



Shire of
Katanning
Heart of the Great Southern

SHIRE OF KATANNING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Budget Review	2
Note 1 Basis of Preparation	3
Note 2 Summary Graphs - Budget Review	4
Note 3 Net Current Funding Position	5
Note 4 Predicted Variances / Future Budget Amendments	7
Note 4A Predicted Variances / Future Budget Amendments (detail)	8

SHIRE OF KATANNING
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2024

		Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
		Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual			
Note		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	4.1	5,147,675	5,212,675	5,289,698	5,212,675	65,000	▲
Grants, subsidies and contributions	4.2	3,917,608	3,950,068	735,629	3,950,068	32,460	▲
Fees and charges	4.3	2,008,326	2,200,726	1,581,457	2,200,726	192,400	▲
Interest revenue		528,000	528,000	275,653	528,000	0	
Other revenue	4.4	316,166	314,994	157,223	314,994	(1,172)	▼
Profit on asset disposals		46,178	46,178	67,622	46,178	0	
		11,963,953	12,252,641	8,107,282	12,252,641	288,688	
Expenditure from operating activities							
Employee costs	4.5	(5,380,736)	(5,242,106)	(2,576,411)	(5,242,106)	138,630	▼
Materials and contracts	4.6	(4,058,989)	(4,429,294)	(1,697,410)	(4,429,294)	(370,305)	▲
Utility charges	4.7	(555,276)	(540,156)	(256,681)	(540,156)	15,120	▼
Depreciation	4.8	(7,317,569)	(9,131,134)	(4,633,762)	(9,131,134)	(1,813,565)	▲
Finance costs		(100,543)	(100,543)	(47,148)	(100,543)	0	
Insurance	4.9	(489,729)	(461,324)	(437,476)	(461,324)	28,405	▼
Other expenditure	4.10	(456,301)	(466,301)	(186,584)	(466,301)	(10,000)	▲
Loss on asset disposals		(40,000)	(40,000)	0	(40,000)	0	
		(18,399,143)	(20,410,858)	(9,835,471)	(20,410,858)	(2,011,715)	
Non-cash amounts excluded from operating activities	4.11	7,311,391	9,124,956	4,420,868	9,124,956	1,813,565	▲
Amount attributable to operating activities		876,201	966,739	2,692,679	966,739	90,538	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	4.12	12,148,366	11,868,702	204,160	11,868,702	(279,664)	▼
Proceeds from disposal of assets	4.13	193,500	273,500	225,734	273,500	80,000	▲
Proceeds from self supporting loans		21,880	21,880	10,833	21,880	0	
		12,363,746	12,164,082	440,727	12,164,082	(199,664)	
Outflows from investing activities							
Purchase of Paintings & Sculptures	4.14	(160,642)	(179,644)	0	(179,644)	(19,002)	▲
Purchase of land and buildings	4.15	(10,912,628)	(10,993,883)	(147,718)	(10,993,883)	(81,255)	▲
Purchase of plant and equipment	4.16	(1,264,889)	(1,102,689)	(200,853)	(1,102,689)	162,200	▼
Purchase of furniture and equipment		(8,324)	(8,324)	(8,325)	(8,324)	0	
Purchase and construction of infrastructure-roads	4.17	(854,725)	(962,513)	(373,558)	(962,513)	(107,788)	▲
Purchase and construction of infrastructure-other	4.18	(2,241,655)	(2,301,512)	(855,152)	(2,301,512)	(59,857)	▲
Payments for self supporting loans		(21,880)	(21,880)	(10,833)	(21,880)	0	
		(15,464,743)	(15,570,445)	(1,596,439)	(15,570,445)	(105,702)	
Non-cash amounts excluded from investing activities		0	0	239,667	0		
Amount attributable to investing activities		(3,100,997)	(3,406,363)	(916,045)	(3,406,363)	(305,366)	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
Proceeds from advances	4.19		515,000		515,000	515,000	▲
Transfers from reserve accounts	4.20	1,926,337	2,206,337	0	2,206,337	280,000	▲
		1,926,337	2,721,337	0	2,721,337	795,000	
Cash outflows from financing activities							
Payments for principal portion of lease liabilities		(955)	(955)	0	(955)	0	
Repayment of borrowings		(293,444)	(293,444)	(145,644)	(293,444)	0	
Transfers to reserve accounts	4.21	(943,014)	(1,558,014)	(146,011)	(1,558,014)	(615,000)	▲
		(1,237,413)	(1,852,413)	(291,655)	(1,852,413)	(615,000)	
Amount attributable to financing activities		688,924	868,924	(291,655)	868,924	180,000	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	4.22	1,535,873	4,112,249	4,112,249	4,112,249	2,576,376	▲
Amount attributable to operating activities		876,201	966,739	2,692,679	966,739	90,538	
Amount attributable to investing activities		(3,100,997)	(3,406,363)	(916,045)	(3,406,363)	(305,366)	
Amount attributable to financing activities		688,924	868,924	(291,655)	868,924	180,000	
Surplus or deficit after imposition of general rates	3(a),4.23	(0)	2,541,549	5,597,227	2,541,549	2,541,549	▲

