

10.2.1



Shire of  
**Katanning**  
Heart of the Great Southern

List of Accounts Paid  
March 2022



Heart of the Great Southern

## Schedule of Accounts Paid - March 2022

# 10.2.1

### Cheque Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42405	04/03/2022	SHIRE OF KATANNING			607.95
INV ADMPTYCSHJAN22	01/03/2022	SHIRE OF KATANNING	ADMIN Petty Cash February 2022	469.95	
INV DEDUCTION	02/03/2022	SHIRE OF KATANNING	Payroll deductions	90.00	
INV DEDUCTION	02/03/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
2 42406	17/03/2022	SHIRE OF KATANNING			138.00
INV DEDUCTION	16/03/2022	SHIRE OF KATANNING	Payroll deductions	90.00	
INV DEDUCTION	16/03/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
3 42407	31/03/2022	SHIRE OF KATANNING			138.00
INV DEDUCTION	30/03/2022	SHIRE OF KATANNING	Payroll deductions	90.00	
INV DEDUCTION	30/03/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
<b>Cheque Total</b>				<b>\$ 883.95</b>	

### EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
4 EFT33726	04/03/2022	REGIONAL RETAILERS PTY LTD			35.02
INV INV-0128	31/01/2022	REGIONAL RETAILERS PTY LTD	LIBRARY Staff Refreshments Milk Tea & Milo	35.02	
5 EFT33727	04/03/2022	PAULL AND WARNER RESOURCES PTY LTD			275.00
INV S108452	28/01/2022	PAULL AND WARNER RESOURCES PTY LTD	ADMIN BUILDING Fire Indicator Panel & Front Lobby & Occupant Warning Panel Inspection December 2021	275.00	
6 EFT33728	04/03/2022	TW & KR Hamon			209.44
INV 49	17/02/2022	TW & KR Hamon	GOVERNANCE Councillor Dinner Transportation	209.44	
7 EFT33729	04/03/2022	Moore Australia			990.00
INV 2404	02/11/2021	Moore Australia	TRAINING Nuts & Bolts Workshop 2021 SW	990.00	
8 EFT33730	04/03/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute			52,689.00
INV T-5895	19/01/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA673 New CX5 Maxx Sport Diesel 2021	13,689.00	
INV T-5921	27/01/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA457 New Hyundai Staria Load Van 2021	39,000.00	
9 EFT33731	04/03/2022	Sam's Welding and Maintenance			450.00
INV 008	16/02/2022	Sam's Welding and Maintenance	SALEYARDS Repairs to Gates	450.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
10	EFT33732	04/03/2022	West Coast Elevator Services Pty Ltd			242.00
	INV INV-0425	25/02/2022	West Coast Elevator Services Pty Ltd	ADMIN BUILDING Battery Replacement on Elevator	242.00	
11	EFT33733	04/03/2022	HANISAH LENNOX			50.00
	INV REIMBURSEMENT	28/02/2022	HANISAH LENNOX	REIMBURSEMENT Community Room Key Bond	50.00	
12	EFT33734	04/03/2022	INTEGRATED ICT			6,036.11
	INV 20632	31/01/2022	INTEGRATED ICT	ADMIN & KLC Server Maintenance Support December 2021	550.00	
	INV 20566	31/01/2022	INTEGRATED ICT	ADMIN Microsoft Office 365 License January 2022	2,047.49	
	INV 20773	31/01/2022	INTEGRATED ICT	ADMIN Veeam Backup Licensing & Support Renewal 2022	3,079.47	
	INV 20741	31/01/2022	INTEGRATED ICT	ADMIN ICT Hardware Ubiquiti Injector	124.30	
	INV 20667	31/01/2022	INTEGRATED ICT	ADMIN Computer Software Trend Micro Security & Antivirus Subscription	234.85	
13	EFT33735	04/03/2022	IPEC PTY LTD			1,774.75
	INV 0545-5408620	06/02/2022	IPEC PTY LTD	FREIGHT Charges February 2022	1,774.75	
14	EFT33736	04/03/2022	DIVERSE PLUMBING & GAS			6,812.30
	INV 85515	31/01/2022	DIVERSE PLUMBING & GAS	PIESSE LAKE Progress Claim Hydraulics to Synnott Avenue Subdivision	6,812.30	
15	EFT33737	04/03/2022	ABC DISTRIBUTORS WA			2,079.67
	INV 152810	11/02/2022	ABC DISTRIBUTORS WA	KLC Cleaning Material Gloves	144.77	
	INV 152819	11/02/2022	ABC DISTRIBUTORS WA	CLEANING Materials for Various Shire Public Toilets	1,934.90	
16	EFT33738	04/03/2022	ABLE WESTCHEM			369.03
	INV 554781	16/02/2022	ABLE WESTCHEM	KLC Cleaning Materials	369.03	
17	EFT33739	04/03/2022	AIR RESPONSE PTY LTD			510.60
	INV 154489A	12/01/2022	AIR RESPONSE PTY LTD	KLC Service Four Coolrooms	510.60	
18	EFT33740	04/03/2022	ARROW BRONZE			494.01
	INV 720242	18/02/2022	ARROW BRONZE	CEMETERIES Niche Wall Plaque AL	494.01	
19	EFT33741	04/03/2022	BTW RURAL SUPPLIES			250.00
	INV 33560	31/01/2022	BTW RURAL SUPPLIES	STANDPIPE MAINTENANCE Punchimirup Tank High Flow Valve	250.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
20	EFT33742	04/03/2022	CANNON HYGIENE			1,030.35
	INV 97281864	11/02/2022	CANNON HYGIENE	SANITARY Unit Collection 100222 - 290322	53.35	
	INV 97297277	14/02/2022	CANNON HYGIENE	SANITARY Unit Collection 300322 - 290622	977.00	
21	EFT33743	04/03/2022	COCA-COLA AMATIL			707.05
	INV 227786670	24/02/2022	COCA-COLA AMATIL	KLC Kiosk Refreshments February 2022	707.05	
22	EFT33744	04/03/2022	RAY FORD SIGNS			404.53
	INV 12435	22/02/2022	RAY FORD SIGNS	SIGNS for Various Public Toilets	404.53	
23	EFT33745	04/03/2022	L. E. GARSTONE PLUMBING			1,610.00
	INV 000716	10/12/2021	L. E. GARSTONE PLUMBING	SALEYARDS Repairs to Leaking Pipe	1,610.00	
24	EFT33746	04/03/2022	GRANDE FOOD SERVICE			221.73
	INV 4192510	23/02/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments February 2022	221.73	
25	EFT33747	04/03/2022	IPWEA INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA WA INC			1,720.00
	INV 012022-0873-0001	10/01/2022	IPWEA INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA WA INC	WORKS IPWEA 2022 State Conference	1,720.00	
26	EFT33748	04/03/2022	JAPANESE TRUCK AND BUS SPARES			156.50
	INV 433924	09/02/2022	JAPANESE TRUCK AND BUS SPARES	1ELP868 Fire Truck DPF Sensor	156.50	
27	EFT33749	04/03/2022	KATANNING GLAZING & SECURITY			1,093.56
	INV 18625	25/02/2022	KATANNING GLAZING & SECURITY	COMMUNITY AMENITIES 19 Charles St Repair to Broken Door Panels	1,093.56	
28	EFT33750	04/03/2022	KATANNING PLANT HIRE			660.00
	INV INV-0519	18/02/2022	KATANNING PLANT HIRE	CEMETERIES Supply of Two Truck Loads of Yellow Sand	660.00	
29	EFT33751	04/03/2022	KATANNING STOCK & TRADING			737.85
	INV 4/1	05/01/2022	KATANNING STOCK & TRADING	RECREATION & CULTURE Forrest Hills Golf Club Screws, Bit & Board	107.40	
	INV 4/2	07/01/2022	KATANNING STOCK & TRADING	KAC Two Hose Hangers	12.80	
	INV 4/3	11/01/2022	KATANNING STOCK & TRADING	COMMUNITY AMENITIES Town Square Public Toilets Builders Bog	27.25	
	INV 4/4	14/01/2022	KATANNING STOCK & TRADING	COMMUNITY AMENITIES Town Square Public Toilets Mounting Tape	9.90	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 4/5	20/01/2022	KATANNING STOCK & TRADING	KAC Wheels & Brakes	316.00	
INV 4/6	21/01/2022	KATANNING STOCK & TRADING	KAC Rivets & Two Keys	14.00	
INV 4/7	24/01/2022	KATANNING STOCK & TRADING	AAPG Self Closing Hinge & Gate Latch	234.50	
INV 4/8	25/01/2022	KATANNING STOCK & TRADING	KA1337 Mitsubishi Canter Bolts	16.00	
30 EFT33752	04/03/2022	Katanning H Hardware			55.95
INV 102015885	20/12/2021	Katanning H Hardware	LAKE EWLYAMARTUP BBQ Gas Bottle Replacement December 2021	35.00	
INV 101042160	20/01/2022	Katanning H Hardware	COMMUNITIES Materials for KAC Methylated Spirit & Broadknife	20.95	
31 EFT33753	04/03/2022	LANDSCAPE CONSTRUCTION PTY LTD			3,982.00
INV 5093	25/02/2022	LANDSCAPE CONSTRUCTION PTY LTD	PIESSE LAKE Replacement Swing & Steel Connections	3,982.00	
32 EFT33754	04/03/2022	OFFICE OF THE AUDITOR GENERAL			1,650.00
INV 261/2022	18/02/2022	OFFICE OF THE AUDITOR GENERAL	ADMIN Local Roads Infrastructure Acquittal Audit Year Ended 300621	1,650.00	
33 EFT33755	04/03/2022	REFACE INDUSTRIES PTY LTD			232.71
INV 00032662	14/02/2022	REFACE INDUSTRIES PTY LTD	LIBRARY Buffing Solution & Pad for Disc Cleaner	232.71	
34 EFT33756	04/03/2022	ST LUKE'S FAMILY PRACTICE			132.00
INV 197079	23/02/2022	ST LUKE'S FAMILY PRACTICE	ADMIN Medical YC	132.00	
35 EFT33757	04/03/2022	TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD			3,795.00
INV 7658177	07/02/2022	TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD	KA24635 Prime Mover Replacement Radiator	3,795.00	
36 EFT33758	04/03/2022	TYREPOWER KATANNING			3,980.00
INV 147771	10/02/2022	TYREPOWER KATANNING	1TKV250 Trailer Replacement Tyre & Puncture Repair	1,100.00	
INV 148556	10/02/2022	TYREPOWER KATANNING	KA25419 John Deere Grader Replacement Batteries	758.00	
INV 148498	10/02/2022	TYREPOWER KATANNING	KA25614 Caterpillar Grader Replacement Batteries	754.00	
INV 148584	10/02/2022	TYREPOWER KATANNING	KA277 Isuzu D-Max Replacement Tyre & Puncture Repair	100.00	
INV 147795	10/02/2022	TYREPOWER KATANNING	KA1993 Hino Truck Replacement Tyre	1,268.00	
37 EFT33759	04/03/2022	WATKINS PLUMBING			4,500.05
INV 1599	21/02/2022	WATKINS PLUMBING	AMHERST VILLAGE Unit 6, 7 & 14 Plumbing for Bathroom Renovations	4,500.05	

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38	EFT33760	04/03/2022	SYNERGY			2,432.57
	INV 239593320	23/02/2022	SYNERGY	ELECTRCITY Charges Lot 1 Warren Rd 231221 - 230222	167.02	
	INV 357455740	23/02/2022	SYNERGY	ELECTRCITY Charges 19 Charles St 241221 - 230222	659.54	
	INV 303539720	23/02/2022	SYNERGY	ELECTRCITY Charges Lot 1 Synnott Ave 211221 - 230222	585.90	
	INV 155057680	24/02/2022	SYNERGY	ELECTRICITY Charges Refuse Site 171221 - 240222	536.98	
	INV 159985050	25/02/2022	SYNERGY	ELECTRICITY Charges 2/6 Hill Way 231221 - 250222	176.09	
	INV 159777820	25/02/2022	SYNERGY	ELECTRICITY Charges 1/6 Hill Way 231221 - 250222	184.20	
	INV 138671920	25/02/2022	SYNERGY	ELECTRICITY Charges 25 Marmion St 231221 - 250222	122.84	
39	EFT33761	04/03/2022	WINC AUSTRALIA PTY LTD			575.26
	INV 9032361282	04/05/2020	WINC AUSTRALIA PTY LTD	STATIONERY Lever Arch Files Returned	-84.74	
	INV 9038229860	27/01/2022	WINC AUSTRALIA PTY LTD	ADMIN 1,000 Disposable Face Mask	660.00	
40	EFT33763	10/03/2022	BELGRAVIA HEALTH & LEISURE GROUP			676.00
	INV #2359	30/01/2022	BELGRAVIA HEALTH & LEISURE GROUP	YOUTH January School Holidays Child Pool Passes	676.00	
41	EFT33764	10/03/2022	EDGE PLANNING & PROPERTY			12,255.10
	INV 1947	02/03/2022	EDGE PLANNING & PROPERTY	PIESSE LAKE Administration Six Survey Strata Plans & Clearances	12,255.10	
42	EFT33765	10/03/2022	PAULL AND WARNER RESOURCES PTY LTD			275.00
	INV S109774	25/02/2022	PAULL AND WARNER RESOURCES PTY LTD	ADMIN BUILDING Fire Indicator Panel & Front Lobby & Occupant Warning Panel February 2022	275.00	
43	EFT33766	10/03/2022	BGL SOLUTIONS			7,707.31
	INV INV-0004947	20/02/2022	BGL SOLUTIONS	AAPG Supply & Install Sprinkler	105.33	
	INV INV-0004955	28/02/2022	BGL SOLUTIONS	AAPG Grounds Maintenance 280222	7,601.98	
44	EFT33767	10/03/2022	Obst Contracting			2,035.00
	INV INV-0190	28/02/2022	Obst Contracting	KLC Outbuildings & Grounds Gate Strainer, Strut, Post & Cement Installed	2,035.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
45	EFT33768	10/03/2022	WA Contract Ranger Services P/L			4,207.50
	INV 00003825	26/02/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 140222 - 250222	4,207.50	
46	EFT33769	10/03/2022	Easi			1,262.95
	INV 155676	04/03/2022	Easi	1HIB928 Vehicle Lease Payment 040322	1,262.95	
47	EFT33770	10/03/2022	Katanning Cleaning Pty Ltd			11,137.50
	INV 8	28/02/2022	Katanning Cleaning Pty Ltd	CLEANING Public Amenities February 2022	11,137.50	
48	EFT33771	10/03/2022	WHEATBELT SERVICES PTY LTD			580.80
	INV 00000225	03/02/2022	WHEATBELT SERVICES PTY LTD	WORKS Red Stop & Orange on Patrol Signs	580.80	
49	EFT33772	10/03/2022	LONGALINE PTY LTD T/A EXAMINER NEWSPAPERS (WA)			847.00
	INV 35913	17/02/2022	LONGALINE PTY LTD T/A EXAMINER NEWSPAPERS (WA)	HARMONY FESTIVAL Advertising in the Canning Examiner 160222 & Armadale/Gosnells/Serpentine Examiner 170222	847.00	
50	EFT33773	10/03/2022	Philip Swain			4,647.40
	INV 220203	28/02/2022	Philip Swain	CONSULTANTS EHO Services 140222 - 170222	4,647.40	
51	EFT33774	10/03/2022	Peter Farmer (Chirriger)			6,600.00
	INV 000904	28/02/2022	Peter Farmer (Chirriger)	OTHER CULTURE Katanning Art Prize Mural on Style & Leaf Wall	6,600.00	
52	EFT33775	10/03/2022	BELINDA KNIGHT			154.00
	INV REIMBURSEMENT	02/03/2022	BELINDA KNIGHT	REIMBURSEMENT of Accommodation 220222	154.00	
53	EFT33776	10/03/2022	AMPAC DEBT RECOVERY (WA) PTY LTD			2,555.40
	INV 82411	28/02/2022	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery February 2022	2,555.40	
54	EFT33777	10/03/2022	AUSTRALIAN TAXATION OFFICE			29,238.00
	INV PAYG	02/03/2022	AUSTRALIAN TAXATION OFFICE	PAYG PAY 18	29,238.00	
55	EFT33778	10/03/2022	AYTON BAESJOU PLANNING			1,632.82
	INV 2584	11/02/2022	AYTON BAESJOU PLANNING	CONSULTANTS Planning Services January 2022	1,632.82	
56	EFT33779	10/03/2022	COCA-COLA AMATIL			317.58
	INV 227847876	03/03/2022	COCA-COLA AMATIL	KLC Kiosk Refreshments March 2022	317.58	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
57	EFT33780	10/03/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES			63,944.66
	INV 153495	21/02/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL Quarter Three 2021/22	63,944.66	
58	EFT33781	10/03/2022	ENTERTAIN OZ PTY LTD			1,785.00
	INV C-2474-A-INV	18/02/2022	ENTERTAIN OZ PTY LTD	HARMONY FESTIVAL Ukrainian Cossack Dancers	1,785.00	
59	EFT33782	10/03/2022	GRANDE FOOD SERVICE			527.53
	INV 4192863	02/03/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments March 2022	527.53	
60	EFT33783	10/03/2022	GREAT SOUTHERN FLOOR COVERINGS			3,600.00
	INV 3129	04/03/2022	GREAT SOUTHERN FLOOR COVERINGS	MAINTENANCE 42 Crosby St Supply & Install Heavy Duty Carpet	3,600.00	
61	EFT33784	10/03/2022	GREAT SOUTHERN FUEL SUPPLIES			11,538.33
	INV 17004310	02/02/2022	GREAT SOUTHERN FUEL SUPPLIES	KA1337 Mitsubishi Canter Emulsion Hose Reel	2,087.00	
	INV 15006918	08/02/2022	GREAT SOUTHERN FUEL SUPPLIES	KA673 Mazda CX5 Fuel Card	2.75	
	INV 15006913	08/02/2022	GREAT SOUTHERN FUEL SUPPLIES	KA472 Toyota RAV4 Fuel Card	2.75	
	INV FCRDFEB22	28/02/2022	GREAT SOUTHERN FUEL SUPPLIES	FUEL Cards February 2022	9,445.83	
62	EFT33785	10/03/2022	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)			1,820.50
	INV 3603	01/03/2022	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)	ADMIN BUILDING Quarterly Air Conditioning Service 120122	1,820.50	
63	EFT33786	10/03/2022	IAN NORRISH CABINETS			3,186.81
	INV 493	01/03/2022	IAN NORRISH CABINETS	LIBRARY Local History Display Lockable Cabinet	3,186.81	
64	EFT33787	10/03/2022	PFD FOOD SERVICES			496.45
	INV LB629987	02/03/2022	PFD FOOD SERVICES	KLC Kiosk Refreshments March 2022	496.45	
65	EFT33788	10/03/2022	S.K.N CONTRACTING			1,100.00
	INV 337/16821	03/03/2022	S.K.N CONTRACTING	MAINTENANCE 8 Austral Tce Removal of Asbestos Floor Tiles in Kitchen & Laundry	1,100.00	
66	EFT33789	10/03/2022	SOUTHERLY MAGAZINE			880.00
	INV INV-1147	28/02/2022	SOUTHERLY MAGAZINE	HARMONY FESTIVAL Full Page Advertisement & Editorial Feature March Edition	880.00	
67	EFT33790	10/03/2022	OCTAVE HOLDINGS PTY LTD			320.21
	INV JC34037361	22/02/2022	OCTAVE HOLDINGS PTY LTD	01KA Toyota Prado 50,000km Service	320.21	

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68	EFT33791	10/03/2022	WARREN BLACKWOOD WASTE			8,888.24
	INV 00017911	20/02/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 070222 - 180222	4,141.84	
	INV 00017912	26/02/2022	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 210222 - 230222	4,746.40	
69	EFT33792	10/03/2022	WATER CORPORATION			166.73
	INV 9013922945	02/03/2022	WATER CORPORATION	WATER Charges 8 Austral Tce 010322 - 010422	166.73	
70	EFT33793	10/03/2022	SYNERGY			2,679.86
	INV 638847540	28/02/2022	SYNERGY	ELECTRICITY Charges Unmetered Powerwatch 310122 - 280222	317.91	
	INV 253839510	01/03/2022	SYNERGY	ELECTRICITY Charges 61A Conroy St 291221 - 010322	141.37	
	INV 312951080	01/03/2022	SYNERGY	ELECTRICITY Charges 52 Austral Tce 010222 - 010322	2,102.33	
	INV 335812970	02/03/2022	SYNERGY	ELECTRICITY Charges Baker St CCTV 301221 - 020322	118.25	
71	EFT33794	17/03/2022	BELGRAVIA HEALTH & LEISURE GROUP			21,913.87
	INV B033859	05/03/2022	BELGRAVIA HEALTH & LEISURE GROUP	KAC Management Fees March 22	21,913.87	
72	EFT33795	17/03/2022	Studio 23 Photography			180.00
	INV 230222	23/02/2022	Studio 23 Photography	ECONOMIC DEVELOPMENT Clive St Window Project Photographs of Aboriginal Artwork	180.00	
73	EFT33796	17/03/2022	BGL SOLUTIONS			207.08
	INV INV-0004974	04/03/2022	BGL SOLUTIONS	AAPG Supply & Install Hunter I20 Sprinklers	207.08	
74	EFT33797	17/03/2022	Liberty Oil Australia Pty Ltd			17,854.10
	INV FI311002474	03/02/2022	Liberty Oil Australia Pty Ltd	BULK Diesel 11,000 Litres January 2022	17,854.10	
75	EFT33798	17/03/2022	Bolinda Digital Pty Ltd			1,100.00
	INV 35501	25/02/2022	Bolinda Digital Pty Ltd	LIBRARY Value Plan Mixed Formats 2021/22	1,100.00	
76	EFT33799	17/03/2022	CANON AUSTRALIA PTY LTD			131.62
	INV 8122060609	17/02/2022	CANON AUSTRALIA PTY LTD	LIBRARY Photocopier Charges 180122 - 170222	131.62	
77	EFT33800	17/03/2022	Flaver Weddings and Events			3,724.87
	INV #483	24/01/2022	Flaver Weddings and Events	TOURISM Hire of Movies in the Park 290122 - 260222	3,724.87	

