

- Note:**
- Proposed shed is to be built using a steel frame, Zinalume Trimclad roof and Woodland Grey Trimclad walls.
 - Proposed shed to be built on a 100mm concrete slab.
 - Stormwater to be captured in 2 x 27,500 L water polyethylene tanks as shown.
 - Finished floor level to be 324m AHD
 - For Floor Plan, Elevations and detailed drawings, refer to additional plans provided.
 - Total combined floor area for existing and proposed outbuildings - 170.56m²

LEGEND:
Trees

PREPARED FOR:
Kristy D'Aprile
4 Gardenia Street, Katanning
M 0427 211 705
E kristydaprile@gmail.com

NOTE:
Dimensions and areas subject to survey.



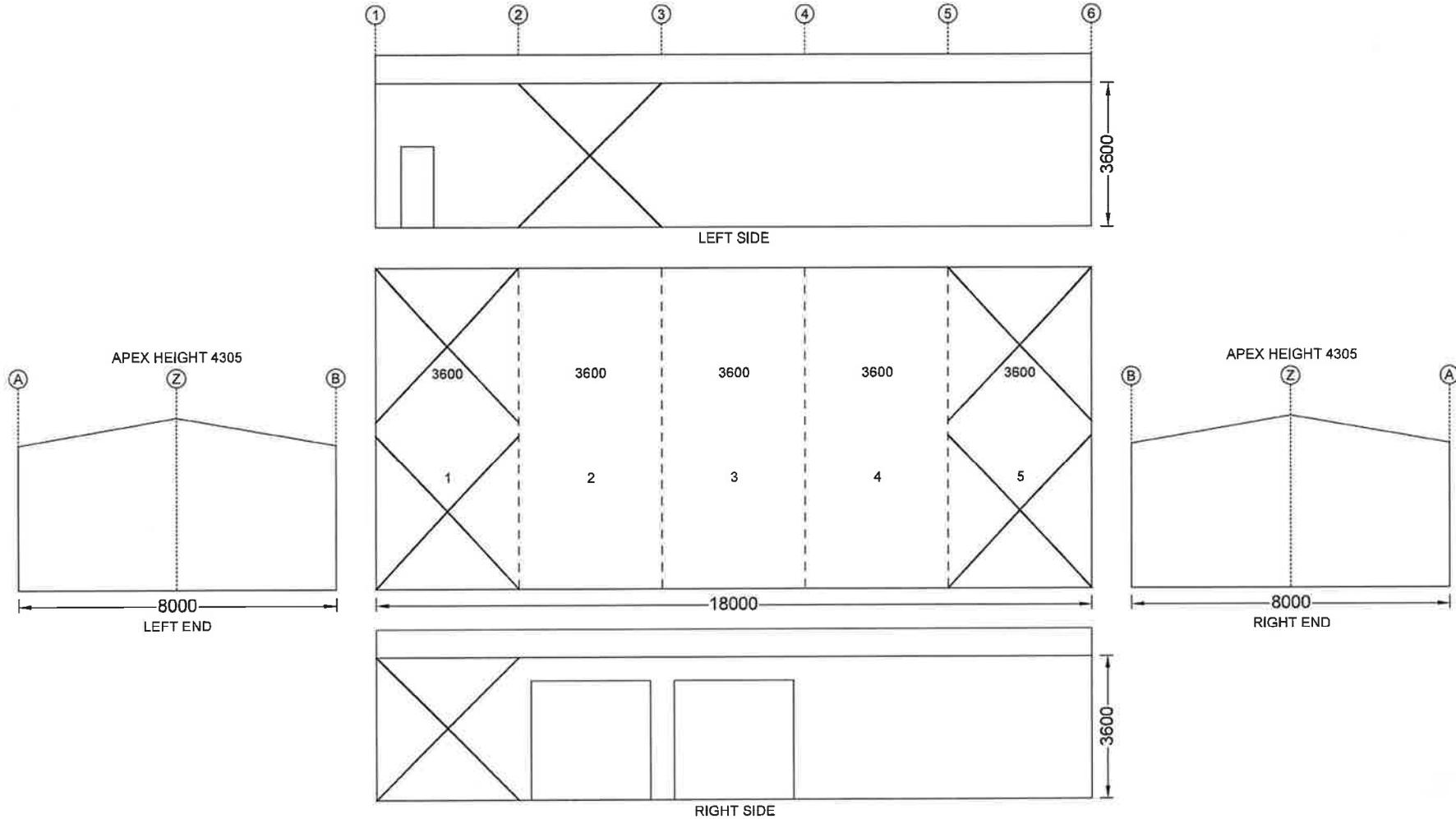
PROPOSED SITE DEVELOPMENT PLAN

LOT 9999 (No. 4) GARDENIA STREET
KATANNING
Shire of Katanning

DATE: 21.07.2022

Cross Bracing is achieved with 1.2mm Strap. Refer to Connection Details.

ATTACHMENT 1



| Revision | Date | Initial | Purchaser Name: Kristy D'Aprile | | Bracing NOT FOR CONSTRUCTION NOT TO SCALE Page 1 of 1 ©Copyright Steelx IP Pty Ltd | Seller: Wide Span Sheds Pty Ltd | | Apex Engineering Group PTY LTD | |
|----------|------|---------|---|--|---|---------------------------------|--|---|--|
| | | | Site Address: 4 Gardenia St Katanning WA 6317 Australia | | | Name: Wide Span Sheds Pty Ltd | | ACN 632 588 582 | |
| | | | Drawing # WSS215072 - 5 | | | Phone: 07 5657 8868 | | MIE Aust. (Registered NER Structural) 5276680 | |
| | | | Print Date: 9/11/2021 | | | Fax: 07 5657 8899 | | QLD : RPEQ No. 24223; TAS : 185770492; VIC : PE0003648; N.T : 303557ES; | |
| | | | | | | Email: admin@sheds.com.au | | Practising Professional Structural & Civil Engineers | |
| | | | | | | | | Signature:  John Ronaldson | |
| | | | | | | | | Date: 09/11/21 | |



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
September 2022



Heart of the Great Southern

Schedule of Accounts Paid - September 2022

Cheque Payments

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------------------|------------|-------------------------|-------------------------------|---------------------|---------------|
| 1 42421 | 02/09/2022 | SHIRE OF KATANNING | | | 443.30 |
| INV KLCPTYCSHAUG22 | 29/08/2022 | SHIRE OF KATANNING | KLC Petty Cash August 2022 | 443.30 | |
| 2 42422 | 08/09/2022 | SHIRE OF KATANNING | | | 712.05 |
| INV DEDUCTION | 31/08/2022 | SHIRE OF KATANNING | Payroll deductions | 84.00 | |
| INV DEDUCTION | 31/08/2022 | SHIRE OF KATANNING | Payroll deductions | 48.00 | |
| INV ADMPTYCSHAUG22 | 05/09/2022 | SHIRE OF KATANNING | ADMIN Petty Cash August 2022 | 580.05 | |
| 3 42423 | 21/09/2022 | DEPARTMENT OF TRANSPORT | | | 15,630.95 |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 1,979.60 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 248.50 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 2,620.80 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 1,833.90 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 898.85 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 2,628.55 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 1,513.95 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 3,832.25 | |
| INV 011102203544 | 30/08/2022 | DEPARTMENT OF TRANSPORT | PLANT Licence Renewal 2022/23 | 74.55 | |
| 4 42424 | 21/09/2022 | SHIRE OF KATANNING | | | 653.80 |
| INV DEDUCTION | 14/09/2022 | SHIRE OF KATANNING | Payroll deductions | 84.00 | |
| INV DEDUCTION | 14/09/2022 | SHIRE OF KATANNING | Payroll deductions | 48.00 | |
| INV KLCPTYCSH22 | 19/09/2022 | SHIRE OF KATANNING | KLC Petty Cash September 2022 | 521.80 | |
| Cheque Total | | | | \$ 17,440.10 | |