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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 Leases which would have required the Shire of Katanning to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 of Katanning 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.

Judgements and 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 that are not readily apparent from other sources. Actual results may differ from these estimates.

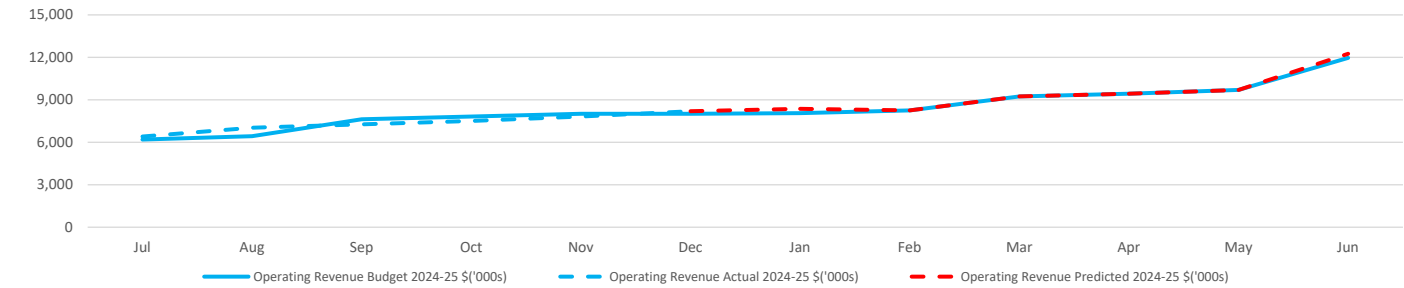
The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

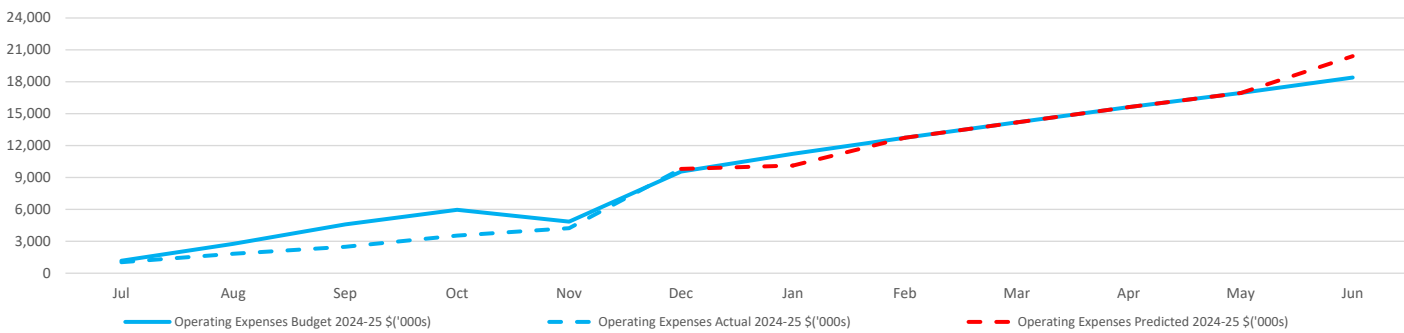
SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