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78	EFT33801	17/03/2022	Leda Security Products Pty Ltd			325.16
	INV 28611	31/08/2021	Leda Security Products Pty Ltd	PIESSE PARK Six Safety Bollards	325.16	
79	EFT33802	17/03/2022	IPEC PTY LTD			397.31
	INV 0546-5408620	13/02/2022	IPEC PTY LTD	FREIGHT Charges February 2022	95.79	
	INV 0547-5408620	20/02/2022	IPEC PTY LTD	FREIGHT Charges February 2022	301.52	
80	EFT33803	17/03/2022	Kerry Hartley			712.00
	INV REFUND	16/03/2022	Kerry Hartley	REFUND of Credit on Property for Removal of Bin Service for 2021/22	356.00	
	INV REFUND	16/03/2022	Kerry Hartley	REFUND for Additional Bin Service Charged in 2020/21	356.00	
81	EFT33804	17/03/2022	AFGRI Equipment Boyup Brook			3,740.00
	INV 2553164	04/02/2022	AFGRI Equipment Boyup Brook	KA25419 John Deere Motor Grader Replacement Grease Pump	3,740.00	
82	EFT33805	17/03/2022	Autosmart WA South West & Great Southern			479.41
	INV 6236-1931	23/02/2022	Autosmart WA South West & Great Southern	PLANT Materials Spray Bottles Solvent & Cleaner	479.41	
83	EFT33806	17/03/2022	BLUESTEEL ENTERPRISES PTY LTD			3,720.99
	INV 73490	16/02/2022	BLUESTEEL ENTERPRISES PTY LTD	BFB Uniforms Mesh Helmets & Gloves	3,720.99	
84	EFT33807	17/03/2022	BUILDING SERVICE LEVY			169.95
	INV T93	14/03/2022	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR JANUARY 2022 2021220024 (273249) BROOKS,2021220026 (273370) PUNCH	113.30	
	INV T93	14/03/2022	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR FEBRUARY 2022 2021220028 (273717) WELLS	56.65	
85	EFT33808	17/03/2022	RAY FORD SIGNS			1,279.10
	INV 12445	09/03/2022	RAY FORD SIGNS	ECONOMIC DEVELOPMENT Clive St Windows Project Image Perfect Paper & Textile Banner	1,279.10	
86	EFT33809	17/03/2022	GREAT SOUTHERN FUEL SUPPLIES			517.76
	INV 17004383	18/02/2022	GREAT SOUTHERN FUEL SUPPLIES	KA25381 CASE Wheel Loader Hydraulic Oils	517.76	
87	EFT33810	17/03/2022	JAPANESE TRUCK AND BUS SPARES			489.50
	INV 431514	18/01/2022	JAPANESE TRUCK AND BUS SPARES	KA1337 Mitsubishi Canter Emulsion Tank	489.50	
88	EFT33811	17/03/2022	J P PROMOTIONS PTY LTD			1,914.99
	INV INV24702	08/03/2022	J P PROMOTIONS PTY LTD	HARMONY FESTIVAL Fifty Event Shirts	1,914.99	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
89	EFT33812	17/03/2022	KATG LAND CARE DISTRICT C'TEE			11,000.00
	INV INV-0562	22/02/2022	KATG LAND CARE DISTRICT C'TEE	WORKS Katanning Creek Project Contribution to Drains to Living Streams Stage 2	11,000.00	
90	EFT33813	17/03/2022	WESFARMERS KLEENHEAT GAS PTY LTD			130.28
	INV 21904067	14/02/2022	WESFARMERS KLEENHEAT GAS PTY LTD	SALEYARDS Gas Refill for Canteen February 2022	130.28	
91	EFT33814	17/03/2022	KATANNING STOCK & TRADING			582.45
	INV 4/9	02/02/2022	KATANNING STOCK & TRADING	KA1337 Mitsubishi Canter Paint & Spray Gun for Patching Truck	187.00	
	INV 4/10	03/02/2022	KATANNING STOCK & TRADING	TOWN HALL Public Toilets Mineral Turps & Wet Area	30.80	
	INV 4/11	08/02/2022	KATANNING STOCK & TRADING	SALEYARDS Ball Valves & Braided Pipe	105.80	
	INV 4/12	10/02/2022	KATANNING STOCK & TRADING	MAINTENANCE Library & Community Childcare Wet Area & Pine	76.40	
	INV 4/13	11/02/2022	KATANNING STOCK & TRADING	COMMUNITY CHILDCARE Three White Cover Plates	54.00	
	INV 4/14	16/02/2022	KATANNING STOCK & TRADING	LIBRARY All Purpose Sealant & Mounting Tape	22.45	
	INV 4/15	17/02/2022	KATANNING STOCK & TRADING	WORKS PVC Fittings for Effluent Line	16.00	
	INV 4/42	19/02/2022	KATANNING STOCK & TRADING	WORKS Effluent Maintenance PVC Slip Joins for Braeside Line	90.00	
92	EFT33815	17/03/2022	LANDGATE ADMIN			487.79
	INV 372712	22/02/2022	LANDGATE ADMIN	RATES GRV Schedule R2022/1	70.40	
	INV 372783	24/02/2022	LANDGATE ADMIN	RATES GRV Schedule G2022/01	417.39	
93	EFT33816	17/03/2022	LOTEX FILTER CLEANING SERVICE			127.12
	INV 00007796	21/01/2022	LOTEX FILTER CLEANING SERVICE	KA25614 Caterpillar Grader Filter Cleaning	127.12	
94	EFT33817	17/03/2022	MSR AGRIMOTIVES (WA) PTY LTD			1,386.00
	INV INV-0340	01/03/2022	MSR AGRIMOTIVES (WA) PTY LTD	KA24635 Coronado Prime Mover Solenoids for Side Tipper	1,386.00	
95	EFT33818	17/03/2022	NELSONS DRYCLEANING			132.00
	INV 00010531	28/02/2022	NELSONS DRYCLEANING	KLC Dry-Cleaning DPIRD 020222	132.00	
96	EFT33819	17/03/2022	SLAVIN ARCHITECTS PTY LTD			20,223.50
	INV INV-0665	01/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Progress Claim Hydraulics & Site Survey	5,923.50	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV INV-0672	03/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Electrical	6,050.00	
INV INV-0671	03/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Progress Claim Landscape Consultant	8,250.00	
97 EFT33820	17/03/2022	SOUTHERN CROSS AUSTEREO PTY LTD			862.40
INV 71292935	28/02/2022	SOUTHERN CROSS AUSTEREO PTY LTD	HARMONY FESTIVAL Radio Advertising 140222 - 280222	862.40	
98 EFT33821	17/03/2022	WATKINS PLUMBING			736.95
INV 1630	06/03/2022	WATKINS PLUMBING	MAINTENANCE Rectify Leak at Katanning Hotel & Unit 14 Amherst	346.50	
INV 1622	06/03/2022	WATKINS PLUMBING	KAC Repairs to Boys Urinal Flushing System	390.45	
99 EFT33822	17/03/2022	SYNERGY			10,943.83
INV 338348270	04/03/2022	SYNERGY	ELECTRICITY Charges Streetlights 010222 - 040322	10,943.83	
100 EFT33823	24/03/2022	AVANTGARDE TECHNOLOGIES			7,525.10
INV ES00001689	08/02/2022	AVANTGARDE TECHNOLOGIES	CCTV Electric Car Charger Install Two Dome Cameras	6,105.00	
INV ES00001693	04/03/2022	AVANTGARDE TECHNOLOGIES	CCTV Maintenance March 2022	1,420.10	
101 EFT33824	24/03/2022	PHYLLIS MIRCO			55.00
INV REFUND	04/03/2022	PHYLLIS MIRCO	REFUND Due to Harmony Festival Cancellation 2021/22	55.00	
102 EFT33825	24/03/2022	BEV'S JAMS AND PICKLES			27.50
INV REFUND	04/03/2022	BEV'S JAMS AND PICKLES	REFUND Due to Harmony Festival Cancellation 2021/22	27.50	
103 EFT33826	24/03/2022	PAULL AND WARNER RESOURCES PTY LTD			275.00
INV S108442	28/01/2022	PAULL AND WARNER RESOURCES PTY LTD	ADMIN BUILDING Fire Indicator Panel & Front Lobby & Occupant Warning Panel January 2022	275.00	
104 EFT33827	24/03/2022	BGL SOLUTIONS			8,875.90
INV INV-0004984	06/03/2022	BGL SOLUTIONS	KLC Quartermaine & Hockey Oval Supply & Application of Gypsum	2,799.50	
INV INV-0004987	06/03/2022	BGL SOLUTIONS	KLC Quartermaine & Hockey Oval Coring & Sweeping	5,060.00	
INV INV-0004986	06/03/2022	BGL SOLUTIONS	KLC Equestrian Oval Aeration	1,016.40	
105 EFT33828	24/03/2022	Solutions IT Balcatta			3,361.39
INV S59844	13/03/2022	Solutions IT Balcatta	ADMIN Lenovo USB Type C Docking Station for Notebook	1,467.02	
INV S59843	13/03/2022	Solutions IT Balcatta	ADMIN Lenovo Monitor & AC Adapter	1,894.37	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
106	EFT33829	24/03/2022	WA Contract Ranger Services P/L			4,628.25
	INV 00003840	13/03/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Relief 280222 - 110322	4,628.25	
107	EFT33830	24/03/2022	Easi			1,262.95
	INV 156104	18/03/2022	Easi	1HIB928 Vehicle Lease Payment 180322	1,262.95	
108	EFT33831	24/03/2022	INTEGRATED ICT			2,824.64
	INV 21106	28/02/2022	INTEGRATED ICT	ADMIN Trend Micro Security & Antivirus Subscription February 2022	227.15	
	INV 21107	28/02/2022	INTEGRATED ICT	ADMIN Microsoft Office 365 Subscription February 2022	2,047.49	
	INV 21052	28/02/2022	INTEGRATED ICT	ADMIN & KLC Server Maintenance Support February 2022	550.00	
109	EFT33832	24/03/2022	Grants Empire			924.00
	INV 00002077	11/03/2022	Grants Empire	GOVERNANCE LotteryWest Grant Application Preparation for ECH	924.00	
110	EFT33833	24/03/2022	Lisa Sutherland			201.30
	INV REFUND	22/03/2022	Lisa Sutherland	REFUND Overpayment of Rates due to Shire Error	201.30	
111	EFT33834	24/03/2022	Westmore Family Trust T/A Frankie and Rose			85.00
	INV REFUND	04/03/2022	Westmore Family Trust T/A Frankie and Rose	REFUND Due to Harmony Festival Cancellation 2021/22	85.00	
112	EFT33835	24/03/2022	Gerry Baldock (Gerry's Novelties)			55.00
	INV REFUND	04/03/2022	Gerry Baldock (Gerry's Novelties)	REFUND Due to Harmony Festival Cancellation 2021/22	55.00	
113	EFT33836	24/03/2022	Hot Jam Donuts PTY LTD			85.00
	INV REFUND	04/03/2022	Hot Jam Donuts PTY LTD	REFUND Due to Harmony Festival Cancellation 2021/22	85.00	
114	EFT33837	24/03/2022	Kristy Boyle			55.00
	INV REFUND	04/03/2022	Kristy Boyle	REFUND Due to Harmony Festival Cancellation 2021/22	55.00	
115	EFT33838	24/03/2022	Dian/Jeddy Food (Muhamad Taylor)			610.00
	INV REFUND	21/03/2022	Dian/Jeddy Food (Muhamad Taylor)	REFUND Bond & Day Hire of Food Trailer Due to Harmony Festival Cancellation 2021/22	610.00	
116	EFT33839	24/03/2022	AUSTRALIAN TAXATION OFFICE			37,916.00
	INV PAYG	16/03/2022	AUSTRALIAN TAXATION OFFICE	PAYG PAY 19	37,916.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
117	EFT33840	24/03/2022	BTW RURAL SUPPLIES			8,962.65
	INV 33349	07/01/2022	BTW RURAL SUPPLIES	SALEYARDS Hoses for Fire Fighting	719.70	
	INV 33698	09/02/2022	BTW RURAL SUPPLIES	KLC Quartermaine Oval Retic Parts	280.00	
	INV 33702	09/02/2022	BTW RURAL SUPPLIES	SALEYARDS Submersible Pump & Motor Kit	3,700.00	
	INV 33701	09/02/2022	BTW RURAL SUPPLIES	SALEYARDS Submersible Pump & Motor Kit for Dam	3,700.00	
	INV 33860	22/02/2022	BTW RURAL SUPPLIES	PLANT Hedger Motor	562.95	
118	EFT33841	24/03/2022	Lockhart Family Trust Trading as Mini Projects WA			616.00
	INV 482	12/03/2022	Lockhart Family Trust Trading as Mini Projects WA	MAINTENANCE Mechanics Institute Replace 6m Length of Gutter	616.00	
119	EFT33842	24/03/2022	L. E. GARSTONE PLUMBING			2,450.00
	INV 000755	16/03/2022	L. E. GARSTONE PLUMBING	AMHERST VILLAGE Unit Eight Supply & Install Hot Water System	1,100.00	
	INV 000757	17/03/2022	L. E. GARSTONE PLUMBING	DEPOT Supply & Install Hot Water System	1,100.00	
	INV 000756	17/03/2022	L. E. GARSTONE PLUMBING	AMHERST VILLAGE Unit Eleven Replace Taps in Kitchen	250.00	
120	EFT33843	24/03/2022	GHD Pty Ltd			1,867.80
	INV 112-0113559	14/03/2022	GHD Pty Ltd	PIESSE LAKE Variation Four Consultant Hours	1,867.80	
121	EFT33844	24/03/2022	GRANDE FOOD SERVICE			247.40
	INV 4193159	09/03/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments March 2022	247.40	
122	EFT33845	24/03/2022	HEGWOOD PTY LTD T/AS WAGIN EARTHMOVING			164,137.60
	INV 2377	07/03/2022	HEGWOOD PTY LTD T/AS WAGIN EARTHMOVING	KLC Dam Expansion RFQ 24-2021	160,793.60	
	INV 2379	08/03/2022	HEGWOOD PTY LTD T/AS WAGIN EARTHMOVING	REFUSE SITE Cut Access Road in to New Hole for Rubbish Trucks	3,344.00	
123	EFT33846	24/03/2022	iiNET LIMITED			79.99
	INV 131149105	17/03/2022	iiNET LIMITED	CEO Internet Expenses 040122 - 010522	79.99	
124	EFT33847	24/03/2022	KATANNING BETTA HOME LIVING			233.85
	INV 35810024302	11/01/2022	KATANNING BETTA HOME LIVING	ADMIN ICT Hardware Adapters & Keyboard	233.85	
125	EFT33848	24/03/2022	KATANNING BAPTIST CHURCH			30.00
	INV REFUND	04/03/2022	KATANNING BAPTIST CHURCH	REFUND Due to Harmony Festival Cancellation 2021/22	30.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
126	EFT33849	24/03/2022	A LAURINO & CO			115,701.30
	INV 2281	02/03/2022	A LAURINO & CO	COUNTRY CLUB Demolition Works & Concrete Veranda	42,846.77	
	INV 2282	02/03/2022	A LAURINO & CO	COUNTRY CLUB Variation Three Air-conditioning & Security	72,854.53	
127	EFT33850	24/03/2022	MSR AGRIMOTIVES (WA) PTY LTD			11,051.48
	INV INV-0347	01/03/2022	MSR AGRIMOTIVES (WA) PTY LTD	1TKV250 Roadwest Trailer Replacement of Worn Brake Drums & Shoes	11,051.48	
128	EFT33851	24/03/2022	QFH MULTIPARTS			3,692.94
	INV 906329606	01/02/2022	QFH MULTIPARTS	KA10732 Dynapac Roller Hydraulic Test Gear	97.26	
	INV 906370169	08/02/2022	QFH MULTIPARTS	WORKS Uniforms Pair Steel Cap Boots RM	189.95	
	INV 906399010	12/02/2022	QFH MULTIPARTS	KA24635 Coronado Prime Mover Various Parts	220.09	
	INV 906412691	15/02/2022	QFH MULTIPARTS	KA25381 Case 2020 Wheel Loader HYD Hoses	126.65	
	INV 906450058	22/02/2022	QFH MULTIPARTS	KA25381 Case Wheel Loader Hydraulic Hose	859.20	
	INV 906449459	22/02/2022	QFH MULTIPARTS	KA24635 Coronado Prime Mover Hydraulic Hose Fittings & Couplers & Ball Valve	1,877.90	
	INV 906450102	22/02/2022	QFH MULTIPARTS	KA24635 Coronado Prime Mover Various Parts	790.02	
	INV 906449725	22/02/2022	QFH MULTIPARTS	CREDIT Incorrect Parts	-1,855.90	
	INV 906449726	22/02/2022	QFH MULTIPARTS	CREDIT Incorrect Parts	-22.00	
	INV 906481581	28/02/2022	QFH MULTIPARTS	KA1337 Mitsubishi Canter Hydraulic Hoses & Fittings to Suit Patching Truck	1,409.77	
129	EFT33852	24/03/2022	NELSONS DRYCLEANING			302.50
	INV 00010512	28/02/2022	NELSONS DRYCLEANING	GOVERNANCE Dry-Cleaning February 2022	302.50	
130	EFT33853	24/03/2022	OFFICE OF THE AUDITOR GENERAL			82,258.00
	INV INV-0002	02/03/2022	OFFICE OF THE AUDITOR GENERAL	ADMIN Audit Fee for the Year Ended 300621	82,258.00	
131	EFT33854	24/03/2022	SIGMA COMPANIES GROUP			110.00
	INV 156275/01	01/03/2022	SIGMA COMPANIES GROUP	KAC Palintest Photometer & Pool Test Tubes	110.00	
132	EFT33855	24/03/2022	Siti Turiya			27.50
	INV REFUND	04/03/2022	Siti Turiya	REFUND Due to Harmony Festival Cancellation 2021/22	27.50	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
133	EFT33856	24/03/2022	SLAVIN ARCHITECTS PTY LTD			35,635.50
	INV INV-0635	27/01/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Progress Claim	7,738.50	
	INV INV-0651	15/02/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Progress Claim to 310122	27,500.00	
	INV INV-0674	10/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Disbursements Printing & Accommodation	397.00	
134	EFT33857	24/03/2022	STEWART & HEATON CLOTHING CO			710.12
	INV SIN-3508958	24/02/2022	STEWART & HEATON CLOTHING CO	BFB Uniforms Fire Jackets	710.12	
135	EFT33858	24/03/2022	BRENTON STEWART ELECTRICS			4,213.00
	INV P1510	01/03/2022	BRENTON STEWART ELECTRICS	SALEYARDS Repair Water Pressure Pump to Office & Kitchen	4,213.00	
136	EFT33859	24/03/2022	WARREN BLACKWOOD WASTE			9,746.24
	INV 00017944	05/03/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 210222 - 040322	4,141.84	
	INV 00017943	05/03/2022	WARREN BLACKWOOD WASTE	SANITATION Collection 020222 - 230222	858.00	
	INV 00017958	12/03/2022	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 070322 - 090322	4,746.40	
137	EFT33860	24/03/2022	NUTRIEN AG SOLUTIONS			61.38
	INV 906364225	07/02/2022	NUTRIEN AG SOLUTIONS	PLANT Gas Bottle Refill for Forklift	61.38	
138	EFT33861	31/03/2022	REGIONAL RETAILERS PTY LTD			214.47
	INV INV-0129	01/03/2022	REGIONAL RETAILERS PTY LTD	HARMONY FESTIVAL Materials for Event Boxes	134.30	
	INV INV-0130	01/03/2022	REGIONAL RETAILERS PTY LTD	HARMONY FESTIVAL Materials for Event Boxes	37.02	
	INV INV-0131	09/03/2022	REGIONAL RETAILERS PTY LTD	WORKS Hills Garden Sprayer 8L	43.15	
139	EFT33862	31/03/2022	SAFEMASTER SAFETY SOLUTIONS			1,552.32
	INV 00019013	14/03/2022	SAFEMASTER SAFETY SOLUTIONS	KLC Annual Service to Safety Anchor Points on Gym Extension	776.16	
	INV 00019015	14/03/2022	SAFEMASTER SAFETY SOLUTIONS	ADMIN BUILDING Annual Service to Safety Anchor Points	776.16	
140	EFT33863	31/03/2022	Activate Motivate			690.00
	INV 0000032	21/03/2022	Activate Motivate	KLC Group Fitness Contractor Various Classes 090222 - 250222	690.00	
141	EFT33864	31/03/2022	Studio 23 Photography			1,080.00
	INV 210222	21/02/2022	Studio 23 Photography	ECONOMIC DEVELOPMENT Imagery for Katanning Mens Shed Window Project	180.00	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 190322	17/03/2022	Studio 23 Photography	COMMUNITIES Photography Documenting Mural Side Wall of Style & Leaf Shop	360.00	
INV 180322	17/03/2022	Studio 23 Photography	HARMONY FESTIVAL Photography for Friday Night Food Night	540.00	
<b>142</b> EFT33865	31/03/2022	BGL SOLUTIONS			2,477.85
INV INV-0004975	05/03/2022	BGL SOLUTIONS	ADMIN BUILDING Garden Maintenance 050322	365.85	
INV INV-0004995	12/03/2022	BGL SOLUTIONS	KLC Hockey & Quartermaine Oval Verti Mow	2,112.00	
<b>143</b> EFT33866	31/03/2022	Chris O'Keefe Construction Cost Consultant			495.00
INV 1343	21/03/2022	Chris O'Keefe Construction Cost Consultant	GOVERNANCE Consultant Hours Update Design Cost Estimate Brigade Shed	495.00	
<b>144</b> EFT33867	31/03/2022	Abase Pty Ltd T/As ABA Security & Electrical			162.00
INV 27351	02/02/2022	Abase Pty Ltd T/As ABA Security & Electrical	LIBRARY Alarm Monitoring 010222 - 300422	162.00	
<b>145</b> EFT33868	31/03/2022	MICHELLE SALTER			4,372.00
INV JAN-MRCH22	09/03/2022	MICHELLE SALTER	COUNCILLOR Remuneration January - March 2022	4,372.00	
<b>146</b> EFT33869	31/03/2022	Hersey's Safety Pty Ltd			984.39
INV 48942	11/02/2022	Hersey's Safety Pty Ltd	WORKS PPE Gloves & Safety Glasses & Marker Spray	984.39	
<b>147</b> EFT33870	31/03/2022	TE KAUPAPA KINGI			600.00
INV REIMBURSEMENT	23/03/2022	TE KAUPAPA KINGI	REIMBURSEMENT Bond Release Pioneer Room 040322 - 060322	600.00	
<b>148</b> EFT33871	31/03/2022	Flaver Weddings and Events			1,279.00
INV #490	23/03/2022	Flaver Weddings and Events	HARMONY FESTIVAL Friday Night Food Night Festoon Lighting	1,279.00	
<b>149</b> EFT33872	31/03/2022	IPEC PTY LTD			512.41
INV 0548-S408620	27/02/2022	IPEC PTY LTD	FREIGHT Charges February 2022	117.81	
INV 0549-S408620	06/03/2022	IPEC PTY LTD	FREIGHT Charges March 2022	394.60	
<b>150</b> EFT33873	31/03/2022	ADRIAN EARL EDWARDS			4,372.00
INV JAN-MRCH22	09/03/2022	ADRIAN EARL EDWARDS	COUNCILLOR Remuneration January - March 2022	4,372.00	
<b>151</b> EFT33874	31/03/2022	RYAN RAYMOND MCGRATH			299.78
INV REFUND	25/03/2022	RYAN RAYMOND MCGRATH	REFUND of Credit Balance on Rate Assessment	299.78	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
152	EFT33875	31/03/2022	STEPHANIE LOUISE GREEN			18.22
	INV REIMBURSEMENT	22/03/2022	STEPHANIE LOUISE GREEN	REIMBURSEMENT KLC AHA Hospitality & Tourism COVID-19 Training	18.22	
153	EFT33876	31/03/2022	Chayce Mckenzie			18.22
	INV REIMBURSEMENT	22/03/2022	Chayce Mckenzie	REIMBURSEMENT KLC AHA Hospitality & Tourism COVID-19 Training	18.22	
154	EFT33877	31/03/2022	AVANT EDGE CONSULTING			2,035.00
	INV 2022-1060	24/03/2022	AVANT EDGE CONSULTING	ADMIN Conducted Financial Acquittal Audit for the GSDC Grant Funding for KCC	2,035.00	
155	EFT33878	31/03/2022	BROOKS HIRE SERVICE PTY LTD			6,642.24
	INV 197439	28/02/2022	BROOKS HIRE SERVICE PTY LTD	WORKS Warren Rd Hire of Steel Drum Roller	4,018.32	
	INV 197439	28/02/2022	BROOKS HIRE SERVICE PTY LTD	WORKS Fairfield Rd Hire of Steel Drum Roller	2,623.92	
156	EFT33879	31/03/2022	BLUESTEEL ENTERPRISES PTY LTD			218.25
	INV 73700	28/02/2022	BLUESTEEL ENTERPRISES PTY LTD	BFB PPE Uniforms Fire Boots	218.25	
157	EFT33880	31/03/2022	BOC GASES AUSTRALIA			193.04
	INV 4030507844	10/02/2022	BOC GASES AUSTRALIA	KA1337 Mitsubishi Canter Welding Gas	99.39	
	INV 4030589604	26/02/2022	BOC GASES AUSTRALIA	BOC Gas Bottle Refill February 2022	93.65	
158	EFT33881	31/03/2022	ORIGIN ENERGY			890.29
	INV INV03633577	02/02/2022	ORIGIN ENERGY	KLC LPG Propane Gas Refill January 2022	890.29	
159	EFT33882	31/03/2022	CLEVER PATCH			166.49
	INV 435068	01/03/2022	CLEVER PATCH	HARMONY FESTIVAL Multicultural Paper Dolls & Hands for Library Activity	166.49	
160	EFT33883	31/03/2022	COCA-COLA AMATIL			769.19
	INV 227962375	17/03/2022	COCA-COLA AMATIL	KLC Kiosk Refreshments March 2022	769.19	
161	EFT33884	31/03/2022	CONNECT CALL CENTRE SERVICES			240.24
	INV 00110258	15/03/2022	CONNECT CALL CENTRE SERVICES	ADMIN After Hours Call Service February 2022	240.24	
162	EFT33885	31/03/2022	EMU LANE PTY LTD			396.00
	INV 1-803	15/03/2022	EMU LANE PTY LTD	COMMUNITIES Breakfast for Business Owners Information Session 090222	396.00	

Schedule of Accounts Paid - March 2022

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
163	EFT33886	31/03/2022	FLEET COMMERCIAL GYMNASIUMS PTY LTD			1,026.30
	INV 00084125	02/03/2022	FLEET COMMERCIAL GYMNASIUMS PTY LTD	KLC Gym Equipment Two Dumbbells & Straight Bar	1,026.30	
164	EFT33887	31/03/2022	FORSBERG CATALOGUES			240.00
	INV 77	29/11/2021	FORSBERG CATALOGUES	HARMONY FESTIVAL Delivery of Save the Date Flyers	240.00	
165	EFT33888	31/03/2022	GRANDE FOOD SERVICE			153.06
	INV 4193498	16/03/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments March 2022	153.06	
166	EFT33889	31/03/2022	LIZ GUIDERA			11,872.00
	INV JAN-MRCH22	09/03/2022	LIZ GUIDERA	COUNCILLOR President Remuneration January - March 2022	11,872.00	
167	EFT33890	31/03/2022	JOHN GOODHEART			6,247.00
	INV JAN-MRCH22	09/03/2022	JOHN GOODHEART	COUNCILLOR Remuneration Deputy President Fees January - March 2022	6,247.00	
168	EFT33891	31/03/2022	KATANNING BETTA HOME LIVING			1,258.90
	INV 35810025737	09/03/2022	KATANNING BETTA HOME LIVING	ECONOMIC DEVELOPMENT Vibrate Katanning TV for Clive St Window Stories Display	995.00	
	INV 35810025847	14/03/2022	KATANNING BETTA HOME LIVING	MAINTENANCE Products for Unit Vacuum Cleaner & Ironing Board	263.90	
169	EFT33892	31/03/2022	KATANNING DISTRICTS CARPET CARE			385.00
	INV 62	08/03/2022	KATANNING DISTRICTS CARPET CARE	KLC Pioneer Room Carpet Clean 080222	385.00	
170	EFT33893	31/03/2022	KATANNING GLAZING & SECURITY			812.00
	INV 18675	24/03/2022	KATANNING GLAZING & SECURITY	MAINTENANCE Supply & Install Sliding Windows	812.00	
171	EFT33894	31/03/2022	KATANNING REGIONAL BUSINESS ASSOCIATION INC			168.00
	INV INV-0605	13/12/2021	KATANNING REGIONAL BUSINESS ASSOCIATION INC	AMHERST VILLAGE Three Electricity Vouchers for Reticulation	168.00	
172	EFT33895	31/03/2022	KRISTY D'APRILE			4,372.00
	INV JAN-MRCH22	09/03/2022	KRISTY D'APRILE	COUNCILLOR Remuneration January - March 2022	4,372.00	
173	EFT33896	31/03/2022	Katanning H Hardware			466.85
	INV 101042905	04/02/2022	Katanning H Hardware	KA1337 Mitsubishi Canter Wire Brush	90.55	
	INV 101042930	04/02/2022	Katanning H Hardware	KA1337 Mitsubishi Canter Spring Loaded Catch	49.90	
	INV 101043148	09/02/2022	Katanning H Hardware	COMMUNITIES 30 Surgical Masks	56.90	

## Schedule of Accounts Paid - March 2022

# 10.2.1

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 101044028	28/02/2022	Katanning H Hardware	KA1337 Mitsubishi Canter Fittings Chain Paint & Steel	238.55	
INV 102017304	02/03/2022	Katanning H Hardware	LAKE EWLYAMARTUP BBQ Gas Bottle Replacement March 2022	30.95	
<b>174</b>	EFT33897	31/03/2022	NATIONAL LIVESTOCK REPORTING SERVICE		990.00
	INV 2400012356	28/02/2022	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARDS Livestock Reporting February 2022	990.00
<b>175</b>	EFT33898	31/03/2022	MAIA FINANCIAL PTY LTD		1,224.69
	INV C35967	16/02/2022	MAIA FINANCIAL PTY LTD	KLC Lease Repayments Matrix IC3 Spin Bikes 010422 - 300622	1,224.69
<b>176</b>	EFT33899	31/03/2022	MARKETFORCE PTY LTD		1,443.30
	INV 42678	24/02/2022	MARKETFORCE PTY LTD	GOVERNANCE Notice of Annual General Meeting of Electors GSH 170222	319.22
	INV 42681	24/02/2022	MARKETFORCE PTY LTD	GOVERNANCE Notice of Annual General Meeting of Electors The West 110222	422.68
	INV 42680	24/02/2022	MARKETFORCE PTY LTD	GOVERNANCE Death Notice Phil Rae GSH 24/2/22 & West 19/02/22	275.96
	INV 42679	24/02/2022	MARKETFORCE PTY LTD	ADMIN Advertisement Various Positions	425.44
<b>177</b>	EFT33900	31/03/2022	MATT COLLIS		4,372.00
	INV JAN-MRCH22	09/03/2022	MATT COLLIS	COUNCILLOR Remuneration January - March 2022	4,372.00
<b>178</b>	EFT33901	31/03/2022	KATANNING PEST MANAGEMENT		825.00
	INV A3198	23/03/2022	KATANNING PEST MANAGEMENT	KLC Pest Management Spray Gym & Surrounds Supply Rodent Bait Stations	825.00
<b>179</b>	EFT33902	31/03/2022	PFD FOOD SERVICES		160.60
	INV LB838137	23/03/2022	PFD FOOD SERVICES	KLC Kiosk Refreshments March 2022	160.60
<b>180</b>	EFT33903	31/03/2022	RAECO		74.80
	INV 575134	17/03/2022	RAECO	LIBRARY Genre Stickers for Folders	74.80
<b>181</b>	EFT33904	31/03/2022	MORGAN JAMES SCARFE T/A RICOCHET CIRCUS		3,160.00
	INV INV-336	18/03/2022	MORGAN JAMES SCARFE T/A RICOCHET CIRCUS	HARMONY FESTIVAL Friday Night Food Night Custom Entertainment	3,160.00
<b>182</b>	EFT33905	31/03/2022	REFACE INDUSTRIES PTY LTD		93.70
	INV 00032711	16/03/2022	REFACE INDUSTRIES PTY LTD	LIBRARY CD/DVD Core Labels	93.70
<b>183</b>	EFT33906	31/03/2022	SERENA SANDWELL		4,372.00
	INV JAN-MRCH22	09/03/2022	SERENA SANDWELL	COUNCILLOR Remuneration January - March 2022	4,372.00

## Schedule of Accounts Paid - March 2022

# 10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
184	EFT33907	31/03/2022	SLAVIN ARCHITECTS PTY LTD			16,749.70
	INV INV-0685	22/03/2022	SLAVIN ARCHITECTS PTY LTD	GOVERNANCE ECH Planning Progress Claim March 2022	16,749.70	
185	EFT33908	31/03/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			268.51
	INV 586345	28/02/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	KLC Photocopier Meter Readings February 2022	268.51	
186	EFT33909	31/03/2022	SUNNY INDUSTRIAL BRUSHWARE			3,379.20
	INV 00024687	01/03/2022	SUNNY INDUSTRIAL BRUSHWARE	KA25138 CASE IH Brooms for Three Point Linkage Attachment	3,379.20	
187	EFT33910	31/03/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )			8,054.60
	INV I3091863	28/02/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )	GOVERNANCE Two Desk Pads	24.60	
	INV I3091943	03/03/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )	ADMIN Fit for Work Program 1,000 Rapid Antigen Tests	8,030.00	
188	EFT33911	31/03/2022	WARREN ELECTRICAL SERVICE			2,752.75
	INV I739135	15/02/2022	WARREN ELECTRICAL SERVICE	PIESSE PARK Engage Western Power New Connections at Kaatanup Loop	2,752.75	
189	EFT33912	31/03/2022	WARREN BLACKWOOD WASTE			4,141.84
	INV 00017959	20/03/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 070322 - 180322	4,141.84	
190	EFT33913	31/03/2022	WEST AUSTRALIAN NEWSPAPERS LTD			1,200.00
	INV 1007010420220228	28/02/2022	WEST AUSTRALIAN NEWSPAPERS LTD	ADMIN Shire Matters 100222	600.00	
	INV 1007010420220228	28/02/2022	WEST AUSTRALIAN NEWSPAPERS LTD	HARMONY FESTIVAL Advertising Various Newspapers 240222	600.00	
191	EFT33914	31/03/2022	SYNERGY			24,390.20
	INV 154025290	15/03/2022	SYNERGY	ELECTRICITY Charges Saleyards 150222 - 150322	1,540.84	
	INV 977854430	15/03/2022	SYNERGY	GROUPED Electricity Charges 150222 - 150322	22,849.36	
192	EFT33915	31/03/2022	WML CONSULTANTS PTY LTD			7,797.90
	INV 28738	25/02/2022	WML CONSULTANTS PTY LTD	WORKS Various Street Footpath Maintenance	7,797.90	
193	EFT33916	31/03/2022	WOODANILLING TRANSPORT			550.00
	INV 11972	07/03/2022	WOODANILLING TRANSPORT	SALEYARDS Cartage 28,000L of Water	550.00	
194	EFT33917	31/03/2022	THE WORKWEAR GROUP			372.00
	INV 13764772	01/02/2022	THE WORKWEAR GROUP	ADMIN Uniforms AE 2021/22	372.00	

Schedule of Accounts Paid - March 2022

10.2.1

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
195 EFT33918	31/03/2022	WYWURRY ELECTRICAL			19,617.70
INV INV5488	14/03/2022	WYWURRY ELECTRICAL	SALEYARD Pump Repairs	640.20	
INV INV5472	16/03/2022	WYWURRY ELECTRICAL	KLC Sustainable Energy Improvements Replace Lighting with LED	18,977.50	

**EFT Total \$ 1,070,050.03**

**Trust Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
196 EFT33762	04/03/2022	SHIRE OF KATANNING			38,000.00
INV WITHDRAWAL	24/02/2022	SHIRE OF KATANNING	WITHDRAWAL Public Open Space - Gardenia Subdivision move to Develop Prosser Park	38,000.00	

**Trust Total \$ 38,000.00**

**Payroll Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
197 PAY	2/03/2022	PAYROLL			117,553.28
PAY	2/03/2022	PAYROLL	Payroll PAY 18	117,553.28	
198 PAY	16/03/2022	PAYROLL			134,614.23
PAY	16/03/2022	PAYROLL	Payroll PAY 19	134,614.23	
199 PAY	30/03/2022	PAYROLL			11,747.87
PAY	30/03/2022	PAYROLL	Payroll PAY 20	11,747.87	

**Pay Total \$ 369,915.38**

**Direct Debit Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
200 SUPER	2/03/2022	Superchoice			16,673.36
SUPER	2/03/2022	Superchoice	Superannuation Payments March 2022	16,673.36	
201 DD30958.1	08/03/2022	TELSTRA			3,210.10
INV K433132270-0	21/01/2022	TELSTRA	LANDLINE Charges February 2022	2,343.69	
INV 3376774455	25/02/2022	TELSTRA	MOBILE Charges February 2022	866.41	

## Schedule of Accounts Paid - March 2022

# 10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
202	DD30982.1	15/03/2022	SG FLEET AUSTRALIA PTY LTD			1,054.37
	INV AUSG00339240	28/02/2022	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Repayments 070322 - 060422	1,054.37	
203	DD30983.1	15/03/2022	AYTON BAESJOU PLANNING			-7,500.00
	INV CRN	15/03/2022	AYTON BAESJOU PLANNING	CREDIT NOTE Duplicate Payment	-7,500.00	
204	SUPER	16/03/2022	Superchoice			17,557.64
	SUPER	16/03/2022	Superchoice	Superannuation Payments March 2022	17,557.64	
205	DD31032.1	29/03/2022	TELSTRA			3,205.10
	INV K040217790-8	21/03/2022	TELSTRA	LANDLINE Charges March 2022	2,345.77	
	INV 3376774455	25/03/2022	TELSTRA	MOBILE Charges March 2022	859.33	
206	SUPER	30/03/2022	Superchoice			17,038.50
	SUPER	30/03/2022	Superchoice	Superannuation Payments March 2022	17,038.50	

**Direct Debit Total \$ 51,239.07**

### General Credit Card Purchases

	Direct Debit Number	Date	GENERAL Credit Card Purchases		
207	DD31046.1	29/03/2022	COMMONWEALTH BANK		2,116.15
	INV EMCCMRCH22	10/03/2022	COMMONWEALTH BANK	GOVERNANCE Council Forum Coffee	33.40
	INV HRMRCH22	03/03/2022	COMMONWEALTH BANK	ADMIN Refreshments for JC Farewell Morning Tea	52.13
	INV HRMRCH22	03/03/2022	COMMONWEALTH BANK	GOVERNANCE Gift Voucher for JC	150.00
	INV HRMRCH22	03/03/2022	COMMONWEALTH BANK	GOVERNANCE Gift Voucher for JC	101.95
	INV HRMRCH22	08/03/2022	COMMONWEALTH BANK	ADMIN Accommodation for BK 080322 - 090322	260.00
	INV HRMRCH22	09/03/2022	COMMONWEALTH BANK	GOVERNANCE Spring Water for Council Meetings	18.00
	INV HRMRCH22	10/03/2022	COMMONWEALTH BANK	TRAINING KLC Covid-19 Infection Control Course	149.00
	INV HRMRCH22	17/03/2022	COMMONWEALTH BANK	TRAINING Covid-19 Infection Control Course RD	149.00
	INV HRMRCH22	17/03/2022	COMMONWEALTH BANK	TRAINING Covid-19 Infection Control Course AZ	149.00
	INV CEOMRCH22	21/03/2022	COMMONWEALTH BANK	GOVERNANCE Councillor Refreshments	35.00
	INV CEOMRCH22	21/03/2022	COMMONWEALTH BANK	GOVERNANCE Councillor Refreshments	75.40