EFT Payments

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------------|------------|----------------------------------|---|----------------|---------------|
| 5 EFT34698 | 02/09/2022 | NEWGROUND WATER SERVICES PTY LTD | | | 49,509.30 |
| INV 1066285 | 16/08/2022 | NEWGROUND WATER SERVICES PTY LTD | WORKS Effluent Maintenance Braeside Tank Fill Line | 43,835.00 | |
| INV 1066286 | 16/08/2022 | NEWGROUND WATER SERVICES PTY LTD | WORKS Effluent Maintenance to Braeside Tank Fill Line Variation | 5,674.30 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|-------------------|------------|---------------------------------------|--|----------------|---------------|
| 6 | EFT34699 | 02/09/2022 | GYPSY KITCHEN CO | | | 900.00 |
| | INV INV-0045 | 28/07/2022 | GYPSY KITCHEN CO | YOUTH July School Holidays Cupcake Decorating Workshop | 900.00 | |
| 7 | EFT34700 | 02/09/2022 | Activate Motivate | | | 687.50 |
| | INV 0000043 | 11/08/2022 | Activate Motivate | KLC Provide Cardio Box & Ladies Gym July 2022 | 545.00 | |
| | INV 0000042 | 11/08/2022 | Activate Motivate | KLC Sports Engagement Provide Seniors Gym July 2022 | 142.50 | |
| 8 | EFT34701 | 02/09/2022 | PAULL AND WARNER RESOURCES PTY LTD | | | 651.20 |
| | INV S116847 | 02/08/2022 | PAULL AND WARNER RESOURCES PTY LTD | ADMIN BUILDING Replace Three Smoke Detectors | 651.20 | |
| 9 | EFT34702 | 02/09/2022 | WA Communications | | | 3,618.21 |
| | INV S184367 | 02/08/2022 | WA Communications | KA189 Case Skid Steer Antenna Base & Cable | 353.37 | |
| | INV S184368 | 02/08/2022 | WA Communications | KA1337 & KA189 Two Ways | 3,264.84 | |
| 10 | EFT34703 | 02/09/2022 | West Coast Elevator Services Pty Ltd | | | 1,320.00 |
| | INV INV-0563 | 26/07/2022 | West Coast Elevator Services Pty Ltd | ADMIN BUILDING Six Monthly Service of Elevator | 1,320.00 | |
| 11 | EFT34704 | 02/09/2022 | IPEC PTY LTD | | | 114.79 |
| | INV 0562-S408620 | 19/06/2022 | IPEC PTY LTD | FREIGHT Charges June 2022 | 347.15 | |
| | INV 0567-S408620 | 24/07/2022 | IPEC PTY LTD | FREIGHT Charges July 2022 | 57.49 | |
| | INV 868304 | 25/08/2022 | IPEC PTY LTD | FREIGHT Credit for Incorrect Charges | -289.85 | |
| 12 | EFT34705 | 02/09/2022 | PSR KA PTY LTD Premier Smash Repairs | | | 137.50 |
| | INV 17295 | 03/08/2022 | PSR KA PTY LTD Premier Smash Repairs | KA25381 Wheel Loader Installation of Window | 137.50 | |
| 13 | EFT34706 | 02/09/2022 | CL Holly & Co | | | 21,556.13 |
| | INV REIMBURSEMENT | 30/08/2022 | CL Holly & Co | REIMBURSEMENT of Incorrectly Transferred Rates | 21,556.13 | |
| 14 | EFT34707 | 02/09/2022 | AMPAC DEBT RECOVERY (WA) PTY LTD | | | 379.50 |
| | INV 86838 | 11/08/2022 | AMPAC DEBT RECOVERY (WA) PTY LTD | RATES Debt Recovery August 22 | 379.50 | |
| 15 | EFT34708 | 02/09/2022 | AERODROME MANAGEMENT SERVICES PTY LTD | | | 6,380.00 |
| | INV AMSINV-07423 | 08/08/2022 | AERODROME MANAGEMENT SERVICES PTY LTD | AIRPORT Annual Technical/Safety Inspections in Accordance with CASA Requirements | 6,380.00 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|-----------------|------------|---|---|----------------|---------------|
| 16 | EFT34709 | 02/09/2022 | AUSTRALIA'S SOUTH WEST | | | 19,500.00 |
| | INV 11535 | 16/08/2022 | AUSTRALIA'S SOUTH WEST | TOURISM Annual Subscription to Great Southern Treasures 2022/23 | 19,250.00 | |
| | INV 11548 | 16/08/2022 | AUSTRALIA'S SOUTH WEST | TOURISM Bloom Festival Event Registration 2022 | 250.00 | |
| 17 | EFT34710 | 02/09/2022 | BLUE DIAMOND MACHINERY PTY LTD | | | 2,783.00 |
| | INV SI-00078012 | 29/08/2022 | BLUE DIAMOND MACHINERY PTY LTD | INFRASTRUCTURE Emergency Welfare Centre Generator Freight | 2,783.00 | |
| 18 | EFT34711 | 02/09/2022 | COCA-COLA AMATIL | | | 1,883.80 |
| | INV 229150540 | 11/08/2022 | COCA-COLA AMATIL | KLC Kiosk Refreshments August 2022 | 1,078.39 | |
| | INV 229208035 | 18/08/2022 | COCA-COLA AMATIL | KLC Kiosk Refreshments August 2022 | 576.87 | |
| | INV 229265014 | 25/08/2022 | COCA-COLA AMATIL | KLC Kiosk Refreshments August 2022 | 228.54 | |
| 19 | EFT34712 | 02/09/2022 | DEPARTMENT OF FIRE & EMERGENCY SERVICES | | | 67,698.02 |
| | INV 154307 | 19/08/2022 | DEPARTMENT OF FIRE & EMERGENCY SERVICES | ESL Quarter One 2022/23 | 67,698.02 | |
| 20 | EFT34713 | 02/09/2022 | DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES | | | 180.00 |
| | INV REC28079 | 24/08/2022 | DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES | KLC Kids Adventure Club Deposit for Camp Quaranup 280922 - 290922 | 180.00 | |
| 21 | EFT34714 | 02/09/2022 | RAY FORD SIGNS | | | 167.20 |
| | INV 12580 | 14/07/2022 | RAY FORD SIGNS | WORKS RSA Sign Warren Rd | 50.60 | |
| | INV 12605 | 17/08/2022 | RAY FORD SIGNS | WORKS RSA Signs | 101.20 | |
| | INV 12621 | 23/08/2022 | RAY FORD SIGNS | GOVERNANCE Council Chambers Name Plate | 15.40 | |
| 22 | EFT34715 | 02/09/2022 | SHIRE OF GNOWANGERUP | | | 131.96 |
| | INV 6265 | 05/08/2022 | SHIRE OF GNOWANGERUP | AIRPORT Leave Coverage for Serviceability Inspections | 131.96 | |
| 23 | EFT34716 | 02/09/2022 | GRANDE FOOD SERVICE | | | 1,705.96 |
| | INV 4199798 | 10/08/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments August 2022 | 524.13 | |
| | INV 4200085 | 17/08/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments August 2022 | 911.25 | |
| | INV 4200372 | 24/08/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments August 2022 | 270.58 | |
| 24 | EFT34717 | 02/09/2022 | Jason Signmakers | | | 1,320.00 |
| | INV 230842 | 08/08/2022 | Jason Signmakers | WORKS Town Gardens/Clock Data access for LED sign at AAPG & Rotary Park | 1,320.00 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|---------------|------------|--|--|----------------|---------------|
| 25 | EFT34718 | 02/09/2022 | GA Julius & Co | | | 1,804.00 |
| | INV 2057 | 23/08/2022 | GA Julius & Co | TOURISM Revitalise & Activate Clive Street Concrete & Labour for Train Sculpture | 1,804.00 | |
| 26 | EFT34719 | 02/09/2022 | KATANNING DISTRICTS CARPET CARE | | | 726.00 |
| | INV 22 | 22/08/2022 | KATANNING DISTRICTS CARPET CARE | KLC Pioneer Room Carpet Cleaning Ram Sale 180822 & 190822 | 440.00 | |
| | INV 24 | 24/08/2022 | KATANNING DISTRICTS CARPET CARE | KLC Blue Lounge Cleaning | 198.00 | |
| | INV 25 | 24/08/2022 | KATANNING DISTRICTS CARPET CARE | KLC Spot Cleaning of Hallway to Pioneer Room | 88.00 | |
| 27 | EFT34720 | 02/09/2022 | Katanning Logistics | | | 188.10 |
| | INV 00037973 | 16/08/2022 | Katanning Logistics | WORKS Lake Coyrecup Rd Freight for Pipes | 188.10 | |
| 28 | EFT34721 | 02/09/2022 | Katanning H Hardware | | | 395.55 |
| | INV 105002067 | 25/07/2022 | Katanning H Hardware | KA189 Case Skid Steer Freight for Parts | 19.95 | |
| | INV 102020525 | 28/07/2022 | Katanning H Hardware | KA25293 Isuzu Truck Die Grinder & Step Drill Shank | 375.60 | |
| 29 | EFT34722 | 02/09/2022 | LANDGATE ADMIN | | | 71.80 |
| | INV 377083 | 26/07/2022 | LANDGATE ADMIN | RATES GRV Schedule G2022/4 | 71.80 | |
| 30 | EFT34723 | 02/09/2022 | DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD) | | | 1,820.50 |
| | INV 4121 | 24/08/2022 | DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD) | ADMIN BUILDING Annual Service of Air Conditioners | 1,820.50 | |
| 31 | EFT34724 | 02/09/2022 | MCINTOSH & SONS | | | 229.24 |
| | INV 1725181 | 28/07/2022 | MCINTOSH & SONS | KA1993 Hino Truck Flap Wheels | 133.65 | |
| | INV 1725184 | 28/07/2022 | MCINTOSH & SONS | KA1993 Hino Truck Oil Stabilizer | 95.59 | |
| 32 | EFT34725 | 02/09/2022 | MOHANA CATERING | | | 360.00 |
| | INV 00000114 | 24/08/2022 | MOHANA CATERING | GOVERNANCE Committee Meeting Catering 240822 | 360.00 | |
| 33 | EFT34726 | 02/09/2022 | OFFICE WORKS BUSINESS DIRECT | | | 117.58 |
| | INV 602171851 | 04/08/2022 | OFFICE WORKS BUSINESS DIRECT | LIBRARY Stationery Supplies August 2022 | 117.58 | |
| 34 | EFT34727 | 02/09/2022 | PFD FOOD SERVICES | | | 2,363.35 |
| | INV LD640485 | 10/08/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments August 2022 | 791.10 | |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----------------|------------|--|--|----------------|---------------|
| INV LD712363 | 17/08/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments August 2022 | 1,051.95 | |
| INV LD784039 | 24/08/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments August 2022 | 520.30 | |
| 35 EFT34728 | 02/09/2022 | PRICE SIERAKOWSKI CORPORATE | | | 302.50 |
| INV 034115 | 18/08/2022 | PRICE SIERAKOWSKI CORPORATE | ADMIN Audit Letter for year ended 2021/22 | 302.50 | |
| 36 EFT34729 | 02/09/2022 | RECHARGE-IT | | | 255.00 |
| INV 01617232 | 09/08/2022 | RECHARGE-IT | KLC Stationery Various Toner | 255.00 | |
| 37 EFT34730 | 02/09/2022 | SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE | | | 73,458.00 |
| INV 329 | 22/08/2022 | SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE | AIRPORT Storm Damage Emergency Work to Shed | 1,958.00 | |
| INV 330 | 22/08/2022 | SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE | WORKS Synnott Ave Progress Claim | 71,500.00 | |
| 38 EFT34731 | 02/09/2022 | TYREPOWER KATANNING | | | 1,887.00 |
| INV 151312 | 10/08/2022 | TYREPOWER KATANNING | 1EKH462 Ford Ranger Ute Battery & Tool Box Replacement | 829.00 | |
| INV 151353 | 11/08/2022 | TYREPOWER KATANNING | KA25566 John Deere Backhoe Flood Lights | 1,058.00 | |
| 39 EFT34732 | 02/09/2022 | ALBANY V-BELT & RUBBER | | | 46.22 |
| INV IN357455 | 04/08/2022 | ALBANY V-BELT & RUBBER | KA25419 John Deere Grader Air Filter for Compressor | 46.22 | |
| 40 EFT34733 | 02/09/2022 | WARREN BLACKWOOD WASTE | | | 4,456.98 |
| INV 00018186 | 24/08/2022 | WARREN BLACKWOOD WASTE | WASTE Collection General 080822 - 190822 | 4,456.98 | |
| 41 EFT34734 | 02/09/2022 | WATSON'S LIQUID WASTE DISPOSAL | | | 380.00 |
| INV 2356 | 16/08/2022 | WATSON'S LIQUID WASTE DISPOSAL | SALEYARDS Pump Out Grease Trap | 380.00 | |
| 42 EFT34735 | 02/09/2022 | WATER CORPORATION | | | 448.04 |
| INV 9007810138 | 22/08/2022 | WATER CORPORATION | WATER Charges Trimmer Rd Standpipe 170622 - 310822 | 412.72 | |
| INV 9024453291 | 23/08/2022 | WATER CORPORATION | WATER Charges 2/8 Kaatanup Loop 010722 - 310822 | 35.32 | |
| 43 EFT34736 | 02/09/2022 | SYNERGY | | | 9,146.08 |
| INV 977854430 | 15/08/2022 | SYNERGY | GROUPED Electricity Charges 210622 - 180722 | 8,640.73 | |
| INV 251079810 | 22/08/2022 | SYNERGY | ELECTRICITY Charges Tower at Kierle St 220622 - 160822 | 135.34 | |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|--------------------|------------|---------------------------------|--|----------------|---------------|
| INV 299567230 | 23/08/2022 | SYNERGY | ELECTRICITY Charges 8 Austral Tce 220622 - 170822 | 147.41 | |
| INV 148310600 | 23/08/2022 | SYNERGY | ELECTRICITY Charges 22 Austral Tce 220622 - 170822 | 222.60 | |
| 44 EFT34737 | 07/09/2022 | LGISWA | | | 277,942.84 |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Instalment One 2022/23 | 122,754.60 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Motor Vehicle Instalment One Renewal 2022/23 | 7,724.41 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Motor Vehicle Instalment One Renewal 2022/23 | 12,328.67 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Motor Vehicle Instalment One Renewal 2022/23 | 14,815.79 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Motor Vehicle Instalment One Renewal 2022/23 | 14,456.91 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Motor Vehicle Instalment One Renewal 2022/23 | 6,722.32 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Property Instalment One 2022/23 | 44,718.25 | |
| INV 100-149258 | 08/07/2022 | LGISWA | INSURANCE Property Instalment One 2022/23 | 54,421.89 | |
| 45 EFT34738 | 08/09/2022 | VIETNAMESE CAFE PHO | | | 170.00 |
| INV 51 | 30/08/2022 | VIETNAMESE CAFE PHO | COMMUNITIES Catering for Regional Development Meeting 300822 | 170.00 | |
| 46 EFT34739 | 08/09/2022 | BGL SOLUTIONS | | | 365.85 |
| INV INV-0005344 | 30/08/2022 | BGL SOLUTIONS | ADMIN BUILDING Garden Maintenance 300822 | 365.85 | |
| 47 EFT34740 | 08/09/2022 | Solutions IT Balcatta | | | 573.57 |
| INV S61357 | 17/08/2022 | Solutions IT Balcatta | ADMIN ICT Hardware EPSON Thermal USB Printer | 573.57 | |
| 48 EFT34741 | 08/09/2022 | Let's Talk Flowers | | | 50.00 |
| INV ADG2921343 | 31/08/2022 | Let's Talk Flowers | GOVERNANCE Sympathy Flowers for CC 010922 | 50.00 | |
| 49 EFT34742 | 08/09/2022 | WA Contract Ranger Services P/L | | | 4,768.50 |
| INV 00004169 | 30/08/2022 | WA Contract Ranger Services P/L | ANIMAL CONTROL Ranger Relief 150822 - 280822 | 4,768.50 | |
| 50 EFT34743 | 08/09/2022 | DF McGuire Farm Trust | | | 2,550.00 |
| INV INV-0021 | 25/08/2022 | DF McGuire Farm Trust | WORKS Tabenup Rd Gravel | 2,550.00 | |
| 51 EFT34744 | 08/09/2022 | VIZONA PTY LTD | | | 4,997.30 |
| INV INV-0304 | 30/08/2022 | VIZONA PTY LTD | ADMIN BUILDING Repairs & Installation of Bollard | 4,997.30 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|-------------------|------------|---|---|----------------|---------------|
| 52 | EFT34745 | 08/09/2022 | Barry Wright Contractors | | | 2,175.00 |
| | INV ZC8729810 | 06/08/2022 | Barry Wright Contractors | MAINTENANCE Various Works 150822 - 160822 & 220822 - 230822 | 2,175.00 | |
| 53 | EFT34746 | 08/09/2022 | Chain Application Pty Ltd (T/AS The Rigging Shed) | | | 627.00 |
| | INV 134491 | 02/08/2022 | Chain Application Pty Ltd (T/AS The Rigging Shed) | TOURISM Revitalise & Activate Clive Street Tension Wire for Town Square | 627.00 | |
| 54 | EFT34747 | 08/09/2022 | ZENITH LAUNDRY | | | 226.71 |
| | INV 00234290 | 24/08/2022 | ZENITH LAUNDRY | KLC Dry-cleaning August 2022 | 226.71 | |
| 55 | EFT34748 | 08/09/2022 | Lifeline WA | | | 50.00 |
| | INV REIMBURSEMENT | 01/09/2022 | Lifeline WA | REIMBURSEMENT Community Room Commercial Hire Key Bond 290822 - 300822 | 50.00 | |
| 56 | EFT34749 | 08/09/2022 | ALBANY RECORDS MANAGEMENT | | | 82.50 |
| | INV 0010769 | 31/08/2022 | ALBANY RECORDS MANAGEMENT | ADMIN BUILDING Confidential Document Destruction | 82.50 | |
| 57 | EFT34750 | 08/09/2022 | 35 DEGREES SOUTH LICENSED SURVEYORS | | | 3,754.30 |
| | INV 00004636 | 15/08/2022 | 35 DEGREES SOUTH LICENSED SURVEYORS | PIESSE LAKE Lodgement of Forms for Final Endorsement | 3,754.30 | |
| 58 | EFT34751 | 08/09/2022 | EMU LANE PTY LTD | | | 207.90 |
| | INV 1-817 | 29/08/2022 | EMU LANE PTY LTD | GOVERNANCE Catering for GST Stakehold Meeting | 207.90 | |
| 59 | EFT34752 | 08/09/2022 | GRANDE FOOD SERVICE | | | 793.13 |
| | INV 4200702 | 31/08/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments August 2022 | 793.13 | |
| 60 | EFT34753 | 08/09/2022 | GREAT SOUTHERN FUEL SUPPLIES | | | 8,116.43 |
| | INV FCRDSAUG22 | 31/08/2022 | GREAT SOUTHERN FUEL SUPPLIES | FUEL Cards August 2022 | 8,116.43 | |
| 61 | EFT34754 | 08/09/2022 | KATANNING GLAZING & SECURITY | | | 1,130.00 |
| | INV 18910 | 18/08/2022 | KATANNING GLAZING & SECURITY | MAINTENANCE Katanning Hotel Supply & Install Heavy Duty Latch CRC Door | 265.00 | |
| | INV 18911 | 18/08/2022 | KATANNING GLAZING & SECURITY | VANDALISM Katanning Hotel Remove & Replace Broken Window CRC Front Door | 865.00 | |
| 62 | EFT34755 | 08/09/2022 | ROD BUSHELL | | | 1,205.00 |
| | INV REIMBURSEMENT | 01/09/2022 | ROD BUSHELL | REIMBURSEMENT of Accommodation & Meals for Annual Australian Saleyards Expo 260722 - 290722 | 1,205.00 | |
| 63 | EFT34756 | 08/09/2022 | BRENTON STEWART ELECTRICS | | | 2,734.60 |
| | INV P1628 | 16/08/2022 | BRENTON STEWART ELECTRICS | SALEYARDS Maintenance for Audit Compliance | 2,734.60 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|----------------|------------|--------------------------------|--|----------------|---------------|
| 64 | EFT34757 | 08/09/2022 | WATSON'S LIQUID WASTE DISPOSAL | | | 560.00 |
| | INV 2368 | 30/08/2022 | WATSON'S LIQUID WASTE DISPOSAL | KLC Pump Out Grease Trap August 2022 | 560.00 | |
| 65 | EFT34758 | 08/09/2022 | WATER CORPORATION | | | 347.02 |
| | INV 9007810672 | 25/08/2022 | WATER CORPORATION | WATER Charges Standpipe Great Southern Highway 210622 - 310822 | 347.02 | |
| 66 | EFT34759 | 08/09/2022 | SYNERGY | | | 19,121.27 |
| | INV 383668100 | 25/08/2022 | SYNERGY | ELECTRICITY Charges U1/8 Kaatanup Loop 280622 - 240822 | 527.30 | |
| | INV 239593320 | 25/08/2022 | SYNERGY | ELECTRICITY Charges Lot 1 Warren Rd 280622 - 240822 | 159.25 | |
| | INV 303539720 | 25/08/2022 | SYNERGY | ELECTRICITY Charges Lot 1 Synnot Ave 280622 - 240822 | 125.44 | |
| | INV 159777820 | 29/08/2022 | SYNERGY | ELECTRICITY Charges U1/6 Hill Way 250622 - 230822 | 327.12 | |
| | INV 159985050 | 29/08/2022 | SYNERGY | ELECTRICITY Charges U2/6 Hill Way 250622 - 230822 | 525.44 | |
| | INV 155057680 | 31/08/2022 | SYNERGY | ELECTRICITY Charges Refuse Site 020722 - 300822 | 539.97 | |
| | INV 638847540 | 31/08/2022 | SYNERGY | ELECTRICITY Charges Powerwatch 010822 - 310822 | 360.13 | |
| | INV 383679750 | 31/08/2022 | SYNERGY | ELECTRICITY Charges U4/8 Kaatanup Loop 110222 - 290822 | 576.21 | |
| | INV 383684420 | 31/08/2022 | SYNERGY | ELECTRICITY Charges U3/8 Kaatanup Loop 110222 - 290822 | 528.34 | |
| | INV 384217550 | 01/09/2022 | SYNERGY | ELECTRICITY Charges U2/70 Clive St 300622 - 290822 | 122.41 | |
| | INV 335812970 | 01/09/2022 | SYNERGY | ELECTRICITY Charges CCTV Baker St 300622 - 290822 | 117.32 | |
| | INV 312951080 | 01/09/2022 | SYNERGY | ELECTRICITY Charges 52 Austral Tce 010822 - 310822 | 3,963.70 | |
| | INV 338348270 | 01/09/2022 | SYNERGY | ELECTRICITY Charges Streetlights 250722 - 240822 | 11,248.64 | |
| 67 | EFT34760 | 08/09/2022 | WY WURRY ELECTRICAL | | | 165.00 |
| | INV INV5740 | 01/09/2022 | WY WURRY ELECTRICAL | REFUSE SITE Wiring for D10 Gate Controller | 165.00 | |
| 68 | EFT34761 | 21/09/2022 | AVANTGARDE TECHNOLOGIES | | | 103,197.60 |
| | INV ES00001757 | 22/08/2022 | AVANTGARDE TECHNOLOGIES | SALEYARDS CCTV Supply & Delivery of the Scope of Works for Upgrade | 101,777.50 | |
| | INV ES00001760 | 02/09/2022 | AVANTGARDE TECHNOLOGIES | CCTV Maintenance September 2022 | 1,420.10 | |
| 69 | EFT34762 | 21/09/2022 | REGIONAL RETAILERS PTY LTD | | | 60.85 |
| | INV INV-0144 | 07/09/2022 | REGIONAL RETAILERS PTY LTD | LIBRARY Refreshments September 2022 | 60.85 | |