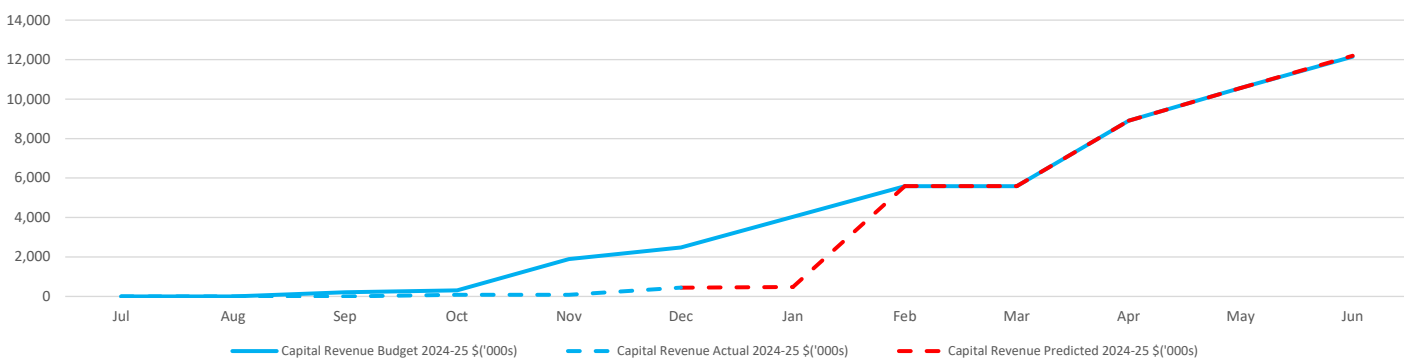
Operating Revenue



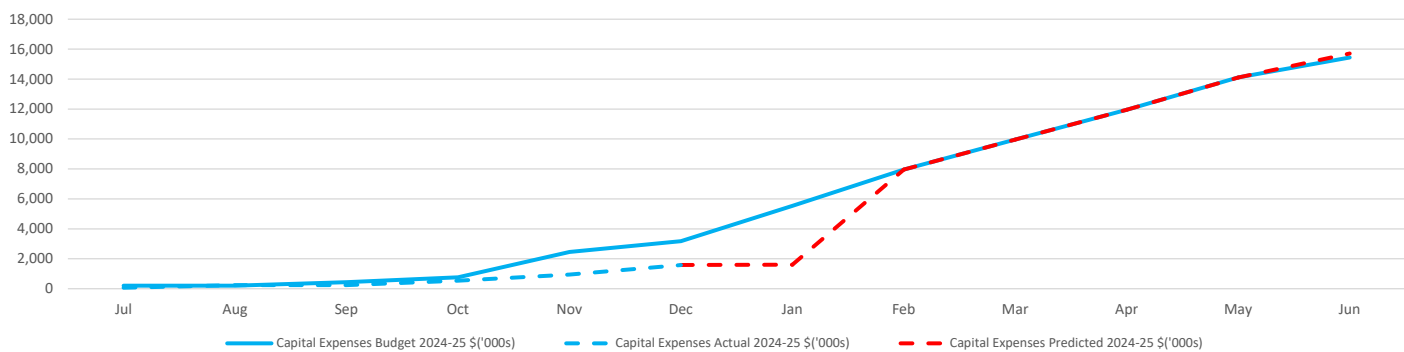
Operating Expenses



Capital Revenue



Capital Expenditure



3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Trade and other receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Borrowings
Employee related provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Cash and cash equivalents	15,635,259	6,416,587	9,028,273	15,951,437	9,028,273
Trade and other receivables	1,453,023	1,080,451	1,080,451	2,163,923	1,080,451
Inventories	14,684	8,421	8,421	6,840	8,421
Other assets	21,880	0	21,880	4,616,628	21,880
	17,124,846	7,505,459	10,139,025	22,738,828	10,139,025
Less: current liabilities					
Trade and other payables	(1,412,437)	(411,581)	(411,581)	(351,507)	(411,581)
Contract liabilities		(264,863)			
Capital grant/contribution liability	(4,855,782)	0	0	(4,616,115)	0
Lease liabilities	(878)	(955)	0	(878)	0
Borrowings	(293,447)	(293,444)	(302,235)	(147,803)	(302,235)
Employee related provisions	(582,279)	(630,441)	(630,441)	(582,279)	(630,441)
Other provisions	0	(936,340)	(1,451,340)	(784,320)	(1,451,340)
	(7,144,823)	(2,537,624)	(2,795,597)	(6,482,902)	(2,795,597)
Net current assets	9,980,023	4,967,835	7,343,428	16,255,926	7,343,428
Less: Total adjustments to net current assets	(5,867,774)	(4,967,835)	(4,801,879)	(6,304,698)	(4,801,879)
Closing funding surplus / (deficit)	4,112,249	0	2,541,549	9,951,228	2,541,549

(b) Current assets and liabilities excluded from budgeted deficiency

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.

Adjustments to net current assets

Less: Reserve accounts
Less: Financial assets at amortised cost - self supporting loans
Less : Current assets not expected to be received at end of year
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Employee benefit provisions
- Current portion of provisions held in reserve
Add: Change in accounting policy

