquittal of expenses.
- Corporate credit cards are to be handed in to the Manager Finance / [Accountant](#) for the duration of extended leave, considered to be of two weeks or more, to be kept in the Shire safe.
- All cardholder responsibilities as outlined by the card provider.

	Date	Signature
CEO		
Shire President		

Policy/Procedure Links:

	Policy Number	Reference
Records Management Policy	1.3	
Regional Price Preference Policy	2.7	
Purchasing Policy	2.5	

DRAFT

Resolution No: Ordinary Council OC108/16

Resolution Date: 27 September 2016

Amended: ~~27 March 2018~~ ~~OC29/18~~

Source: Finance Manager / Accountant

Date of Review: ~~October annually~~

Review Responsibility: Procurement and Executive Support Officer

DRAFT

Corporate Credit Cardholder Agreement

I _____ (name) acknowledge and accept the conditions listed below which govern the use of the Shire of Katanning Corporate Credit Card:

Conditions of Use

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use.
- Corporate credit cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by, or provided to, the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the corporate credit card are to be made in accordance with Shire of Katanning Purchasing Policy.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the *Goods and Services Tax Act 1999* to enable an input tax credit to be claimed where available/appropriate.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by a job number for costing purposes.
- If no supporting documentation is available the cardholder will provide the declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'
- Approval of this expense is referred to the Chief Executive Officer for a decision. Regular failure to provide documented records may result in the card being forfeited.
- Should approval of expenses be denied by the Chief Executive Officer, reimbursement of the expense shall be met by the cardholder.
- Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Manager Finance / [Accountant](#) on the next working day.
- Corporate Credit Cards are to be returned to the Manager Finance / [Accountant](#) on or before the employee's termination date with a full acquittal of expenses.
- Corporate Credit Cards are to be returned to the Manager Finance / [Accountant](#) before an employee begins an extended period of leave being of 2 weeks or more.

Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Shire of Katanning Corporate Credit Card Policy any liability arising from the use of the card may be passed to the cardholder.

The use of a Shire of Katanning Corporate Credit Card is subject to the provisions of the Code of Conduct of Shire of Katanning. Any serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the *Corruption and Crime Commission Act 2003* and/or termination of employment.

Signature of Card Holder: _____

Date: _____

Signature of CEO: _____

Date: _____

Attachment 1bc



**Shire of Katanning
Missing Receipt/Invoice Declaration**

Name (please print): _____

I certify that I made the purchase shown below and all expenditure was of a business nature but do not have a receipt for the following reason: _____

Supplier Name			
Address/Location			
Date of Purchase			
Detailed Description of Purchase	GL Code/Job No/Plant No	Item Amount	
Total Purchase Amount			

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above were purchased and received for Shire of Katanning business. I understand that a Missing Receipt/Invoice Declaration should be required only on rare occasions and may not be used on a routine basis.

Employee Signature: _____

Date: _____