Schedule of Accounts Paid - March 2022

# 10.2.1

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV KLCMRCH22	26/02/2022	COMMONWEALTH BANK	KLC Robathern Hot Water Urn	346.39	
INV KLCMRCH22	28/02/2022	COMMONWEALTH BANK	KLC GBC ILAM 310 A4 Laminate	132.00	
INV KLCMRCH22	03/03/2022	COMMONWEALTH BANK	KLC Super Skin Foam Balls	66.30	
INV KLCMRCH22	04/03/2022	COMMONWEALTH BANK	KLC Working with Children Check PB	87.00	
INV EMIAMRCH22	11/03/2022	COMMONWEALTH BANK	CONSULTANTS Parking Fee for Meeting	12.50	
INV CESMMRCH22	27/02/2022	COMMONWEALTH BANK	BFB Refreshments for Fire Volunteers	299.08	
<b>Credit Card Totals</b>				<b>\$2,116.15</b>	

<b>Cheque Total</b>	\$883.95	0.06%
<b>EFT Total</b>	\$1,070,050.03	69.84%
<b>Payroll Total</b>	\$369,915.38	24.14%
<b>Direct Debit Total</b>	\$51,239.07	3.34%
<b>Credit Card Total</b>	\$2,116.15	0.14%
<b>Trust Total</b>	\$38,000.00	2.48%
	<b>\$1,532,204.58</b>	<b>100.00%</b>



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Statement of Financial Activity  
For the period ended  
31 March 2022





**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 March 2022**

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

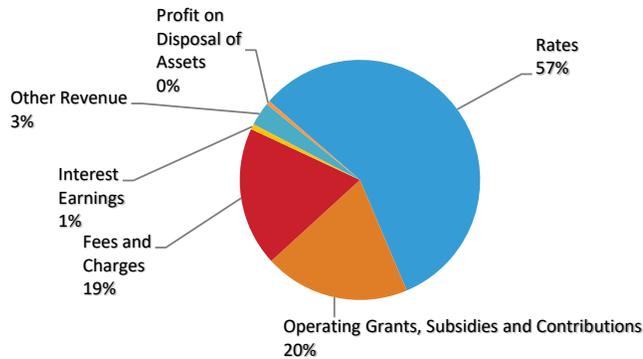
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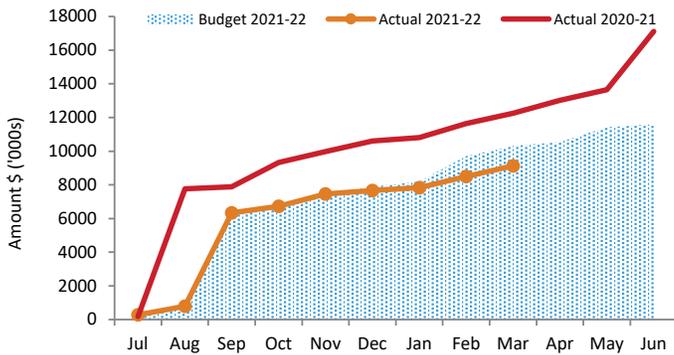
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## OPERATING ACTIVITIES

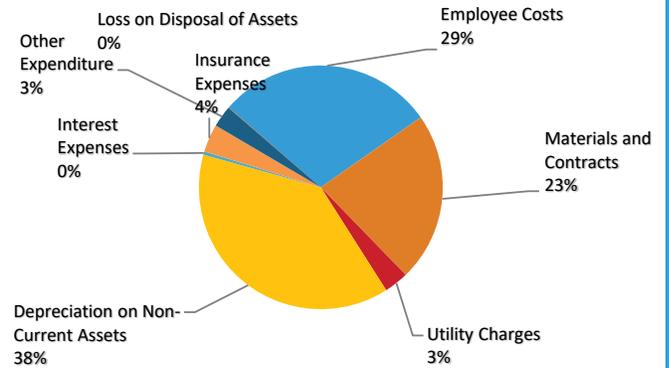
### OPERATING REVENUE



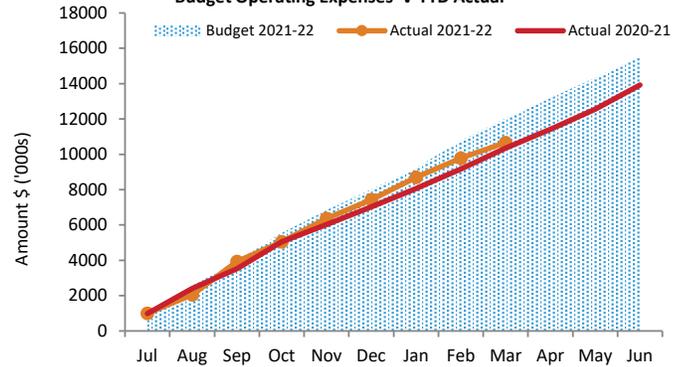
### Budget Operating Revenues -v- Actual



### OPERATING EXPENSES



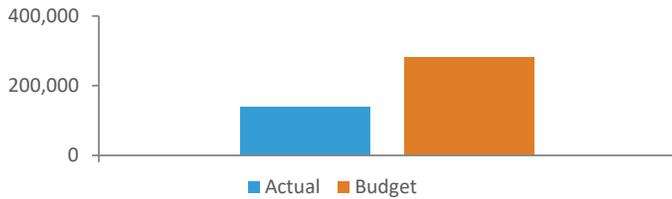
### Budget Operating Expenses -v- YTD Actual



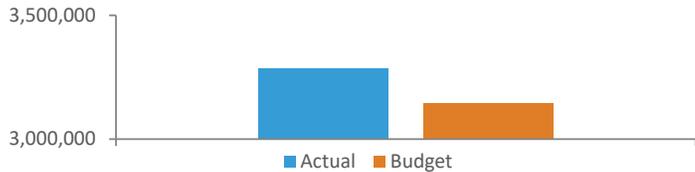
## FINANCING ACTIVITIES

### BORROWINGS

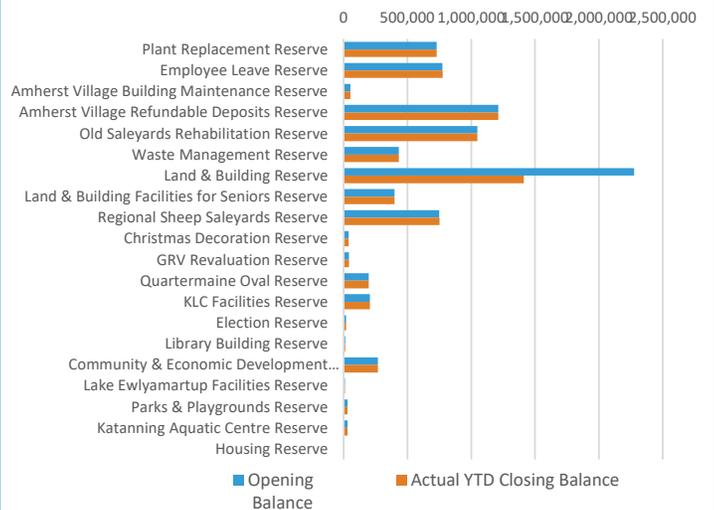
#### Principal Repayments



#### Principal Outstanding



### RESERVES



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

## Funding surplus / (deficit) Components

### Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.33 M	\$2.33 M	\$2.33 M	\$0.00 M
Closing	\$0.00 M	\$0.58 M	\$3.20 M	\$2.62 M

Refer to Statement of Financial Activity

### Cash and cash equivalents

	\$13.92 M	% of total
Unrestricted Cash	\$1.86 M	13.3%
Restricted Cash	\$12.07 M	86.7%

Refer to Note 2 - Cash and Financial Assets

### Payables

	\$5.82 M	% Outstanding
Trade Payables	\$0.12 M	
Over 30 Days		2.0%
Over 90 Days		0.9%

Refer to Note 5 - Payables

### Receivables

	\$0.44 M	% Collected
Rates Receivable	\$1.21 M	73.9%
Trade Receivable	\$0.44 M	
Over 30 Days		101.2%
Over 90 Days		100.5%

Refer to Note 3 - Receivables

## Key Operating Activities

### Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.08 M)	\$0.64 M	\$1.14 M	\$0.50 M

Refer to Statement of Financial Activity

### Rates Revenue

	\$4.41 M	% Variance
YTD Actual	\$4.41 M	
YTD Budget	\$4.40 M	0.1%

Refer to Note 6 - Rate Revenue

### Operating Grants and Contributions

	\$1.51 M	% Variance
YTD Actual	\$1.51 M	
YTD Budget	\$2.13 M	(29.3%)

Refer to Note 13 - Operating Grants and Contributions

### Fees and Charges

	\$1.44 M	% Variance
YTD Actual	\$1.44 M	
YTD Budget	\$1.63 M	(11.7%)

Refer to Statement of Financial Activity

## Key Investing Activities

### Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.07 M)	(\$3.48 M)	(\$0.99 M)	\$2.49 M

Refer to Statement of Financial Activity

### Proceeds on sale

	\$0.08 M	%
YTD Actual	\$0.08 M	
Amended Budget	\$0.25 M	(66.8%)

Refer to Note 7 - Disposal of Assets

### Asset Acquisition

	\$2.49 M	% Spent
YTD Actual	\$2.49 M	
Amended Budget	\$6.10 M	(59.2%)

Refer to Note 8 - Capital Acquisition

### Capital Grants

	\$1.42 M	% Received
YTD Actual	\$1.42 M	
Amended Budget	\$2.15 M	(34.1%)

Refer to Note 8 - Capital Acquisition

## Key Financing Activities

### Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.82 M	\$1.08 M	\$0.72 M	(\$0.37 M)

Refer to Statement of Financial Activity

### Borrowings

Principal repayments	\$0.14 M
Interest expense	\$0.05 M
Principal due	\$3.28 M

Refer to Note 9 - Borrowings

### Reserves

Reserves balance	\$7.67 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

### Lease Liability

Principal repayments	\$0.01 M
Interest expense	\$0.00 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 31 MARCH 2022**

**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 31 MARCH 2022

## STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,333,382	2,333,382	<b>2,333,382</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Governance		61,540	64,285	<b>88,995</b>	24,710	38.44%	▲
General purpose funding - general rates	6	4,401,800	4,401,801	<b>4,405,146</b>	3,345	0.08%	
General purpose funding - other		1,267,840	971,823	<b>929,851</b>	(41,972)	(4.32%)	
Law, order and public safety		217,966	118,289	<b>119,795</b>	1,506	1.27%	
Health		2,550	1,917	<b>9,452</b>	7,535	393.06%	
Education and welfare		414,250	288,855	<b>199,179</b>	(89,676)	(31.05%)	▼
Housing		101,940	87,055	<b>81,915</b>	(5,140)	(5.90%)	
Community amenities		883,543	846,718	<b>831,020</b>	(15,698)	(1.85%)	
Recreation and culture		618,931	377,706	<b>238,185</b>	(139,521)	(36.94%)	▼
Transport		364,306	337,097	<b>247,955</b>	(89,142)	(26.44%)	▼
Economic services		1,415,754	1,041,275	<b>428,444</b>	(612,831)	(58.85%)	▼
Other property and services		139,096	119,718	<b>116,817</b>	(2,901)	(2.42%)	
		<b>9,889,516</b>	<b>8,656,539</b>	<b>7,696,754</b>	(959,785)		
<b>Expenditure from operating activities</b>							
Governance		(1,147,910)	(914,631)	<b>(876,858)</b>	(37,773)	(4.13%)	
General purpose funding		(299,138)	(219,059)	<b>(199,005)</b>	(20,054)	(9.15%)	
Law, order and public safety		(774,340)	(481,944)	<b>(410,197)</b>	(71,747)	(14.89%)	▼
Health		(234,909)	(199,278)	<b>(129,917)</b>	(69,361)	(34.81%)	▼
Education and welfare		(544,865)	(602,749)	<b>(308,294)</b>	(294,455)	(48.85%)	▼
Housing		(271,847)	(208,173)	<b>(181,611)</b>	(26,562)	(12.76%)	▼
Community amenities		(1,393,123)	(1,033,883)	<b>(985,882)</b>	(48,001)	(4.64%)	
Recreation and culture		(4,565,208)	(3,591,144)	<b>(3,565,161)</b>	(25,983)	(0.72%)	
Transport		(4,543,979)	(3,403,102)	<b>(2,948,299)</b>	(454,803)	(13.36%)	▼
Economic services		(1,626,261)	(1,271,259)	<b>(1,081,931)</b>	(189,328)	(14.89%)	▼
Other property and services		(96,627)	(115,925)	<b>30,305</b>	(146,230)	(126.14%)	▼
		<b>(15,498,207)</b>	<b>(12,041,147)</b>	<b>(10,656,850)</b>	1,384,297		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	4,028,225	<b>4,099,613</b>	71,388	1.77%	
<b>Amount attributable to operating activities</b>		<b>(83,789)</b>	<b>643,617</b>	<b>1,139,517</b>	495,900		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,772,552	1,656,412	<b>1,418,027</b>	(238,385)	(14.39%)	▼
Proceeds from disposal of assets	7	253,647	79,465	<b>84,164</b>	4,699	5.91%	
Payments for property, plant and equipment and infrastructure	8	(6,095,290)	(5,214,622)	<b>(2,488,193)</b>	(2,726,429)	(52.28%)	▼
<b>Amount attributable to investing activities</b>		<b>(4,069,091)</b>	<b>(3,478,745)</b>	<b>(986,002)</b>	2,492,743		
<b>Financing Activities</b>							
Transfer from reserves	11	2,815,143	1,507,436	<b>865,000</b>	(642,436)	(42.62%)	▼
Payments for principal portion of lease liabilities	10	0	(8,842)	<b>(8,842)</b>	0	0.00%	
Repayment of debentures	9	(280,755)	(139,509)	<b>(139,509)</b>	0	0.00%	
Transfer to reserves	11	(714,890)	(275,699)	<b>(531)</b>	(275,168)	(99.81%)	▼
<b>Amount attributable to financing activities</b>		<b>1,819,498</b>	<b>1,083,386</b>	<b>716,118</b>	(367,268)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>581,640</b>	<b>3,203,015</b>			

### 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 2021-22 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 31 MARCH 2022

### 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.

## NATURE OR TYPE DESCRIPTIONS

### 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.

# 10.2.2

## STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

### BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	2,333,382	2,333,382	<b>2,333,382</b>	0	0.00%	
<b>Revenue from operating activities</b>							
Rates	6	4,401,801	4,401,801	<b>4,405,146</b>	3,345	0.08%	
Operating grants, subsidies and contributions	13	2,928,083	2,131,667	<b>1,507,333</b>	(624,334)	(29.29%)	▼
Fees and charges		1,884,691	1,633,926	<b>1,442,838</b>	(191,088)	(11.70%)	▼
Interest earnings		99,830	77,870	<b>56,740</b>	(21,130)	(27.13%)	▼
Other revenue		432,510	268,674	<b>244,944</b>	(23,730)	(8.83%)	
Profit on disposal of assets	7	142,601	142,601	<b>39,752</b>	(102,849)	(72.12%)	▼
		<b>9,889,516</b>	<b>8,656,539</b>	<b>7,696,753</b>	(959,786)		
<b>Expenditure from operating activities</b>							
Employee costs		(4,320,191)	(3,312,498)	<b>(3,077,693)</b>	234,805	7.09%	
Materials and contracts		(4,167,216)	(3,447,180)	<b>(2,395,383)</b>	1,051,797	30.51%	▲
Utility charges		(505,617)	(360,280)	<b>(345,984)</b>	14,296	3.97%	
Depreciation on non-current assets		(5,657,103)	(4,160,426)	<b>(4,085,606)</b>	74,820	1.80%	
Interest expenses		(121,376)	(61,900)	<b>(46,143)</b>	15,757	25.46%	▲
Insurance expenses		(375,761)	(384,439)	<b>(395,137)</b>	(10,698)	(2.78%)	
Other expenditure		(340,543)	(304,024)	<b>(303,922)</b>	102	0.03%	
Loss on disposal of assets	7	(10,400)	(10,400)	<b>(6,981)</b>	3,419	32.88%	
		<b>(15,498,207)</b>	<b>(12,041,147)</b>	<b>(10,656,849)</b>	1,384,298		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	4,028,225	<b>4,099,613</b>	71,388	1.77%	
<b>Amount attributable to operating activities</b>		<b>(83,789)</b>	<b>643,617</b>	<b>1,139,517</b>	495,900		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	14	1,772,552	1,656,412	<b>1,418,027</b>	(238,385)	(14.39%)	▼
Proceeds from disposal of assets	7	253,647	79,465	<b>84,164</b>	4,699	5.91%	
Payments for property, plant and equipment and infrastructure	8	(6,095,290)	(5,214,622)	<b>(2,488,193)</b>	2,726,429	52.28%	▲
<b>Amount attributable to investing activities</b>		<b>(4,069,091)</b>	<b>(3,478,745)</b>	<b>(986,002)</b>	2,492,743		
<b>Financing Activities</b>							
Transfer from reserves	11	2,815,143	1,507,436	<b>865,000</b>	(642,436)	(42.62%)	▼
Payments for principal portion of lease liabilities	10	0	(8,842)	<b>(8,842)</b>	0	0.00%	
Repayment of debentures	9	(280,755)	(139,509)	<b>(139,509)</b>	0	0.00%	
Transfer to reserves	11	(714,890)	(275,699)	<b>(531)</b>	275,168	99.81%	▲
<b>Amount attributable to financing activities</b>		<b>1,819,498</b>	<b>1,083,386</b>	<b>716,118</b>	(367,268)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>581,640</b>	<b>3,203,015</b>	2,621,375		

#### 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 05 April 2022

### SIGNIFICANT ACCOUNTING POLICES

#### 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.

# 10.2.2

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

## NOTE 1 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

### (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	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(142,601)	(142,601)	(39,752)
Less: Amherst Reducing Equity		0	0	46,778
Add: Loss on asset disposals	7	10,400	10,400	6,981
Add: Depreciation on assets		5,657,103	4,160,426	4,085,606
<b>Total non-cash items excluded from operating activities</b>		<b>5,524,902</b>	<b>4,028,225</b>	<b>4,099,613</b>

### (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 2021	This Time Last Year 31 March 2021	Year to Date 31 March 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	11	(8,535,951)	(9,375,859)	(7,671,482)
ADD: Adjustment to Non-Current Assets (6231)				1,810
Add: Borrowings	9	280,755	96,157	141,246
Add: Provisions - employee	12	671,397	646,664	671,397
Add: Lease liabilities	10	18,557	19,589	9,716
Add: Amherst Deposits		1,182,156	1,196,086	1,228,934
Add: Local Government House Trust		124,637	124,637	124,637
<b>Total adjustments to net current assets</b>		<b>(6,258,449)</b>	<b>(7,292,726)</b>	<b>(5,493,742)</b>

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

#### Current assets

Cash and cash equivalents	2	14,031,684	15,212,233	13,830,697
Rates receivables	3	801,819	1,164,642	1,209,979
Receivables	3	1,879,382	467,963	439,679
Other current assets	4	12,805	1,878	32,653

#### Less: Current liabilities

Payables	5	(6,973,151)	(5,939,824)	(5,820,592)
Borrowings	9	(280,755)	(96,157)	(141,246)
Contract liabilities	12	(189,999)	(399,468)	(173,299)
Lease liabilities	10	(18,557)	(19,589)	(9,716)
Provisions	12	(671,397)	(646,664)	(671,397)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,258,449)</b>	<b>(7,292,726)</b>	<b>(5,493,742)</b>

#### Closing funding surplus / (deficit)

**2,333,382**      **2,452,288**      **3,203,016**

#### 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
		\$	\$	\$				
<b>Cash on hand</b>								
Petty cash and floats	Cash and cash equivalents	2,200		2,200			Nil	On hand
Municipal Bank Account	Cash and cash equivalents	1,854,982		1,854,982		CBA	Nil	
OCDF - Main ECH	Cash and cash equivalents	0	4,302,038	4,302,038		CBA	0.05%	
OCDF - Heritage Centre	Cash and cash equivalents	0	92,069	92,069		CBA	0.05%	
Reserves At-call Account	Cash and cash equivalents	0	7,671,477	7,671,477		CBA	0.01% - 0.43%	Various
Trust Bank Account	Cash and cash equivalents	0		0	8,168	CBA	Nil	
<b>Total</b>		<b>1,857,182</b>	<b>12,065,584</b>	<b>13,922,767</b>	<b>8,168</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,857,182	12,065,584	13,922,767	8,168			
		<b>1,857,182</b>	<b>12,065,584</b>	<b>13,922,767</b>	<b>8,168</b>			

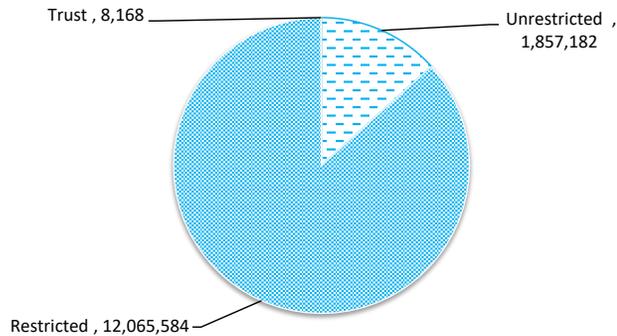
**KEY INFORMATION**

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.



# 10.2.2

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

## OPERATING ACTIVITIES NOTE 3 RECEIVABLES

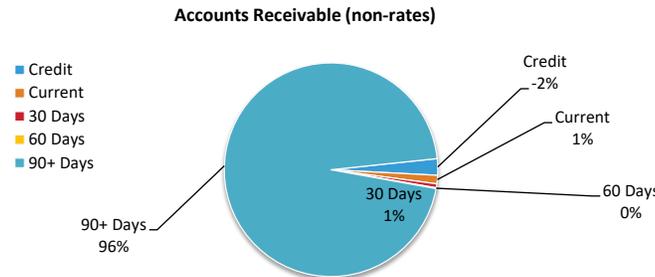
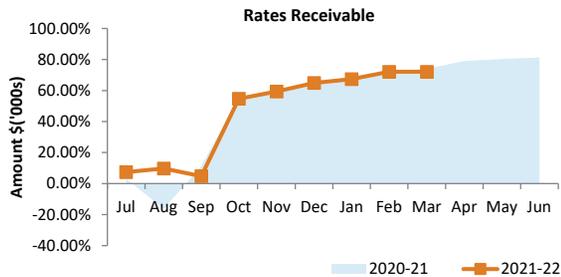
Rates receivable	30 June 2021	31 Mar 2022
	\$	\$
Opening arrears previous years	652,094	801,820
Opening pensioner deferred rates	231,016	227,141
Rates levied this year	4,183,681	4,405,148
Penalty charges levied this year	98,911	65,188
Less - collections to date	(4,136,742)	(4,062,177)
Equals current outstanding	<b>1,028,960</b>	<b>1,437,119</b>
Less Pensioner deferred rates	(227,141)	(227,141)
<b>Net rates collectable</b>	<b>801,820</b>	<b>1,209,979</b>
% Collected	80.1%	73.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(18,135)	9,288	4,327	886	692,911	689,277
Percentage	(2.6%)	1.3%	0.6%	0.1%	100.5%	
<b>Balance per trial balance</b>						
Sundry receivable						689,277
GST receivable						68,869
Allowance for impairment of receivables						(318,467)
Accrued Income						0
<b>Total receivables general outstanding</b>						<b>439,679</b>

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.



# 10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 12,549	0.87%	Legal Action
A86	\$ 26,710	1.86%	Legal Action
A108	\$ 16,778	1.17%	Legal Action
A183	\$ 41,763	2.91%	Legal Action
A184	\$ 126,958	8.83%	Legal Action
A267	\$ 17,351	1.21%	Pensioner
A467	\$ 12,520	0.87%	Final Notice Sent
A569	\$ 28,573	1.99%	Issuing PSSO
A682	\$ 12,090	0.84%	Pensioner/DD
A831	\$ 15,521	1.08%	Pensioner
A897	\$ 21,717	1.51%	Legal Action
A1048	\$ 18,836	1.31%	Legal Action
A1061	\$ 10,843	0.75%	Legal Action
A1095	\$ 14,650	1.02%	Pensioner
A1165	\$ 14,940	1.04%	Legal Action
A1192	\$ 14,826	1.03%	Pensioner
A1232	\$ 17,076	1.19%	Pensioner
A1238	\$ 10,653	0.74%	Pensioner
A1260	\$ 18,880	1.31%	Pensioner
A1310	\$ 12,879	0.90%	Deceased Estate
A1347	\$ 25,976	1.81%	Legal Action
A1458	\$ 17,751	1.24%	Pensioner
A1617	\$ 16,609	1.16%	Deceased Estate
A1722	\$ 11,191	0.78%	Final Notice Sent
A2264	\$ 25,019	1.74%	Legal Action
A3222	\$ 42,640	2.97%	Deceased Est.
A3652	\$ 16,233	1.13%	Final Notice Sent
	<b>\$ 621,531</b>	<b>43.25%</b>	

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

Debtor #	Debtor Outstanding	% of Outstanding Receivables - General Total	Age	Comments
Bride	\$ 250,906	36.40%	90+ Days	Ongoing
Katanning Country Club	\$ 141,508	20.53%	90+ Days	Plus Current
Tricoast Holding P/L	\$ 15,653	2.27%	90+ Days	In liquidation
	<b>\$ 408,066</b>	<b>59.20%</b>		

Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 March 2022
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel and materials	11,442	20,961	0	32,403
<b>Prepayments</b>				
Prepayments	1,363	0	(1,113)	250
<b>Total other current assets</b>	<b>12,805</b>	<b>20,961</b>	<b>(1,113)</b>	<b>32,653</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### 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.

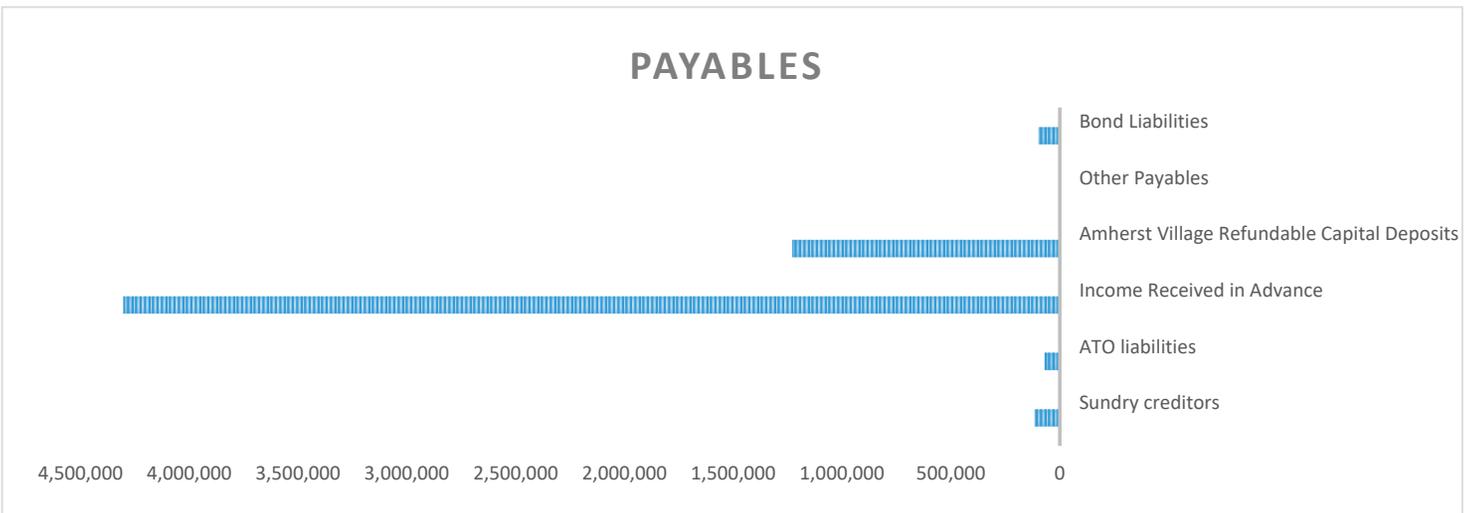
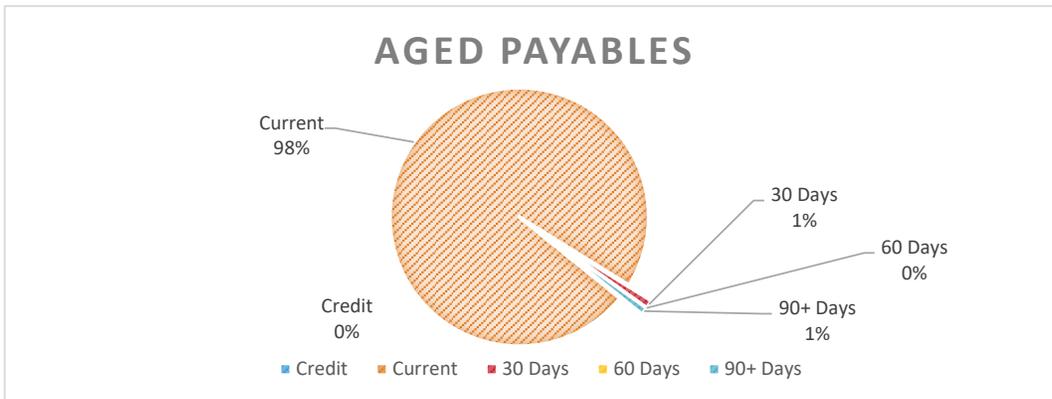
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	50,766	545	0	486	51,796
Percentage	0%	98%	1.1%	0%	0.9%	
<b>Balance per trial balance</b>						
Sundry creditors						118,229
ATO liabilities						70,988
Income Received in Advance						4,302,038
Amherst Village Refundable Capital Deposits						1,228,934
Other Payables						287
Bond Liabilities						100,116
<b>Total payables general outstanding</b>						<b>5,820,592</b>

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.