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| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|----|-----------------|------------|---|--|----------------|---------------|
| 70 | EFT34763 | 21/09/2022 | GYPSY KITCHEN CO | | | 120.00 |
| | INV INV-0058 | 11/09/2022 | GYPSY KITCHEN CO | GOVERNANCE OCM Catering 250822 | 120.00 | |
| 71 | EFT34764 | 21/09/2022 | Activate Motivate | | | 929.50 |
| | INV 0000044 | 01/09/2022 | Activate Motivate | KLC Sports Engagement Provide Seniors Gym August 2022 | 199.50 | |
| | INV 0000045 | 01/09/2022 | Activate Motivate | KLC Provide Cardio Box & Ladies Circuit August 2022 | 730.00 | |
| 72 | EFT34765 | 21/09/2022 | PAULL AND WARNER RESOURCES PTY LTD | | | 335.50 |
| | INV S118090 | 25/08/2022 | PAULL AND WARNER RESOURCES PTY LTD | ADMIN BUILDING Fire Detection & Alarm Monitoring August 2022 | 335.50 | |
| 73 | EFT34766 | 21/09/2022 | BGL SOLUTIONS | | | 7,601.98 |
| | INV INV-0005347 | 01/09/2022 | BGL SOLUTIONS | AAPG Grounds Maintenance 010922 | 7,601.98 | |
| 74 | EFT34767 | 21/09/2022 | Liberty Oil Australia Pty Ltd | | | 18,774.72 |
| | INV FI311003066 | 12/08/2022 | Liberty Oil Australia Pty Ltd | BULK Diesel August 2022 | 18,774.72 | |
| 75 | EFT34768 | 21/09/2022 | Epic Fire Solutions T/As MCG Fire Services | | | 385.00 |
| | INV INV-2327 | 06/09/2022 | Epic Fire Solutions T/As MCG Fire Services | LIBRARY Bi-annual Service Six Extinguishers 2022/23 | 385.00 | |
| 76 | EFT34769 | 21/09/2022 | CANON AUSTRALIA PTY LTD | | | 813.41 |
| | INV 8122264559 | 17/08/2022 | CANON AUSTRALIA PTY LTD | LIBRARY Photocopier Charges 180722 - 170822 | 128.17 | |
| | INV RN2707423 | 31/08/2022 | CANON AUSTRALIA PTY LTD | ADMIN Staples for Printer | 194.28 | |
| | INV 8122287095 | 04/09/2022 | CANON AUSTRALIA PTY LTD | ADMIN Photocopier Charges 050822 - 040922 | 490.96 | |
| 77 | EFT34770 | 21/09/2022 | Abase Pty Ltd T/As ABA Security & Electrical | | | 162.00 |
| | INV 29912 | 02/08/2022 | Abase Pty Ltd T/As ABA Security & Electrical | LIBRARY Security Services 010822 - 311022 | 162.00 | |
| 78 | EFT34771 | 21/09/2022 | WA Contract Ranger Services P/L | | | 5,212.62 |
| | INV 00004201 | 10/09/2022 | WA Contract Ranger Services P/L | ANIMAL CONTROL Ranger Relief 290822 - 110922 | 5,212.62 | |
| 79 | EFT34772 | 21/09/2022 | Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute | | | 295.15 |
| | INV R48529 | 16/08/2022 | Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute | KA673 Mazda CX5 20000kms Vehicle Service | 295.15 | |
| 80 | EFT34773 | 21/09/2022 | MICHELLE SALTER | | | 4,025.00 |
| | INV JLY-SEP22 | 15/09/2022 | MICHELLE SALTER | COUNCILLOR Remuneration July - September 2022 | 4,025.00 | |

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|----|------------------|------------|---------------------------------|--|----------------|---------------|
| 81 | EFT34774 | 21/09/2022 | Hersey's Safety Pty Ltd | | | 3,470.00 |
| | INV 48473 | 31/08/2022 | Hersey's Safety Pty Ltd | WORKS Road Maintenance Guide Posts, Red & White Delineators | 1,683.00 | |
| | INV 48474 | 31/08/2022 | Hersey's Safety Pty Ltd | WORKS Various PPE | 1,285.95 | |
| | INV INV-1218 | 31/08/2022 | Hersey's Safety Pty Ltd | WORKS Spray & Mark & Brushcutter Cord | 501.05 | |
| 82 | EFT34775 | 21/09/2022 | Easi | | | 3,447.86 |
| | INV 163189 | 02/09/2022 | Easi | 1HIB928 Vehicle Lease Repayment 020922 | 1,723.93 | |
| | INV 163666 | 16/09/2022 | Easi | 1HIB928 Vehicle Lease Repayment 160922 | 1,723.93 | |
| 83 | EFT34776 | 21/09/2022 | Diamond Locksmith Pty Ltd | | | 132.00 |
| | INV 269689 | 31/08/2022 | Diamond Locksmith Pty Ltd | KEYS Works Masters & Katanning Hotel | 132.00 | |
| 84 | EFT34777 | 21/09/2022 | Flaver Weddings and Events | | | 1,950.00 |
| | INV 499 | 06/09/2022 | Flaver Weddings and Events | TOURISM Sound, Lighting, Labour & Decorations for Country Music Night 180822 | 1,950.00 | |
| 85 | EFT34778 | 21/09/2022 | Katanning Cleaning Pty Ltd | | | 12,002.38 |
| | INV 2 | 04/09/2022 | Katanning Cleaning Pty Ltd | CLEANING Public Amenities August 2022 | 12,002.38 | |
| 86 | EFT34779 | 21/09/2022 | Strategic Leadership Consulting | | | 5,060.00 |
| | INV 0071 | 03/09/2022 | Strategic Leadership Consulting | GOVERNANCE CEO Review 2021/22 | 5,060.00 | |
| 87 | EFT34780 | 21/09/2022 | INTEGRATED ICT | | | 3,041.89 |
| | INV 23452 | 26/08/2022 | INTEGRATED ICT | ADMIN & KLC Monthly Server Maintenance Service Agreement August 2022 | 550.00 | |
| | INV 23524 | 31/08/2022 | INTEGRATED ICT | ADMIN Microsoft Office 365 License August 2022 | 2,071.69 | |
| | INV 23623 | 31/08/2022 | INTEGRATED ICT | ADMIN Managed Trend Micro Security Subscription August 2022 | 238.70 | |
| | INV 23622 | 31/08/2022 | INTEGRATED ICT | ADMIN Veeam Backup for Microsoft Office 365 Subscription August 2022 | 181.50 | |
| 88 | EFT34781 | 21/09/2022 | IPEC PTY LTD | | | 12.65 |
| | INV 0570-S408620 | 15/08/2022 | IPEC PTY LTD | FREIGHT Charges August 2022 | 12.65 | |
| 89 | EFT34782 | 21/09/2022 | ADRIAN EARL EDWARDS | | | 4,025.00 |
| | INV JLY-SEP22 | 15/09/2022 | ADRIAN EARL EDWARDS | COUNCILLOR Remuneration July - September 2022 | 4,025.00 | |

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| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|-----|-------------------|------------|--|---|----------------|---------------|
| 90 | EFT34783 | 21/09/2022 | BERNARD SEEBER PTY LTD | | | 2,689.50 |
| | INV 554.001 | 31/08/2022 | BERNARD SEEBER PTY LTD | KLC Architectural Services August 2022 | 2,689.50 | |
| 91 | EFT34784 | 21/09/2022 | BELINDA KNIGHT | | | 9,388.50 |
| | INV BK103 | 15/09/2022 | BELINDA KNIGHT | ADMIN Financial Services September 2022 | 9,388.50 | |
| 92 | EFT34785 | 21/09/2022 | EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING | | | 5,514.63 |
| | INV URP-4233 | 03/09/2022 | EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING | CONSULTANTS General Planning Services August 2022 | 5,514.63 | |
| 93 | EFT34786 | 21/09/2022 | MUCKY DUCK BUSH BAND | | | 1,600.00 |
| | INV 030922 (2) | 11/09/2022 | MUCKY DUCK BUSH BAND | TOURISM Revitalise & Activate Clive St Band for Country Music Night | 1,600.00 | |
| 94 | EFT34787 | 21/09/2022 | ZENITH LAUNDRY | | | 88.10 |
| | INV 00235011 | 02/09/2022 | ZENITH LAUNDRY | KLC Dry-cleaning September 2022 | 88.10 | |
| 95 | EFT34788 | 21/09/2022 | ASSETVAL PTY LTD | | | 22,000.00 |
| | INV 062-213102 | 24/08/2022 | ASSETVAL PTY LTD | ADMIN Valuation of Land & Buildings for Financial Reporting & Insurance Purposes 300622 | 22,000.00 | |
| 96 | EFT34789 | 21/09/2022 | L. AARON MARRIS | | | 134.60 |
| | INV REIMBURSEMENT | 19/09/2022 | L. AARON MARRIS | REIMBURSEMENT for Meals Dogging Course 120922 - 150922 AM | 134.60 | |
| 97 | EFT34790 | 21/09/2022 | ABC DISTRIBUTORS WA | | | 332.70 |
| | INV 155981 | 09/09/2022 | ABC DISTRIBUTORS WA | CLEANING Materials for Public Toilets | 332.70 | |
| 98 | EFT34791 | 21/09/2022 | AUSTRALIAN TAXATION OFFICE | | | 5,595.00 |
| | INV BASJUNE2022 | 01/07/2022 | AUSTRALIAN TAXATION OFFICE | BAS Adjustment for June 2022 | 5,595.00 | |
| 99 | EFT34792 | 21/09/2022 | AUSTRALIA POST | | | 191.09 |
| | INV 1011800888 | 03/09/2022 | AUSTRALIA POST | DAILY Postage Fees August 2022 | 191.09 | |
| 100 | EFT34793 | 21/09/2022 | BLUESTEEL ENTERPRISES PTY LTD | | | 1,533.13 |
| | INV 75633 | 31/08/2022 | BLUESTEEL ENTERPRISES PTY LTD | BFB Uniforms Flat Fold Respirators & Goggles | 1,533.13 | |
| 101 | EFT34794 | 21/09/2022 | BRAESIDE PRIMARY SCHOOL | | | 200.00 |
| | INV 4408 | 02/09/2022 | BRAESIDE PRIMARY SCHOOL | CEO Donations End of Year Prize 2022/23 | 200.00 | |