Total adjustments to net current assets

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Less: Reserve accounts	(7,794,695)	(6,829,015)	(7,164,015)	(7,940,706)	(7,164,015)
Less: Financial assets at amortised cost - self supporting loans	(21,880)		(21,880)	(11,047)	(21,880)
Less : Current assets not expected to be received at end of year				(10,833)	0
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	293,447	293,444	302,235	147,803	302,235
- Current portion of lease liabilities	878	955	0	878	0
- Employee benefit provisions	582,279	630,441	630,441	582,279	630,441
- Current portion of provisions held in reserve	929,590	936,340	1,451,340	784,321	1,451,340
Add: Change in accounting policy	142,607			142,607	0
Total adjustments to net current assets	(5,867,774)	(4,967,835)	(4,801,879)	(6,304,698)	(4,801,879)

(c) Non-cash amounts 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*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Non-cash grants and contributions for assets
Add: Loss on disposal of assets
Add: Movement in employee benefit provisions
Add: Depreciation on assets
Non-cash movements in non-current assets and liabilities:
Employee benefit provisions
Other provisions
Contract liabilities

Non-cash amounts excluded from operating activities

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Less: Profit on asset disposals	(104,831)	(46,178)	(46,178)	(67,622)	(46,178)
Less: Non-cash grants and contributions for assets	(183,301)				
Add: Loss on disposal of assets		40,000	40,000	0	40,000
Add: Movement in employee benefit provisions	8,174				
Add: Depreciation on assets	9,028,003	7,317,569	9,131,134	4,633,762	9,131,134
Non-cash movements in non-current assets and liabilities:					
Employee benefit provisions	(48,163)				
Other provisions	34,429			(145,272)	0
Contract liabilities	(4,336,743)		0		0
Non-cash amounts excluded from operating activities	4,397,568	7,311,391	9,124,956	4,420,868	9,124,956