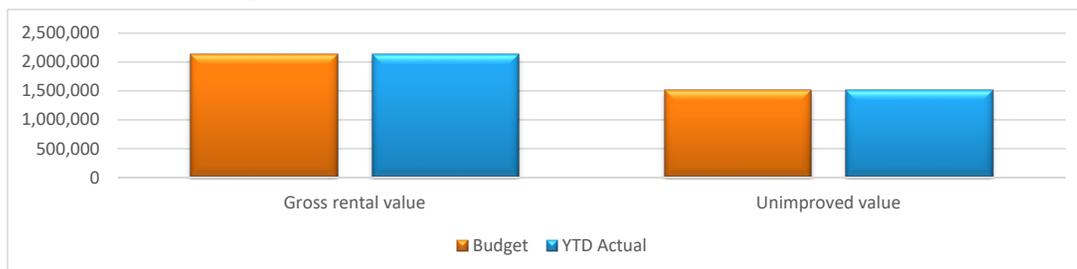


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

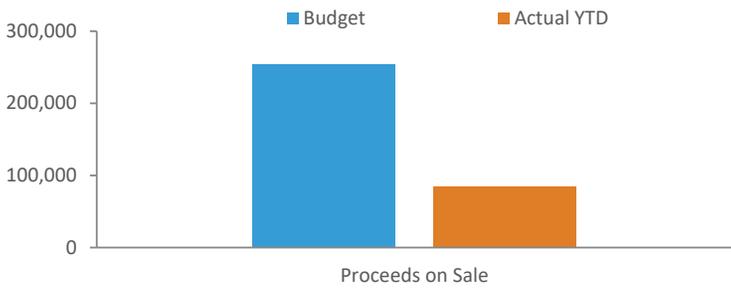
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
Gross rental value	10.5350	1,506	20,210,525	2,129,178	0	1,000	2,130,178	2,130,877	4,682	411	2,135,970
<b>Unimproved value</b>											
Unimproved value	0.9420	199	160,918,000	1,515,848	2,000	0	1,517,848	1,515,848	(828)	0	1,515,020
<b>Sub-Total</b>		<b>1,705</b>	<b>181,128,525</b>	<b>3,645,026</b>	<b>2,000</b>	<b>1,000</b>	<b>3,648,026</b>	<b>3,646,725</b>	<b>3,854</b>	<b>411</b>	<b>3,650,990</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
Gross rental value	1,018	610	3,920,852	620,980	0	0	620,980	620,980	0	0	620,980
<b>Unimproved value</b>											
Unimproved value	1,018	135	7,309,530	137,430	0	0	137,430	137,430	0	0	137,430
<b>Sub-total</b>		<b>745</b>	<b>11,230,382</b>	<b>758,410</b>	<b>0</b>	<b>0</b>	<b>758,410</b>	<b>758,410</b>	<b>0</b>	<b>0</b>	<b>758,410</b>
Discounts & Write-offs							(8,686)				(6,786)
Concessions							(500)				(1,909)
Rates Adjustment							0				(89)
<b>Amount from general rates</b>							<b>4,397,250</b>				<b>4,400,616</b>
Ex-gratia rates							4,550				4,532
<b>Total general rates</b>							<b>4,401,800</b>				<b>4,405,148</b>

**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	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	<b>Economic services</b>								
L27	77 Piesse Street	0	8,182	0	0	16,000	9,091	0	(6,909)
	<b>Buildings</b>								
	<b>Community amenities</b>								
B2140	Refuse Site - Demountable	0	1,800	0	0	1,872	1,800	0	(72)
	<b>Plant and equipment</b>								
	<b>Governance</b>								
	Colorado Trailblazer KA472	15,974	30,909	14,935	0	15,199	30,909	15,710	0
	<b>Transport</b>								
	Toyota Hilux KA673	7,090	20,000	12,910	0	5,048	24,545	19,497	0
	Dynapac Roller KA10732	40,000	30,000	0	(10,000)	0	0	0	0
	Yale Forklift KA25073	0	6,000	6,000	0	0	0	0	0
	Dynapac Roller KA10732	27,500	80,000	52,500	0	0	0	0	0
	Toro Mower	6,250	25,000	18,750	0	0	0	0	0
	Fuso Canter KA1337	11,250	16,756	5,506	0	13,273	13,273	0	0
	Vibrating Hand Roller KA8838	3,400	3,000	0	(400)	0	0	0	0
	Towable Cement Mixer KA13545	0	500	500	0	0	0	0	0
	Colorado 4x4 Ranger KA25235	0	19,000	19,000	0	0	0	0	0
	Hyundai iLoad KA457	0	10,000	10,000	0	0	4,545	4,545	0
	Mazda Utility - KA357	0	2,500	2,500	0	0	0	0	0
		<b>111,464</b>	<b>253,647</b>	<b>142,601</b>	<b>(10,400)</b>	<b>51,392</b>	<b>84,164</b>	<b>39,752</b>	<b>(6,981)</b>



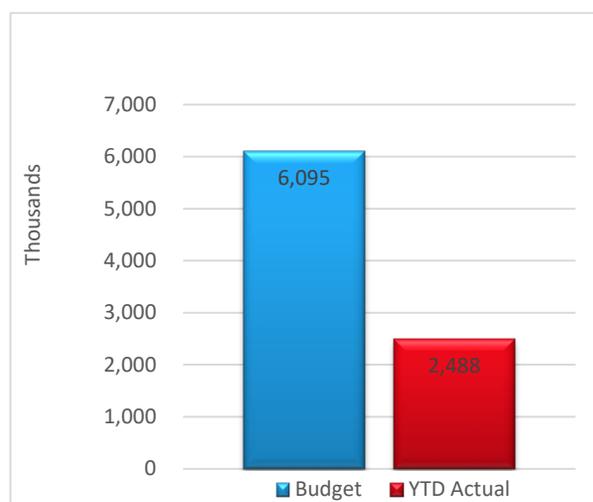
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

10.2.2  
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	529,186	529,188	61,801	(467,387)
Buildings - specialised	1,490,832	880,952	215,642	(665,310)
Plant	540,256	540,256	61,756	(478,500)
Equipment	198,166	191,913	127,790	(64,123)
Motor Vehicles	194,200	194,200	116,716	(77,484)
Infrastructure - Roads	1,482,190	1,442,653	859,781	(582,872)
Infrastructure - Footpaths	513,790	288,790	85,380	(203,410)
Infrastructure - Other	1,146,670	1,146,670	959,326	(187,344)
<b>Total Capital Acquisitions</b>	<b>6,095,290</b>	<b>5,214,622</b>	<b>2,488,193</b>	<b>(2,726,429)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	2,153,124	1,656,412	1,418,027	(238,385)
Other (disposals & C/Fwd)	253,647	79,465	84,164	4,699
Cash backed reserves				
Plant Replacement Reserve	336,591	228,884	0	(228,884)
Employee Leave Reserve	30,475	30,475	0	(30,475)
Amherst Village Building Maintenance Reserve	30,000	30,000	0	(30,000)
Old Saleyards Rehabilitation Reserve	155,034	155,034	0	(155,034)
Waste Management Reserve	44,000	44,000	0	(44,000)
Land & Building Reserve	1,875,000	675,000	865,000	190,000
Land & Building Facilities for Seniors Reserve	60,000	110,000	0	(110,000)
Regional Sheep Saleyards Reserve	209,985	209,985	0	(209,985)
Election Reserve	0	6,558	0	(6,558)
Community & Economic Development Projects Reserve	0	7,500	0	(7,500)
Contribution - operations	947,434	1,981,309	121,002	(1,860,307)
<b>Capital funding total</b>	<b>6,095,290</b>	<b>5,214,622</b>	<b>2,488,193</b>	<b>(2,726,429)</b>

**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 31 MARCH 2022

Capital expenditure total

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

% of  
Completion



	Account Description	Program	Key Information Note	Amended			Variance (Under)/Over
				Budget	YTD Budget	YTD Actual	
<b>Buildings - non specialised</b>							
0%	Supertowns - Heritage Precinct - Welcome Precinct	Governance	4	180,000	180,000	0	(180,000)
18%	Aged & Key Worker Accommodation Project	Housing	2	349,186	349,188	61,801	(287,387)
	<b>Buildings - non specialised Total</b>			<b>529,186</b>	<b>529,188</b>	<b>61,801</b>	<b>(467,387)</b>
<b>Buildings - specialised</b>							
6%	Early Childhood Hub	Governance		1,200,000	600,120	77,948	(522,172)
63%	Katanning Community Medical Centre	Health	2	60,000	60,000	37,666	(22,334)
130%	Amherst - 3 x Bathroom Renovations	Housing	2	30,000	20,000	39,101	19,101
48%	8 Austral Terrace - Kitchen Upgrade	Housing	1	25,000	25,000	11,911	(13,089)
0%	Refuse Site Shed	Community amenities	1	120,000	120,000	0	(120,000)
49%	KAC - Pool Plant Room Window Replacement	Recreation and Culture		16,632	16,632	8,224	(8,408)
121%	KAC - Pool Dome Shade Shelter Renewal	Recreation and Culture		13,500	13,500	16,349	2,849
95%	Katanning Gallery - Art Storage - Airconditioning and door	Recreation and culture		25,700	25,700	24,443	(1,257)
	<b>Buildings - specialised Total</b>			<b>1,490,832</b>	<b>880,952</b>	<b>215,642</b>	<b>(665,310)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

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	Amended		YTD Actual	Variance (Under)/Over
				Budget	YTD Budget		
<b>Plant</b>							
0%	Road Roller KA10732	Transport	1	150,000	150,000	0	(150,000)
0%	Forklift KA25073	Transport	1	35,000	35,000	0	(35,000)
0%	Skid Steer Loader KA24719	Transport	1	200,000	200,000	0	(200,000)
0%	Toro Mower Replacement	Transport	1	60,000	60,000	0	(60,000)
0%	Towable Cement Mixer KA13545	Transport	1	5,700	5,700	0	(5,700)
100%	Fuso Canter - Parks & Gardens KA1337	Transport		61,756	61,756	61,756	0
0%	Utility KA24568	Transport	1	27,800	27,800	0	(27,800)
	<b>Plant Total</b>			<b>540,256</b>	<b>540,256</b>	<b>61,756</b>	<b>(478,500)</b>
<b>Equipment</b>							
0%	Purchase of Replacement Photocopier	Governance	1	9,000	9,000	0	(9,000)
59%	Purchase of Equipment	Law, order, public safety	1	25,000	18,747	14,625	(4,122)
100%	Installation of strategic CCTV camera's in Piesse Park and other public areas	Law, order, public safety	2	96,120	96,120	95,656	(464)
	CCTV - Town Upgrades	Law, order, public safety		0	0	0	0
26%	Driver Reviver Trailer	Law, order, public safety		68,046	68,046	17,509	(50,537)
	<b>Equipment Total</b>			<b>198,166</b>	<b>191,913</b>	<b>127,790</b>	<b>(64,123)</b>
<b>Motor Vehicles</b>							
99%	Trailblazer KA472	Governance	2	40,000	40,000	39,726	(274)
100%	Purchase of Utility KA673	Transport	1	37,000	37,000	36,990	(10)
0%	Purchase of Utility KA25235	Transport	1	38,600	38,600	0	(38,600)
100%	Purchase of Utility KA457	Transport	1	40,000	40,000	40,000	0
0%	Purchase of Utility KA357	Transport	1	38,600	38,600	0	(38,600)
	<b>Motor Vehicles Total</b>			<b>194,200</b>	<b>194,200</b>	<b>116,716</b>	<b>(77,484)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

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	Amended		YTD Actual	Variance (Under)/Over
				Budget	YTD Budget		
<b>Infrastructure - Roads</b>							
0%	 Synott Avenue SLK 0.00-0.43 (RRG)	Transport	2	45,000	45,000	0	(45,000)
121%	 Fairfield Road SLK 6.91-9.11 (RRG)	Transport	2	174,653	174,653	212,010	37,357
94%	 Warren Road SLK 10.0-12.1 (RRG)	Transport	2	220,442	220,442	207,593	(12,849)
84%	 Bibiking Road SLK 0.00-4.80 (R2R)	Transport	1	125,888	115,945	105,698	(10,247)
131%	 South Marracoonda Road SLK 0.00-5.67 (R2R)	Transport		132,485	132,485	173,409	40,924
0%	 Punchimirrup Road SLK 0.00-4.41 (R2R)	Transport	2	90,000	90,000	0	(90,000)
0%	 Cullen Street SLK 0.00-0.70 (R2R)	Transport	2	120,000	120,000	0	(120,000)
1%	 Curlew Street SLK 0.00-1.36 Gravel Resheet	Transport	1	96,561	87,991	1,419	(86,572)
1%	 Mills Street SLK 0.00-1.37 Gravel Resheet	Transport	1	96,057	87,487	1,419	(86,068)
2%	 Tree Street SLK 0.00-0.35 Gravel Resheet	Transport	1	49,885	45,217	782	(44,435)
230%	 Warren Road SLK 0.97-4.8 (RRG) (C/F)	Transport	4	5,225	5,225	12,016	6,791
	 Warren Road SLK 4.8-5.6 (RRG)	Transport		0	0	0	0
73%	 Clive Street SLK 1.05-1.93 (RRG) (C/F)	Transport	4	30,511	30,511	22,140	(8,371)
112%	 Fairfield Road SLK 4.7-6.91 (RRG) (C/F)	Transport	4	29,154	29,154	32,533	3,379
0%	 Wolyaming Road SLK 4.548-11.048 (R2R)	Transport	4	0	0	1,112	1,112
0%	 Langaweira Road (R2R)	Transport	4	0	0	491	491
0%	 Onslow Road SLK 0-1.4 (R2R)	Transport	4	0	0	6,467	6,467
1%	 Council Roads - Rogers Avenue (Park St to Harris St) (C/F)	Transport	1	89,946	86,053	685	(85,368)
2%	 Council Roads - Coate Street (Carew St to Conroy St) (C/F)	Transport		78,783	74,890	1,191	(73,699)
83%	 Emu Lane Resurfacing (C/F)	Transport		97,600	97,600	80,815	(16,785)
	<b>Infrastructure - Roads Total</b>			<b>1,482,190</b>	<b>1,442,653</b>	<b>859,781</b>	<b>(582,872)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

## 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	Amended		YTD Actual	Variance (Under)/Over
				Budget	YTD Budget		
<b>Infrastructure - Footpaths</b>							
26%	Cornwall Street Footpath	Transport	2	190,533	190,533	49,344	(141,189)
2%	Clive Street West Footpath	Transport		59,075	59,075	1,043	(58,033)
52%	Austral Terrace - Footpath Upgrade Works	Transport		11,454	11,454	5,910	(5,545)
63%	Bokarup Street - Upgrade of footpath	Transport		20,793	20,793	13,007	(7,786)
90%	Clive Street - Concrete Footpath Upgrade Works	Transport	2	6,935	6,935	6,243	(693)
0%	Bokarup Street footpath	Transport		0	0	9,835	9,835
0%	Clive Street - Footpath (Conroy to Piesse Southern Side)	Transport		110,000	0	0	0
0%	Synott Avenue Footpath (Warren to Braeside)	Transport		115,000	0	0	0
	<b>Infrastructure - Footpaths Total</b>			<b>513,790</b>	<b>288,790</b>	<b>85,380</b>	<b>(203,410)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

Capital expenditure total

% of  
Completion

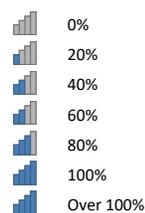


Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Program	Key Information Note	Amended		YTD Actual	Variance (Under)/Over
				Budget	YTD Budget		
<b>Infrastructure - Other</b>							
119%	Supertowns - Heritage Precinct - Piesse Park	Governance	2	433,477	433,477	516,203	82,726
95%	Kupara Park	Recreation and culture	2	75,460	75,460	71,326	(4,134)
50%	AAPG - Fence around Tanks	Recreation and culture	1	13,000	13,000	6,454	(6,546)
82%	KLC - Installation of energy efficient lighting	Recreation and culture	2	53,294	53,294	43,959	(9,335)
0%	CCTV cameras and storage server at Saleyards	Economic services	1	88,200	88,200	0	(88,200)
70%	Saleyard Sustainable Energy Improvements	Economic services	2	121,785	121,785	85,537	(36,248)
67%	KLC Dam Expansion	Economic services	2	223,454	223,454	149,426	(74,028)
0%	Wayfinding Signage	Economic services		20,000	20,000	0	(20,000)
27%	Marmion Street – Installation of solar lighting from intersection of Warren Road to Hill Way	Transport		70,000	70,000	19,065	(50,935)
138%	Airport - Concrete pad and shade shelter for fire operations	Transport	2	18,000	18,000	24,922	6,922
91%	Airport - Boundary Fencing	Transport	2	24,000	24,000	21,779	(2,221)
75%	Airport - New windsock lighting	Transport	2	6,000	6,000	4,490	(1,510)
0%	Katanning Country Club - Strategic Firebreak	Recreation and culture		0	0	16,165	16,165
<b>Infrastructure - Other Total</b>				<b>1,146,670</b>	<b>1,146,670</b>	<b>959,326</b>	<b>(187,344)</b>
				<b>6,095,290</b>	<b>5,214,622</b>	<b>2,488,193</b>	<b>(2,726,429)</b>

KEY INFORMATION

- 1 Project has not yet commenced.
- 2 Purchase Order Raised
- 3 Under \$5,000 Capitalisation Threshold transferred to operating Expenditure
- 4 Project Carried forward 20/21



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 31 MARCH 2022

## Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Governance</b>										
New Admin Building	158	2,233,871	0	0	47,351	95,601	2,186,520	2,138,270	36,432	99,351
Aged & Key Worker Accommodation	159	688,506	0	0	21,635	43,411	666,871	645,095	5,546	13,580
<b>Other property and services</b>										
Road Sweeper	156	61,243	0	0	30,437	61,243	30,806	0	947	1,434
Tipping Truck	157	39,946	0	0	19,853	39,946	20,093	0	618	935
WaterCart	160	161,846	0	0	8,190	16,415	153,656	145,431	1,052	2,459
CAT Grader (1DPP247)	161	238,009	0	0	12,044	24,139	225,966	213,870	1,548	3,617
<b>Total</b>		<b>3,423,421</b>	<b>0</b>	<b>0</b>	<b>139,509</b>	<b>280,755</b>	<b>3,283,912</b>	<b>3,142,666</b>	<b>46,143</b>	<b>121,376</b>
Current borrowings		280,755					141,246			
Non-current borrowings		3,142,666					3,142,666			
		3,423,421					3,283,912			

All debenture repayments were financed by general purpose revenue.

## New borrowings 2021-22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2021.

## Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

## 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 31 MARCH 2022**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>										
CESM Vehicle - Isuzu D-Max Ute	522401/003	43,303	0	0	4,478	11,502	38,825	31,801	1,029	2,643
<b>Community amenities</b>										
LCDC Vehicle - Holden Colorado	1706081/1	310	0	0	4,052	310	-3,742	0	0	0
<b>Recreation and culture</b>										
Matrix Spin Bicycles (x11)	41	5,570	0	0	311	5,570	5,259	0	0	0
<b>Total</b>		49,183	0	0	8,842	17,382	40,341	31,801	1,029	2,643
Current lease liabilities		18,557					9,716			
Non-current lease liabilities		30,626					30,626			
		49,183					40,342			

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 31 MARCH 2022**

**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	729,639	580	50	0	0	(336,591)	0	393,628	729,689
Employee Leave Reserve	775,181	620	51	0	0	(30,475)	0	745,326	775,232
Amherst Village Building Maintenance Rese	53,310	45	4	0	0	(30,000)	0	23,355	53,314
Amherst Village Refundable Deposits Reser	1,211,049	970	80	80,000	0	0	0	1,292,019	1,211,129
Old Saleyards Rehabilitation Reserve	1,049,033	835	69	0	0	(155,034)	0	894,834	1,049,102
Waste Management Reserve	433,677	345	29	0	0	(54,000)	0	380,022	433,706
Land & Building Reserve	2,276,547	1,815	113	190,460	0	(1,875,000)	(865,000)	593,822	1,411,660
Land & Building Facilities for Seniors Reserv	398,768	320	27	0	0	(110,000)	0	289,088	398,795
Regional Sheep Saleyards Reserve	750,533	600	50	270,000	0	(209,985)	0	811,148	750,583
Christmas Decoration Reserve	40,922	35	3	10,000	0	0	0	50,957	40,925
GRV Revaluation Reserve	41,462	35	3	10,000	0	0	0	51,497	41,465
Quartermaine Oval Reserve	196,861	160	13	50,000	0	0	0	247,021	196,874
KLC Facilities Reserve	206,554	165	14	50,000	0	0	0	256,719	206,568
Election Reserve	19,880	20	1	10,000	0	(6,558)	0	23,342	19,881
Library Building Reserve	12,340	10	1	2,500	0	0	0	14,850	12,341
Community & Economic Development Proj	269,027	215	18	0	0	(7,500)	0	261,742	269,045
Lake Ewlyamartup Facilities Reserve	10,000	10	1	5,000	0	0	0	15,010	10,001
Parks & Playgrounds Reserve	30,584	25	2	15,000	0	0	0	45,609	30,586
Katanning Aquatic Centre Reserve	30,584	25	2	15,000	0	0	0	45,609	30,586
Housing Reserve	0	0	0	100	0	0	0	100	0
	<b>8,535,951</b>	<b>6,830</b>	<b>531</b>	<b>708,060</b>	<b>0</b>	<b>(2,815,143)</b>	<b>(865,000)</b>	<b>6,435,698</b>	<b>7,671,482</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

<b>Other current liabilities</b>	<b>Note</b>	<b>Opening Balance 1 July 2021</b>	<b>Liability Increase</b>	<b>Liability Reduction</b>	<b>Closing Balance 31 March 2022</b>
		\$	\$	\$	\$
<b>Contract liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	13	189,999	0	(25,700)	173,299
<b>Total unspent grants, contributions and reimbursements</b>		189,999	0	(25,700)	173,299
<b>Provisions</b>					
Annual leave		326,551			326,551
Long service leave		344,846			344,846
<b>Total Provisions</b>		671,397	0	0	671,397
<b>Total other current assets</b>		<b>861,396</b>	<b>0</b>	<b>(25,700)</b>	<b>844,696</b>

Amounts shown above include GST (where applicable)

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

**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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

**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	Amended Budget	YTD	YTD Revenue
	1 July 2021	in Liability	Reduction (As revenue)	31 Mar 2022	Liability 31 Mar 2022	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>General purpose funding</b>								
General Purpose Grant (GPF)	0	0	0	0	0	841,282	630,962	630,962
Untied Road Grant (GPF)	0	0	0	0	0	267,976	200,982	200,982
Special Bridge Grant (FAGS)	35,545	0	0	35,545	35,545	0	0	0
<b>Law, order, public safety</b>								
BFB LGGS Income	0	0	0	0	0	27,801	15,638	23,379
<b>Education and welfare</b>								
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Thank-A-Volunteer Day Grant Income	0	0	0	0	0	1,500	1,500	1,000
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
Cultural Awareness	0	0	0	0	0	37,000	37,000	0
Grant Income Indigenous Governance	3,500	0	0	3,500	3,500	3,500	3,500	0
Lotterywest Community Capacity Building (CDOW)				0	0	180,000	180,000	160,000
<b>Recreation and culture</b>								
Regional Venues Improvement Fund Grant	25,770	0	(25,700)	70	70	75,700	75,700	25,700
RETB Exhibition Reimbursements	0	0	0	0	0	4,000	4,000	0
KLC Grant				0	0	71,224	71,224	0
<b>Transport</b>								
Direct Road Grant (MRBD)	0	0	0	0	0	131,070	131,070	131,070
Street Light Subsidy (MRBD)	0	0	0	0	0	2,367	1,773	0
<b>Economic services</b>								
Tourism Attraction And Development Grant	0	0	0	0	0	52,000	52,000	30,000
Auspicing - Hidden Treasures (TOU)	3,965	0	0	3,965	3,965	66,000	66,000	46,000
Drought Affected Communities Grant				0	0	300,000	300,000	0
Local Roads & Community Infrastructure Grant				0	0	78,143	78,143	0
	<b>69,780</b>	<b>0</b>	<b>(25,700)</b>	<b>44,080</b>	<b>44,080</b>	<b>2,151,563</b>	<b>1,861,492</b>	<b>1,249,092</b>

# 10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2022	Current Liability 31 Mar 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating contributions</b>								
<b>Governance</b>								
Insurance Scheme Surplus (ADM)	0	0	0	0	0	19,611	19,611	19,611
<b>General purpose funding</b>								
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	22,500	17,053
<b>Law, order, public safety</b>								
CESM Contributions & Reimbursements	0	0	0	0	0	119,460	59,730	65,617
<b>Education and welfare</b>								
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,000	24,750	25,235
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Harmony Festival Contributions (CDOW)	0	0	0	0	0	62,000	25,538	11,818
<b>Community amenities</b>								
LCDC Vehicle Lease Reimbursement (POE)	0	0	0	0	0	3,555	3,555	3,840
<b>Recreation and culture</b>								
Public Open Space Contribution	0	0	0	0	0	38,000	38,000	38,000
<b>Transport</b>								
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	67,491	72,006
<b>Economic services</b>								
Contributions to Grant Projects	0	0	0	0	0	4,000	4,000	1,060
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>404,626</b>	<b>270,175</b>	<b>258,241</b>
<b>TOTALS</b>	<b>69,780</b>	<b>0</b>	<b>(25,700)</b>	<b>44,080</b>	<b>44,080</b>	<b>2,556,189</b>	<b>2,131,667</b>	<b>1,507,333</b>

# 10.2.2

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

NOTE 14

**NON-OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2022	Current Liability 31 Mar 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Governance</b>								
Heritage Centre Project DPIRD Grant Funds (ST)	0	0	0	0	0	180,572	180,572	180,572
Great Southern Aged Accommodation Project R	0	0	0	0	0	190,460	190,460	190,460
<b>Community amenities</b>								
CLGF Regional re Regional Waste Initiative Incor	0	0	0	0	0	76,000	76,000	0
<b>Transport</b>								
Regional Road Group Funding (CRBD)	0	0	0	0	0	365,660	292,528	286,860
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995	277,290	105,000
Grant Income (AERO)	0	0	0	0	0	43,500	32,625	43,500
<b>Economic services</b>								
Local Roads & Community Infrastructure Grant	0	0	0	0	0	200,000	200,000	140,725
Phase 3 Local Roads & Community Infrastructure Grant						375,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,746,187</b>	<b>1,249,475</b>	<b>947,117</b>
<b>Non-operating contributions</b>								
<b>Recreation and culture</b>								
Contribution towards KCC Clubhouse (ORS)	0	0	0	0	0	406,937	406,937	470,910
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,937</b>	<b>406,937</b>	<b>470,910</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,153,124</b>	<b>1,656,412</b>	<b>1,418,027</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

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 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 Mar 2022
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	0	0	<b>8,168</b>
Public Open Space Contribution Liability A/c	38,000	0	(38,000)	<b>0</b>
	<b>46,168</b>	<b>0</b>	<b>(38,000)</b>	<b>8,168</b>

**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 31 MARCH 2022**

**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
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening Surplus(Deficit)			(120,219)	(120,219)
1101	Write off Rates	21/12/2021	Operating Revenue			(6,786)	(127,005)
4264	Driver Reviver Trailer		Capital Expenses			(68,046)	(195,051)
222	Election Expenses		Operating Expenses		13,442		(181,609)
0343	Paid Parental Leave		Operating Expenses			(13,905)	(195,514)
1315	Paid Parental Leave		Operating Revenue		13,905		(181,609)
4703	Ranger Relief		Operating Expenses			(85,532)	(267,141)
6831	Pool Chemicals		Operating Expenses			(10,000)	(277,141)
6722	Pool Utilities		Operating Expenses			(10,000)	(287,141)
8605	Overpayments - Refunds		Operating Expenses			(53,000)	(340,141)
8705	Overpayments - Refunds		Operating Revenue		53,000		(287,141)
ED23	Local Roads & Infrastructure Fund Phase 3	OC160/21	Capital Revenue		375,000		87,859
C688	Clive Street Footpath	OC160/21	Capital Expenses			(110,000)	(22,141)
C689	Synnott Avenue Footpath	OC160/21	Capital Expenses			(115,000)	(137,141)
CC07	CCTV Town Upgrade	OC160/21	Operating Expenses			(150,000)	(287,141)
1113	ATO Refund on FBT		Operating Revenue		16,737		(270,404)
2224	Shared EHO Reimbursements		Operating Revenue			(39,736)	(310,140)
4333	Lotterywest Community Capacity Building Grant		Operating Revenue		180,000		(130,140)
GG12	Community Capacity Building Project		Capital Expenses			(180,000)	(310,140)
8383	Fuel Tax Reimbursements		Operating Revenue		8,596		(301,544)
0235	Disposal of 77 Piesse St & Refuse Site Demountable		Operating Revenue		9,982		(291,562)
1132	Administration - LSL Previous Employees		Operating Expenses			(5,368)	(296,930)
1211	Insurance Scheme		Operating Expenses		8,678		(288,252)
2669	Great Southern Aged Accommodation		Capital Revenue		190,460		(97,792)
2660	Heritage Centre Funds		Operating Revenue		180,572		82,780
4192	Art Project - Noongar Story		Operating Expenses			(180,572)	(97,792)
327	Employee Super (FPV)		Operating Expenses		3,360		(94,432)
1622	Salay Costs (FPV)		Operating Expenses		26,102		(68,330)
3370	Employee Super (ANI)		Operating Expenses		7,840		(60,490)
1732	Salary Costs (ANI)		Operating Expenses		45,550		(14,940)
6182	Uniforms		Operating Expenses		700		(14,240)
6202	Training		Operating Expenses		1,980		(12,260)
2082	Salary Costs (HAI)		Operating Expenses		21,000		8,740
2563	Amherst Deposit		Operating Revenue		80,000		88,740
ED18	Drought Funds		Capital Revenue			(200,000)	(111,260)
ED10	Tourism Grant		Operating Revenue		30,000		(81,260)
2703	Grant Income KLC		Operating Revenue		71,224		(10,036)
ED10	Vibrant Katanning		Operating Revenue		22,000		11,964

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2022**

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
				\$	\$	\$	\$
6691	Transfer from Election Reserve		Reserve Transfers			(13,442)	(1,478)
2497	Transfer from Leave Reserve		Reserve Transfers		30,475		28,997
6377	Transfer to Land & Building Reserve		Reserve Transfers			(190,460)	(161,463)
6981	Transfer to Amherst Deposits Reserve		Reserve Transfers			(80,000)	(241,463)
8002	Salaries - PWO		Operating Expenses		41,463		(200,000)
ED19	Local Roads & Infrastructure Fund Phase 1		Capital Revenue		200,000		0
8410	Gross Salaries		Operating Expenses		113,115		113,115
8500	LESS Gross Salaries Allocated		Operating Expenses			(113,115)	0
				<b>0</b>	<b>1,745,181</b>	<b>(1,745,181)</b>	<b>0</b>

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

### 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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	24,710	38.44%	▲ Timing	LSL Reimbursement - \$14,180 (Shire of Collie - L French). Misc income - \$7,130
General purpose funding - other	(41,972)	(4.32%)	▼ Timing	Legal fees lower than expected - \$5,400 Interest on Reserves & Muni fund lower than expected \$5,000 Administration allocations lower than expected - \$20,050
Education and welfare	(89,676)	(31.05%)	▼ Timing	Harmony Festival funding to be finalised - \$13,700. Other Operating Grant income to be received - \$72,000. Other grant income lower than expected - \$2,000
Community amenities	(15,698)	(1.85%)	▼ Timing	Waste Fees, Planning Fees & Cemetery Charges lower than expected - \$13,230.
Recreation and culture	(139,521)	(36.94%)	▼ Timing	POS funds \$38,000 yet to be receipted. Timing on KCC funding, KLC Membership \$23,385 lower than anticipated.
Transport	(89,142)	(26.44%)	▼ Timing	Asset Disposals yet to happen - Profit \$127,660. R2R funding lower than expected - \$172,290. Aero grant income higher than expected - \$10,875
Economic services	(612,831)	(58.85%)	▼ Timing	Grant Income lower than expected - Drought affected communities \$300,000 - LRCIP \$140,725. Saleyards income lower than expected - \$144,850
<b>Expenditure from operating activities</b>				
Governance	(37,773)	(4.13%)	▼ Timing	Depreciation run to January 2022. Administration allocations lower than expected.
General purpose funding	(20,054)	(9.15%)	▼ Timing	Administration allocations lower than expected. Depreciation run to end of January 2022.
Law, order and public safety	(71,747)	(14.89%)	▼ Timing	Depreciation run to January 2022. Works Program expenses lower than expected - \$25,825. Other Fire Prevention expenses lower than expected - \$12,970
Health	(69,361)	(34.81%)	▼ Timing	Depreciation run to January 2022. Works Program Medical centre less than expected - \$17,910 Health Consultant & Salary expenses lower than expected - \$41,790
Education and welfare	(294,455)	(48.85%)	▼ Timing	Depreciation run to January 2022. Grant Expenditure lower than expected - \$187,610. Special projects lower than expected - \$51,020. Harmony Festival expenses lower than expected - \$7,090
Housing	(26,562)	(12.76%)	▼ Timing	Depreciation run to January 2022. Housing reallocations lower than expected - \$20,450.
Community amenities	(48,001)	(4.64%)	▼ Timing	Depreciation run to January 2022 Building Program lower than expected - \$22,380
Recreation and culture	(25,983)	(0.72%)	▼ Timing	Depreciation run to January 2022. Relocation of KCC over expended - \$117,000. Sports Engagement expenses lower than expected - \$22,540.
Transport	(454,803)	(13.36%)	▼ Timing	Works program for reserves lower than expected - \$95,110 Depreciation run to January 2022. Works Program expenses lower than expected - \$256,320

## EXPLANATION OF MATERIAL VARIANCES

### NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Economic services	(189,328)	(14.89%)	▼ Timing	Depreciation run to January 2022. Economic Development Services expenses lower than expected - \$22,500. Economic Development Grant Expenses lower than expected - \$25,410
Other property and services	(146,230)	(126.14%)	▼ Timing	Depreciation run to January 2022. Administration allocations lower than expected - \$26,030
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(238,385)	(14.39%)	▼ Timing	Grants to be received - Regional Waste - \$76,000 - R2R - \$172,290 - RRG - \$5,670 - Additional Grant received \$63,970 (Katanning Country Club - to be reallocated to Operating Contribution)
Payments for property, plant and equipment and infrastructure	(2,726,429)	(52.28%)	▼ Timing	Grant Projects under expended to date - Early Childhood Hub - \$522,170. GS Aged Accommodation - \$287,385. Infrastructure & Road Program - \$1,045,025. Buildings - Sanitation - \$120,000. OLO Purchase of Equip - \$154,585. Tourism Equipment Purchases - \$70,535
<b>Financing activities</b>				
Transfer from reserves	(642,436)	(42.62%)	▼ Timing	Reserve transfers to occur year end
Transfer to reserves	(275,168)	(99.81%)	▼ Timing	Reserve transfers to occur year end

## Agreement for the transfer and maintenance of infrastructure: Katanning Country Club Inc

---

The Katanning Country Club Inc  
Shire of Katanning



**McLEODS**

Barristers & Solicitors

Stirling Law Chambers | 220-222 Stirling Highway | CLAREMONT WA 6010

Tel: (08) 9383 3133 | Fax: (08) 9383 4935

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Ref: SS:KATA:49190

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## Details

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### Parties

#### **The Katanning Country Club Inc**

of PO Box 100, Katanning, Western Australia  
(Club)

#### **Shire of Katanning**

of PO Box 130, Katanning, Western Australia  
(Shire)

### Background

- A The Club is registered as proprietor of the Lots, which are situated within the district of the Shire.
- B The Shire and the Department of Regional Development entered into a Financial Assistance Agreement dated 3 June 2016 (**FAA**) for the Department to provide funding to the Shire for the Shire to undertake the Katanning SuperTown Heritage Centre project (**SuperTown Project**).
- C One of the obligations of the Shire in the SuperTown Project was to facilitate the relocation of the Katanning Bowling Club to the Club's Lots (**Relocation Project**).
- D As part of the Relocation Project, the Shire constructed a new bowling green and associated infrastructure on the Lots including the following project items:
- (a) bowling green & golf course modification;
  - (b) new office;
  - (c) bowls connectivity;
  - (d) front entrance;
  - (e) ceilings & electrics; and
  - (f) project management & contingency.
- (**Relocation Works**).
- E The Parties have retrospectively agreed to enter into this Agreement to clarify each party's responsibilities in relation to the Relocation Works and ongoing maintenance of the Infrastructure.