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|-----|----------------------|------------|------------------------------------|---|----------------|---------------|
| 102 | EFT34795 | 21/09/2022 | BTW RURAL SUPPLIES | | | 178.00 |
| | INV 35909 | 12/08/2022 | BTW RURAL SUPPLIES | WORKS Eight Litre Hand Sprayer | 178.00 | |
| 103 | EFT34796 | 21/09/2022 | COCA-COLA AMATIL | | | 1,306.28 |
| | INV 229320891 | 01/09/2022 | COCA-COLA AMATIL | KLC Kiosk Refreshments September 2022 | 838.56 | |
| | INV 229435601 | 15/09/2022 | COCA-COLA AMATIL | KLC Kiosk Refreshments September 2022 | 467.72 | |
| 104 | EFT34797 | 21/09/2022 | ENVIROPIPES PTY LTD | | | 2,879.61 |
| | INV 55360 | 09/08/2022 | ENVIROPIPES PTY LTD | WORKS Lake Coyrecup Rd Corrugated Pipe | 2,879.61 | |
| 105 | EFT34798 | 21/09/2022 | GRANDE FOOD SERVICE | | | 1,147.35 |
| | INV 4201025 | 07/09/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments September 2022 | 469.76 | |
| | INV 4201394 | 14/09/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments September 2022 | 7.90 | |
| | INV 4201393 | 14/09/2022 | GRANDE FOOD SERVICE | KLC Kiosk Refreshments September 2022 | 669.69 | |
| 106 | EFT34799 | 21/09/2022 | LIZ GUIDERA | | | 11,525.00 |
| | INV JLY-SEP22 | 15/09/2022 | LIZ GUIDERA | COUNCILLOR President Remuneration July - September 2022/23 | 11,525.00 | |
| 107 | EFT34800 | 21/09/2022 | JOHN GOODHEART | | | 5,900.00 |
| | INV JLY-SEP22 | 15/09/2022 | JOHN GOODHEART | COUNCILLOR Deputy President Remuneration July - September 2022/23 | 5,900.00 | |
| 108 | EFT34801 | 21/09/2022 | KATANNING AGRICULTURAL SOCIETY INC | | | 16,500.00 |
| | INV 22-002 | 13/09/2022 | KATANNING AGRICULTURAL SOCIETY INC | COUNCILLOR Donations Sponsorship of Katanning Agricultural Show 2022/23 | 16,500.00 | |
| 109 | EFT34802 | 21/09/2022 | KATANNING BETTA HOME LIVING | | | 2,399.00 |
| | INV 35810030594 | 14/09/2022 | KATANNING BETTA HOME LIVING | TOURISM Revitalise & Activate Clive St Solway Outdoor Modular Furniture Set | 2,399.00 | |
| 110 | EFT34803 | 21/09/2022 | WESFARMERS KLEENHEAT GAS PTY LTD | | | 93.50 |
| | INV 4456562 | 01/08/2022 | WESFARMERS KLEENHEAT GAS PTY LTD | SALEYARDS Gas Refill for Canteen August 2022 | 93.50 | |
| 111 | EFT34804 | 21/09/2022 | KOJONUP BMC EMBROIDERY | | | 44.00 |
| | INV 00008391 | 17/08/2022 | KOJONUP BMC EMBROIDERY | SALEYARDS Fire Warden Hats | 44.00 | |
| 112 | EFT34805 | 21/09/2022 | KOWALDS NEWS & GLASSHOUSE | | | 112.00 |
| | INV SN00003931082022 | 31/08/2022 | KOWALDS NEWS & GLASSHOUSE | STATIONERY Newspapers 070822 - 280822 | 112.00 | |

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|-----|----------------|------------|--------------------------------------|---|----------------|---------------|
| 113 | EFT34806 | 21/09/2022 | KATANNING PRIMARY SCHOOL | | | 100.00 |
| | INV 05/22 | 05/09/2022 | KATANNING PRIMARY SCHOOL | CEO Donations Sponsorship of End of Year Student Awards 2022/23 | 100.00 | |
| 114 | EFT34807 | 21/09/2022 | KRISTY D'APRILE | | | 4,025.00 |
| | INV JLY-SEP22 | 15/09/2022 | KRISTY D'APRILE | COUNCILLOR Remuneration July - September 2022 | 4,025.00 | |
| 115 | EFT34808 | 21/09/2022 | KATANNING SENIOR HIGH SCHOOL | | | 100.00 |
| | INV 13679 | 05/09/2022 | KATANNING SENIOR HIGH SCHOOL | CEO Donations Year 12 Valediction Sports Award Sponsorship 2022/23 | 100.00 | |
| 116 | EFT34809 | 21/09/2022 | Katanning H Hardware | | | 3,870.26 |
| | INV 102020186 | 08/07/2022 | Katanning H Hardware | PLANT Quick Cut Blades | 459.90 | |
| | INV 103000897 | 02/08/2022 | Katanning H Hardware | KA25419 John Deere Grader Various Metabo Cordless Wrench & Air Sockets | 1,195.95 | |
| | INV 106005030 | 03/08/2022 | Katanning H Hardware | KA24702 Yanmar Excavator Silicone, Paint Pen & Feeler Gauges | 181.77 | |
| | INV 102020671 | 05/08/2022 | Katanning H Hardware | WORKS Extendable Handle Squeegee | 20.45 | |
| | INV 102020731 | 09/08/2022 | Katanning H Hardware | KA1337 Fuso Canter Screws & Long Reach Driver | 96.44 | |
| | INV 104000347 | 09/08/2022 | Katanning H Hardware | PLANT Electric Saw, Batteries & Charger | 1,526.00 | |
| | INV 106005608 | 16/08/2022 | Katanning H Hardware | PLANT Jumper Leads & Diamond Blades for Grinder | 362.80 | |
| | INV 102020854 | 17/08/2022 | Katanning H Hardware | STANDPIPE Maintenance Multi-meter Digital | 26.95 | |
| 117 | EFT34810 | 21/09/2022 | NATIONAL LIVESTOCK REPORTING SERVICE | | | 990.00 |
| | INV 2400012704 | 06/09/2022 | NATIONAL LIVESTOCK REPORTING SERVICE | SALEYARDS Livestock Reporting August 2022 | 990.00 | |
| 118 | EFT34811 | 21/09/2022 | MATT COLLIS | | | 4,025.00 |
| | INV JLY-SEP22 | 15/09/2022 | MATT COLLIS | COUNCILLOR Remuneration July - September 2022 | 4,025.00 | |
| 119 | EFT34812 | 21/09/2022 | MCINTOSH & SONS | | | 317.14 |
| | INV 1729098 | 18/08/2022 | MCINTOSH & SONS | KA25381 CASE Wheel Loader Door Glass | 317.14 | |
| 120 | EFT34813 | 21/09/2022 | MCLEODS | | | 541.25 |
| | INV 125668 | 29/08/2022 | MCLEODS | ADMIN Consultants Katanning Wanderers Football Club - Agricultural Land Lease Fees | 58.83 | |
| | INV 125837 | 30/08/2022 | MCLEODS | ADMIN Consultants Transfer Ownership of 39 Cullen St to the Shire of Katanning Fees | 482.42 | |

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|-----|-----------------|------------|--------------------------------|---|----------------|---------------|
| 121 | EFT34814 | 21/09/2022 | Message Media | | | 5.24 |
| | INV INV02554667 | 31/08/2022 | Message Media | KLC Sports Engagement Messaging Services 010822 - 310822 | 5.24 | |
| 122 | EFT34815 | 21/09/2022 | MODERN TEACHING AIDS | | | 94.60 |
| | INV 45017924 | 30/08/2022 | MODERN TEACHING AIDS | LIBRARY 18 Reader Boxes | 94.60 | |
| 123 | EFT34816 | 21/09/2022 | MOHANA CATERING | | | 720.00 |
| | INV 00000116 | 09/09/2022 | MOHANA CATERING | BFB Catering for Training 060922 | 720.00 | |
| 124 | EFT34817 | 21/09/2022 | NILFISK OF AUSTRALIA PTY LTD. | | | 122.85 |
| | INV PSIO157380 | 17/08/2022 | NILFISK OF AUSTRALIA PTY LTD. | PLANT Parts for KLC Floor Scrubber | 122.85 | |
| 125 | EFT34818 | 21/09/2022 | PFD FOOD SERVICES | | | 1,351.10 |
| | INV LD858372 | 31/08/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments August 2022 | 756.15 | |
| | INV LD935333 | 07/09/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments September 2022 | 96.35 | |
| | INV LD935357 | 07/09/2022 | PFD FOOD SERVICES | KLC Kiosk Refreshments September 2022 | 498.60 | |
| 126 | EFT34819 | 21/09/2022 | PLASTICS PLUS | | | 2,964.50 |
| | INV 337198 | 01/09/2022 | PLASTICS PLUS | SANITATION Bins & Lids | 2,964.50 | |
| 127 | EFT34820 | 21/09/2022 | RAECO | | | 168.05 |
| | INV 579988 | 25/08/2022 | RAECO | LIBRARY Three Rolls for Book Covering | 168.05 | |
| 128 | EFT34821 | 21/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | | | 7,756.81 |
| | INV 316199 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | PIESSE PARK TOILETS Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| | INV 315688 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | TOWN HALL Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| | INV 315565 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | LAKE EWLYAMARTUP TOILETS Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| | INV 316970 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | ADMIN BUILDING Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| | INV 316971 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | ADMIN BUILDING Termite Inspections 2022/23 | 313.50 | |
| | INV 315560 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KATANNING HOTEL Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| | INV 315580 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KATANNING HOTEL Termite Inspection 2022/23 | 156.75 | |