(d) Investing activities excluded from budgeted deficiency

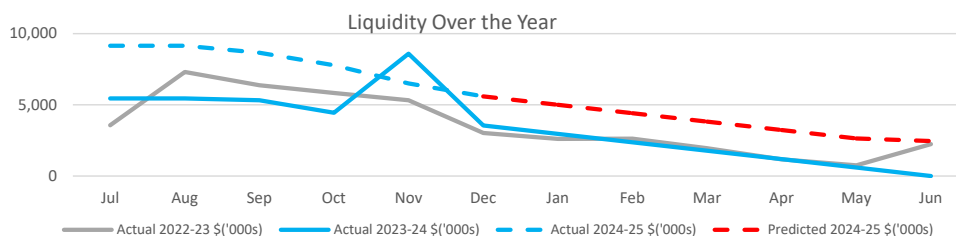
The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Movement in non-current capital grant/contribution liability

Non cash amounts excluded from investing activities

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
Movement in non-current capital grant/contribution liability	(4,855,782)		0	239,667	4,855,782
Non cash amounts excluded from investing activities	(4,855,782)	0	0	239,667	4,855,782



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Katanning 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Katanning applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Katanning's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Katanning's obligation to transfer goods or services to a customer for which the Shire of Katanning has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Katanning 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Katanning's operational cycle. In the case of liabilities where the Shire of Katanning does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Katanning's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Katanning prior to the end of the financial year that are unpaid and arise when the Shire of Katanning 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Katanning recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Katanning'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 of Katanning'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 net current funding position. Shire of Katanning's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of Katanning's obligations for long-term employee benefits where the Shire of Katanning does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF KATANNING
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2024

4 PREDICTED VARIANCES (See Note 4a for details)

	Variance	
	\$	
Revenue from operating activities		
4.1 General rates	65,000	▲
4.2 Grants, subsidies and contributions	32,460	▲
4.3 Fees and charges	192,400	▲
4.4 Other revenue	(1,172)	▼
Expenditure from operating activities		
4.5 Employee costs	138,630	▼
4.6 Materials and contracts	(370,305)	▲
4.7 Utility charges	15,120	▼
4.8 Depreciation	(1,813,565)	▲
4.9 Insurance	28,405	▼
4.10 Other expenditure	(10,000)	▲
4.11 Non-cash amounts excluded from operating activities	1,813,565	▲
Inflows from investing activities		
4.12 Capital grants, subsidies and contributions	(279,664)	▼
4.13 Proceeds from disposal of assets	80,000	▲
Outflows from investing activities		
4.15 Purchase of land and buildings	(81,255)	▲
4.16 Purchase of plant and equipment	162,200	▼
4.17 Purchase and construction of infrastructure-roads	(107,788)	▲
4.18 Purchase and construction of infrastructure-other	(59,857)	▲
Cash inflows from financing activities		
4.19 Proceeds from advances	515,000	▲
4.20 Transfers from reserve accounts	280,000	▲
Cash outflows from financing activities		
4.21 Transfers to reserve accounts	(615,000)	▲
4.22 Surplus or deficit at the start of the financial year	2,576,376	▲
4.23 Surplus or deficit after imposition of general rates	2,541,549	▲

SHIRE OF KATANNING
2024/2025 BUDGET REVIEW/SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

4(a) PREDICTED VARIANCES (Detail)