## Agreed terms

---

### 1. Definitions

In this Agreement, unless otherwise required by the context or subject matter:

**Agreement** means this deed as supplemented, amended or varied from time to time;

**CEO** means the Chief Executive Officer for the time being of the Shire or any person appointed by the Chief Executive Officer to perform any of her or his functions under this Agreement;

**Completion Date** means the date on which the Relocation Works were completed as specified at **Item 2** of the Schedule;

**Department** means the Department of Regional Development;

**FAA** means the Financial Assistance Agreement – Royalties for Regions Project Agreement dated 3 June 2016 between the Shire and the Department of Regional Development;

**Infrastructure** means the bowling green and any associated infrastructure created from the Relocation Works;

**Notice** means each notice, demand, consent or authority given or made to any person under this Agreement;

**Lots** means the lots described at **Item 1** of the Schedule;

**Parties** means the parties to this Agreement;

**Relocation Project** means the relocation of the Katanning Bowling Club to the Katanning Country Club site as stipulated in Item 4.2 of Schedule 4 of the FAA;

**Relocation Works** means the works required for the relocation of the bowling green and associated infrastructure on the Katanning Bowling Club to the Lots including the project items listed in Recital D paragraphs (a) – (f);

**Schedule** means the Schedule to this Agreement; and

**SuperTown Project** means the Katanning SuperTown Heritage Centre project which includes improvements to the Shire's playground; park amenity enhancements; skate park; construction of a tourist visitor centre and community run museum; creation of a botanic garden and a medium density residential land development.

### 2. Consent to entry

For the purposes of section 3.31 of the *Local Government Act 1995* the Club has consented to the Shire and any person authorised by the Shire to enter upon the Lots prior to the Completion Date for the purpose of:

- (a) carrying out the Relocation Works; and
- (b) any works incidental to the purposes described in Recital D paragraphs (a) – (f),

to the extent that is reasonably necessary to enable the Shire to complete its obligations under this Deed.

## 3. Shire's Acknowledgements and Obligations

### 3.1 Warranties

The Shire warrants that the Infrastructure will be structurally sound and fit for its intended purpose.

### 3.2 Transfer of the Infrastructure

- (1) Subject to the Club's compliance with this Agreement, the Shire transfers absolutely to the Club:

- (a) all of its rights title in and ownership of the Infrastructure free from encumbrances, on the terms and conditions of this Agreement; and
- (b) any and all common law rights and statutory or common law remedies in relation to the Infrastructure available to the Shire at the Completion Date,

with effect from the Completion Date.

- (2) The Club accepts the transfer from the Shire of all rights, title and ownership of the Infrastructure effective from the Completion Date on the terms and conditions set out in this Agreement.

## 4. Club's Acknowledgements and Obligations

### 4.1 Claims in respect of the Infrastructure

The Club acknowledges and agrees that the Shire is not responsible for, and the Club has no claim against the Shire in respect of, the design of the Infrastructure or the fitness of the Infrastructure for the Club's purposes.

### 4.2 Ownership of the Infrastructure

- (1) The Club acknowledges that with effect from the Completion Date the Infrastructure forms part of the assets of the Club and consequently the Club will be responsible to repair and maintain the Infrastructure in accordance with relevant standards.

- (2) For the avoidance of doubt, the Parties agree that maintenance for the purposes of paragraph (1) above covers:

- (a) all structural maintenance;
- (b) general repairs; and
- (c) the ongoing repair and replacement of any associated fixtures and fittings.

## **4.3 Risk and Release**

- (1) The Club acknowledges and agrees that all risk and liability associated with the Infrastructure passes to the Club with effect from the Completion Date.
- (2) The Club:
  - (a) agrees to keep, manage and maintain the Infrastructure at its own risk; and
  - (b) releases to the full extent permitted by law the Shire from any claims, actions, loss, damage, liability, costs and expenses arising from or connected with (directly or indirectly) the presence of the Infrastructure on the Lots.

## **5. Discretion of Shire under written law not limited**

Nothing in this Agreement is to fetter or limit, or is to be construed as an attempt to fetter or limit, the discretion or the powers of the Shire or the Council of the Shire under any written law

## **6. Costs**

The Shire shall pay the costs of and incidental to the preparation (including all preliminary drafts) and execution of this Deed.

## **7. General Provisions**

### **7.1 Laws of Western Australia apply**

This Agreement is to be construed and interpreted in accordance with the laws of the State of Western Australia and the parties agree to submit to the jurisdiction of the courts of that State and of courts competent to hear appeals from them.

### **7.2 Amendments to Agreement**

Subject to such consents as are required by this Agreement or at law, this Agreement may be varied by the agreement of the parties in writing.

### **7.3 Acts by agents**

All acts and things which the Shire is required to do under this Agreement may be done by the Shire, the CEO, an officer or the agent, solicitor, contractor or employee of the Shire.

### **7.4 Statutory powers**

The powers conferred on the Shire by or under any statutes for the time being in force are, except to the extent that they are inconsistent with the terms and provisions expressed in this Agreement, in addition to the powers conferred on the Shire in this Agreement.

### **7.5 Severance**

If any part of this Agreement is or becomes void or unenforceable, that part is or will be severed from this Agreement to the intent that all parts that are not or do not become void or unenforceable remain in full force and effect and are unaffected by that severance.

## 7.6 Governing law

This Agreement is governed by and is to be interpreted in accordance with the laws of Western Australia and, where applicable, the laws of the Commonwealth of Australia.

## 8. Interpretation

### 8.1 Interpretation

In this Agreement, unless expressed to the contrary:

- (a) words importing:
  - (i) the singular includes the plural and vice versa; and
  - (ii) a gender or genders include each other gender;
- (b) if a word or phrase is assigned a particular meaning, other grammatical forms of that word or phrase have a corresponding meaning;
- (c) a reference to:
  - (i) a natural party includes a body corporate or local government;
  - (ii) a body corporate or local government includes a natural party;
  - (iii) a professional body includes a successor to or substitute for that body;
  - (iv) a party includes its legal personal representatives, successors and assigns and if a party comprises two or more persons, the legal personal representatives, successors and assigns of each of those persons;
  - (v) a statute, includes an ordinance, code, regulation, award, town planning scheme, regulation, local law, by-law, requisition, order or other statutory instruments made under any of them and a reference to any of them, whether or not by name, includes any amendments to, re-enactments of or replacements of any of them from time to time in force;
  - (vi) a right includes a benefit, remedy, discretion, authority or power;
  - (vii) an obligation includes a warranty or representation and a reference to a failure to observe or perform an obligation includes a breach of warranty or representation;
  - (viii) this Agreement or provisions of this Agreement or any other deed, agreement, instrument or contract includes a reference to -
    - (A) both express and implied provisions; and
    - (B) that other deed, agreement, instrument or contract as varied, supplemented, replaced or amended;
  - (ix) writing includes any mode of representing or reproducing words in tangible and permanently visible form and includes facsimile transmissions;

# 10.2.3

- (x) any thing (including, without limitation, any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them; and
- (xi) a subparagraph, paragraph, subclause, clause, Item, Schedule or Annexure is a reference to, respectively, a subparagraph, paragraph, subclause, clause, Item, Schedule or Annexure of this Agreement;
- (d) the covenants and obligations on the part of a party not to do or omit to do any act or thing include:
  - (i) covenants not to permit that act or thing to be done or omitted to be done by a party authorised by that party; and
  - (ii) a covenant to take all reasonable steps to ensure that that act or thing is not done or omitted to be done;
- (e) the meaning of general words or phrases is not limited by specific examples introduced by ‘including’, ‘for example’ or similar expressions; and
- (f) if a party comprises two or more persons, the covenants and agreements on their part bind them and must be observed and performed by them jointly and each of them severally, and may be enforced against any one or more of them.

## 8.2 Headings

Except in the Schedule, headings do not affect the interpretation of this Agreement.

## Schedule

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### Item 1      Lots

Lot 130 on Diagram 52651 being the whole of the land comprised in Certificate of Title Volume 1674 Folio 496.

Lot 4 on Diagram 42548 being the whole of the land comprised in Certificate of Title Volume 1599 Folio 128.

Lot 1 on Deposited Plan 414669 being the whole of the land comprised in Certificate of Title Volume 2960 Folio 782.

### Item 2      Completion Date

[date on which the final works were completed]

## Signing page

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EXECUTED as a deed on the \_\_\_\_\_ day of \_\_\_\_\_ 2022

**THE COMMON SEAL of The Katanning Country Club Inc** was hereunto affixed pursuant to the constitution of The Katanning Country Club Inc in the presence of each of the undersigned each of whom hereby declares by the execution of this document that he or she holds the office in The Katanning Country Club Inc indicated under his or her name-

\_\_\_\_\_  
Office Holder Sign

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Address:

\_\_\_\_\_  
Office Held:

\_\_\_\_\_  
Office Holder Sign

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Address:

\_\_\_\_\_  
Office Held:

The COMMON SEAL of the SHIRE OF KATANNING was hereunto affixed in the presence of –

\_\_\_\_\_  
Signature of President

\_\_\_\_\_  
Full Name of President

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Full name of Chief Executive Officer



Shire of  
**Katanning**  
Heart of the Great Southern

Long Term Financial Plan

2021 - 2031



# 10.2.4

**Prepared By:** Belinda Knight  
Finance Manager  
Shire of Katanning

---

**Date:** 14/04/2022

**Status:** Draft

**Time Period of the Plan:** The LTFP covers a 10-year period.

**Date of Review:** The LTFP is reviewed every 4 years, and updated within 2 years of each Shire election, and in conjunction with the AMP.

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## Introduction

The purpose of the Long-Term Financial Plan (LTFP) is to present a financial analysis of all strategic objectives and goals set out in the integrated planning framework documents over a ten-year period. It is an integral part of Council's strategic planning process and is aligned to other core planning documents, including the Strategic Community Plan and the Shire's Corporate Business Plan (2021 – 2025). Information contained in other strategic plans including the Asset Management and Workforce Plans have informed the Long-Term Financial Plan.

Financial and social indicators are inherent to predicting future values; these include consumer price index, interest rates, population growth and demographic trends. The Long-Term Financial Plan analyses financial trends over a ten-year period on a range of assumptions and provides the Shire with information to assess resourcing requirements to achieve its strategic objectives and to assist the Shire to ensure long term financial sustainability.

This plan addresses the operating and capital needs placed on the Shire over the next ten years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

## Shire Profile

Katanning is located in the Upper Great Southern and is at the heart of one of the most productive agricultural regions in Western Australia. Katanning is situated 2 ½ hours south of Perth and under 2 hours north of Albany. Katanning is a regional centre and coupled with another seven Local Governments that lie within a 70km radius of the town provides services to a combined population of approximately 12,500.

The Shire is encouraging economic development and fostering growth as part of its program. The agricultural sector supports more than 400 businesses in Katanning, and the commercial sector includes retail, wholesale and a large range of service industries.

The State Government recognises Katanning is the home of a range of businesses that already deliver excellent services to agriculture and thus has great promise to support growth in this area an area of Agricultural Excellence with the potential to develop as a Meat Precinct to be developed to supply met produces to the growing Asian markets. The Western Australian Meat Marketing Co-operative (WAMMCO) operates an internationally acclaimed Halal Abattoir which employs up to 340 full time workers. The new Katanning Regional Sheep Saleyard, that opened in May 2014, is one of the largest facilities of its type in the country drawing livestock from across the southwest land division is providing improved facilities for producers, buyers, agents and livestock reinforcing Katanning's premier position in the industry.

With a mixture of urban and rural life, Katanning has many highly desirable characteristics that will ensure it remains a vibrant and prosperous regional centre. Katanning prides itself on its multicultural diversity and is widely recognised as a community where residents enjoy a well-developed cultural and heritage lifestyle. People from many countries around the world have settled in Katanning and this enhances the diverse and rich cultural fabric that makes Katanning such a vibrant place to live.

Katanning is the regional centre of the Upper Great Southern District and provides quality facilities to residents from neighbouring towns such as Broomehill, Tambellup, Kojonup, Woodanilling, Wagin, Dumbleyung, Gnowangerup and Nyabing.

## STATISTICS

GEOGRAPHIC STATISTICS	
Distance from Perth by Road (RAC 2013)	283km
Area (km <sup>2</sup> , Shire website)	1,523km <sup>2</sup>

POPULATION STATISTICS	
Population (ABS 2016)	4,151
Number of Dwellings (ABS 2016)	1,821
Number of Electors (WAEC)	2,540

ROAD NETWORK	
Sealed Roads – Length (km)	255
Unsealed Roads – Length (km)	529

ECONOMIC STATISTICS	
Median Weekly Household Income (ABS 2016)	\$1,205
Median Weekly Rent (ABS 2016)	\$180
Average household size (ABS 2016)	2.5

RATING & INCOME STATISTICS	
Rateable Properties (2021/22 Budget)	2,450
Rateable Value (2021/22 Budget)	\$192,358,901
Predominant Minimum Rate (2021/22)	\$1,018
Total Rates Levied (2021/22 Budget)	\$4,408,586
Total Operating Revenue (2021/22 Budget)	\$9,137,402

ORGANISATION STATISTICS	
Number of Employees	84

The Long-Term Financial Plan guides the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations to improve services and infrastructure.

To assist in the implementation and activation of the Strategic Community Plan the Shire must consider its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

The development of these strategies and plans and their integration, will be reflected and perfected into the future.

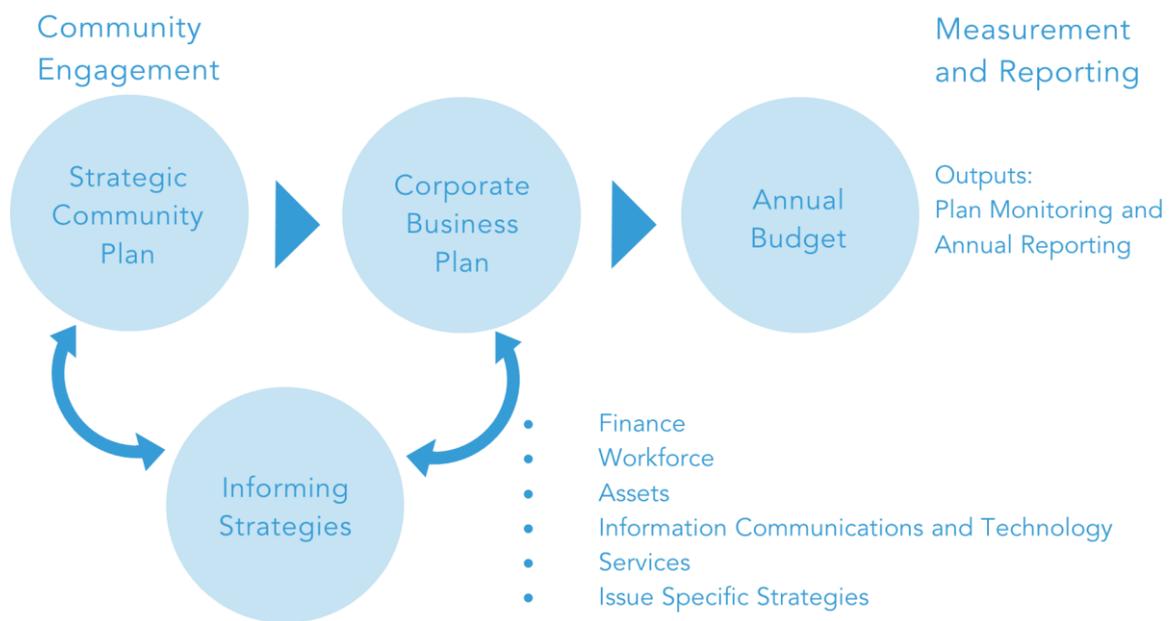
## Integrated Planning Framework

Long term financial planning is a key element of the Integrated Planning and Reporting Framework. It enables the Shire to set priorities, based on their resourcing capabilities, for the delivery of short, medium and long-term community priorities.

The plan is a ten-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. From these planning processes, Annual Budgets that are aligned with strategic objectives can be developed.

This Plan indicates the Shire’s long term financial sustainability, allows early identification of financial issues and their longer-term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.

The following figure illustrates how the Long-Term Financial Plan informs the Integrated Planning and Reporting Framework:



## Elements of Integrated Planning and Reporting Framework

The Strategic Community Plan sets out the vision, aspirations and objectives for the community over the next 10 years. It is the principal strategy and planning document. This means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements or advocacy on behalf of the community. The clear direction set by the Council ensures asset and service provision is focused to meet the requirements of the community, now and into the future.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

### Our Services

The Shire delivers a wide range of services and facilities to the community. The revenues and expenditure of the Shire are required to be classified in accordance with legislation. The Local Government (Financial Management) Regulations 1996 (Schedule 1 Part 1) specify the minimum program classifications to be disclosed.

## Statement of Objective

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

## COMMUNITY VISION

"A prosperous, vibrant & diverse community, working together"

## GOVERNANCE

**Objective:** To provide a decision-making process for the efficient allocation of scarce resources.

**Activities:** 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

**Objective:** To collect revenue to allow for the provision of services.

**Activities:** Rates, general purpose government grants and interest revenue.

## LAW, ORDER, PUBLIC SAFETY

**Objective:** To provide services to help ensure a safer and environmentally conscious community

**Activities:** Supervision of various by-laws, fire prevention, emergency services and animal control.

## HEALTH

**Objective:** To provide an operational framework for environment and community health.

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

## EDUCATION AND WELFARE

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

**Activities:** Year-round care, housing for the aged and educational services.

## HOUSING

**Objective:** To provide and maintain staff and rental housing.

**Activities:** Management and maintenance of staff and rental housing.

## COMMUNITY AMENITIES

**Objective:** To provide services required by the community.

**Activities:** Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.

## RECREATION AND CULTURE

**Objective:** To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

**Activities:** Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library community arts programme, cultural activities and various reserves.

## TRANSPORT

**Objective:** To provide safe, effective and efficient transport services to the community

**Activities:** Construction and maintenance of streets, roads, bridges, footpaths; street lighting, traffic management and airport. Purchase and disposal of Council's Road Plant and parking control.

## ECONOMIC SERVICES

**Objective:** To help promote the shire and its economic wellbeing.

**Activities:** Building control, saleyards, tourism and area promotion, standpipes and pest control.

## OTHER PROPERTY AND SERVICES

**Objective:** To monitor and control Council's overhead operating accounts.

**Activities:** Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages of Council employees.

## SERVICE LEVELS

It is proposed that existing service levels will be maintained for all operational areas in formulating this plan. However, a key objective in the Corporate Business Plan is to improve existing service levels in the longer term whilst continuing to achieve annual operating surpluses each year to fund the provision of infrastructure.

## ASSET MANAGEMENT

The Shire is developing a strategic approach to asset management and will prepare asset management plans based on the total life cycle of assets. The Asset Management Plans' will assist the Shire in predicting infrastructure consumption and asset renewal needs and identifies the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings.

## Long Term Financial Forecasts

This plan has been prepared to support the strategic planning process for the Shire. The plan addresses the operating and capital needs placed on the Shire over the next 10 years.

The plan will be reviewed annually to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling this long-term plan, consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in this plan therefore represent estimated future prices and costs.

This long-term strategic financial plan is set against economic uncertainty. The plan addresses operating and capital outlays for the period 2020/21 through to 2029/30. The changing economic

circumstances have meant that projections for growth and therefore community demand as facilities and services are subject to how the Australian and State economies recover from the current economic position.

This plan represents a financial solution to meeting the competing demands of services and facilities to the community. There are numerous ways that will enable the Shire to achieve its objectives. This plan balances the funding needs of renewal and new infrastructure assets, existing services against rating expectations, reasonable fees, debt leverage and the use of accumulated funds held in reserve accounts.

To assist in the implementation and activation of the Shire's Strategic Community Plan this financial plan considers the Shire's current and future financial resources capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

## Financial Strategies and Principles

The following assumptions have been applied in formulating the financial strategies underpinning the Long-Term Financial Plan. These include for the continuous improvement in the financial capacity and sustainability of the Shire through –

- Strengthening results to ensure sustainability.
- Prudent use of debt.
- Accumulation of funds to meet the cash flow demands for asset renewal etc.
- The maintenance of a fair and equitable rating structure.
- Maintaining or improving service level standards.
- Maintaining/Increasing funding for asset maintenance and renewal; and
- Development of infrastructure.

## Service delivery and service levels

Service delivery and service levels will continue at the existing standards. Service level standards from the community strategic plan relate primarily to the creation of new facilities for a growing population. The asset management plans also are based on the provision of existing standards and services.

## Financial Plans

### Overview

The Long-Term Financial Plan will be continuously reviewed to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling the plan consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in the plan therefore represent estimated future prices and costs. The plan addresses the Shire's operating and capital requirements from Financial Year 2020/21 through to 2030/31.

One of the key challenges for Shire is to ensure it achieves ongoing financial sustainability in order to provide appropriate services and infrastructure for the community into the future.

The long-term financial estimates are an integral part of Council's strategic planning process and represent a ten-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. It indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts. This plan addresses the operating and capital needs placed on the Shire over the next 10 years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

The key financial strategies underpinning the plan are:

- achieving operating surpluses in the long term.
- continuous improvement in financial position.
- maintaining a positive unrestricted cash.
- development of alternative revenue streams than rates.
- maintaining and improving service levels.
- adequately funding for asset renewal/replacement.
- maintaining a fair and equitable rating structure.

## Financial Statements

The following Financial Statements have been prepared for the ten years covered in this plan.

### Statement of Comprehensive Income by Program

Identifies the cost of goods and services provided, and the extent to which costs are recovered from revenues. Programs are defined by Regulation under the Local Government Act WA 1995.

### Statement of Comprehensive Income by Nature/type

Identifies the inputs by nature/ type of the revenue or expense. Descriptions are defined by Regulation under the Local Government Act WA.

The Statement of Comprehensive Income is prepared on an accrual basis. This process recognises income as it is earned and expenses as they are incurred. In addition, it makes adjustments for unearned income, credit sales, pre-payments, accrued expenses and non-cash provisions (i.e. depreciation and leave entitlements). This method provides a more accurate reflection of the transactions which actually occurred during the accounting period and is a better reflection of the actual business activities undertaken by the Shire. Depreciation, which is an expense charged in the Statement of Comprehensive Income, reflects the value of capital assets consumed during the accounting period.

Accounting Standard AASB 1004 Contributions requires contributions to be recognised as revenue (i.e. in the Statement of Comprehensive Income) when the Shire obtains control over the assets comprising the contributions, notwithstanding that those contributions may be a grant for a capital item. Given this requirement, grants for capital works have the potential to significantly affect the operating result in a particular year.

### Rate Setting Statement (Statement of Financial Activity)

This statement summarises the operating, capital, debt and reserves transactions. It utilises the same reporting procedures required formulating the Shire's Annual Budget under the Local Government Act (WA). The plan identifies the funds necessary to balance the budget in each financial year through the collection of Rates.

### Statement of Financial Position (Balance Sheet)

The purpose of the Statement of Financial Position is to provide a "snap-shot" of the overall financial position of the Shire. This statement is constructed according to well defined accounting principles which are embodied in the Australian Accounting Standards. The ratepayer equity in the Shire can be calculated by deducting total liabilities from total assets.