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|------------|------------|--------------------------------|--|----------------|---------------|
| INV 315552 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | LIBRARY & GALLERY Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| INV 315553 | 29/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | LIBRARY & GALLERY Termite Inspections 2022/23 | 156.75 | |
| INV 315438 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315454 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315393 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315442 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315436 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315451 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315445 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315446 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315392 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315398 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315456 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315391 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315399 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315437 | 30/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315439 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315455 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315569 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CEMETERY Annual Insect/Spider & Rodent Treatments 2022/23 | 112.86 | |
| INV 315577 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CEMETERY Termite Inspections 2022/23 | 104.50 | |
| INV 315684 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | TOWN SQUARE TOILETS Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| INV 315567 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | LIONS PARK TOILETS Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| INV 315444 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315457 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|------------|------------|--------------------------------|--|----------------|---------------|
| INV 315458 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Termite Inspections 2022/23 | 52.50 | |
| INV 315452 | 31/08/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AMHERST VILLAGE Annual Insect/Spider & Rodent Treatments 2022/23 | 52.50 | |
| INV 315574 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | RAILWAY BUILDINGS Termite Inspection 2022/23 | 104.50 | |
| INV 315800 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CROQUET CLUB Termite Inspection 2022/23 | 104.50 | |
| INV 315808 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CROQUET CLUB Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 315554 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | RAILWAY STATION Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 316985 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | SES BUILDING Termite Inspection 2022/23 | 209.00 | |
| INV 316990 | 01/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | SES BUILDING Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 315551 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | TOWN HALL Termite Inspection 2022/23 | 156.75 | |
| INV 315570 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | TOWN HALL Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| INV 315955 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | POUND Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 315949 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | REFUSE SITE Annual Insect/Spider & Rodent Treatments 2022/23 | 209.00 | |
| INV 315571 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KAC Termite Inspection 2022/23 | 156.75 | |
| INV 315555 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KAC Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| INV 316976 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | COMMUNITY CHILDCARE Termite Inspection 2022/23 | 209.00 | |
| INV 316993 | 02/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | COMMUNITY CHILDCARE Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 315744 | 03/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | HISTORICAL SOCIETY Annual Insect/Spider & Rodent Treatments 2022/23 | 209.00 | |
| INV 315956 | 03/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | POUND Termite Inspection 2022/23 | 104.50 | |
| INV 315954 | 03/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | REFUSE SITE Termite Inspection 2022/23 | 209.00 | |
| INV 315948 | 03/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | HISTORICAL SOCIETY Termite Inspection 2022/23 | 313.50 | |
| INV 315557 | 05/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KLC & OUT BUILDINGS Termite Inspection 2022/23 | 261.25 | |
| INV 315556 | 05/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KLC & OUT BUILDINGS Annual Insect/Spider & Rodent Treatments 2022/23 | 261.25 | |
| INV 315578 | 05/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KLC Termite Inspection 2022/23 | 261.25 | |
| INV 315572 | 05/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | KLC Annual Insect/Spider & Rodent Treatments 2022/23 | 261.25 | |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------------|------------|--|--|----------------|---------------|
| INV 315952 | 06/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AAPG Annual Insect/Spider & Rodent Treatments 2022/23 | 62.70 | |
| INV 356081 | 06/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | STAFF HOUSING Termite Inspection Marmion St 2022/23 | 209.00 | |
| INV 356076 | 06/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | STAFF HOUSING Annual Insect/Spider & Rodent Treatments Marmion St 2022/23 | 104.50 | |
| INV 316263 | 06/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CHARLES ST Termite Inspection 2022/23 | 104.50 | |
| INV 316201 | 06/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CHARLES ST Annual Insect/Spider & Rodent Treatments 2022/23 | 104.50 | |
| INV 315573 | 07/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AIRPORT Termite Inspection 2022/23 | 156.75 | |
| INV 315579 | 07/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | AIRPORT Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| INV 315550 | 07/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CARROLUP HALL Termite Inspection 2022/23 | 156.75 | |
| INV 315549 | 07/09/2022 | ROL-WA PTY LTD T/AS ALLPEST WA | CARROLUP HALL Annual Insect/Spider & Rodent Treatments 2022/23 | 156.75 | |
| 129 EFT34822 | 21/09/2022 | SERENA SANDWELL | | | 4,025.00 |
| INV JLY-SEP22 | 15/09/2022 | SERENA SANDWELL | COUNCILLOR Remuneration July - September 2022 | 4,025.00 | |
| 130 EFT34823 | 21/09/2022 | SLAVIN ARCHITECTS PTY LTD | | | 55,162.80 |
| INV INV-0832 | 01/09/2022 | SLAVIN ARCHITECTS PTY LTD | ECH Planning Progress Claim Electrical Design Documentation | 660.00 | |
| INV INV-0852 | 15/09/2022 | SLAVIN ARCHITECTS PTY LTD | ECH Planning Progress Claim Hydraulics | 13,200.00 | |
| INV INV-0853 | 15/09/2022 | SLAVIN ARCHITECTS PTY LTD | ECH Planning Progress Claim Contract Documentation | 41,302.80 | |
| 131 EFT34824 | 21/09/2022 | FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT | | | 208.28 |
| INV 596068 | 01/09/2022 | FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT | KLC Photocopiers Readings August 2022 | 208.28 | |
| 132 EFT34825 | 21/09/2022 | SOUTH REGIONAL TAFE | | | 2,794.80 |
| INV I0020521 | 24/08/2022 | SOUTH REGIONAL TAFE | TRAINING Forklift Skillset Course for WC | 114.80 | |
| INV I0020690 | 08/09/2022 | SOUTH REGIONAL TAFE | TRAINING Works Dogging Course for AM 120922 - 150922 | 1,340.00 | |
| INV I0020689 | 08/09/2022 | SOUTH REGIONAL TAFE | TRAINING Dogging Course for IA 120922 - 150922 | 1,340.00 | |
| 133 EFT34826 | 21/09/2022 | TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD | | | 2,896.65 |
| INV 7864833 | 30/06/2022 | TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD | PLANT Non Grease Pads for Trailer & Speed Nuts | 1,615.59 | |
| INV 7873674 | 30/07/2022 | TRUCKLINE "SPECIALIST WHOLESALERS PTY LTD | KA24635 Coronado Freightliner Prime Mover Bonnet Struts Engine Fan & Belts | 1,281.06 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|-----|----------------------|------------|--------------------------------|--|----------------|---------------|
| 134 | EFT34827 | 21/09/2022 | WARREN BLACKWOOD WASTE | | | 15,408.68 |
| | INV 00018187 | 28/08/2022 | WARREN BLACKWOOD WASTE | WASTE Collection Recycling 220822 - 240822 | 5,112.85 | |
| | INV 00018188 | 04/09/2022 | WARREN BLACKWOOD WASTE | WASTE Collection General Waste 220822 - 020922 | 4,456.98 | |
| | INV 00018212 | 06/09/2022 | WARREN BLACKWOOD WASTE | SANITATION Collection 030822 - 310822 | 726.00 | |
| | INV 00018229 | 12/09/2022 | WARREN BLACKWOOD WASTE | WASTE Collection General 050922 - 070922 | 5,112.85 | |
| 135 | EFT34828 | 21/09/2022 | WA TRAFFIC PLANNING | | | 1,925.00 |
| | INV 1600 | 27/07/2022 | WA TRAFFIC PLANNING | WORKS Carew St Traffic Management Plan | 605.00 | |
| | INV 1624 | 24/08/2022 | WA TRAFFIC PLANNING | TOURISM Revitalise & Activate Clive St Traffic Management Plan | 495.00 | |
| | INV 1631 | 07/09/2022 | WA TRAFFIC PLANNING | WORKS Warren Rd Traffic Management Plan | 825.00 | |
| 136 | EFT34829 | 21/09/2022 | WATER CORPORATION | | | 183.09 |
| | INV 9013922945 | 02/09/2022 | WATER CORPORATION | WATER Charges 8 Austral Tce 010922 - 311022 | 183.09 | |
| 137 | EFT34830 | 21/09/2022 | NUTRIEN AG SOLUTIONS | | | 493.46 |
| | INV 907420699 | 10/08/2022 | NUTRIEN AG SOLUTIONS | PLANT Gas Bottle for Forklift | 61.38 | |
| | INV 907530571 | 30/08/2022 | NUTRIEN AG SOLUTIONS | SALEYARDS Round Up for Fire Breaks & Boots for WN | 370.70 | |
| | INV 907538221 | 31/08/2022 | NUTRIEN AG SOLUTIONS | PLANT Gas Bottle for Forklift | 61.38 | |
| 138 | EFT34831 | 21/09/2022 | WEST AUSTRALIAN NEWSPAPERS LTD | | | 1,335.00 |
| | INV 1007010420220831 | 31/08/2022 | WEST AUSTRALIAN NEWSPAPERS LTD | ADMIN Shire Matters GSH 110822 | 600.00 | |
| | INV 1007010420220831 | 31/08/2022 | WEST AUSTRALIAN NEWSPAPERS LTD | GOVERNANCE GSH Firebreak Notice 2022/23 110822 | 440.00 | |
| | INV 1007010420220831 | 31/08/2022 | WEST AUSTRALIAN NEWSPAPERS LTD | GOVERNANCE Notice Change of Meeting Times GSH 110822 | 95.00 | |
| | INV 1007010420220831 | 31/08/2022 | WEST AUSTRALIAN NEWSPAPERS LTD | TOURISM GSH Event Advertisement Country Music Night 180822 | 200.00 | |
| 139 | EFT34832 | 21/09/2022 | SYNERGY | | | 19,576.54 |
| | INV 138671920 | 06/09/2022 | SYNERGY | ELECTRICITY Charges 25 Marmion St 250622 - 230822 | 907.01 | |
| | INV 977854430 | 15/09/2022 | SYNERGY | GROUPED Electricity Charges 210622 - 300822 | 18,669.53 | |
| 140 | EFT34833 | 21/09/2022 | WESTRAC EQUIPMENT P/L | | | 1,841.74 |
| | INV SI1638584 | 19/08/2022 | WESTRAC EQUIPMENT P/L | 1HBQ606 Caterpillar Skid Steer Loader 1000hr Service | 1,841.74 | |

Schedule of Accounts Paid - September 2022

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|-----|----------------|------------|----------------------------------|--|----------------|---------------|
| 141 | EFT34834 | 21/09/2022 | WINC AUSTRALIA PTY LTD | | | 633.35 |
| | INV 9040161270 | 25/08/2022 | WINC AUSTRALIA PTY LTD | ADMIN Stationery Order for August 2022 | 627.30 | |
| | INV 9040165258 | 26/08/2022 | WINC AUSTRALIA PTY LTD | ADMIN Stationery Binding Coils | 6.05 | |
| 142 | EFT34835 | 21/09/2022 | THE WORKWEAR GROUP | | | 364.10 |
| | INV 14236410 | 15/08/2022 | THE WORKWEAR GROUP | ADMIN Uniforms for SE 2022/23 | 364.10 | |
| 143 | EFT34836 | 21/09/2022 | ROMINE HOLDINGS PL TAS WREN OIL | | | 16.50 |
| | INV 135781 | 15/08/2022 | ROMINE HOLDINGS PL TAS WREN OIL | SANITATION Oil Waste Collection Fee | 16.50 | |
| 144 | EFT34837 | 21/09/2022 | WURTH AUSTRALIA PTY LTD | | | 1,039.34 |
| | INV 4320143398 | 14/07/2022 | WURTH AUSTRALIA PTY LTD | PLANT Polyester Insulator | 307.18 | |
| | INV 4320156662 | 26/07/2022 | WURTH AUSTRALIA PTY LTD | PLANT Cutting Disks, Counter Sink Drills & Lever | 561.22 | |
| | INV 4320157527 | 26/07/2022 | WURTH AUSTRALIA PTY LTD | PLANT Crowbar | 170.94 | |
| 145 | EFT34838 | 29/09/2022 | AMPAC DEBT RECOVERY (WA) PTY LTD | | | 48,272.34 |
| | INV 86877 | 18/08/2022 | AMPAC DEBT RECOVERY (WA) PTY LTD | RATES LGAD Fee Credit | -66.00 | |
| | INV 88362 | 31/08/2022 | AMPAC DEBT RECOVERY (WA) PTY LTD | RATES Debt Recovery August 2022 | 48,338.34 | |
| 146 | EFT34839 | 29/09/2022 | iiNET LIMITED | | | 79.99 |
| | INV 133660428 | 16/09/2022 | iiNET LIMITED | CEO Internet Expenses 011022 - 011122 | 79.99 | |

EFT Total \$ 1,061,609.49

Payroll Payments

| | Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|-----|---------|------------|---------|---------------|----------------|---------------|
| 147 | PAY | 14/09/2022 | PAYROLL | | | 115,045.41 |
| | PAY | 14/09/2022 | PAYROLL | Payroll PAY 6 | 115,045.41 | |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------|------|------------|-------------|---------------------|-------------------|
| 148 | PAY | 28/09/2022 | PAYROLL | | 117,079.68 |
| | PAY | 28/09/2022 | PAYROLL | Payroll PAY 7 | 117,079.68 |
| | | | | Pay Total \$ | 232,125.09 |

Direct Debit Payments

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------|------------------|------------|----------------------------|--|------------------|
| 149 | SUPER | 14/09/2022 | Superchoice | | 17,080.77 |
| | SUPER | 14/09/2022 | Superchoice | Superannuation Payments September 2022 | 17,080.77 |
| 150 | DD31445.1 | 05/09/2022 | TELSTRA | | 2,416.95 |
| | INV K361006101-3 | 21/08/2022 | TELSTRA | PHONE Charges August 2022 | 2,416.95 |
| 151 | DD31506.1 | 15/09/2022 | SG FLEET AUSTRALIA PTY LTD | | 1054.37 |
| | INV AUSG00375533 | 31/08/2022 | SG FLEET AUSTRALIA PTY LTD | CESM Vehicle Lease Payment 070922 - 061022 | 1054.37 |
| 152 | SUPER | 28/09/2022 | Superchoice | | 17,960.92 |
| | SUPER | 28/09/2022 | Superchoice | Superannuation Payments September 2022 | 17,960.92 |
| | | | | Direct Debit Total \$ | 38,513.01 |

General Credit Card Purchases

| Direct Debit Number | Date | GENERAL Credit Card Purchases | | | |
|---------------------|---------------|-------------------------------|-------------------|---|--------|
| 153 | DD31505.1 | 27/09/2022 | COMMONWEALTH BANK | 2,459.81 | |
| | INV EMCCSEP22 | 23/09/2022 | COMMONWEALTH BANK | KA25811 Isuzu Dmax Licence Fees 2021/22 | 54.40 |
| | INV HRSEP22 | 09/09/2022 | COMMONWEALTH BANK | TRAINING Accommodation for Rigging Course IA & AM | 900.00 |
| | INV HRSEP22 | 20/09/2022 | COMMONWEALTH BANK | TOURISM Updated Pull Up Banners | 259.98 |
| | INV CESMSEP22 | 03/09/2022 | COMMONWEALTH BANK | CESM BFB Stationery Hubs & HDMI Cables | 467.96 |
| | INV CESMSEP22 | 06/09/2022 | COMMONWEALTH BANK | CESM Stationery HDMI to VGA & Laptop Adaptor | 229.90 |

Schedule of Accounts Paid - September 2022

| Chq/EFT | Date | Name | Description | Invoice Amount | Payment Total |
|---------------|------------|-------------------|---|----------------|---------------|
| INV CESMSEP22 | 20/09/2022 | COMMONWEALTH BANK | CESM Training Refreshments 200922 | 84.80 | |
| INV EMCCSEP22 | 23/09/2022 | COMMONWEALTH BANK | KA25811 Isuzu Dmax Licence Renewal 2022/23 | 409.70 | |
| INV CEOSEP22 | 25/08/2022 | COMMONWEALTH BANK | CREDIT Accommodation Reversal June 2022 | -473.35 | |
| INV CEOSEP22 | 31/08/2022 | COMMONWEALTH BANK | GOVERNANCE CEO Review Accommodation 310822 - 010922 | 265.00 | |
| INV CEOSEP22 | 07/09/2022 | COMMONWEALTH BANK | ADMIN Refreshments for Rates Packing 2022/23 | 116.86 | |
| INV CEOSEP22 | 08/09/2022 | COMMONWEALTH BANK | GOVERNANCE Councillor Refreshments 080922 | 28.50 | |
| INV CEOSEP22 | 17/09/2022 | COMMONWEALTH BANK | GOVERNANCE Councillor Refreshments | 21.25 | |
| INV HRSEP22 | 01/09/2022 | COMMONWEALTH BANK | ADMIN Staff Leaving Refreshments 010922 | 15.00 | |
| INV HRSEP22 | 01/09/2022 | COMMONWEALTH BANK | ADMIN Staff Leaving Refreshments 010922 | 79.81 | |

| | |
|---------------------------|-------------------|
| Credit Card Totals | \$2,459.81 |
|---------------------------|-------------------|

| | | |
|---------------------------|-----------------------|----------------|
| Cheque Total | \$17,440.10 | 1.29% |
| EFT Total | \$1,061,609.49 | 78.51% |
| Payroll Total | \$232,125.09 | 17.17% |
| Direct Debit Total | \$38,513.01 | 2.85% |
| Credit Card Total | \$2,459.81 | 0.18% |
| | \$1,352,147.50 | 100.00% |



Shire of
Katanning
Heart of the Great Southern

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



Heart of the Great Southern

SHIRE OF KATANNING

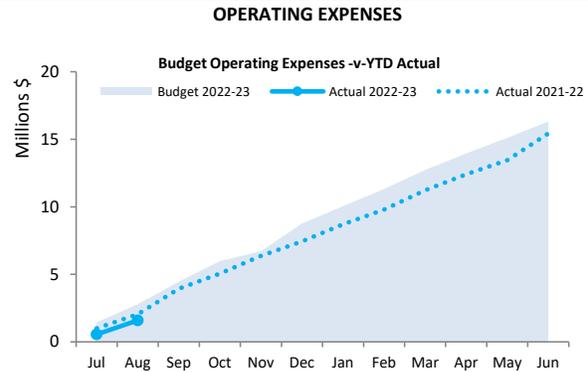
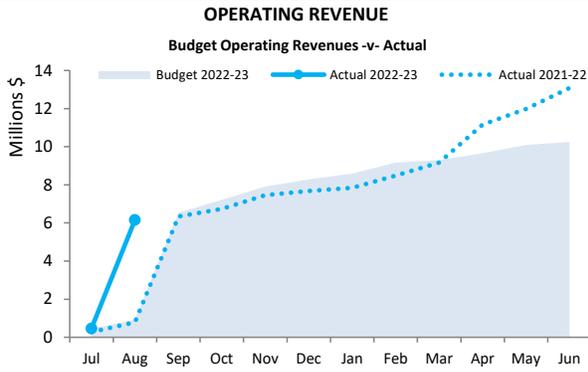
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 August 2022