Description	GL/Job Number	I/E Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comment
			\$	\$	\$	\$	
Opening Surplus/(Deficit)				2,576,376		2,576,376	
REVENUE						2,576,376	
Interim Rates	0031	Rates		65,000		2,641,376	Interim rate on WAMMCO not included in initial rate modelling
Main Roads Direct Grant	4911	Operating Grants		32,460		2,673,836	Additional grant funds
Refuse Site Disposal Fees	2603	Fees & Charges		60,000		2,733,836	Additional disposal fees received
Town Planning Fees	2893	Fees & Charges		30,000		2,763,836	Additional planning fees received
Key Working Housing - Rent	4801	Fees & Charges			(12,600)	2,751,236	7 month vacancy at 3/5 Kaatanup Loop
Sheep Yarding Fees	5773	Fees & Charges		100,000		2,851,236	Greater income received to date than budgeted - transfer to saleyard reserve
Property Leases	8873	Fees & Charges		15,000		2,866,236	Additional invoices related to Police Pools Road property (5 years rent)
Workers Compensation Reimbursements	8553	Other Revenue		25,000		2,891,236	Greater amount of WC claims anticipated (offset by expenses)
EHO Reimbursements	2224	Other Revenue			(36,347)	2,854,889	Change in shared EHO arrangement
Insurance Claim - Reimbursements (Admin)	2063	Other Revenue		10,175		2,865,064	Greater amount of claims than budgeted
						2,865,064	
EXPENSES						2,865,064	
Employee Superannuation	Various	Employee Costs		48,901		2,913,965	Less superannuation overall expected to be paid
Salary Costs (OTG)	0802	Employee Costs			(26,299)	2,887,666	To reflect changes in CEO vehicle / salary package - offset in vehicle costs and FBT
Fringe Benefits Tax	5952	Employee Costs		9,000		2,896,666	To reflect changes in CEO vehicle / salary package
Salary Costs (HAI)	2082	Employee Costs		66,000		2,962,666	Not replacing EHO position
Workers Compensation Payments	8542	Employee Costs			(25,000)	2,937,666	Greater amount of WC claims anticipated (offset by income)
Plant Repairs & Maintenance	8333	Employee Costs		66,028		3,003,694	Shire mechanic now outsourced
CEO Vehicle Costs	0953	Materials & Contracts		8,054		3,011,748	To reflect changes in CEO vehicle / salary package
Contract Ranger	4703	Materials & Contracts			(15,000)	2,996,748	Increase in costs
Consultants (HAI)	2084	Materials & Contracts			(45,275)	2,951,473	Change back to EHO consultant
Statues/Memorials/Street Towers	Z108	Materials & Contracts			(9,500)	2,941,973	Maintenance on cannon
Amherst Contract Management	8322	Materials & Contracts			(54,084)	2,887,889	New management contract
Plant Repairs & Maintenance	8332	Materials & Contracts			(66,500)	2,821,389	To reflect more maintenance work being undertaken
Contract Mechanic	8333	Materials & Contracts			(118,000)	2,703,389	Change to contract mechanic
Amherst Utilities		Utilities		15,120		2,718,509	Refund for water overcharged
Depreciation	Various	Depreciation	(1,813,565)			2,718,509	Increase due to revaluation on infrastructure