The Statement discloses transactions as current and non-current assets, and current and non-current liabilities and equity. Statement of Comprehensive Income - by Program

## Statement of Comprehensive Income - by Nature or Type

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Statement of Comprehensive Income by Nature and Type</b>										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$000s									
<b>INCOME: REVENUES FROM ORDINARY ACTIVITIES</b>										
<b>EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GRANTS, SUBSIDIES &amp; CONTRIBUTIONS</b>										
Rates	4,401,800	4,665,908	4,899,203	5,095,172	5,298,978	5,510,938	5,731,375	5,960,630	6,199,055	6,447,017
Rates Growth	-	44,018	46,659	48,992	50,952	52,990	55,109	57,314	59,606	61,991
Operating Grants, Subsidies & Contributions	2,928,083	3,588,725	3,696,387	3,807,279	3,921,497	4,039,142	4,160,316	4,285,126	4,413,680	4,546,090
Fees & Charges	1,889,241	1,964,811	2,043,403	2,125,139	2,210,145	2,298,551	2,390,493	2,486,112	2,585,557	2,688,979
Interest Earnings	99,830	100,030	100,230	100,430	100,631	101,134	101,640	102,656	104,709	106,804
Other Revenue	432,510	441,160	449,983	458,983	468,163	477,526	487,077	496,818	506,754	516,889
<b>Total Revenue</b>	<b>9,751,464</b>	<b>10,804,652</b>	<b>11,235,866</b>	<b>11,635,995</b>	<b>12,050,366</b>	<b>12,480,280</b>	<b>12,926,010</b>	<b>13,388,656</b>	<b>13,869,363</b>	<b>14,367,772</b>
<b>EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES</b>										
<b>EXCLUDING LOSS ON ASSET DISPOSAL</b>										
Employee Costs	(4,320,191)	(4,106,595)	(4,470,375)	(4,566,817)	(4,708,154)	(4,802,317)	(4,798,363)	(4,894,330)	(4,992,217)	(5,092,061)
Materials & Contracts	(4,167,216)	(2,702,010)	(3,185,900)	(3,443,830)	(3,449,402)	(3,696,081)	(3,619,620)	(3,806,125)	(4,083,394)	(4,144,645)
Utilities	(505,617)	(503,803)	(523,955)	(544,913)	(566,709)	(589,378)	(612,953)	(637,471)	(662,970)	(689,489)
Depreciation	(5,657,103)	(4,224,431)	(4,394,524)	(4,507,279)	(4,592,171)	(4,644,187)	(4,759,487)	(4,873,502)	(4,918,247)	(4,958,979)
Interest Expenses	(121,376)	(95,233)	(90,731)	(85,979)	(81,047)	(75,994)	(70,752)	(65,327)	(59,738)	(53,952)
Insurance	(375,761)	(387,034)	(398,645)	(410,604)	(422,922)	(435,610)	(448,678)	(462,139)	(476,003)	(490,283)
Other Expenditure	(340,543)	(297,354)	(303,301)	(309,367)	(315,554)	(321,865)	(328,303)	(334,869)	(341,566)	(348,397)
<b>Total Expenditure</b>	<b>(15,487,807)</b>	<b>(12,316,460)</b>	<b>(13,367,430)</b>	<b>(13,868,789)</b>	<b>(14,135,960)</b>	<b>(14,565,433)</b>	<b>(14,638,155)</b>	<b>(15,073,763)</b>	<b>(15,534,134)</b>	<b>(15,777,805)</b>
<b>Sub-total</b>	<b>(5,736,343)</b>	<b>(1,511,808)</b>	<b>(2,131,565)</b>	<b>(2,232,794)</b>	<b>(2,085,594)</b>	<b>(2,085,153)</b>	<b>(1,712,145)</b>	<b>(1,685,107)</b>	<b>(1,664,772)</b>	<b>(1,410,033)</b>
Non-Operating Grants, Subsidies & Contributions	1,772,552	4,277,635	500,567	712,581	516,824	521,173	525,630	530,199	542,954	552,675
Profit on Asset Disposals	132,201	-	-	-	-	-	-	-	-	-
Loss on Asset Disposals	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>1,904,753</b>	<b>4,277,635</b>	<b>500,567</b>	<b>712,581</b>	<b>516,824</b>	<b>521,173</b>	<b>525,630</b>	<b>530,199</b>	<b>542,954</b>	<b>552,675</b>
<b>NET RESULT</b>	<b>(3,831,590)</b>	<b>2,765,827</b>	<b>(1,630,998)</b>	<b>(1,520,213)</b>	<b>(1,568,770)</b>	<b>(1,563,980)</b>	<b>(1,186,515)</b>	<b>(1,154,907)</b>	<b>(1,121,817)</b>	<b>(857,358)</b>
<b>Other Comprehensive Income</b>										
Changes in Valuation of non-current assets	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(3,831,590)</b>	<b>2,765,827</b>	<b>(1,630,998)</b>	<b>(1,520,213)</b>	<b>(1,568,770)</b>	<b>(1,563,980)</b>	<b>(1,186,515)</b>	<b>(1,154,907)</b>	<b>(1,121,817)</b>	<b>(857,358)</b>

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## Statement of Comprehensive Income - by Function Activity

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Statement of Comprehensive Income by Program</b>										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INCOME: REVENUES FROM ORDINARY ACTIVITIES</b>										
Governance	61,541	63,387	65,289	67,248	69,265	71,343	73,483	75,688	77,958	80,297
General Purpose Funding	5,683,188	6,654,395	7,001,970	7,316,768	7,644,082	7,985,178	8,340,292	8,710,490	9,096,876	9,499,056
Law, Order, Public Safety	217,966	222,325	226,772	231,307	235,933	240,652	245,465	250,374	255,382	260,490
Health	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988	3,047
Education and Welfare	414,250	422,535	430,986	439,605	448,398	457,365	466,513	475,843	485,360	495,067
Housing	101,940	103,979	106,058	108,180	110,343	112,550	114,801	117,097	119,439	121,828
Community Amenities	883,543	901,214	919,238	937,623	956,375	975,503	995,013	1,014,913	1,035,211	1,055,916
Recreation and Culture	618,931	631,310	643,936	656,815	669,951	683,350	697,017	710,957	725,176	739,680
Transport	221,705	226,139	230,662	235,275	239,981	244,780	249,676	254,669	259,763	264,958
Economic Services	1,415,754	1,444,069	1,472,950	1,502,409	1,532,458	1,563,107	1,594,369	1,626,256	1,658,781	1,691,957
Other Property and Services	130,096	132,698	135,352	138,059	140,820	143,636	146,509	149,439	152,428	155,477
<b>Total Revenue</b>	<b>9,751,464</b>	<b>10,804,652</b>	<b>11,235,866</b>	<b>11,635,995</b>	<b>12,050,366</b>	<b>12,480,280</b>	<b>12,926,010</b>	<b>13,388,656</b>	<b>13,869,363</b>	<b>14,367,772</b>
<b>EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES</b>										
Governance	(1,048,559)	(1,069,530)	(1,090,921)	(1,112,739)	(1,134,994)	(1,157,694)	(1,180,848)	(1,204,465)	(1,228,554)	(1,253,125)
General Purpose Funding	(299,138)	(305,121)	(311,223)	(317,448)	(323,797)	(330,273)	(336,878)	(343,616)	(350,488)	(357,498)
Law, Order, Public Safety	(774,340)	(789,827)	(805,623)	(821,736)	(838,171)	(854,934)	(872,033)	(889,473)	(907,263)	(925,408)
Health	(234,909)	(239,607)	(244,399)	(249,287)	(254,273)	(259,359)	(264,546)	(269,837)	(275,233)	(280,738)
Education and Welfare	(544,865)	(555,762)	(566,878)	(578,215)	(589,779)	(601,575)	(613,606)	(625,879)	(638,396)	(651,164)
Housing	(258,267)	(263,432)	(268,701)	(274,075)	(279,557)	(285,148)	(290,851)	(296,668)	(302,601)	(308,653)
Community Amenities	(1,393,123)	(1,516,218)	(1,637,274)	(1,755,998)	(1,872,165)	(1,985,603)	(2,096,067)	(2,203,315)	(2,307,119)	(2,407,214)
Recreation and Culture	(4,565,208)	(4,656,512)	(4,749,642)	(4,844,635)	(4,941,528)	(5,040,359)	(5,141,166)	(5,243,989)	(5,348,869)	(5,455,846)
Transport	(4,533,579)	(1,076,485)	(1,818,332)	(2,009,296)	(1,964,881)	(2,081,613)	(1,840,668)	(1,961,840)	(2,107,130)	(2,035,290)
Economic Services	(1,626,261)	(1,658,786)	(1,691,962)	(1,725,801)	(1,760,317)	(1,795,524)	(1,831,434)	(1,868,063)	(1,905,424)	(1,943,532)
Other Property and Services	(88,182)	(89,946)	(91,745)	(93,579)	(95,451)	(97,360)	(99,307)	(101,293)	(103,319)	(105,386)
<b>Total Expenditure</b>	<b>(15,366,431)</b>	<b>(12,221,227)</b>	<b>(13,276,699)</b>	<b>(13,782,810)</b>	<b>(14,054,913)</b>	<b>(14,489,439)</b>	<b>(14,567,403)</b>	<b>(15,008,436)</b>	<b>(15,474,396)</b>	<b>(15,723,853)</b>
<b>Net Result from Operating Activities</b>	<b>(5,614,967)</b>	<b>(1,416,575)</b>	<b>(2,040,834)</b>	<b>(2,146,815)</b>	<b>(2,004,547)</b>	<b>(2,009,159)</b>	<b>(1,641,393)</b>	<b>(1,619,780)</b>	<b>(1,605,034)</b>	<b>(1,356,081)</b>

**Shire of Katanning Long Term Financial Plan 2021 - 2031**  
**Statement of Comprehensive Income by Program**

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>FINANCE COSTS</b>										
Governance	(99,351)	(83,987)	(80,320)	(76,512)	(72,537)	(68,452)	(64,188)	(59,762)	(55,165)	(50,392)
Housing	(13,580)	(8,310)	(7,732)	(7,147)	(6,553)	(5,951)	(5,342)	(4,725)	(4,099)	(3,465)
Other Property and Services	(8,445)	(2,936)	(2,679)	(2,320)	(1,957)	(1,591)	(1,222)	(840)	(474)	(95)
<b>Sub-total</b>	<b>(121,376)</b>	<b>(95,233)</b>	<b>(90,731)</b>	<b>(85,979)</b>	<b>(81,047)</b>	<b>(75,994)</b>	<b>(70,752)</b>	<b>(65,327)</b>	<b>(59,738)</b>	<b>(53,952)</b>
<b>NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS</b>										
Community Amenities	76,000	3,281,106	0	0	0	0	0	0	0	0
Recreation and Culture	406,937	250,000	0	200,000	0	0	0	0	0	0
Transport	724,155	746,529	500,567	512,581	516,824	521,173	525,630	530,199	542,954	552,675
Economic Services	565,460	0	0	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>1,772,552</b>	<b>4,277,635</b>	<b>500,567</b>	<b>712,581</b>	<b>516,824</b>	<b>521,173</b>	<b>525,630</b>	<b>530,199</b>	<b>542,954</b>	<b>552,675</b>
<b>PROFIT / (LOSS) ON DISPOSAL OF ASSETS</b>										
Transport	132,201	0	0	0	0	0	0	0	0	0
Other Property and Services	0	0	0	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>132,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET RESULT</b>	<b>(3,831,590)</b>	<b>2,765,827</b>	<b>(1,630,998)</b>	<b>(1,520,213)</b>	<b>(1,568,770)</b>	<b>(1,563,980)</b>	<b>(1,186,515)</b>	<b>(1,154,907)</b>	<b>(1,121,817)</b>	<b>(857,358)</b>

## Rate Setting Statement

Shire of Katanning Long Term Financial Plan 2021 - 2031										
Rate Setting Statement by Program										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)	2,333,382	(1)	0	(0)	(0)	(0)	(0)	0	0	(0)
	2,333,382	(1)	0	(0)	(0)	(0)	(0)	0	0	(0)
<b>Revenue from operating activities (excluding rates)</b>										
Governance	61,541	63,387	65,289	67,248	69,265	71,343	73,483	75,688	77,958	80,297
General purpose funding	1,281,388	1,944,469	2,056,108	2,172,605	2,294,152	2,421,251	2,553,808	2,692,546	2,838,214	2,990,048
Law, order, public safety	217,966	222,325	226,772	231,307	235,933	240,652	245,465	250,374	255,382	260,490
Health	2,550	2,601	2,653	2,706	2,760	2,815	2,872	2,929	2,988	3,047
Education & welfare	414,250	422,535	430,986	439,605	448,398	457,365	466,513	475,843	485,360	495,067
Housing	101,940	103,979	106,058	108,180	110,343	112,550	114,801	117,097	119,439	121,828
Community amenities	883,543	901,214	919,238	937,623	956,375	975,503	995,013	1,014,913	1,035,211	1,055,916
Recreation and culture	618,931	631,310	643,936	656,815	669,951	683,350	697,017	710,957	725,176	739,680
Transport	364,306	226,139	230,662	235,275	239,981	244,780	249,676	254,669	259,763	264,958
Economic services	1,415,754	1,444,069	1,472,950	1,502,409	1,532,458	1,563,107	1,594,369	1,626,256	1,658,781	1,691,957
Other property and services	130,096	132,698	135,352	138,059	140,820	143,636	146,509	149,439	152,428	155,477
	5,492,265	6,094,726	6,290,003	6,491,831	6,700,436	6,916,353	7,139,525	7,370,712	7,610,701	7,858,764
<b>Expenditure from operating activities</b>										
Governance	(1,147,910)	(1,153,517)	(1,171,241)	(1,189,251)	(1,207,531)	(1,226,146)	(1,245,036)	(1,264,227)	(1,283,719)	(1,303,517)
General purpose funding	(299,138)	(305,121)	(311,223)	(317,448)	(323,797)	(330,273)	(336,878)	(343,616)	(350,488)	(357,498)
Law, order, public safety	(774,340)	(789,827)	(805,623)	(821,736)	(838,171)	(854,934)	(872,033)	(889,473)	(907,263)	(925,408)
Health	(234,909)	(239,607)	(244,399)	(249,287)	(254,273)	(259,359)	(264,546)	(269,837)	(275,233)	(280,738)
Education & welfare	(544,865)	(555,762)	(566,878)	(578,215)	(589,779)	(601,575)	(613,606)	(625,879)	(638,396)	(651,164)
Housing	(271,847)	(271,742)	(276,433)	(281,222)	(286,110)	(291,099)	(296,193)	(301,393)	(306,700)	(312,118)
Community amenities	(1,393,123)	(1,516,218)	(1,637,274)	(1,755,998)	(1,872,165)	(1,985,603)	(2,096,067)	(2,203,315)	(2,307,119)	(2,407,214)
Recreation and culture	(4,565,208)	(4,656,512)	(4,749,642)	(4,844,635)	(4,941,528)	(5,040,359)	(5,141,166)	(5,243,989)	(5,348,869)	(5,455,846)
Transport	(4,543,979)	(1,076,485)	(1,818,332)	(2,009,296)	(1,964,881)	(2,081,613)	(1,840,668)	(1,961,840)	(2,107,130)	(2,035,290)
Economic services	(1,626,261)	(1,658,786)	(1,691,962)	(1,725,801)	(1,760,317)	(1,795,524)	(1,831,434)	(1,868,063)	(1,905,424)	(1,943,532)
Other property and services	(96,627)	(92,882)	(94,424)	(95,899)	(97,408)	(98,951)	(100,529)	(102,133)	(103,793)	(105,481)
	(15,498,207)	(12,316,460)	(13,367,430)	(13,868,789)	(14,135,960)	(14,565,433)	(14,638,155)	(15,073,763)	(15,534,134)	(15,777,805)
<b>Operating activities excluded from budget</b>										
(Profit)/Loss on disposal of assets	(132,201)	0	0	0	0	0	0	0	0	0
Depreciation and amortisation on assets	5,657,103	4,224,431	4,394,524	4,507,279	4,592,171	4,644,187	4,759,487	4,873,502	4,918,247	4,958,979
<b>Amount attributable to operating activities</b>	<b>(4,481,040)</b>	<b>(1,997,302)</b>	<b>(2,682,903)</b>	<b>(2,869,679)</b>	<b>(2,843,353)</b>	<b>(3,004,892)</b>	<b>(2,739,143)</b>	<b>(2,829,548)</b>	<b>(3,005,186)</b>	<b>(2,960,063)</b>

## Shire of Katanning Long Term Financial Plan 2021 - 2031

### Rate Setting Statement by Program

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INVESTING ACTIVITIES</b>										
Non-operating grants, subsidies and contributions	1,772,552	4,277,635	500,567	712,581	516,824	521,173	525,630	530,199	542,954	552,675
Proceeds from disposal of assets	253,647	440,000	149,000	267,000	248,500	29,000	267,272	426,000	173,000	303,200
Purchase of property, plant and equipment	(2,952,640)	(5,842,706)	(679,800)	(2,055,000)	(671,800)	(493,600)	(1,644,700)	(1,379,700)	(821,200)	(676,000)
Purchase and construction of infrastructure	(3,142,650)	(2,056,866)	(1,326,215)	(1,953,856)	(1,468,801)	(1,500,324)	(1,532,011)	(1,588,864)	(1,653,961)	(1,711,161)
<b>Amount attributable to investing activities</b>	<b>(4,069,091)</b>	<b>(3,181,938)</b>	<b>(1,356,448)</b>	<b>(3,029,275)</b>	<b>(1,375,277)</b>	<b>(1,443,751)</b>	<b>(2,383,808)</b>	<b>(2,012,365)</b>	<b>(1,759,206)</b>	<b>(1,531,286)</b>
<b>FINANCING ACTIVITIES</b>										
Repayment of debentures	(280,755)	(184,158)	(188,901)	(193,801)	(198,863)	(204,094)	(209,499)	(215,086)	(220,860)	(194,449)
Proceeds from new debentures	0	0	0	0	0	0	0	0	0	0
Transfers to reserves (restricted assets)	(714,890)	(762,807)	(1,339,622)	(1,284,931)	(1,136,032)	(1,089,885)	(1,144,108)	(1,591,463)	(1,597,168)	(1,700,483)
Transfers from reserves (restricted assets)	2,815,143	1,416,280	622,012	2,233,522	203,595	178,695	690,074	630,519	323,759	223,921
<b>Amount attributable to financing activities</b>	<b>1,819,498</b>	<b>469,315</b>	<b>(906,511)</b>	<b>754,790</b>	<b>(1,131,300)</b>	<b>(1,115,283)</b>	<b>(663,533)</b>	<b>(1,176,031)</b>	<b>(1,494,270)</b>	<b>(1,671,011)</b>
<b>Surplus(deficiency) before general rates</b>	<b>(4,397,251)</b>	<b>(4,709,926)</b>	<b>(4,945,862)</b>	<b>(5,144,164)</b>	<b>(5,349,930)</b>	<b>(5,563,927)</b>	<b>(5,786,484)</b>	<b>(6,017,944)</b>	<b>(6,258,662)</b>	<b>(6,162,361)</b>
<b>Total amount raised from general rates</b>	<b>4,397,250</b>	<b>4,709,926</b>	<b>4,945,862</b>	<b>5,144,164</b>	<b>5,349,930</b>	<b>5,563,927</b>	<b>5,786,484</b>	<b>6,017,944</b>	<b>6,258,662</b>	<b>6,509,008</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>(1)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>346,647</b>

**Shire of Katanning Long Term Financial Plan 2021 - 2031**  
**Rate Setting Statement by Nature Type**

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2,333,382	(1)	0	(0)	(0)	(0)	(0)	0	0	(0)
	<b>2,333,382</b>	<b>(1)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>
<b>Revenue from operating activities (excluding rates)</b>										
Operating grants, subsidies and contributions	2,928,083	3,588,725	3,696,387	3,807,279	3,921,497	4,039,142	4,160,316	4,285,126	4,413,680	4,546,090
Fees and charges	1,889,241	1,964,811	2,043,403	2,125,139	2,210,145	2,298,551	2,390,493	2,486,112	2,585,557	2,688,979
Service charges	0	0	0	0	0	0	0	0	1	2
Interest earnings	99,830	100,030	100,230	100,430	100,631	101,134	101,640	102,656	104,709	106,804
Other revenue	432,510	441,160	449,983	458,983	468,163	477,526	487,077	496,818	506,754	516,889
Profit on asset disposals	132,201	0	0	0	0	0	0	0	0	0
	<b>5,481,865</b>	<b>6,094,726</b>	<b>6,290,003</b>	<b>6,491,831</b>	<b>6,700,436</b>	<b>6,916,353</b>	<b>7,139,525</b>	<b>7,370,712</b>	<b>7,610,701</b>	<b>7,858,764</b>
<b>Expenditure from operating activities</b>										
Employee costs	(4,320,191)	(4,106,595)	(4,470,375)	(4,566,817)	(4,708,154)	(4,802,317)	(4,798,363)	(4,894,330)	(4,992,217)	(5,092,061)
Materials and contracts	(4,167,216)	(2,702,010)	(3,185,900)	(3,443,830)	(3,449,402)	(3,696,081)	(3,619,620)	(3,806,125)	(4,083,394)	(4,144,645)
Utility charges	(505,617)	(503,803)	(523,955)	(544,913)	(566,709)	(589,378)	(612,953)	(637,471)	(662,970)	(689,489)
Depreciation on non-current assets	(5,657,103)	(4,224,431)	(4,394,524)	(4,507,279)	(4,592,171)	(4,644,187)	(4,759,487)	(4,873,502)	(4,918,247)	(4,958,979)
Interest expenses	(121,376)	(95,233)	(90,731)	(85,979)	(81,047)	(75,994)	(70,752)	(65,327)	(59,738)	(53,952)
Insurance expenses	(375,761)	(387,034)	(398,645)	(410,604)	(422,922)	(435,610)	(448,678)	(462,139)	(476,003)	(490,283)
Other expenditure	(340,543)	(297,354)	(303,301)	(309,367)	(315,554)	(321,865)	(328,303)	(334,869)	(341,566)	(348,397)
	<b>(15,487,807)</b>	<b>(12,316,460)</b>	<b>(13,367,430)</b>	<b>(13,868,789)</b>	<b>(14,135,960)</b>	<b>(14,565,433)</b>	<b>(14,638,155)</b>	<b>(15,073,763)</b>	<b>(15,534,134)</b>	<b>(15,777,805)</b>
<b>Operating activities excluded from budget</b>										
(Profit)/Loss on disposal of assets	(132,201)	0	0	0	0	0	0	0	0	0
Depreciation and amortisation on assets	5,657,103	4,224,431	4,394,524	4,507,279	4,592,171	4,644,187	4,759,487	4,873,502	4,918,247	4,958,979
<b>Amount attributable to operating activities</b>	<b>(4,481,040)</b>	<b>(1,997,302)</b>	<b>(2,682,903)</b>	<b>(2,869,679)</b>	<b>(2,843,353)</b>	<b>(3,004,892)</b>	<b>(2,739,143)</b>	<b>(2,829,548)</b>	<b>(3,005,186)</b>	<b>(2,960,063)</b>

# 10.2.4

## Shire of Katanning Long Term Financial Plan 2021 - 2031 Rate Setting Statement by Nature Type

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>INVESTING ACTIVITIES</b>										
Non-operating grants, subsidies and contributions	1,772,552	4,277,635	500,567	712,581	516,824	521,173	525,630	530,199	542,954	552,675
Proceeds from disposal of assets	253,647	440,000	149,000	267,000	248,500	29,000	267,272	426,000	173,000	303,200
Purchase of property, plant and equipment	(2,952,640)	(5,842,706)	(679,800)	(2,055,000)	(671,800)	(493,600)	(1,644,700)	(1,379,700)	(821,200)	(676,000)
Purchase and construction of infrastructure	(3,142,650)	(2,056,866)	(1,326,215)	(1,953,856)	(1,468,801)	(1,500,324)	(1,532,011)	(1,588,864)	(1,653,961)	(1,711,161)
<b>Amount attributable to investing activities</b>	<b>(4,069,091)</b>	<b>(3,181,938)</b>	<b>(1,356,448)</b>	<b>(3,029,275)</b>	<b>(1,375,277)</b>	<b>(1,443,751)</b>	<b>(2,383,808)</b>	<b>(2,012,365)</b>	<b>(1,759,206)</b>	<b>(1,531,286)</b>
<b>FINANCING ACTIVITIES</b>										
Repayment of debentures	(280,755)	(184,158)	(188,901)	(193,801)	(198,863)	(204,094)	(209,499)	(215,086)	(220,860)	(194,449)
Transfers to reserves (restricted assets)	(714,890)	(762,807)	(1,339,622)	(1,284,931)	(1,136,032)	(1,089,885)	(1,144,108)	(1,591,463)	(1,597,168)	(1,700,483)
Transfers from reserves (restricted assets)	2,815,143	1,416,280	622,012	2,233,522	203,595	178,695	690,074	630,519	323,759	223,921
<b>Amount attributable to financing activities</b>	<b>1,819,498</b>	<b>469,315</b>	<b>(906,511)</b>	<b>754,790</b>	<b>(1,131,300)</b>	<b>(1,115,283)</b>	<b>(663,533)</b>	<b>(1,176,031)</b>	<b>(1,494,270)</b>	<b>(1,671,011)</b>
<b>Surplus(deficiency) before general rates</b>	<b>(4,397,251)</b>	<b>(4,709,926)</b>	<b>(4,945,862)</b>	<b>(5,144,164)</b>	<b>(5,349,930)</b>	<b>(5,563,927)</b>	<b>(5,786,484)</b>	<b>(6,017,944)</b>	<b>(6,258,662)</b>	<b>(6,162,361)</b>
<b>Total amount raised from general rates</b>	<b>4,397,250</b>	<b>4,709,926</b>	<b>4,945,862</b>	<b>5,144,164</b>	<b>5,349,930</b>	<b>5,563,927</b>	<b>5,786,484</b>	<b>6,017,944</b>	<b>6,258,662</b>	<b>6,509,008</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>(1)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>346,647</b>

## Capital Outlays

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Capital Works Program</b>										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>LAND AND BUILDINGS</b>										
Land	0	460,000	0	947,000	0	0	0	0	0	0
New Buildings	2,020,018	3,931,106	100,000	400,000	100,000	190,000	100,000	389,000	100,000	100,000
<b>Total Land and Buildings</b>	<b>2,020,018</b>	<b>4,391,106</b>	<b>100,000</b>	<b>1,347,000</b>	<b>100,000</b>	<b>190,000</b>	<b>100,000</b>	<b>389,000</b>	<b>100,000</b>	<b>100,000</b>
Proceeds from Sale of Land/Buildings	9,982	0	0	0	0	0	0	0	0	0
Book Value Assets Sold	9,982	0	0	0	0	0	0	0	0	0
<b>Profit / (Loss) on Sale</b>	<b>0</b>									
<b>MOTOR VEHICLES</b>										
New Vehicles	194,200	0	0	0	0	0	0	0	0	0
<b>Total Motor Vehicle Purchases</b>	<b>194,200</b>	<b>0</b>								
<b>Profit / (Loss) on Sale</b>	<b>0</b>									
<b>PLANT AND EQUIPMENT</b>										
New Plant	738,422	1,451,600	579,800	708,000	571,800	303,600	1,544,700	990,700	721,200	576,000
New Equipment	0	0	0	0	0	0	0	0	0	0
<b>Total Plant and Equipment</b>	<b>738,422</b>	<b>1,451,600</b>	<b>579,800</b>	<b>708,000</b>	<b>571,800</b>	<b>303,600</b>	<b>1,544,700</b>	<b>990,700</b>	<b>721,200</b>	<b>576,000</b>
Proceeds of Sale	243,665	440,000	149,000	267,000	248,500	29,000	267,272	426,000	173,000	303,200
Book Value Assets Sold	111,464	440,000	149,000	267,000	248,500	29,000	267,272	426,000	173,000	303,200
<b>Profit / (Loss) on Sale</b>	<b>132,201</b>	<b>0</b>								
<b>FURNITURE AND EQUIPMENT</b>										
Furniture & Equipment	0	0	20,000	0	0	20,000	0	0	20,000	0
<b>INFRASTRUCTURE</b>										
Roads	1,482,190	1,221,866	1,241,215	1,268,856	1,383,801	1,415,324	1,447,011	1,503,864	1,568,961	1,626,161
Footpaths	513,790	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other	1,146,670	775,000	25,000	625,000	25,000	25,000	25,000	25,000	25,000	25,000
<b>Total Infrastructure Roads</b>	<b>3,142,650</b>	<b>2,056,866</b>	<b>1,326,215</b>	<b>1,953,856</b>	<b>1,468,801</b>	<b>1,500,324</b>	<b>1,532,011</b>	<b>1,588,864</b>	<b>1,653,961</b>	<b>1,711,161</b>
<b>CAPITAL WORKS TOTAL</b>	<b>6,095,290</b>	<b>7,899,572</b>	<b>2,026,015</b>	<b>4,008,856</b>	<b>2,140,601</b>	<b>2,013,924</b>	<b>3,176,711</b>	<b>2,968,564</b>	<b>2,495,161</b>	<b>2,387,161</b>
<b>TOTAL PROCEEDS OF SALE</b>	<b>253,647</b>	<b>440,000</b>	<b>149,000</b>	<b>267,000</b>	<b>248,500</b>	<b>29,000</b>	<b>267,272</b>	<b>426,000</b>	<b>173,000</b>	<b>303,200</b>
<b>TOTAL BOOK VALUE ASSETS SOLD</b>	<b>121,446</b>	<b>440,000</b>	<b>149,000</b>	<b>267,000</b>	<b>248,500</b>	<b>29,000</b>	<b>267,272</b>	<b>426,000</b>	<b>173,000</b>	<b>303,200</b>
<b>TOTAL PROFIT/(LOSS) ON SALE</b>	<b>132,201</b>	<b>0</b>								

## Statement of Financial Position

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Statement of Financial Postition</b>										
	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>	<u>2030/2031</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash and Cash Equivalents - Unrestricted	(1,675,021)	(1,021,548)	(2,392,630)	(746,429)	(2,627,457)	(2,606,210)	(2,169,054)	(2,675,965)	(2,988,429)	(3,211,584)
Cash and Cash Equivalents - Restricted (Res	6,435,699	5,782,226	6,499,836	5,551,245	6,483,681	7,394,871	7,848,905	8,809,850	10,083,259	11,559,821
Receivables	2,681,199	2,734,823	2,789,519	2,845,310	4,138,517	4,221,287	4,305,713	4,242,275	4,601,464	4,693,493
Other Financial Assets	4,481,106	0	0	0	0	0	0	0	0	0
Inventories	11,442	11,671	11,904	12,142	12,385	12,633	12,886	13,143	13,406	13,674
Other Assets	1,363	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>11,935,788</b>	<b>7,507,172</b>	<b>6,908,630</b>	<b>7,662,268</b>	<b>8,007,127</b>	<b>9,022,581</b>	<b>9,998,449</b>	<b>10,389,303</b>	<b>11,709,700</b>	<b>13,055,405</b>
<b>NON-CURRENT ASSETS</b>										
Receivables	227,141	231,684	236,317	241,044	245,865	250,782	255,798	260,914	266,132	271,455
Other Financial Assets	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637
Property, Plant and Equipment	58,990,357	62,575,081	61,125,255	60,790,136	58,994,120	57,194,142	56,159,120	54,574,697	52,649,483	50,378,647
Rehabilitation Assets	66,335	66,335	66,335	66,335	66,335	66,335	66,335	66,335	66,335	66,335
Right of Use Assets	50,954	50,954	50,954	50,954	50,954	50,954	50,954	50,954	50,954	50,954
Infrastructure	159,058,678	158,709,095	157,641,412	157,211,109	156,307,055	155,447,770	154,632,744	153,886,228	153,215,356	152,611,175
<b>Total Non-Current Assets</b>	<b>218,518,102</b>	<b>221,757,786</b>	<b>219,244,911</b>	<b>218,484,215</b>	<b>215,788,966</b>	<b>213,134,620</b>	<b>211,289,587</b>	<b>208,963,765</b>	<b>206,372,897</b>	<b>203,503,202</b>
<b>TOTAL ASSETS</b>	<b>230,453,890</b>	<b>229,264,958</b>	<b>226,153,541</b>	<b>226,146,483</b>	<b>223,796,092</b>	<b>222,157,201</b>	<b>221,288,037</b>	<b>219,353,068</b>	<b>218,082,597</b>	<b>216,558,607</b>

**Shire of Katanning Long Term Financial Plan 2021 - 2031**  
**Statement of Financial Position**

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES</b>										
Payables	6,694,729	2,952,400	1,634,825	3,335,604	2,746,545	2,849,301	3,369,595	2,797,934	2,843,319	2,364,180
Contract Liabilities	69,779	71,175	72,598	74,050	75,531	77,042	78,582	80,154	81,757	83,392
Trust Fund Liabilities	46,168	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167
Lease Liabilities	35,939	0	0	0	0	0	0	0	0	0
Current Portion of Long Term Borrowings	(41,639)	184,158	188,901	193,801	198,863	204,094	209,499	215,086	220,860	194,449
Provisions	678,111	684,892	691,741	698,658	705,645	712,701	719,828	727,027	734,297	741,640
<b>Total Current Liabilities</b>	<b>7,483,087</b>	<b>3,900,791</b>	<b>2,596,232</b>	<b>4,310,281</b>	<b>3,734,751</b>	<b>3,851,305</b>	<b>4,385,672</b>	<b>3,828,368</b>	<b>3,888,400</b>	<b>3,391,828</b>
<b>NON-CURRENT LIABILITIES</b>										
Long Term Borrowings	3,184,304	2,774,349	2,580,705	2,382,004	2,178,079	1,968,754	1,753,850	1,533,177	1,306,542	1,138,504
Payables	10,000	0	0	0	0	0	0	0	0	0
Lease Liabilities	30,626	0	0	0	0	0	0	0	0	0
Employee Related Provisions	113,560	114,696	115,843	117,001	118,171	119,353	120,546	121,752	122,969	124,199
Other Provisions	510,683	515,790	520,948	526,157	531,419	536,733	542,100	547,521	552,997	558,526
<b>Total Non-Current Liabilities</b>	<b>3,849,173</b>	<b>3,404,834</b>	<b>3,217,495</b>	<b>3,025,162</b>	<b>2,827,669</b>	<b>2,624,840</b>	<b>2,416,497</b>	<b>2,202,450</b>	<b>1,982,508</b>	<b>1,821,229</b>
<b>TOTAL LIABILITIES</b>	<b>11,332,260</b>	<b>7,305,626</b>	<b>5,813,727</b>	<b>7,335,443</b>	<b>6,562,420</b>	<b>6,476,145</b>	<b>6,802,169</b>	<b>6,030,818</b>	<b>5,870,908</b>	<b>5,213,058</b>
<b>NET ASSETS</b>	<b>219,121,630</b>	<b>221,959,332</b>	<b>220,339,814</b>	<b>218,811,040</b>	<b>217,233,672</b>	<b>215,681,056</b>	<b>214,485,868</b>	<b>213,322,250</b>	<b>212,211,689</b>	<b>211,345,549</b>