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

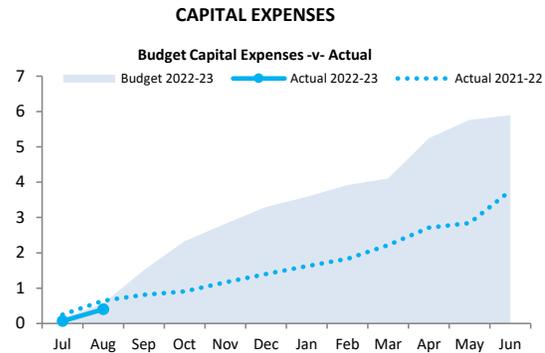
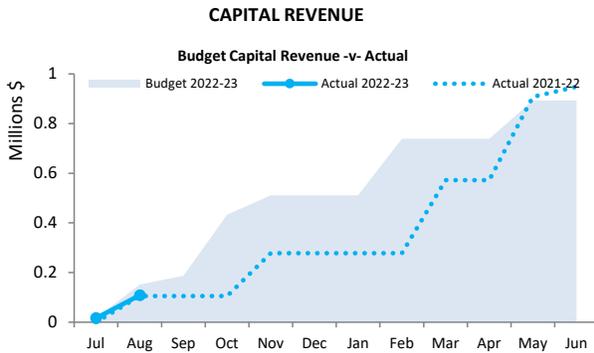
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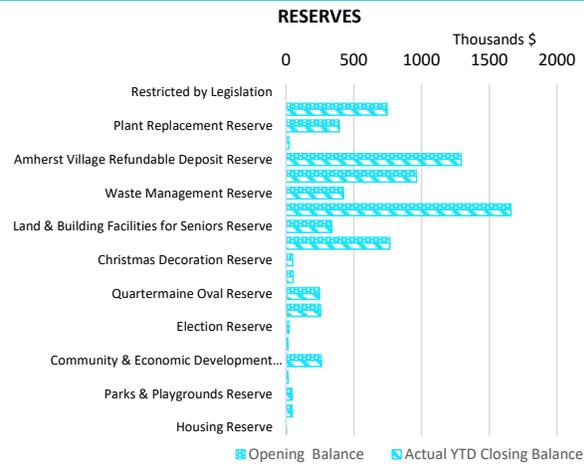
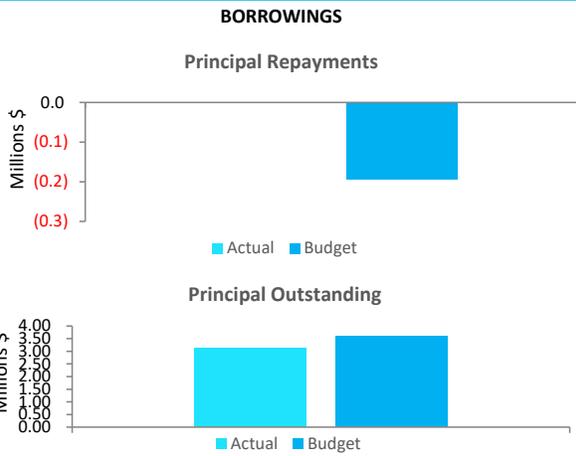
OPERATING ACTIVITIES



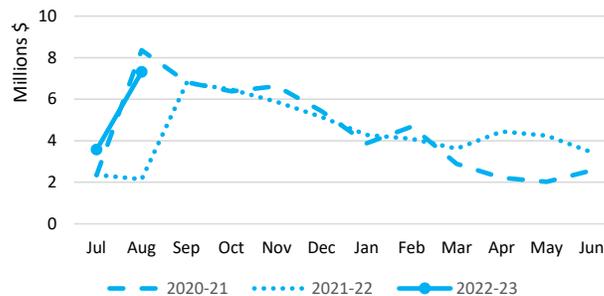
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$3.14 M | \$3.14 M | \$3.04 M | (\$0.10 M) |
| Closing | \$0.00 M | \$9.72 M | \$7.31 M | (\$2.41 M) |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|---------------------------|-----------|------------|
| | \$13.18 M | % of total |
| Unrestricted Cash | \$1.25 M | 9.5% |
| Restricted Cash | \$11.93 M | 90.5% |

Refer to Note 2 - Cash and Financial Assets

| Payables | | \$0.14 M | % Outstanding |
|----------------|--|----------|---------------|
| Trade Payables | | \$0.00 M | |
| 0 to 30 Days | | | 57.0% |
| Over 30 Days | | | 43.0% |
| Over 90 Days | | | 0% |

Refer to Note 5 - Payables

| Receivables | | |
|------------------|----------|---------------|
| | \$0.45 M | % Collected |
| Rates Receivable | \$6.55 M | -11.5% |
| Trade Receivable | \$0.45 M | % Outstanding |
| Over 30 Days | | 100.5% |
| Over 90 Days | | 65.4% |

Refer to Note 3 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.85 M) | \$4.33 M | \$4.56 M | \$0.23 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|------------|-----------------|
| | YTD Actual | % Variance |
| | \$4.67 M | |
| | YTD Budget | \$4.67 M (0.0%) |

Refer to Statement of Financial Activity

| Operating Grants and Contributions | | |
|------------------------------------|------------|---------------|
| | YTD Actual | % Variance |
| | \$0.36 M | |
| | YTD Budget | \$0.35 M 5.1% |

Refer to Note 12 - Operating Grants and Contributions

| Fees and Charges | | |
|------------------|------------|---------------|
| | YTD Actual | % Variance |
| | \$0.89 M | |
| | YTD Budget | \$0.84 M 6.8% |

Refer to Statement of Financial Activity

Key Investing Activities

| Amount attributable to investing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$4.58 M) | (\$0.24 M) | (\$0.29 M) | (\$0.05 M) |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------------|-------------------|
| | YTD Actual | % |
| | \$0.00 M | |
| | Adopted Budget | \$0.42 M (100.0%) |

Refer to Note 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------------|------------------|
| | YTD Actual | % Spent |
| | \$0.40 M | |
| | Adopted Budget | \$5.89 M (93.2%) |

Refer to Note 7 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------------|------------------|
| | YTD Actual | % Received |
| | \$0.11 M | |
| | Adopted Budget | \$0.89 M (87.8%) |

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$2.29 M | \$2.50 M | (\$0.00 M) | (\$2.50 M) |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|----------|
| Principal repayments | \$0.00 M |
| Interest expense | \$0.00 M |
| Principal due | \$3.14 M |

Refer to Note 8 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$7.62 M |
| Interest earned | \$0.00 M |

Refer to Note 10 - Cash Reserves

| Lease Liability | |
|----------------------|----------|
| Principal repayments | \$0.00 M |
| Interest expense | \$0.00 M |
| Principal due | \$0.05 M |

Refer to Note 9 - 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 AUGUST 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. Excludes 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, and 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, reimbursements 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 associated 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, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

BY NATURE OR TYPE

| | Ref Note | Adopted Budget (a) | YTD Budget (b) | YTD Actual (c) | Variance \$ (c) - (b) | Variance % ((c) - (b))/(b) | Var. |
|--|-------------|-----------------------|----------------------|----------------------|-----------------------------|----------------------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 3,139,998 | 3,139,998 | 3,037,582 | (102,416) | (3.26%) | |
| Revenue from operating activities | | | | | | | |
| Rates | | 4,672,709 | 4,665,239 | 4,669,456 | 4,217 | 0.09% | |
| Rates (excluding general rate) | | 4,670 | 4,670 | 0 | (4,670) | (100.00%) | |
| Operating grants, subsidies and contributions | 12 | 2,112,415 | 345,087 | 362,516 | 17,429 | 5.05% | |
| Fees and charges | | 1,861,766 | 835,024 | 891,728 | 56,704 | 6.79% | |
| Interest earnings | | 98,500 | 14,418 | 8,825 | (5,593) | (38.79%) | |
| Other revenue | | 433,674 | 231,214 | 222,170 | (9,044) | (3.91%) | |
| Profit on disposal of assets | 6 | 174,214 | 0 | 0 | 0 | 0.00% | |
| | | 9,357,948 | 6,095,652 | 6,154,695 | 59,043 | 0.97% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (4,434,829) | (788,474) | (689,509) | 98,965 | 12.55% | ▲ |
| Materials and contracts | | (4,291,722) | (726,924) | (585,507) | 141,417 | 19.45% | ▲ |
| Utility charges | | (528,015) | (88,894) | (77,886) | 11,008 | 12.38% | ▲ |
| Depreciation on non-current assets | | (6,125,895) | (1,017,998) | 0 | 1,017,998 | 100.00% | ▲ |
| Interest expenses | | (118,046) | 0 | 15,010 | 15,010 | 0.00% | ▲ |
| Insurance expenses | | (406,146) | (142,298) | (204,116) | (61,818) | (43.44%) | ▼ |
| Other expenditure | | (352,813) | (16,872) | (49,984) | (33,112) | (196.25%) | ▼ |
| Loss on disposal of assets | 6 | (59,016) | 0 | 0 | 0 | 0.00% | |
| | | (16,316,482) | (2,781,460) | (1,591,992) | 1,189,468 | (42.76%) | |
| Non-cash amounts excluded from operating activities | 1(a) | 6,105,687 | 1,017,998 | 0 | (1,017,998) | (100.00%) | ▼ |
| Amount attributable to operating activities | | (852,847) | 4,332,190 | 4,562,703 | 230,513 | 5.32% | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 13 | 892,744 | 151,968 | 108,515 | (43,453) | (28.59%) | ▼ |
| Proceeds from disposal of assets | 6 | 424,773 | 424,773 | 0 | (424,773) | (100.00%) | ▼ |
| Proceeds from financial assets at amortised cost - self supporting loans | 8 | 250,000 | 0 | 0 | 0 | 0.00% | |
| Payments for financial assets at amortised cost - self supporting loans | 8 | (250,000) | (250,000) | 0 | 250,000 | 100.00% | ▲ |
| Payments for property, plant and equipment and infrastructure | 7 | (5,893,019) | (570,958) | (400,461) | 170,497 | 29.86% | ▲ |
| Amount attributable to investing activities | | (4,575,502) | (244,217) | (291,946) | (47,729) | 19.54% | |
| Financing Activities | | | | | | | |
| Proceeds from new debentures | 8 | 650,000 | 650,000 | 0 | (650,000) | (100.00%) | ▼ |
| Transfer from reserves | 10 | 2,503,012 | 2,503,012 | 0 | (2,503,012) | (100.00%) | ▼ |
| Payments for principal portion of lease liabilities | 9 | (11,503) | 0 | 0 | 0 | 0.00% | |
| Repayment of debentures | 8 | (195,158) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | 10 | (658,000) | (658,000) | (29) | 657,971 | 100.00% | ▲ |
| Amount attributable to financing activities | | 2,288,351 | 2,495,012 | (29) | (2,495,041) | (100.00%) | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 9,722,983 | 7,308,311 | (2,414,672) | 24.83% | ▼ |

KEY INFORMATION

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

Refer to Note 14 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

The financial report 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 financial 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.

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.

All monies held in the Trust Fund are excluded from the financial statements.

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors 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 not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 26 September 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|----------------|
| Non-cash items excluded from operating activities | | | | |
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 6 | (174,214) | 0 | 0 |
| Less: Fair value adjustments to financial assets at amortised cost | | 94,990 | 0 | |
| Add: Loss on asset disposals | 6 | 59,016 | 0 | 0 |
| Add: Depreciation on assets | | 6,125,895 | 1,017,998 | 0 |
| Total non-cash items excluded from operating activities | | 6,105,687 | 1,017,998 | 0 |

(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.

| | | Adopted Budget Opening 30 June 2022 | Last Year Closing 30 June 2022 | Year to Date 31 August 2022 |
|--|----|-------------------------------------|--------------------------------|-----------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 10 | (5,777,140) | (7,622,152) | (7,622,181) |
| Less: - Financial assets at amortised cost - self supporting loans | 4 | 250,000 | 0 | 0 |
| Less: Amherst Deposits | | 1,137,794 | | |
| Add: Borrowings | 8 | 639,000 | 184,158 | 184,158 |
| Add: Provisions employee related provisions | 11 | 640,705 | 1,857,458 | 1,857,458 |
| Add: Lease liabilities | 9 | 7,054 | 14,578 | 14,578 |
| Add: Other Adjustments | | | | (755,205) |
| Total adjustments to net current assets | | (3,102,587) | (5,565,958) | (6,321,192) |

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

Current assets

| | | | | |
|--|------|----------|--------------------|--------------------|
| Cash and cash equivalents | 2 | | 9,714,690 | 8,872,455 |
| Financial assets at amortised cost | 2 | | 4,303,578 | 4,305,995 |
| Rates receivables | 3 | | 1,207,909 | 6,553,925 |
| Receivables | 3 | | 532,090 | 452,662 |
| Other current assets | 4 | | 4,439 | 53,292 |
| Less: Current liabilities | | | | |
| Payables | 5 | | (693,551) | (140,795) |
| Borrowings | 8 | | (184,158) | (184,158) |
| Contract liabilities | 11 | | (4,409,421) | (4,411,838) |
| Lease liabilities | 9 | | (14,578) | (14,578) |
| Provisions | 11 | | (1,857,458) | (1,857,458) |
| Less: Total adjustments to net current assets | 1(b) | | (5,565,958) | (6,321,192) |
| Closing funding surplus / (deficit) | | 0 | 3,037,582 | 7,308,310 |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|------------------|-------------------|-------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | | | | |
| Cash at Bank | Cash and cash equivalents | 1,250,275 | 7,622,180 | 8,872,455 | | | | |
| Term Deposit | Financial assets at amortised cost | 0 | 4,305,995 | 4,305,995 | | | | |
| Total | | 1,250,275 | 11,928,175 | 13,178,450 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 1,250,275 | 7,622,180 | 8,872,455 | 0 | | | |
| Financial assets at amortised cost | | 0 | 4,305,995 | 4,305,995 | 0 | | | |
| | | 1,250,275 | 11,928,175 | 13,178,450 | 0 | | | |