Insurance (PWO)	8092	Insurance		28,405		2,746,914	Reduced value of fleet
Contribution - Tourism	5444	Other Expenditure			(10,000)	2,736,914	Increase for Great Southern Treasures to \$20k
						2,736,914	
CAPITAL INCOME						2,736,914	
University Hub	2680	Capital Income			(306,330)	2,430,584	Project did not proceed at planned venue
Quartermaine Oval Upgrade CSRFF grant	3556	Capital Income		46,055		2,476,639	Additional CSRFF funds able to be claimed including plant and labour (1/3)
RRG Income	4631	Capital Income		69,406		2,546,045	New budget \$330,000 for 24/25
R2R income	5051	Capital Income		20,000		2,566,045	
Saleyards Ear tagging system grant	1sys010	Capital Income			(108,795)	2,457,250	New grant is \$769,404 however 50% will be received in 25/26
						2,457,250	
CAPITAL EXPENSES						2,457,250	
Cemetery Upgrade	C403	Capital Expenses			(27,585)	2,429,665	Council approved revised budget September
Noongar Public Artwork project	2676	Capital Expenses			(19,002)	2,410,663	Correction of design expenditure to wrong accounts
Kaari Yarning Project	CC18	Capital Expenses		21,002		2,431,665	Correction of design expenditure to wrong accounts + GST issue on grant
Quartermaine Oval Upgrade	CC17	Capital Expenses			(80,859)	2,350,806	Contracts were over budget as advised to council upon award, plus variations \$5k, plus water \$12k excluding internal costs
Generator 60KVA	AC047	Capital Expenses			(25,595)	2,325,211	23/24 project not carried forward
Isuzu NPR purchase	AC094	Capital Expenses		79,000		2,404,211	Purchase not proceeding
University Hub expense	2679	Capital Expenses		306,330		2,710,541	Project did not proceed at planned venue
Pemble Street Upgrade - RRG	C136	Capital Expenses			(87,788)	2,622,753	23/24 project not carried forward
Kelly road upgrade - R2R	C138	Capital Expenses			(20,000)	2,602,753	23/24 project not carried forward
Saleyards Ear tagging system	C981	Capital Expenses		108,795		2,711,548	Reduction in available grant and project
						2,711,548	
NEW PROJECTS/ITEMS						2,711,548	
Housing project	new	Capital Expenses			(360,000)	2,351,549	New Project
Housing project - Sale of Land	3963	Proceeds from Asset Disposal		80,000		2,431,549	Kaatanup Loop sales
Land and Building Reserve Transfer	6344	Transfer from Reserve		280,000		2,711,549	
Transfer to Saleyard Reserve	5827	Transfer to Reserve			(100,000)	2,611,549	Additional fees transferred to reserve (see above)
Forest Hills Demolition	Z299	Materials & Contracts			(70,000)	2,541,549	New Project
Lease for Life - Amherst Units (4 new tenants)	2571	Proceeds from Advances		632,500		3,174,049	4 units to be tenanted less profit share arrangement with previous tenants
Amherst Refundable bonds	2424	Proceeds from Advances			(117,500)	3,056,549	Profit share payable to 4 previous tenants
Transfer to Land and Buildings Reserve	6377	Transfer to Reserve			(515,000)	2,541,549	
			(1,813,565)	2,222,231	(2,257,059)	2,541,549	