**Shire of Katanning Long Term Financial Plan 2021 - 2031**  
**Statement of Financial Position**

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>NET CURRENT ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash and Cash Equivalents	4,760,678	4,760,678	4,107,206	4,804,816	3,856,224	4,788,661	5,679,851	6,133,885	7,094,830	8,348,238
Receivables	2,681,199	2,734,823	2,789,519	2,845,310	4,138,517	4,221,287	4,305,713	4,242,275	4,601,464	4,693,493
Other Financial Assets	4,481,106	0	0	0	0	0	0	0	0	0
Inventories	11,442	11,671	11,904	12,142	12,385	12,633	12,886	13,143	13,406	13,674
Prepayments	1,363	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>11,935,788</b>	<b>7,507,172</b>	<b>6,908,630</b>	<b>7,662,268</b>	<b>8,007,127</b>	<b>9,022,581</b>	<b>9,998,449</b>	<b>10,389,303</b>	<b>11,709,700</b>	<b>13,055,405</b>
<b>CURRENT LIABILITIES</b>										
Payables	6,694,729	2,952,400	1,634,825	3,335,604	2,746,545	2,849,301	3,369,595	2,797,934	2,843,319	2,364,180
Contract Liabilities	69,779	71,175	72,598	74,050	75,531	77,042	78,582	80,154	81,757	83,392
Trust Fund Liabilities	46,168	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167
Lease Liabilities	35,939	0	0	0	0	0	0	0	0	0
Current Portion of Long Term Borrowings	(41,639)	184,158	188,901	193,801	198,863	204,094	209,499	215,086	220,860	194,449
Provisions	678,111	684,892	691,741	698,658	705,645	712,701	719,828	727,027	734,297	741,640
<b>Total Current Liabilities</b>	<b>7,483,087</b>	<b>3,900,791</b>	<b>2,596,232</b>	<b>4,310,281</b>	<b>3,734,751</b>	<b>3,851,305</b>	<b>4,385,672</b>	<b>3,828,368</b>	<b>3,888,400</b>	<b>3,391,828</b>
<b>NET CURRENT ASSETS</b>	<b>4,452,701</b>	<b>3,606,381</b>	<b>4,312,398</b>	<b>3,351,987</b>	<b>4,272,375</b>	<b>5,171,276</b>	<b>5,612,777</b>	<b>6,560,935</b>	<b>7,821,300</b>	<b>9,663,577</b>
LESS: Adjustments to net current assets	128,429	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637
LESS: Restricted Muni	(6,435,699)	(5,782,226)	(6,499,836)	(5,551,245)	(6,483,681)	(7,394,871)	(7,848,905)	(8,809,850)	(10,083,259)	(11,559,821)
ADD: Amherst Deposits	1,182,157	1,182,158	1,182,159	1,182,160	1,182,161	1,182,162	1,182,163	1,182,164	1,182,165	1,182,166
ADD: Current portion of Lease Liabilities	35,939	0	0	0	0	0	0	0	0	0
ADD: Current Long Term Borrowings	(41,639)	184,158	188,901	193,801	198,863	204,094	209,499	215,086	220,860	194,449
ADD: Employee Benefit Provisions	678,111	684,892	691,741	698,658	705,645	712,701	719,828	727,027	734,297	741,640
<b>OPENING/CLOSING FUNDS</b>	<b>(1)</b>	<b>(0)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>346,647</b>

## Statement of Changes in Equity

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Statement of Changes in Equity</b>										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>EQUITY</b>										
<b>RETAINED SURPLUS</b>										
Balance 1 July	99,866,517	98,135,180	101,554,480	99,205,873	98,634,250	96,133,044	93,657,875	92,017,326	89,901,473	87,506,247
Transfer from / (to) Reserve	2,100,253	653,473	(717,610)	948,591	(932,437)	(911,189)	(454,034)	(960,945)	(1,273,410)	(1,476,562)
Net Result	(3,831,590)	2,765,827	(1,630,998)	(1,520,213)	(1,568,770)	(1,563,980)	(1,186,515)	(1,154,907)	(1,121,817)	(857,358)
<b>Balance 30 June</b>	<b>98,135,180</b>	<b>101,554,480</b>	<b>99,205,873</b>	<b>98,634,250</b>	<b>96,133,044</b>	<b>93,657,875</b>	<b>92,017,326</b>	<b>89,901,473</b>	<b>87,506,247</b>	<b>85,172,326</b>
<b>CASH BACKED RESERVES</b>										
Balance 1 July	9,622,409	7,522,156	6,868,683	7,586,293	6,637,702	7,570,138	8,481,328	8,935,362	9,896,307	11,169,716
Transfer (from) / to Reserve	(2,100,253)	(653,473)	717,610	(948,591)	932,437	911,189	454,034	960,945	1,273,410	1,476,562
<b>Balance 30 June</b>	<b>7,522,156</b>	<b>6,868,683</b>	<b>7,586,293</b>	<b>6,637,702</b>	<b>7,570,138</b>	<b>8,481,328</b>	<b>8,935,362</b>	<b>9,896,307</b>	<b>11,169,716</b>	<b>12,646,278</b>
<b>ASSET REVALUATION RESERVE</b>										
Balance 1 July	113,464,294	113,536,169	113,547,648	113,539,088	113,530,490	113,541,854	113,533,181	113,524,470	113,535,726	113,526,945
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>113,464,294</b>	<b>113,536,169</b>	<b>113,547,648</b>	<b>113,539,088</b>	<b>113,530,490</b>	<b>113,541,854</b>	<b>113,533,181</b>	<b>113,524,470</b>	<b>113,535,726</b>	<b>113,526,945</b>
<b>TOTAL EQUITY</b>										
<b>Balance 30 June</b>	<b>219,121,630</b>	<b>221,959,332</b>	<b>220,339,814</b>	<b>218,811,040</b>	<b>217,233,672</b>	<b>215,681,056</b>	<b>214,485,868</b>	<b>213,322,250</b>	<b>212,211,689</b>	<b>211,345,549</b>
<b>Net Assets as Statement Financial Position</b>	<b>219,121,630</b>	<b>221,959,332</b>	<b>220,339,814</b>	<b>218,811,040</b>	<b>217,233,672</b>	<b>215,681,056</b>	<b>214,485,868</b>	<b>213,322,250</b>	<b>212,211,689</b>	<b>211,345,549</b>

## Reserve Funds

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Cash Reserves</b>										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$000s									
<b>EMPLOYEE LEAVE RESERVE</b>										
Opening Balance	775,181	745,326	684,892	691,741	698,658	705,645	712,701	719,828	727,027	734,297
Transfer to Reserve	620	25,745	25,685	25,692	25,699	25,706	25,713	25,720	25,727	25,734
Transfer From Reserve	(30,475)	(86,179)	(18,836)	(18,774)	(18,712)	(18,649)	(18,586)	(18,522)	(18,457)	(18,391)
<b>Balance 30 June</b>	<b>745,326</b>	<b>684,892</b>	<b>691,741</b>	<b>698,658</b>	<b>705,645</b>	<b>712,701</b>	<b>719,828</b>	<b>727,027</b>	<b>734,297</b>	<b>741,640</b>
<b>PLANT REPLACEMENT RESERVE</b>										
Opening Balance	729,637	393,626	183,614	316,661	446,501	638,315	857,844	619,223	940,514	1,289,320
Transfer to Reserve	580	305,904	352,754	354,750	356,698	359,575	412,868	609,288	614,108	619,340
Transfer From Reserve	(336,591)	(515,916)	(219,708)	(224,910)	(164,883)	(140,046)	(651,488)	(287,997)	(265,302)	(205,530)
<b>Balance 30 June</b>	<b>393,626</b>	<b>183,614</b>	<b>316,661</b>	<b>446,501</b>	<b>638,315</b>	<b>857,844</b>	<b>619,223</b>	<b>940,514</b>	<b>1,289,320</b>	<b>1,703,130</b>
<b>AMHERST VILLAGE BUILDING MAINTENANCE RESERVE</b>										
Opening Balance	53,310	23,355	23,378	73,402	123,475	173,599	223,772	273,996	324,270	374,594
Transfer to Reserve	45	23	50,023	50,073	50,123	50,174	50,224	50,274	50,324	50,375
Transfer From Reserve	(30,000)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>23,355</b>	<b>23,378</b>	<b>73,402</b>	<b>123,475</b>	<b>173,599</b>	<b>223,772</b>	<b>273,996</b>	<b>324,270</b>	<b>374,594</b>	<b>424,969</b>
<b>AMHERST VILLAGE REFUNDABLE DEPOSITS RESERVE</b>										
Opening Balance	1,211,050	1,292,020	1,293,312	1,294,605	1,295,900	1,297,196	1,298,493	1,299,792	1,301,091	1,302,392
Transfer to Reserve	80,970	1,292	1,293	1,295	1,296	1,297	1,298	1,300	1,301	1,302
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>1,292,020</b>	<b>1,293,312</b>	<b>1,294,605</b>	<b>1,295,900</b>	<b>1,297,196</b>	<b>1,298,493</b>	<b>1,299,792</b>	<b>1,301,091</b>	<b>1,302,392</b>	<b>1,303,695</b>
<b>OLD SALEYARD RESERVE</b>										
Opening Balance	1,049,033	894,834	795,729	696,525	100,221	100,321	100,422	100,522	100,623	100,723
Transfer to Reserve	835	895	796	697	100	100	100	101	101	101
Transfer From Reserve	(155,034)	(100,000)	(100,000)	(597,000)	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>894,834</b>	<b>795,729</b>	<b>696,525</b>	<b>100,221</b>	<b>100,321</b>	<b>100,422</b>	<b>100,522</b>	<b>100,623</b>	<b>100,723</b>	<b>100,824</b>

## Shire of Katanning Long Term Financial Plan 2021 - 2031

### Cash Reserves

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>WASTE MANAGEMENT RESERVE</b>										
Opening Balance	433,677	380,022	280,402	380,682	361,063	411,424	411,836	412,247	412,660	413,072
Transfer to Reserve	345	380	100,280	50,381	50,361	411	412	412	413	413
Transfer From Reserve	(54,000)	(100,000)	-	(70,000)	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>380,022</b>	<b>280,402</b>	<b>380,682</b>	<b>361,063</b>	<b>411,424</b>	<b>411,836</b>	<b>412,247</b>	<b>412,660</b>	<b>413,072</b>	<b>413,485</b>
<b>LAND AND BUILDING RESERVE</b>										
Opening Balance	2,276,548	593,823	594,417	695,011	195,706	295,902	396,198	496,594	308,091	408,399
Transfer to Reserve	192,275	594	100,594	100,695	100,196	100,296	100,396	100,497	100,308	100,408
Transfer From Reserve	(1,875,000)	-	-	(600,000)	-	-	-	(289,000)	-	-
<b>Balance 30 June</b>	<b>593,823</b>	<b>594,417</b>	<b>695,011</b>	<b>195,706</b>	<b>295,902</b>	<b>396,198</b>	<b>496,594</b>	<b>308,091</b>	<b>408,399</b>	<b>508,807</b>
<b>LAND AND BUILDING FACILITIES FOR SENIORS RESERVE</b>										
Opening Balance	398,768	289,088	189,377	289,566	389,856	440,246	490,686	541,177	591,718	642,310
Transfer to Reserve	320	289	100,189	100,290	50,390	50,440	50,491	50,541	50,592	50,642
Transfer From Reserve	(110,000)	(100,000)	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>289,088</b>	<b>189,377</b>	<b>289,566</b>	<b>389,856</b>	<b>440,246</b>	<b>490,686</b>	<b>541,177</b>	<b>591,718</b>	<b>642,310</b>	<b>692,952</b>
<b>NEW SALEYARD RESERVE</b>										
Opening Balance	750,533	811,148	847,774	880,154	908,196	1,159,104	1,410,264	1,661,674	1,913,335	2,165,249
Transfer to Reserve	270,600	250,811	250,848	250,880	250,908	251,159	251,410	251,662	251,913	252,165
Transfer From Reserve	(209,985)	(214,185)	(218,468)	(222,838)	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>811,148</b>	<b>847,774</b>	<b>880,154</b>	<b>908,196</b>	<b>1,159,104</b>	<b>1,410,264</b>	<b>1,661,674</b>	<b>1,913,335</b>	<b>2,165,249</b>	<b>2,417,414</b>
<b>CHRISTMAS DECORATION RESERVE</b>										
Opening Balance	40,922	50,957	56,008	41,064	46,105	51,151	36,202	41,238	46,280	31,326
Transfer to Reserve	10,035	5,051	5,056	5,041	5,046	5,051	5,036	5,041	5,046	5,031
Transfer From Reserve	-	-	(20,000)	-	-	(20,000)	-	-	(20,000)	-
<b>Balance 30 June</b>	<b>50,957</b>	<b>56,008</b>	<b>41,064</b>	<b>46,105</b>	<b>51,151</b>	<b>36,202</b>	<b>41,238</b>	<b>46,280</b>	<b>31,326</b>	<b>36,357</b>

## Shire of Katanning Long Term Financial Plan 2021 - 2031

### Cash Reserves

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$000s									
<b>GRV REVALUATION RESERVE</b>										
Opening Balance	41,462	51,497	61,548	46,610	56,657	66,713	76,780	86,857	61,944	72,006
Transfer to Reserve	10,035	10,051	10,062	10,047	10,057	10,067	10,077	10,087	10,062	10,072
Transfer From Reserve	-	-	(25,000)	-	-	-	-	(35,000)	-	-
<b>Balance 30 June</b>	<b>51,497</b>	<b>61,548</b>	<b>46,610</b>	<b>56,657</b>	<b>66,713</b>	<b>76,780</b>	<b>86,857</b>	<b>61,944</b>	<b>72,006</b>	<b>82,078</b>
<b>QUARTERMAINE OVAL RESERVE</b>										
Opening Balance	196,861	247,021	47,268	197,315	147,513	197,660	247,858	298,106	348,404	398,752
Transfer to Reserve	50,160	50,247	150,047	150,197	50,148	50,198	50,248	50,298	50,348	50,399
Transfer From Reserve	-	(250,000)	-	(200,000)	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>247,021</b>	<b>47,268</b>	<b>197,315</b>	<b>147,513</b>	<b>197,660</b>	<b>247,858</b>	<b>298,106</b>	<b>348,404</b>	<b>398,752</b>	<b>449,151</b>
<b>KLC FACILITIES RESERVE</b>										
Opening Balance	206,554	256,719	306,976	357,283	107,640	157,748	207,905	258,113	408,371	558,780
Transfer to Reserve	50,165	50,257	50,307	50,357	50,108	50,158	50,208	150,258	150,408	150,559
Transfer From Reserve	-	-	-	(300,000)	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>256,719</b>	<b>306,976</b>	<b>357,283</b>	<b>107,640</b>	<b>157,748</b>	<b>207,905</b>	<b>258,113</b>	<b>408,371</b>	<b>558,780</b>	<b>709,339</b>
<b>ELECTION RESERVE</b>										
Opening Balance	19,880	23,342	30,865	18,396	28,415	18,443	28,461	18,490	28,508	18,537
Transfer to Reserve	10,020	7,523	7,531	10,018	10,028	10,018	10,028	10,018	10,029	10,019
Transfer From Reserve	(6,558)	-	(20,000)	-	(20,000)	-	(20,000)	-	(20,000)	-
<b>Balance 30 June</b>	<b>23,342</b>	<b>30,865</b>	<b>18,396</b>	<b>28,415</b>	<b>18,443</b>	<b>28,461</b>	<b>18,490</b>	<b>28,508</b>	<b>18,537</b>	<b>28,555</b>
<b>LIBRARY BUILDING RESERVE</b>										
Opening Balance	12,340	14,850	17,365	39,882	62,422	84,985	107,570	130,177	152,807	175,460
Transfer to Reserve	2,510	2,515	22,517	22,540	22,562	22,585	22,608	22,630	22,653	22,675
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>14,850</b>	<b>17,365</b>	<b>39,882</b>	<b>62,422</b>	<b>84,985</b>	<b>107,570</b>	<b>130,177</b>	<b>152,807</b>	<b>175,460</b>	<b>198,136</b>

## Shire of Katanning Long Term Financial Plan 2021 - 2031

### Cash Reserves

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$000s	\$000s								
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT PROJECTS RESERVE</b>										
Opening Balance	269,028	261,743	212,005	262,217	312,479	362,791	413,154	463,567	614,031	764,645
Transfer to Reserve	215	262	50,212	50,262	50,312	50,363	50,413	150,464	150,614	150,765
Transfer From Reserve	(7,500)	(50,000)	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>261,743</b>	<b>212,005</b>	<b>262,217</b>	<b>312,479</b>	<b>362,791</b>	<b>413,154</b>	<b>463,567</b>	<b>614,031</b>	<b>764,645</b>	<b>915,410</b>
<b>LAKE EWLYAMARTUP FACILITIES RESERVE</b>										
Opening Balance	10,000	15,010	30,885	47,186	63,731	80,524	97,569	114,870	132,430	150,254
Transfer to Reserve	5,010	15,875	16,301	16,545	16,793	17,045	17,301	17,560	17,824	15,000
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>15,010</b>	<b>30,885</b>	<b>47,186</b>	<b>63,731</b>	<b>80,524</b>	<b>97,569</b>	<b>114,870</b>	<b>132,430</b>	<b>150,254</b>	<b>165,254</b>
<b>PARKS &amp; PLAYGROUNDS RESERVE</b>										
Opening Balance	30,584	45,609	60,655	85,715	100,801	115,902	131,018	146,149	161,295	176,456
Transfer to Reserve	15,025	15,046	25,061	15,086	15,101	15,116	15,131	15,146	15,161	15,176
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>45,609</b>	<b>60,655</b>	<b>85,715</b>	<b>100,801</b>	<b>115,902</b>	<b>131,018</b>	<b>146,149</b>	<b>161,295</b>	<b>176,456</b>	<b>191,633</b>
<b>KATANNING AQUATIC CENTRE RESERVE</b>										
Opening Balance	30,584	45,609	60,655	75,715	90,791	105,882	120,988	136,109	151,245	166,396
Transfer to Reserve	15,025	15,046	15,061	15,076	15,091	15,106	15,121	15,136	15,151	115,166
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>45,609</b>	<b>60,655</b>	<b>75,715</b>	<b>90,791</b>	<b>105,882</b>	<b>120,988</b>	<b>136,109</b>	<b>151,245</b>	<b>166,396</b>	<b>281,562</b>
<b>HOUSING RESERVE</b>										
Opening Balance	-	100	5,100	10,105	15,115	20,130	25,151	30,176	85,206	140,291
Transfer to Reserve	100	5,000	5,005	5,010	5,015	5,020	5,025	55,030	55,085	55,140
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>100</b>	<b>5,100</b>	<b>10,105</b>	<b>15,115</b>	<b>20,130</b>	<b>25,151</b>	<b>30,176</b>	<b>85,206</b>	<b>140,291</b>	<b>195,431</b>
<b>TOTAL RESERVES</b>										
Opening Balance	8,535,952	6,435,699	5,782,226	6,499,836	5,551,245	6,483,681	7,394,871	7,848,905	8,809,850	10,083,259
Transfer to Reserve	714,890	762,807	1,339,622	1,284,931	1,136,032	1,089,885	1,144,108	1,591,463	1,597,168	1,700,483
Transfer From Reserve	(2,815,143)	(1,416,280)	(622,012)	(2,233,522)	(203,595)	(178,695)	(690,074)	(630,519)	(323,759)	(223,921)
<b>Total Reserves 30 June</b>	<b>6,435,699</b>	<b>5,782,226</b>	<b>6,499,836</b>	<b>5,551,245</b>	<b>6,483,681</b>	<b>7,394,871</b>	<b>7,848,905</b>	<b>8,809,850</b>	<b>10,083,259</b>	<b>11,559,821</b>

## Borrowings

<b>Shire of Katanning Long Term Financial Plan 2021 - 2031</b>										
<b>Loan Repayment Schedule</b>										
	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>	<b>2029/2030</b>	<b>2030/2031</b>
	<b>\$000s</b>									
<b>LOAN INTEREST REPAYMENTS</b>										
<b>Council Loans</b>										
<b>Governance</b>										
Administration Building (Loan 158)	99351	83987	80320	76512	72537	68452	64188	59762	55165	50392
<b>Housing</b>										
Aged & Key Worker Accommodation (Loan 159)	13580	8310	7732	7147	6553	5951	5342	4725	4099	3465
<b>Other Property and Services</b>										
Road Sweeper (Loan 156)	1434	0	0	0	0	0	0	0	0	0
Tipping Truck (Loan 157)	935	0	0	0	0	0	0	0	0	0
Water Cart (Loan 160)	2459	1229	1084	939	792	644	495	344	192	38
CAT Grader (Loan 161)	3617	1707	1595	1381	1165	947	727	496	282	57
<b>Total Interest on Council Loans</b>	<b>121376</b>	<b>95233</b>	<b>90731</b>	<b>85979</b>	<b>81047</b>	<b>75994</b>	<b>70752</b>	<b>65327</b>	<b>59738</b>	<b>53952</b>
<b>Total Interest</b>	<b>121376</b>	<b>95233</b>	<b>90731</b>	<b>85979</b>	<b>81047</b>	<b>75994</b>	<b>70752</b>	<b>65327</b>	<b>59738</b>	<b>53952</b>
<b>LOAN PRINCIPAL REPAYMENTS</b>										
<b>Governance</b>										
Principal Paid	95601	99268	103076	107029	111136	115400	119826	124423	118595	134351
<b>Principal Outstanding</b>	<b>2138269</b>	<b>2039001</b>	<b>1935925</b>	<b>1828896</b>	<b>1717760</b>	<b>1602360</b>	<b>1482534</b>	<b>1358111</b>	<b>1239516</b>	<b>1105165</b>
<b>Housing</b>										
Principal Paid	43411	43982	44560	45145	45739	46341	46950	47567	48195	48827
<b>Principal Outstanding</b>	<b>645095</b>	<b>601113</b>	<b>556553</b>	<b>511408</b>	<b>465669</b>	<b>419328</b>	<b>372378</b>	<b>324811</b>	<b>276616</b>	<b>227789</b>
<b>Other Property and Services</b>										
Principal Paid	141743	40908	41265	41627	41988	42353	42723	43096	54070	11271
<b>Principal Outstanding</b>	<b>359301</b>	<b>318393</b>	<b>277128</b>	<b>235501</b>	<b>193513</b>	<b>151160</b>	<b>108437</b>	<b>65341</b>	<b>11271</b>	<b>0</b>
<b>Principal Paid</b>	<b>280755</b>	<b>184158</b>	<b>188901</b>	<b>193801</b>	<b>198863</b>	<b>204094</b>	<b>209499</b>	<b>215086</b>	<b>220860</b>	<b>194449</b>
<b>Principal Outstanding</b>	<b>3142665</b>	<b>2958507</b>	<b>2769606</b>	<b>2575805</b>	<b>2376942</b>	<b>2172848</b>	<b>1963349</b>	<b>1748263</b>	<b>1527403</b>	<b>1332954</b>
<b>Principal Paid</b>	<b>280755</b>	<b>184158</b>	<b>188901</b>	<b>193801</b>	<b>198863</b>	<b>204094</b>	<b>209499</b>	<b>215086</b>	<b>220861</b>	<b>194449</b>
<b>Principal Outstanding</b>	<b>3142665</b>	<b>2958507</b>	<b>2769606</b>	<b>2575805</b>	<b>2376942</b>	<b>2172848</b>	<b>1963349</b>	<b>1748263</b>	<b>1527402</b>	<b>1332953</b>

## Depreciation Schedule

Shire of Katanning Long Term Financial Plan 2021 - 2031										
Depreciation Schedule										
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>LAND AND BUILDINGS</b>										
Dep'n Rate:	<b>2%</b>									
Book Value of Land	3,431,600	3,431,600	3,891,600	3,891,600	4,838,600	4,838,600	4,838,600	4,838,600	4,838,600	4,838,600
Land Acquisition	0	460,000	0	947,000	0	0	0	0	0	0
<b>Total Land</b>	<b>3,431,600</b>	<b>3,891,600</b>	<b>3,891,600</b>	<b>4,838,600</b>						
Book Value of Buildings Non-Specialised	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319	3,109,319
Book Value of Buildings Specialised	47,642,405	47,739,441	50,614,261	49,638,789	48,979,827	48,037,044	47,202,217	46,294,986	45,692,010	44,814,983
Buildings Acquired	2,020,018	3,931,106	100,000	400,000	100,000	190,000	100,000	389,000	100,000	100,000
Buildings Disposed	(9,982)	0	0	0	0	0	0	0	0	0
<b>Total Buildings</b>	<b>52,761,760</b>	<b>54,779,866</b>	<b>53,823,580</b>	<b>53,148,108</b>	<b>52,189,146</b>	<b>51,336,363</b>	<b>50,411,536</b>	<b>49,793,305</b>	<b>48,901,329</b>	<b>48,024,302</b>
Depreciation	(1,913,000)	(1,056,286)	(1,075,472)	(1,058,962)	(1,042,783)	(1,024,827)	(1,007,231)	(991,976)	(977,027)	(959,486)
<b>Book Value of Buildings</b>	<b>50,848,760</b>	<b>53,723,580</b>	<b>52,748,108</b>	<b>52,089,146</b>	<b>51,146,363</b>	<b>50,311,536</b>	<b>49,404,305</b>	<b>48,801,329</b>	<b>47,924,302</b>	<b>47,064,816</b>
<b>MOTOR VEHICLES</b>										
Dep'n Rate:	<b>10%</b>									
Existing Fleet	397,452	601,634	601,634	601,634	601,634	601,634	601,634	601,634	601,634	601,634
Vehicle Acquisition	194,200	0	0	0	0	0	0	0	0	0
Vehicle Disposal	9,982	0	0	0	0	0	0	0	0	0
<b>Book Value of Motor Vehicles</b>	<b>601,634</b>									

### Shire of Katanning Long Term Financial Plan 2021 - 2031 Depreciation Schedule

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>PLANT AND EQUIPMENT</b>										
Existing Plant & Equipment	5,055,915	6,677,775	8,753,920	10,085,240	11,287,218	12,258,108	13,096,619	14,792,052	15,632,914	16,386,665
Plant & Equipment Acquisition	738,422	1,451,600	579,800	708,000	571,800	303,600	1,544,700	990,700	721,200	576,000
Plant & Equipment Disposal	(111,464)	(440,000)	(149,000)	(267,000)	(248,500)	(29,000)	(267,272)	(426,000)	(173,000)	(303,200)
<b>Total Plant &amp; Equipment</b>	<b>6,886,141</b>	<b>8,892,643</b>	<b>10,387,988</b>	<b>11,729,508</b>	<b>12,813,786</b>	<b>13,735,976</b>	<b>15,577,315</b>	<b>16,560,020</b>	<b>17,384,382</b>	<b>17,862,733</b>
Depreciation	(810,000)	(740,358)	(904,382)	(1,043,924)	(1,157,312)	(1,240,991)	(1,386,897)	(1,528,740)	(1,599,351)	(1,667,466)
<b>Book Value of Motor Vehicles, Plant &amp; Equipment</b>	<b>6,677,775</b>	<b>8,753,920</b>	<b>10,085,240</b>	<b>11,287,218</b>	<b>12,258,108</b>	<b>13,096,619</b>	<b>14,792,052</b>	<b>15,632,914</b>	<b>16,386,665</b>	<b>16,796,900</b>
<b>FURNITURE AND EQUIPMENT</b>										
Dep'n Rate:	<b>5%</b>									
Existing Furniture & Equipment	216,372	173,372	152,033	151,262	131,029	111,807	113,047	94,725	77,318	80,282
Paintings & Sculptures	253,400	253,400	253,400	253,400	253,400	253,400	253,400	253,400	253,400	253,400
Furniture and Equipment Acquired	0	0	20,000	0	0	20,000	0	0	20,000	0
<b>Total Furniture &amp; Equipment</b>	<b>469,772</b>	<b>426,772</b>	<b>425,433</b>	<b>404,662</b>	<b>384,429</b>	<b>385,207</b>	<b>366,447</b>	<b>348,125</b>	<b>350,718</b>	<b>333,682</b>
Depreciation	(43,000)	(21,339)	(20,772)	(20,233)	(19,221)	(18,760)	(18,322)	(17,406)	(17,036)	(16,684)
<b>Book Value of Furniture &amp; Equipment</b>	<b>426,772</b>	<b>405,433</b>	<b>404,662</b>	<b>384,429</b>	<b>365,207</b>	<b>366,447</b>	<b>348,125</b>	<b>330,718</b>	<b>333,682</b>	<b>316,998</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>										
Acquisitions LESS Disposals	2,841,176	5,402,706	550,800	1,788,000	423,300	484,600	1,377,428	953,700	668,200	372,800
<b>Total</b>	<b>61,756,357</b>	<b>64,393,063</b>	<b>63,125,881</b>	<b>62,913,255</b>	<b>61,213,436</b>	<b>59,478,720</b>	<b>58,571,570</b>	<b>57,112,820</b>	<b>55,242,897</b>	<b>53,022,283</b>
Depreciation	(2,766,000)	(1,817,982)	(2,000,625)	(2,123,119)	(2,219,316)	(2,284,578)	(2,412,450)	(2,538,123)	(2,593,414)	(2,643,637)
<b>Book Value of Total Property Plant and Equipment</b>	<b>58,990,357</b>	<b>62,575,081</b>	<b>61,125,255</b>	<b>60,790,136</b>	<b>58,994,120</b>	<b>57,194,142</b>	<b>56,159,120</b>	<b>54,574,697</b>	<b>52,649,483</b>	<b>50,378,647</b>
<b>INFRASTRUCTURE (ALL)</b>										
Existing Infrastructure	162,185,586	161,949,781	161,115,544	160,035,311	159,595,268	158,679,910	157,807,379	156,979,781	156,221,608	155,540,189
New Infrastructure Developed	3,142,650	2,056,866	1,326,215	1,953,856	1,468,801	1,500,324	1,532,011	1,588,864	1,653,961	1,711,161
<b>Total Infrastructure</b>	<b>161,949,781</b>	<b>161,115,544</b>	<b>160,035,311</b>	<b>159,595,268</b>	<b>158,679,910</b>	<b>157,807,379</b>	<b>156,979,781</b>	<b>156,221,608</b>	<b>155,540,189</b>	<b>154,926,517</b>
Depreciation	(2,891,103)	(2,406,449)	(2,393,899)	(2,384,160)	(2,372,855)	(2,359,609)	(2,347,037)	(2,335,380)	(2,324,833)	(2,315,342)
<b>Book Value Infrastructure</b>	<b>159,058,678</b>	<b>158,709,095</b>	<b>157,641,412</b>	<b>157,211,109</b>	<b>156,307,055</b>	<b>155,447,770</b>	<b>154,632,744</b>	<b>153,886,228</b>	<b>153,215,356</b>	<b>152,611,175</b>
Total Assets	218,049,035	221,284,176	218,766,668	218,001,245	215,301,175	212,641,912	210,791,864	208,460,925	205,864,839	202,989,822
<b>Total Depreciation</b>	<b>(5,657,103)</b>	<b>(4,224,431)</b>	<b>(4,394,524)</b>	<b>(4,507,279)</b>	<b>(4,592,171)</b>	<b>(4,644,187)</b>	<b>(4,759,487)</b>	<b>(4,873,502)</b>	<b>(4,918,247)</b>	<b>(4,958,979)</b>
Depreciation on New Assets	(767,606)	(353,054)	(321,622)	(485,818)	(366,272)	(397,484)	(287,313)	(351,976)	(402,529)	(436,137)

## Scenario modelling and sensitivity analysis

### RISK ASSESSMENT

The Shire has ensured that effective risk management practices across Council are aligned within a common framework. Councils Risk Management Strategy positions risk management as a critical driver of process and is supported by values that are practiced by all staff. Risk is considered against the following factors –

- Financial
- Property
- Environmental
- Reputational
- Safety

It provides a holistic, strategic and comprehensive approach to risk management that integrates the risk management activities across the Council and further positions risk management as a critical driver of our internal processes.