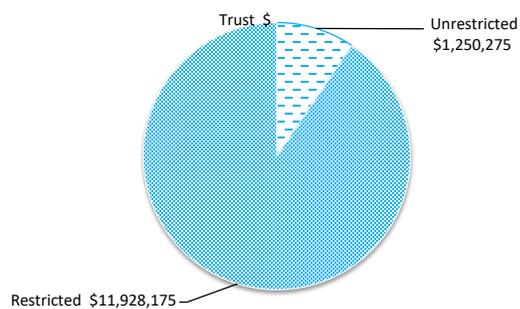
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

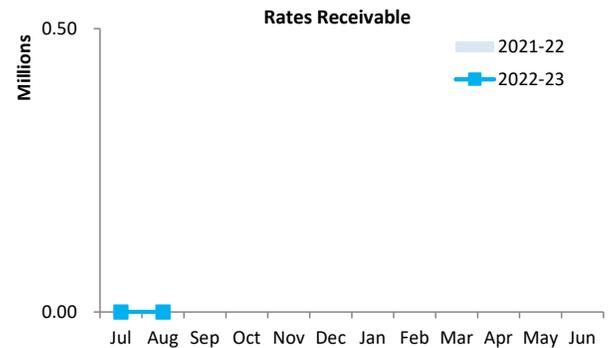
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

| Rates receivable | 30 Jun 2022 | 31 Aug 2022 |
|--------------------------------|------------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 0 | 1,207,909 |
| Levied this year | 4,672,555 | 4,669,456 |
| Less - collections to date | (3,464,646) | 676,560 |
| Gross rates collectable | 1,207,909 | 6,553,925 |
| Net rates collectable | 1,207,909 | 6,553,925 |
| % Collected | 74.1% | -11.5% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|----------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (18,722) | 15,113 | 187,995 | 42,182 | 427,783 | 654,352 |
| Percentage | (2.9%) | 2.3% | 28.7% | 6.4% | 65.4% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | | | | | | 654,352 |
| GST receivable | | | | | | 116,777 |
| Allowance for impairment of receivables from contracts with customers | | | | | | (318,467) |
| Total receivables general outstanding | | | | | | 452,662 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

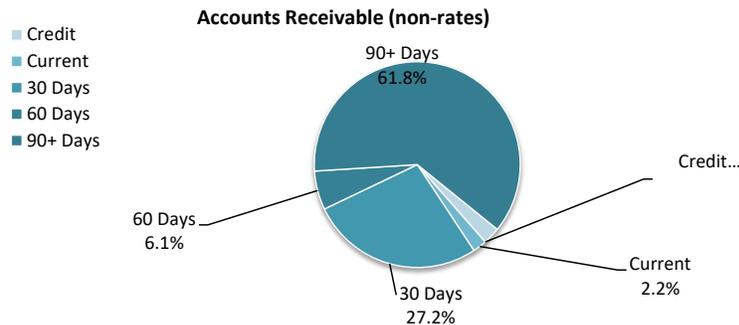
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 August 2022 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Inventory | | | | |
| Fuel | 4,439 | 48,853 | | 53,292 |
| Total other current assets | 4,439 | 48,853 | 0 | 53,292 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

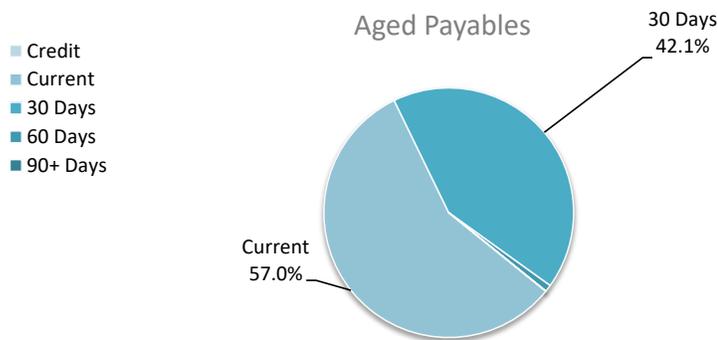
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 381,457 | 282,157 | 5,942 | 99 | 669,655 |
| Percentage | 0% | 57% | 42.1% | 0.9% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | | | | | | 24 |
| ATO liabilities | | | | | | 35,183 |
| Bonds & deposits | | | | | | 55,929 |
| Accrued interest on debentures | | | | | | 30,342 |
| Pre-paid rates | | | | | | 19,317 |
| Total payables general outstanding | | | | | | 140,795 |

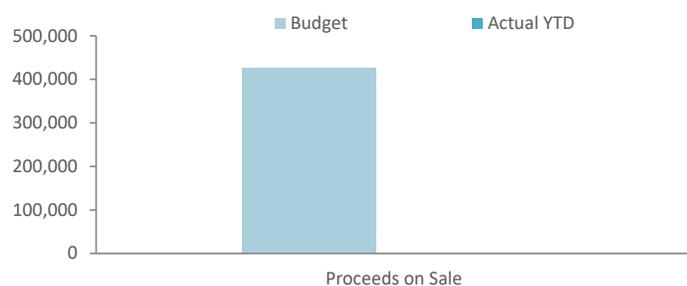
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|----------------|----------------|-----------------|----------------|----------|----------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Plant and equipment | | | | | | | | |
| | Governance | | | | | | | | |
| | Motor Vehicle | 54,119 | 53,000 | 0 | (1,119) | | 0 | 0 | 0 |
| | Transport | | | | | | | | |
| | Plant | 255,456 | 371,773 | 174,214 | (57,897) | | 0 | 0 | 0 |
| | | 309,575 | 424,773 | 174,214 | (59,016) | 0 | 0 | 0 | 0 |



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

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|--|------------------|----------------|----------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings | 100,000 | 100,000 | 66,472 | (33,528) |
| Buildings - specialised | 1,381,830 | 199,929 | 38,235 | (161,695) |
| Plant and equipment | 1,389,050 | 0 | 0 | 0 |
| Motor Vehicles | 144,001 | 0 | 0 | 0 |
| Equipment | 397,810 | 0 | 0 | 0 |
| Paintings & Sculptures | 180,572 | 10,000 | 0 | (10,000) |
| Infrastructure - roads | 1,732,404 | 124,300 | 209,533 | 85,233 |
| Infrastructure - footpaths | 177,250 | 66,360 | 66,207 | (153) |
| Infrastructure - other | 325,102 | 5,369 | 14,639 | 9,270 |
| Infrastructure - bridges | 65,000 | 65,000 | 5,375 | (59,625) |
| Payments for Capital Acquisitions | 5,893,019 | 570,958 | 400,461 | (170,497) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 892,744 | 151,968 | 108,515 | (43,453) |
| Borrowings | 650,000 | 650,000 | 0 | (650,000) |
| Other (disposals & C/Fwd) | 424,773 | 424,773 | 0 | (424,773) |
| Cash backed reserves | | | | |
| Plant Replacement Reserve | (300,000) | 0 | 0 | 0 |
| Amherst Village Building Maintenance Reserve | (40,000) | 0 | 0 | 0 |
| Amherst Village Refundable Deposit Reserve | (156,000) | 0 | 0 | 0 |
| Old Saleyards Reserve | (470,365) | 80,365 | 0 | (80,365) |
| Waste Management Reserve | (44,000) | 0 | 0 | 0 |
| Land & Building Reserve | (1,194,122) | 0 | 0 | 0 |
| Regional Sheep Saleyards Reserve | (92,525) | 0 | 0 | 0 |
| Christmas Decoration Reserve | (50,000) | 0 | 0 | 0 |
| KLC Facilities Reserve | (101,000) | 0 | 0 | 0 |
| Katanning Aquatic Centre Reserve | (55,000) | 0 | 0 | 0 |
| Contribution - operations | 6,428,514 | (736,148) | 291,946 | 1,028,094 |
| Capital funding total | 5,893,019 | 570,958 | 400,461 | (170,497) |

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

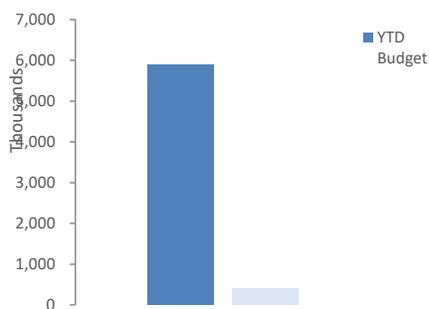
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

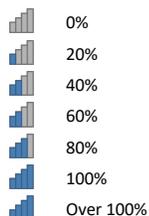
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



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

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

| | Account Description | Adopted | | | Variance |
|--|--|------------------|----------------|----------------|------------------|
| | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| | 2.00 8 Austral Terrace - Capex Upgrade | 5,075 | 5,075 | 3,569 | -1506 |
| | Purchase Of 01Ka Ceo | 65,000 | 0 | 0 | 0 |
| | 2.00 Emergency Welfare Centre Generator | 152,000 | 2,000 | 2,530 | 530 |
| | Amherst Bathroom Renovations | 40,000 | 0 | 0 | 0 |
| | 2.00 Refuse Site Shed | 79,264 | 0 | 911 | 910.59 |
| | 2.00 Klc Concept Design | 45,000 | 0 | 190 | 189.91 |
| | 2.00 Ech Planning | 1,169,122 | 194,854 | 33,565 | -161289 |
| | 2.00 Piesse Lake Residential Development | 3,369 | 3,369 | 3,488 | 119 |
| | Wayfinding Signage | 18,032 | 0 | 0 | 0 |
| | 2.00 Fairfield Road Slk 6.91-9.11 (Rrg) | 0 | 0 | 3,993 | 3992.5 |
| | 2.00 Warren Road Slk 10.0-12.1 (Rrg) | 0 | 0 | 4,945 | 4945.45 |
| | 2.00 Bibiking Road Slk 0.00-4.80 (R2R) | 8,627 | 8,627 | 0 | -8627 |
| | 2.00 Cullen Street Slk 0.00-0.70 (R2R) | 28,709 | 19,138 | 0 | -19138 |
| | Clive St Carriageway (Conroy/Piesse) | 188,624 | 0 | 0 | 0 |
| | 2.00 Curlew Street Slk 0.00-1.36 Gravel Resheet | 73,314 | 0 | 2,813 | 2812.5 |
| | 2.00 Mills Street Slk 0.00-1.37 Gravel Resheet | 47,378 | 0 | 18,794 | 18794.15 |
| | 2.00 Tree Street Slk 0.00-0.35 Gravel Resheet | 43,861 | 0 | 3,385 | 3385.17 |
| | 2.00 Warren Road Slk 12.1-15.15 (Rrg) | 309,000 | 51,500 | 0 | -51500 |
| | Carew Street Slk 0.62-0.947 (Rrg) | 175,000 | 0 | 0 | 0 |
| | 2.00 Forrest Hills Road Slk 0.00-3.7 (R2R) | 86,944 | 2,668 | 27,038 | 24369.88 |
| | 2.00 Lake Coyrecup Road Slk 0.026-5.286 (R2R) | 156,591 | 2,668 | 43,138 | 40469.99 |
| | 2.00 Tabenup Road Slk 0.00-2.00 (R2R) | 57,344 | 2,668 | 53,781 | 51112.71 |
| | Dore Street Realignment & Associated Works | 350,000 | 0 | 0 | 0 |
| | 2.00 Clive Street Slk 1.05-1.93 (Rrg) | 8,371 | 8,371 | 0 | -8371 |
| | 2.00 Onslow Road Slk 0-1.4 (R2R) | 0 | 0 | 752 | 751.59 |
| | 2.00 Rogers Avenue (Park St To Harris St) Council | 46,639 | 2,426 | 47,047 | 44620.56 |
| | 2.00 Coate Street (Carew St To Conroy St) Council | 26,234 | 26,234 | 3,848 | -22385.55 |
| | Cornwall Street Footpath | 105,838 | 0 | 0 | 0 |
| | 2.00 Clive Street West Footpath | 227 | 227 | 227 | 0.27 |
| | Bokarup Street - Upgrade Of Footpath | 0 | 0 | 980 | 980.15 |
| | 2.00 Clive Street - Concrete Footpath Upgrade Works | 275 | 275 | 0 | -275 |
| | Clive Street Footpath (Conroy To Piesse - Southern Side) | 5,052 | 0 | 0 | 0 |
| | 2.00 Synott Avenue Footpath (Warren To Braeside) | 65,858 | 65,858 | 65,000 | -858 |
| | 2.00 Bokarup Street Footbridge | 65,000 | 65,000 | 5,375 | -59625 |
| | Purchase Of Utility - Ka357 | 39,001 | 0 | 0 | 0 |
| | 2.00 Cctv Cameras At Saleyards | 92,525 | 0 | 180 | 179.79 |
| | Purchase Of Sweeper - Saleyards | 64,750 | 0 | 0 | 0 |
| | 2.00 Dam Expansion Klc | 62,545 | 0 | 8,441 | 8441.2 |
| | 2.00 Equipment (GEM) | 55,000 | 0 | 55,000 | 55000 |
| | 2.00 Great Southern Aged Accommodation Project Expenditure (STP) | 100,000 | 100,000 | 66,472 | -33528.11 |
| | Equipment (OCU) | 50,000 | 0 | 0 | 0 |
| | 2.00 Noongar Story Public Artwork Project (STP) | 180,572 | 10,000 | 0 | -10000 |
| | | 5,893,019 | 570,958 | 455,461 | (115,497) |