The Shire's activities are exposed it to a variety of risks which have been considered in preparing the Long-Term Financial Plan. Asset Management Plans also identify assets that are critical to the Shire's operations and outline specific risk management strategies for these assets.

For specific projects, the ability to accurately define risks over a long period is hampered by uncertainties surrounding the availability of funding such as grants. The availability and the willingness for grants from both State and Federal Government's impose a financial risk to the operations and capital reinvestment in this plan.

### Implementation and Review of the Long-Term Financial Plan

The Council will consider the content of the Long-Term Financial Plan when preparing the Annual Budget for 2020/21 and subsequent years and it is expected that adopted budgets will be closely aligned with the proposals in the Long-Term Financial Plan and assumptions underpinning this plan.

The Council is confident that the Long-Term Financial Plan will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

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## Attachments & Supporting Documents

### Attachment 1 - Glossary

**AAS** – Australian Accounting Standards

**ABS** - Australian Bureau of Statistics

**Capital Grants/Contributions** - Payments made to, or "revenues" received for the specified purpose of acquiring, constructing non-current assets. These can be provided by way of grants from governments or contributions from the private sector.

**Capital renewal & replacement expenditure** means expenditure to renew or replace existing assets <sup>1</sup>

**CPI A** – Australia - Consumer Price Index for All Capital Cities in ABS Catalogue No 6401.0

**CPI P** – Perth - Consumer Price Index for Perth in ABS Catalogue No 6401.0

**Depreciation** is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.

**Gross Domestic Product (GDP)** - Economic trend series as shown in the Australian Bureau of Statistics Publication 5206.0 - Australian National Accounts.

**Net interest expense** means interest expense less interest received from self-supporting loans. <sup>1</sup>

**Net operating expense** means operating expense excluding net interest expense and depreciation expense; <sup>1</sup>

**NPV** means net present value; <sup>1</sup>

**Operating expense** means the expense that is operating expense for the purposes of the AAS, including net interest expense and depreciation expense. <sup>1</sup>

**Operating revenue** means the revenue that is operating revenue for the purposes of the AAS, excluding —

- (a) grants for the development or acquisition of assets; and
- (b) contributions for the development or acquisition of assets; and
- (c) other comprehensive income. <sup>1</sup>

**Other comprehensive income** has the meaning given in the AAS. <sup>1</sup>

**Own source operating revenue** means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets. <sup>1</sup>

**Planned capital renewals** means capital renewal and replacement expenditure as estimated in the long-term financial plan. <sup>1</sup>

**Principal and interest** means all principal and interest expenses for borrowings under section 6.20 of the Local Government Act (WA)

**Required capital expenditure** means capital renewal and replacement expenditure as estimated in the asset management plan; <sup>1</sup>

**WALGGC** - Western Australian Local Government Grants Commission

### References

<sup>1</sup> Local Government (Financial Management) Regulations 1996

## Attachment 2 – Detailed Capital Works Program

FY	Asset Class	Classification	Description	Category	Forecast Capital Cost	Proposed Funding			
						Borrowings	Capital Grants and Contributions	Reserves	Own Source Funding
					\$				
FY22/23	Buildings	Property, Plant and Equipment	Depot Redevelopment Stage 2 (Workshop)	Renewal / Replacement	\$300,000				\$300,000
FY22/24	Buildings	Property, Plant and Equipment	Early Childhood Hub	New	\$3,281,106		\$3,281,106		
FY22/23	Buildings	Property, Plant and Equipment	Market Place Stage 2 (Carpark Redevelopment)	Upgrade / Expansion	\$250,000				\$250,000
FY22/23	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY23/24	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY24/25	Buildings	Property, Plant and Equipment	Katanning Leisure Centre Outbuildings (Top Oval, Show Facilities)	Renewal / Replacement	\$300,000				\$300,000
FY24/25	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY25/26	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY26/27	Buildings	Property, Plant and Equipment	Katanning Aquatic Centre (Bowl Repaint, Shade Structures)	Renewal / Replacement	\$90,000				\$90,000
FY26/27	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY27/28	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY28/29	Buildings	Property, Plant and Equipment	Library Building	Renewal / Replacement	\$289,000			\$289,000	\$0
FY28/29	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY29/30	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY30/31	Buildings	Property, Plant and Equipment	Decommission/Post Closure Plan Old Yards	Renewal / Replacement	\$100,000			\$100,000	\$0
FY22/23	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY23/24	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY24/25	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY25/26	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY26/27	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY27/28	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY28/29	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY29/30	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000
FY30/31	Footpaths	Infrastructure	Footpaths	Renewal / Replacement	\$60,000		\$20,000		\$40,000

# 10.2.4

FY	Asset Class	Classification	Description	Category	Forecast Capital Cost	Proposed Funding			
						Borrowings	Capital Grants and Contributions	Reserves	Own Source Funding
					\$				
FY23/24	Furniture and Equipment	Property, Plant and Equipment	Christmas Decorations	Upgrade / Expansion	\$20,000			\$20,000	\$0
FY26/27	Furniture and Equipment	Property, Plant and Equipment	Christmas Decorations	Upgrade / Expansion	\$20,000			\$20,000	\$0
FY29/30	Furniture and Equipment	Property, Plant and Equipment	Christmas Decorations	Upgrade / Expansion	\$20,000			\$20,000	\$0
FY22/23	Land	Property, Plant and Equipment	Market Place Stage 1 (Land Purchase)	New	\$460,000				\$460,000
FY24/25	Land	Property, Plant and Equipment	Old Saleyards Rehabilitation	Renewal / Replacement	\$947,000				\$947,000
FY22/23	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY22/23	Other Infrastructure	Infrastructure	Quartermaine Oval	Upgrade / Expansion	\$750,000	\$250,000	\$250,000	\$250,000	\$0
FY23/24	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY24/25	Other Infrastructure	Infrastructure	Quartermaine Oval Renewal	Renewal / Replacement	\$600,000		\$200,000	\$100,000	\$300,000
FY24/25	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY25/26	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY26/27	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY27/28	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY28/29	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY29/30	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY30/31	Other Infrastructure	Infrastructure	CCTV Upgrade	Upgrade / Expansion	\$25,000				\$25,000
FY22/23	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$1,011,600	\$0		\$515,916	\$495,684
FY23/24	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$430,800	\$0		\$219,708	\$211,092
FY24/25	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$441,000	\$0		\$224,910	\$216,090
FY25/26	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$323,300	\$0		\$164,883	\$158,417
FY26/27	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$274,600	\$0		\$140,046	\$134,554
FY27/28	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$1,277,428	\$0		\$651,488	\$625,940
FY28/29	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$564,700	\$0		\$287,997	\$276,703
FY29/30	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$520,200	\$0		\$265,302	\$254,898
FY30/31	Plant and Equipment	Property, Plant and Equipment	Plant Replacement Program	Renewal / Replacement	\$403,000	\$0		\$205,530	\$197,470

# 10.2.4

FY	Asset Class	Classification	Description	Category	Forecast Capital Cost	Proposed Funding			
					\$	Borrowings	Capital Grants and Contributions	Reserves	Own Source Funding
FY22/23	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,221,866	\$0	\$476,529	\$0	\$745,338
FY23/24	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,241,215	\$0	\$480,567	\$0	\$760,648
FY24/25	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,268,856	\$0	\$492,581	\$0	\$776,275
FY25/26	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,383,801	\$0	\$496,824	\$0	\$886,977
FY26/27	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,415,324	\$0	\$501,173	\$0	\$914,151
FY27/28	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,447,011	\$0	\$505,630	\$0	\$941,380
FY28/29	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,503,864	\$0	\$510,199	\$0	\$993,665
FY29/30	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,568,961	\$0	\$522,954	\$0	\$1,046,006
FY30/31	Roads	Infrastructure	Capital Works Roads	Renewal / Replacement	\$1,626,161	\$0	\$527,755	\$0	\$1,098,406

## Attachment 3 – Plant Replacement Program - Purchases

Plant Description	Asset No.	Rego	Plant No	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	FY31/32	FY32/33	FY33/34	FY34/35
<b>MOTOR VEHICLES</b>		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
TOYOTA PRADO VX WAGON - CEO	MV130			65,000	0	0	65,000	0	0	65,000	0	0	65,000	0	65,000	0
TOYOTA CAMRY - POOL	MV123			30,000	0	0	30,000	0	0	30,000	0	0	0	30,000	0	30,000
TOYOTA HIACE VAN	MV105	KA694	P776		40,000					40,000			35,000	0	0	0
HOLDEN COLORADO UTE (RANGER)	MV112	KA25235	P789				38,600				38,600		0	36,000	0	36,000
MAZDA CX5	MV130	KA03	P832	35,000			35,000			35,000			0	34,000	0	34,000
ISUZU D-MAX		KA108	P846		36,000					36,000			49,000	0	0	0
ISUZU MUX	MV114	KA09	P847	35,000			35,000			35,000			0	23,000	0	0
TOYOTA HILUX		KA369	P851		38,600				38,600				0	23,000	0	0
MAZDA CX5		KA673	P863						37,000				36,000	0	0	0
TOYOTA RAV 4	MV129	KA472	P864			37,000				37,000			36,000	0	0	36,000
TOYOTA HILUX		KA566	P849			38,600				38,600			0	0	0	30,000
MAZDA TRAY TOP	HP18	KA537	P135				38,600						0	0	0	0
FORD RANGER UTE	MV82	1EKH462	P743		38,600								0	0	0	0
HOLDEN COLORADE CREW CAB	MV115	KA126	P793						38,600				0	0	0	0
MAZDA BT50	MV120	KA533	P817			49,000							0	5,500	0	0
ISUZU D-MAX		KA277	P853			38,600					38,600		0	0	22,000	0
TOYOTA HILUX		KA24568	P854		38,600				38,600				0	220,000	0	0
HYUNDAI STARIA		KA457	P856			40,000			40,000			40,000	0	0	0	0
<b>OTHER PLANT</b>													0	0	0	0
PEDESTRIAN ROLLER	P6106	KA8838	P573										0	0	0	0
GRAFFITI TRAILER	PE67	1TJH089	P593							5,500			0	0	0	0
TRAILERS - BUSHFIRE										5,000		5,000	0	0	0	0
GENERATOR 60KVA	PE145		P692		17,000								0	5,000	0	0
VOLVO EXCAVATOR	PE146	P699				220,000							0	0	0	0
TRAILER MOUNTED CHERRY PICKER	PE159	KA13733	P712			42,000							0	0	0	0
GENERATOR 30KVA	P736		P736		17,000								0	0	0	0
TRAILER FOR COMPRESSOR	PE171	1TNR027	P805							5,000			0	0	0	0
TANDEM TRAILER WATER TANK	PE188	KA13817	P808				8,000						0	0	0	0
MOWMASTER			P861				6,000					6,000	36,000	0	0	36,000
HONDA INVERTER GENERATOR	PE157				5,000	1,800		5,000					0	0	0	0
MOWER GENERAL			P557								5,000		34,000	0	0	34,000
TORO MOWER	PE101		P679							60,000			0	0	0	0
ISUZU NPR300	PE183	KA24799	P753			75,000							0	0	0	70,000
JD 1585 MOWER	PE196	KA25148	P775	50,000									0	0	0	75,000
CASE IH TRACTOR	PE198	KA25188	P778								40,000		0	0	0	75,000
PERUZZO TOWED MOWER	PE197		P782					24,000					0	0	0	0
CAGED TRAILER		KA13635	P809		4,000								0	0	0	0
ID MOWER	PE210	KA25498	P831		50,000							50,000	0	0	0	0
MITSUBISHI CANTER	PE215	KA0287	P844						75,000				0	0	0	0
MITSUBISHI CANTER		KA24951	P845						75,000				0	0	0	0
TOYOTA HILUX		KA24621	P850			34,000					34,000		0	0	0	0
STEEL ROLLER	P6163	KA10732	P234								150,000		5,000	0	0	5,000
HINO TIP TRUCK	P1	KA11363	P500	280,000								280,000	0	0	0	0
PORTABLE TOILET	PE109	KA13648	P690	8,000									0	0	270,000	0
CAT 924H LOADER	PE124	KA24397	P693	280,000									0	0	0	0
MULTI TYRED ROLLER	PE154	KA24434	P706				200,000						0	0	0	0
KANGA LOADER	PE167		P718			20,000							200,000	0	0	0
EXCAVATOR	PE176	KA24702	P734		60,000								0	0	0	0
PRIME MOVER	PE175	KA24635	P735	270,000									0	0	0	0
SEMI TRAILER	PE177	AU17029	P737					130,000					0	0	0	0
SKID STEER LOADER	PE179	KA24719	P741									200,000	0	0	0	0
SWEEPER-SCRUBBER	PE186	KA24905	P756		135,000								0	0	0	0
FARMALL TRACTOR	PE195	KA25138	P777					94,600					0	0	0	0
ISUZU SWEEPER	PE202	KA25293	P790	310,000							310,000		0	0	0	0
HINO SIDE TIPPER	PE205	KA1993	P794						280,000				0	0	0	0
FUEL TRAILER	PE174	KA13761	P804		50,000								0	0	0	0
ID 670G GRADER	PE209	KA25381	P825							370,000			0	0	50,000	0
CASE FEL	PE213	KA25381	P836						300,000				0	0	0	0
MITSUBISHI CANTER		KA1337	P862							70,000			280,000	0	0	0
FORD RANGER UTE	PE66	KA130	P152	38,600			38,600			38,600			0	0	0	0
FIRE FIGHTER TRAILER		KA13519	P824						8,500				0	0	0	0
CAT COMPACTOR	PE173		P852						563,400				0	0	0	0
SALEYARDS GENERATOR	PE119		P691				27,000						0	0	0	0
CAT SKID STEER	PE211	KA25223	P835			62,000							0	0	0	0
MITSUBISHI CANTER		KA1808	P858							70,000			0	20,000	0	0
Small Plant				\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>TOTAL PURCHASE PRICE</b>				<b>1,451,600</b>	<b>579,800</b>	<b>708,000</b>	<b>571,800</b>	<b>303,600</b>	<b>1,544,700</b>	<b>990,700</b>	<b>721,200</b>	<b>576,000</b>	<b>961,000</b>	<b>535,500</b>	<b>517,000</b>	<b>511,000</b>

## Attachment 3 – Plant Replacement Program - Disposals

Plant Description	Asset No.	Rego	Plant No	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>MOTOR VEHICLES</b>												
TOYOTA PRADO VX WAGON - CEO	MV130			53,000	0	0	53,000	0	0	53,000	0	0
TOYOTA CAMRY - POOL	MV123			14,000	0	0	14,000	0	0	14,000	0	0
TOYOTA HIACE VAN	MV105	KA694	P776		23,000					23,000		
HOLDEN COLORADO UTE (RANGER)	MV112	KA25235	P789				19,000				19,000	
MAZDA CX5	MV130	KA03	P832	30,000			30,000			30,000		
ISUZU D-MAX		KA108	P846		25,000					25,000		
ISUZU MUX	MV114	KA09	P847	25,000			25,000			25,000		
TOYOTA HILUX		KA369	P851		17,000				7,272			
MAZDA CX5		KA673	P863						20,000			
TOYOTA RAV 4	MV129	KA472	P864			32,000				32,000		
TOYOTA HILUX		KA566	P849			29,000				29,000		
MAZDA TRAY TOP	HP18	KA537	P135				16,000					
FORD RANGER UTE	MV82	1EKH462	P743		7,000							
HOLDEN COLORADE CREW CAB	MV115	KA126	P793						7,000			
MAZDA BT50	MV120	KA533	P817			35,000						
ISUZU D-MAX		KA277	P853			16,000					16,000	
TOYOTA HILUX		KA24568	P854		25,000				25,000			
HYUNDAI STARIA		KA457	P856			23,000			23,000			23,000
<b>OTHER PLANT</b>												
PEDESTRIAN ROLLER	PE106	KA8838	P573	3,000								
GRAFFITI TRAILER	PE67	1TJH089	P593							1,000		
TRAILERS - BUSHFIRE					5,000							
GENERATOR 60KVA	PE145		P692									
VOLVO EXCAVATOR	PE146	P699				45,000						
TRAILER MOUNTED CHERRY PICKER	PE159	KA13733	P712			18,000						
GENERATOR 30KVA	P736		P736		5,000							
TRAILER FOR COMPRESSOR	PE171	1TNR027	P805									
TANDEM TRAILER WATER TANK	PE188	KA13817	P808				500					
MOWMASTER			P861									
HONDA INVERTER GENERATOR	PE157											
MOWER GENERAL			P557									
TORO MOWER	PE101		P679							25,000		
ISUZU NPR300	PE183	KA24799	P753			20,000						
JD 1585 MOWER	PE196	KA25148	P775	20,000								
CASE IH TRACTOR	PE198	KA25188	P778								5,000	
PERUZZO TOWED MOWER	PE197		P782					1,500				
CAGED TRAILER		KA13635	P809									
JD MOWER	PE210	KA25498	P831		6,000						6,000	
DAEWOO CANTER	PE215	KA0287	P844						25,000			
DAEWOO CANTER		KA24951	P845						25,000			
TOYOTA HILUX		KA24621	P850			25,000					25,000	
STEEL ROLLER	P6163	KA10732	P234								30,000	
HINO TIP TRUCK	P1	KA11363	P500	70,000								70,000
PORTABLE TOILET	PE109	KA13648	P690									
CAT 924H LOADER	PE124	KA24397	P693	45,000								
MULTI TYRED ROLLER	PE154	KA24434	P706				60,000					
KANGA LOADER	PE167		P718			4,000						
EXCAVATOR	PE176	KA24702	P734		25,000							
PRIME MOVER	PE175	KA24635	P735	80,000								
SEMI TRAILER	PE177	AU17029	P737					20,000				
SKID STEER LOADER	PE179	KA24719	P741									80,000
SWEeper-SCRUBBER	PE186	KA24905	P756		10,000							
FARMALL TRACTOR	PE195	KA25138	P777					7,500				
ISUZU SWEEPER	PE202	KA25293	P790	100,000							100,000	
HINO SIDE TIPPER	PE205	KA1993	P794						70,000			
FUEL TRAILER	PE174	KA13761	P804		1,000							
JD 670G GRADER	PE209	KA25381	P825							100,000	0	
CASE FEL	PE213	KA25381	P836						30,000			
DAEWOO CANTER		KA1337	P862							22,000		
FORD RANGER UTE	PE66	KA130	P152				25,000			25,000		
FIRE FIGHTER TRAILER		KA13519	P824									
CAT COMPACTOR	PE173		P852						35,000			
SALEYARDS GENERATOR	PE119		P691				6,000					
CAT SKID STEER	PE211	KA25223	P835			20,000						
DAEWOO CANTER		KA1808	P858							22,000		
Small Plant												
<b>TOTAL PURCHASE PRICE</b>				<b>440,000</b>	<b>149,000</b>	<b>267,000</b>	<b>248,500</b>	<b>29,000</b>	<b>267,272</b>	<b>426,000</b>	<b>201,000</b>	<b>173,000</b>

# 10.2.4



## Operation and Management of the Katanning Aquatic Centre

### 1.1 Scope of Work

The Scope of works for the management of the Katanning Aquatic Centre includes:

- Operation of the Centre within the Department of Health Code of Practice, including the off-season maintenance of the aquatic facilities;
- Aquatic activities and programmes for the community;
- Routine maintenance and upkeep of the facility and grounds;
- Strategies to increase usage of the facility;
- Recommendations for operational budget to upkeep the facility.

### 1.2 Specific Requirements of the Contract

#### 1.2.1 Operation of the Centre

The Centre will be open from 1 November to 31 March each year. There is some flexibility in spread of hours of operation, though it is not anticipated that the successful tenderer will operate reduced opening hours, refer to appendices for current operating hours.

All compliance requirements of the Department of Health Code of Practice for the Design, Construction, Operation, Management and Maintenance of Aquatic Facilities are to be complied with.

The Contractor is to ensure compliance with all regulatory requirements applicable to the safe and successful operation and management of the Aquatic Facility.

Performance indicators and benchmarking with regards to chemical, water and utility usage will be looked upon favourably.

The tenderers proposal is to include a Management Agreement or Contract.

The proposed Management Agreement or Contract is to accommodate an integrated approach between the Principal and the Contractor to the planning and delivery of recreation and leisure services at the swimming pool through effective marketing, planning, delivery, management, monitoring and reviewing of the Service, in accordance with the needs of the community is required.

This approach will be reflected by the Contractor in the development of an Operations Plan for each year/season for the Contract Term.

The Contractor will maintain and operate the KAC in accordance with the Operations Plan.

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A proposed Operation Plan for the first year of the Contract is to be provided as part of the Tender Submission.

As a minimum the Operation Plan should include the following:

- The Contractors proposed operation budget;
- A proposed schedule of activities. Programmes and services to be provided at the Facility;
- The proposed days and hours of operation, highlighting any variation from the previous operating year; refer to appendices for current operating hours;
- Expected staffing requirements and the proposed training schedule;
- Staffing qualification requirements;
- Emergency procedures;
- Incident and reporting procedures;
- A marketing and promotion plan for the facility, including the conduct of a customer satisfaction survey; and
- A plan for off season maintenance.

The Shire maintains a capital and operating budget for the facility including consumables and general maintenance.

## 1.2.2 Kiosk

There are basic kiosk facilities available. The contractor can opt to operate the Kiosk under its proposed Management Agreement or Contract; or to operate the Kiosk outside of the contracted services. Tenders should clearly state either the inclusion or exclusion of the Kiosk in the Management Agreement or Contract.

## 1.2.3 Management Meetings and Reporting

### a) Management Meetings

Management Meetings will be held monthly, or at any other such frequency determined by the Principal from time to time, for the purpose of reviewing and reporting on performance, enhancing the partnership, reporting and discussing the previous month's performance including without limitation:

- The Contractor's delivery of, and compliance with the Specification;
- Performance tracked against the Annual Operation Plan;

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- Any such other matters determined by the Council's Representative.

The Membership of the Management Meetings will include:

- The Principal's Representative or other Council Officer(s) as required; and
- The Contractor's Representative(s).

The Principal's Representative will chair the Management Meetings, and the contractor will be responsible for the administration of the agenda and minutes of these meetings.

In preparation for these meetings, the Contractor is required to submit information detailing the previous months' achievements as detailed in the aforesaid points.

The report must be submitted on an agreed template.

The format used to facilitate the Management Meetings is to be at the discretion of the Contractor so long as one or a combination of the following formats is used: teleconference; videoconference; or in-person.

## b) Record Keeping

The Contractor must keep proper records of all matters relating to the Service Specification (including information stored by computer and other devices). In particular, records of memberships, attendances, programs, bookings, accounts, revenues and any point of sales records in relation to the Agreement.

## c) Monitoring

The level of monitoring and review is important to Council. Council therefore expects the Contractor to have an experienced, qualified and appropriate management structure to plan, manage, monitor and review its obligations under this Agreement.

A key responsibility of Principal will be the supervision and monitoring of the Contract to ensure the Contractor's compliance with this Specification and any other terms of the resulting Agreement or Contract.

## d) End of Season Reporting

An end of season report will be expected to include:

- Season statistics, overview and issues;
- The Contractor's delivery of, and compliance with the Specification;
- Performance against the agreed Annual Operating Plan;
- Any such other matters determined by the Principal's Representative; and

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- Off-season grounds and/or building maintenance or upgrade requirements and estimations for budget submission.

## 1.2.4 Programmes, Events and Activities

It is expected that the contractor will propose a schedule of activities and be willing to work in partnership with the Principal in delivery of programmes.

Proposed programmes should include any additional costs required for the operating budget, and the target group. A variety of activities based on recreation and increasing usage should be offered.

### a) Objectives

The overall objective of the swimming pool is to provide recreation opportunities in support of community leisure needs, health and wellbeing. Program delivery objectives are as follows:-

*Responsiveness* - Recognise and respond to localised community recreation and leisure needs by monitoring and managing appropriate standards of safety, cleanliness, and usability of Council's swimming pool. Aim to provide fair and equitable resolution and mediation regarding utilisation issues of Council's Swimming Pool and demonstrates consistent improvement of participation levels over the term of the Contract.

*Accessibility* - Aim to provide a venue for specific events for all diverse community groups.

The Contractor is encouraged to target new markets and consider improved service delivery arrangements where they are appropriate and consistent with the objectives of Council, cost efficiency and service effectiveness.

### b) Swimming Pool Program Diversity

The programs for the swimming pool will be focused on encouraging a customer base that is reflective of community needs. The swimming pool must have a balanced mix of activities between leisure, sport, and social programs and promote the program at the swimming pool.

### c) Community Development Activities

The Contractor must identify opportunities in the community to promote and encourage participation in leisure-based activities including community groups that may not readily associate themselves with the swimming pool. The Contractor may work with the Principal's community development and community services teams to seek input, advice and assistance regarding the development and implementation of activities.

# 10.2.5

## 1.2.5 Fees and Charges

The Shire of Katanning determines the Schedule of Fees and Charges annually. The 2021/2022 Schedule of Fees and Charges is included in the appendices. The Shire participates in the Companion Card programme and offers discount memberships to Shire of Katanning staff, Councillors and their families.

## 1.2.6 Off Season Maintenance

The Contractor is to allow provision to maintain the swimming pools during the off season in accordance with the Department of Health Code of Practice.

The Principal will undertake low level maintenance of the lawns, gardens and grassed areas of the Facility during the off season.

The Principal will be responsible for the erection of all shade sails prior to the commencement of the swimming season, and disassembly of shade sails at the end of the swimming season.

## 1.3 Implementation Timetable

The Management Agreement or Contract will commence from the pre-season start up for the Facility to be opened on 1 November 2022.

### Appendices:

#### **2021/2022 Season Opening Hours - Katanning Aquatic Centre**

DURING POOL SEASON - November-March

11.00am - 6.00pm 7 Days a week

6.00am - 8.00am Monday - Friday (Laps)

#### **Swimming Pool Components:**

- 50m Olympic Pool
- Toddler Pool
- Learn to Swim
- Pool Kiosk
- Change Rooms/Amenities
- Grassed Area
- Seating
- Filtration Room
- Shade Sails
- BBQ Area
- Playground

# 10.2.5

Community Meeting re Pool Feedback – 02/05/2022

Community Room Austral Tce, 1500.

Attended – Liz Guidera, Michelle Salter, Matt Collis, Serena Sandwell, Michael O'Donnell, Lesley Balinski; Electronic attendance Lisa Forman, Ciara McKay.

Feedback pre/post received from Lisa Forman, De and Jess Caldwell, Melissa Williamson, Steph Green, Serena Sandwell, Ciara McKay, Shelley Obst, Kahlia Stephens, Ella Maesepp, Nat Nicholson.

## Blankets

- Can they please go on earlier in the season/prep period (at least 2 weeks out)
- Can they please go on every night
- Do we need to set up a wind meter/camera to establish maximum wind for safe usage of blankets. Does the wind drop if you close the kiosk then put the blankets on?
- Shire is exploring new pool blankets, don't know yet what they will look like/how they will work.

## Heating

- The solar heating we already have, can we ensure it works/is effective. Can we make better use of it -have it only on the big pool prior to start of season, be put back across to the big pool after term 1 swimming lessons have finished.
- *The concept of heating was raised by almost every pre/post feedback.*

## Season length

- Can we extend the season slightly for lap swimmers only – open show weekend on the Sunday and go through to Easter weekend. Early morning swim only October/April.
- Full days on the weekends if the weather is nice/ 'pop up days'

## Pool hours

- Re-assess if the current open hours meet community demand, or if that has changed.
- Women only swim time/ men only swim time (?)
- Sunday morning tri club swimming
- Shift workers finishing work at 0730
- Swimming club looking at adding a morning swim to the schedule for high school swimmers.
- Looking at the dynamics of current and potential users.

# 10.2.5

## Maintenance/Physical upgrades

- Water runs too long in the changeroom basins
- Showers don't run long enough, but only change if it is possible to stop kids playing in the changerooms
- The pool cleaner is defective. Sent multiple times for repair. Apparently ~7k to repair. Can we replace? Is there anywhere else it can go?
- Lane ropes are stretched/broken. Can we work on an ongoing replacement program? Repair/replace?
- Proper backstroke flags for each end
- Upgrade for the playground/shade for the playground
- More seating (aged, supervision)
- Basketball hoop
- High pressure clean the front steps, verandah. Work out why the base of the ramp (around the side not the front) is always underwater and yuck.
- Tidy the garden, increase street appeal
- Lockers – with a code not a key (like Armadale rec centre/aquatic)
- Lighting – at end of season the sunrise gets later for early swim which is a safety issue if lifeguards can't see. If we change the times (make it a later start in the day) that does not necessarily work for the early swimmers with work commitments. Churchlands/Newman – have 1 big light on a pole angled over the centre of the pool.
- Toilet maintenance – not flushing properly
- Change the toilet paper dispenser/ply of toilet paper
- Clock visible from pool – waterproof/digital

## Programs/Events

- Pool inflatable a few weekends a year – previously borrowed Mt Barker, Dumbleyung have one not in use
- Swimming lessons – Vac Swim – Short program before Christmas, why don't we have it?
  - Late enrolment not really an option due to lack of teachers
  - Could short program replace second series?
- Other swimming lesson options – CALD/Babies/Private/Afternoons
- Rowan advised Ciara against renewing her AustSwim for Belgravia to run lessons
- Rowan did not want KAS to run lessons as Belgravia would
- Can we make it part of the contract that if the Contractor is not running lessons that others can
- Can Steph Green (Programs coordinator at KLC) assist with programs at KAC
- Michael O'D is in the process of completing Professional Lifeguard course (Nippers style)
- Pop up triathlon (for kids?) – Re start triathlon/Perth based club run an event down here (Corrigins was run by a Perth club)

## Code of conduct/acceptable behaviour/staff safety

- Dive and bomby rules: decided upon, advertised to the public, enforced.

# 10.2.5

- Swimming across the lap lanes
- Sitting on/stretching the lane ropes
- Code of conduct/enforcement/compliance
- Staff safety
- CCTV cameras are there but not operational

## Other

- Music level/appropriate
- Overall management.