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

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2022 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|-------------|-----------|---------|----------------------|----------|-----------------------|-----------|---------------------|-----------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | | | |
| Administration Building | 158 | 2,138,269 | | | | (99,268) | 2,138,269 | 2,039,001 | | (95,003) |
| Housing | | | | | | | | | | |
| Aged & Key Worker Accommodation | 159 | 645,095 | | | | (43,982) | 645,095 | 601,113 | | (12,704) |
| Other property and services | | | | | | | | | | |
| Water Cart | 160 | 145,431 | | | | (16,558) | 145,431 | 128,873 | | (2,202) |
| CAT Grader | 161 | 213,870 | | | | (24,350) | 213,870 | 189,520 | | (3,237) |
| Road Sweeper | 163 | | | 210,000 | | | | 0 | 210,000 | |
| Truck - KA24365 | | | | 190,000 | | | | 0 | 190,000 | |
| | | 3,142,665 | 0 | 400,000 | 0 | -184,158 | 3,142,665 | 3,358,507 | 0 | -113,146 |
| Self supporting loans | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | |
| Katanning Country Club | 162 | | | 250,000 | | -11,000 | | 239,000 | | (4,900) |
| | | 0 | 0 | 250,000 | 0 | -11,000 | 0 | 239,000 | 0 | (4,900) |
| Total | | 3,142,665 | 0 | 650,000 | 0 | -195,158 | 3,142,665 | 3,597,507 | 0 | (118,046) |
| Current borrowings | | 195,158 | | | | | 184,158 | | | |
| Non-current borrowings | | 2,947,507 | | | | | 2,958,507 | | | |
| | | 3,142,665 | | | | | 3,142,665 | | | |

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

| Particulars | Amount Borrowed | Amount Borrowed | Institution | Loan Type | Term Years | Total Interest & Charges | Interest Rate | Amount (Used) | | Balance Unspent |
|------------------------|-----------------|-----------------|-------------|-----------|------------|--------------------------|---------------|---------------|---------|-----------------|
| | Actual | Budget | | | | | | Actual | Budget | |
| | \$ | \$ | | | | \$ | % | \$ | \$ | \$ |
| Road Sweeper | | 210,000 | WATC | Debenture | 5 | 26,820 | 3.7 | | 210,000 | 0 |
| Truck - KA24365 | | 190,000 | WATC | Debenture | 5 | 23,865 | 3.7 | | 190,000 | 0 |
| Katanning Country Club | | 250,000 | WATC | Debenture | 10 | 65,460 | 4.0 | | 250,000 | 0 |
| | 0 | 650,000 | | | | 116,145 | | 0 | 650,000 | 0 |

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

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2022 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|-----------|-------------|------------|--------|----------------------|----------|-----------------------|--------|---------------------|--------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Law, order, public safety | | | | | | | | | | |
| CESM Vehicle | i22401 | 43,306 | | | | (11,503) | 43,306 | 31,803 | | 0 |
| Community amenities | | | | | | | | | | |
| LCDC Vehicle | 1,706,081 | 310 | | | | 0 | 310 | 310 | | 0 |
| Recreation and culture | | | | | | | | | | |
| Matrix Spin Bicycles | 000041 | 5,567 | | | | 0 | 5,567 | 5,567 | | 0 |
| Total | | 49,183 | 0 | 0 | 0 | -11,503 | 49,183 | 37,680 | 0 | 0 |
| Current lease liabilities | | 14,578 | | | | | 14,578 | | | |
| Non-current lease liabilities | | 14,933 | | | | | 14,933 | | | |
| | | 29,511 | | | | | 29,511 | | | |

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.

Reserve accounts

| 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 |
|--|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Legislation | | | | | | | | | |
| Employee Leave Reserve | 745,770 | 595 | 3 | 0 | 0 | 0 | 0 | 746,365 | 745,773 |
| Plant Replacement Reserve | 393,788 | 390 | 1 | 103,500 | 0 | (300,000) | 0 | 197,678 | 393,789 |
| Amherst Village Building Maintenance Reserve | 23,348 | 20 | 0 | 156,000 | 0 | (40,000) | 0 | 139,368 | 23,348 |
| Amherst Village Refundable Deposit Reserve | 1,292,804 | 990 | 5 | 0 | 0 | (156,000) | 0 | 1,137,794 | 1,292,809 |
| Old Saleyards Reserve | 964,277 | 790 | 4 | 0 | 0 | (470,365) | 0 | 494,702 | 964,281 |
| Waste Management Reserve | 424,260 | 325 | 2 | 0 | 0 | (44,000) | 0 | 380,585 | 424,262 |
| Land & Building Reserve | 1,659,556 | 1,325 | 6 | 50,000 | 0 | (1,194,122) | 0 | 516,759 | 1,659,562 |
| Land & Building Facilities for Seniors Reserve | 339,310 | 260 | 1 | 0 | 0 | 0 | 0 | 339,570 | 339,311 |
| Regional Sheep Saleyards Reserve | 765,925 | 515 | 3 | 140,000 | 0 | (92,525) | 0 | 813,915 | 765,928 |
| Christmas Decoration Reserve | 50,990 | 40 | 0 | 10,000 | 0 | (50,000) | 0 | 11,030 | 50,990 |
| GRV Revaluation Reserve | 51,530 | 40 | 0 | 10,000 | 0 | 0 | 0 | 61,570 | 51,530 |
| Quartermaine Oval Reserve | 247,190 | 190 | 1 | 50,000 | 0 | 0 | 0 | 297,380 | 247,191 |
| KLC Facilities Reserve | 256,896 | 200 | 1 | 50,000 | 0 | (101,000) | 0 | 206,096 | 256,897 |
| Election Reserve | 23,354 | 20 | 0 | 10,000 | 0 | 0 | 0 | 33,374 | 23,354 |
| Library Building Reserve | 14,859 | 10 | 0 | 2,500 | 0 | 0 | 0 | 17,369 | 14,859 |
| Community & Economic Development Reserve | 261,887 | 200 | 1 | 0 | 0 | 0 | 0 | 262,087 | 261,888 |
| Lake Ewlyamartup Facilities Reserve | 15,020 | 10 | 0 | 5,000 | 0 | 0 | 0 | 20,030 | 15,020 |
| Parks & Playgrounds Reserve | 45,644 | 35 | 0 | 15,000 | 0 | 0 | 0 | 60,679 | 45,644 |
| Katanning Aquatic Centre Reserve | 45,644 | 35 | 0 | 15,000 | 0 | (55,000) | 0 | 5,679 | 45,644 |
| Housing Reserve | 100 | 10 | 0 | 35,000 | 0 | 0 | 0 | 35,110 | 100 |
| | 7,622,152 | 6,000 | 29 | 652,000 | 0 | (2,503,012) | 0 | 5,777,140 | 7,622,181 |

| | Note | Opening Balance 1 July 2022 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 August 2022 |
|---|------|-----------------------------------|--|-----------------------|------------------------|--------------------------------------|
| | | \$ | | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| - Contract liabilities | | 105,843 | 0 | | | 105,843 |
| - Capital grant/contribution liabilities | | 4,303,578 | 0 | 2,417 | 0 | 4,305,995 |
| Total other liabilities | | 4,409,421 | 0 | 2,417 | 0 | 4,411,838 |
| Employee Related Provisions | | | | | | |
| Annual leave | | 330,951 | 0 | | | 330,951 |
| Long service leave | | 309,754 | 0 | | | 309,754 |
| Total Employee Related Provisions | | 640,705 | 0 | 0 | 0 | 640,705 |
| Other Provisions | | | | | | |
| Amherst Refundable deposits | | 1,216,753 | 0 | | | 1,216,753 |
| Total Other Provisions | | 1,216,753 | 0 | 0 | 0 | 1,216,753 |
| Total other current assets | | 6,266,879 | 0 | 2,417 | 0 | 6,269,296.00 |
| Amounts shown above include GST (where applicable) | | | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 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 Related Provisions

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 employee related 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.

Capital grant/contribution liabilities

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.

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | |
|--|--|-----------------------|-----------------------|-------------|-------------------|---|------------|-------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Adopted Budget Revenue | YTD Budget | YTD Revenue |
| | 1 July 2022 | | (As revenue) | 31 Aug 2022 | 31 Aug 2022 | | | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| General Purpose Grant (GPF) | | | | 0 | 0 | 553,873 | 138,468 | 138,468 |
| Untied Road Grant (GPF) | | | | 0 | 0 | 105,844 | 26,461 | 26,461 |
| ESL Administration Fee (GPF) | | | | 0 | 0 | 4,000 | 0 | 0 |
| Rates Legal Fees Reimbursement (GPI) | | | | 0 | 0 | 30,000 | 5,000 | 15,468 |
| Law, order, public safety | | | | | | | | |
| BFB LGGS Income | | | | 0 | 0 | 44,480 | 0 | 12,841 |
| CESM Contributions & Reimbursements | | | | 0 | 0 | 119,241 | 0 | 0 |
| Education and welfare | | | | | | | | |
| Youth Activities Grant Income (CDOW) | | | | 0 | 0 | 33,648 | 8,412 | 8,412 |
| Seniors Week Grant Income (CDOW) | | | | 0 | 0 | 1,000 | 166 | 0 |
| National Youth Week Grant Income (CDOW) | | | | 0 | 0 | 1,000 | 166 | 0 |
| Grant Income (CDOW) | | | | 0 | 0 | 184,113 | 0 | 0 |
| Harmony Festival Grant Income (CDOW) | | | | 0 | 0 | 57,000 | 0 | 12,500 |
| Recreation and culture | | | | | | | | |
| Grant Income (KLC) | | | | 0 | 0 | 33,086 | 11,028 | 0 |
| Grant Income (OCU) | | | | 0 | 0 | 47,000 | 0 | 0 |
| Transport | | | | | | | | |
| Commissions & Contributions (TPL) | | | | 0 | 0 | 90,000 | 15,000 | 7,980 |
| Direct Road Grant (MRBD) | | | | 0 | 0 | 140,386 | 140,386 | 140,386 |
| Street Light Subsidy (MRBD) | | | | 0 | 0 | 2,500 | 0 | 0 |
| Economic services | | | | | | | | |
| Grant Income (EDV) | | | | 0 | 0 | 650,244 | 0 | 0 |
| Auspecting Income - Hidden Treasures (TOU) | | | | 0 | 0 | 15,000 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 2,112,415 | 345,087 | 362,516 |

| Provider | Capital grant/contribution liabilities | | | | | Non operating grants, subsidies and contributions revenue | | |
|---|--|--------------|--------------|------------------|-----------|---|----------------|----------------|
| | Liability | Increase in | Decrease in | Liability | Current | Adopted | YTD | YTD |
| | 1 July 2022 | Liability | Liability | 31 Aug 2022 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | (As revenue) | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| General purpose funding | | | | | | | | |
| Heritage Centre Project DPIRD Grant Funds (STP) | | | | 0 | | 0 | 0 | 92,256 |
| Law, order, public safety | | | | | | | | |
| Grant Income (OLO) | | | | 0 | | 96,000 | 0 | 0 |
| Community amenities | | | | | | | | |
| CLGF Regional re Regional Waste Initiative Income (SAN) | | | | 0 | | 35,264 | 0 | 0 |
| Transport | | | | | | | | |
| Regional Road Group Funding (CRBD) | | | | 0 | | 446,485 | 73,219 | 16,259 |
| Roads to Recovery Funding (CRBD) | | | | 0 | | 314,995 | 78,749 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 892,744 | 151,968 | 108,515 |
| Non-operating contributions | | | | | | | | |
| Governance | | | | | | | | |
| Supertowns Funding | 4,303,578 | 2,417 | | 4,305,995 | | | | |
| | 4,303,578 | 2,417 | 0 | 4,305,995 | 0 | 0 | 0 | 0 |
| TOTALS | 4,303,578 | 2,417 | 0 | 4,305,995 | 0 | 892,744 | 151,968 | 108,515 |

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

**NOTE 14
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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

| Nature or type | Var. \$ | Var. % | Explanation of positive variances | | Explanation of negative variances | |
|---|--------------------|---------------|-----------------------------------|---|-----------------------------------|---|
| | | | Timing | Permanent | Timing | Permanent |
| | \$ | % | | | | |
| Expenditure from operating activities | | | | | | |
| Employee costs | 98,965 | 12.55% | ▲ | Costs lower than expected | | |
| Materials and contracts | 141,417 | 19.45% | ▲ | Costs lower than expected | | |
| Utility charges | 11,008 | 12.38% | ▲ | Costs lower than expected | | |
| Depreciation on non-current assets | 1,017,998 | 100.00% | ▲ | Depn not processed - to happen after AFR finalisation | | |
| Interest expenses | 15,010 | 0.00% | ▲ | Reversal of accrual journal 2021-2022 | | |
| Insurance expenses | (61,818) | (43.44%) | ▼ | | | Insurances paid in advance |
| Other expenditure | (33,112) | (196.25%) | ▼ | | | Vehicle Licences & Refund Overpayments - Review |
| Non-cash amounts excluded from operating activities | (1,017,998) | (100.00%) | ▼ | | | AFR Not completed - hold until final figure known |
| Investing activities | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (43,453) | (28.59%) | ▼ | Heritage Centre Project Grant - no budget - Review | | |
| Proceeds from disposal of assets | (424,773) | (100.00%) | ▼ | | | Asset disposals yet to happen |
| Payments for financial assets at amortised cost - self supply | 250,000 | 100.00% | ▲ | Loans not drawn down | | |
| Payments for property, plant and equipment and infrastructure | 170,497 | 29.86% | ▲ | Capital Works Program lower than expected | | |
| Financing activities | | | | | | |
| Proceeds from new debentures | (650,000) | (100.00%) | ▼ | | | Loans not drawn down |
| Transfer from reserves | (2,503,012) | (100.00%) | ▼ | | | Transfers at year end |
| Transfer to reserves | 657,971 | 100.00% | ▲ | Transfers at year end | | |
| Closing funding surplus / (deficit) | (2,414,672) | 24.83% | ▼ | AFR Not completed - hold until final figure known | | |