Shire of
Katanning
Heart of the Great Southern

Financial Schedules
December 2024



Heart of the Great Southern

		2024-2025 ORIGINAL BUDGET				2024-2025 YTD ACTUAL		
		ALL BUDGET	SYNERGY	VARIANCE		ALL ACTUAL	SYNERGY	VARIANCE
General Purpose Funding	03	- 8,371,021.00	- 8,371,021.00	-	-	5,685,604.57	- 5,685,604.57	-
Governance	04	- 7,470,083.24	- 7,470,083.24	-	-	565,139.89	565,139.89	-
Law, Order, Public Safety	05	- 209,174.77	- 209,174.77	-	-	236,593.50	236,593.50	-
Health	07	- 175,236.38	- 175,236.38	-	-	97,475.92	97,475.92	-
Education and welfare	08	- 309,967.57	- 309,967.57	-	-	195,231.98	195,231.98	-
Housing	09	- 352,984.35	- 352,984.35	-	-	98,400.82	98,400.82	-
Community amenities	10	- 717,452.86	- 717,452.86	-	-	135,660.19	135,660.19	-
Recreation and culture	11	- 4,316,284.42	- 4,316,284.42	-	-	1,823,209.69	1,823,209.69	-
Transport	12	- 4,666,941.21	- 4,666,941.21	-	-	3,296,435.18	3,296,435.18	-
Economic services	13	- 1,126,713.91	- 1,126,713.91	-	-	475,136.69	475,136.69	-
Other property and services	14	- 19,197.59	- 19,197.59	0.00	-	325,614.62	325,614.62	0.00
TOTAL		- 3,985,546.36	- 3,985,546.36	0.00		1,291,973.53	1,291,973.53	0.00
		OPERATING EXPENDITURE	SYNERGY	VARIANCE		OPERATING EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	381,565.00	381,565.00	-		146,458.44	146,458.44	-
Governance	04	1,249,289.76	1,249,289.76	-		600,652.44	600,652.44	-
Law, Order, Public Safety	05	775,887.77	775,887.77	-		350,595.36	350,595.36	-
Health	07	261,984.78	261,984.78	-		116,758.20	116,758.20	-
Education and welfare	08	980,517.57	980,517.57	-		342,546.66	342,546.66	-
Housing	09	566,110.35	566,110.35	-		183,434.19	183,434.19	-
Community amenities	10	1,805,777.89	1,805,777.89	-		876,475.36	876,475.36	-
Recreation and culture	11	4,789,895.97	4,789,895.97	-		2,107,913.27	2,107,913.27	-
Transport	12	5,730,625.55	5,730,625.55	-		3,797,868.99	3,797,868.99	-
Economic services	13	1,780,563.91	1,780,563.91	-		869,904.92	869,904.92	-
Other property and services	14	119,688.41	119,688.41	0.00		419,752.32	419,752.32	- 0.00
TOTAL		18,441,906.96	18,441,906.96	0.00		9,812,360.15	9,812,360.15	- 0.00
		OPERATING REVENUE	SYNERGY	VARIANCE		OPERATING REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	8,752,586.00	8,752,586.00	-		5,832,063.01	5,832,063.01	-
Governance	04	8,719,373.00	8,719,373.00	-		35,512.55	35,512.55	-
Law, Order, Public Safety	05	566,713.00	566,713.00	-		114,001.86	114,001.86	-
Health	07	86,748.40	86,748.40	-		19,282.28	19,282.28	-
Education and welfare	08	670,550.00	670,550.00	-		147,314.68	147,314.68	-
Housing	09	213,126.00	213,126.00	-		85,033.37	85,033.37	-
Community amenities	10	1,088,325.03	1,088,325.03	-		1,012,135.55	1,012,135.55	-
Recreation and culture	11	473,611.55	473,611.55	-		284,703.58	284,703.58	-
Transport	12	1,063,684.34	1,063,684.34	-		501,433.81	501,433.81	-
Economic services	13	653,850.00	653,850.00	-		394,768.23	394,768.23	-
Other property and services	14	138,886.00	138,886.00	-		94,137.70	94,137.70	-
TOTAL		22,427,453.32	22,427,453.32	-		8,520,386.62	8,520,386.62	-

		CAPITAL EXPENDITURE	SYNERGY	VARIANCE		CAPITAL EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	21,045.00	21,045.00	-		568.30	568.30	-
Governance	04	10,876,364.00	10,876,364.00	-		279,836.64	279,836.64	-
Law, Order, Public Safety	05	280,000.00	280,000.00	-		37,887.27	37,887.27	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	280,545.00	280,545.00	-		186,046.01	186,046.01	-
Community amenities	10	192,969.00	192,969.00	-		55,757.80	55,757.80	-
Recreation and culture	11	2,115,440.00	2,115,440.00	-		744,857.76	744,857.76	-
Transport	12	1,613,792.53	1,613,792.53	-		627,756.25	627,756.25	-
Economic services	13	1,030,842.00	1,030,842.00	-		45,816.95	45,816.95	-
Other property and services	14	-	-	-		-	-	-
TOTAL		16,410,997.53	16,410,997.53	-		1,978,526.98	1,978,526.98	-
		CAPITAL REVENUE	SYNERGY	VARIANCE		CAPITAL REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	-	-	-		-	-	-
Governance	04	2,487,110.00	2,487,110.00	-		-	-	-
Law, Order, Public Safety	05	250,000.00	250,000.00	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	165,000.00	165,000.00	-		-	-	-
Community amenities	10	-	-	-		-	-	-
Recreation and culture	11	1,216,329.00	1,216,329.00	-		10,832.87	10,832.87	-
Transport	12	- 68,500.00	- 68,500.00	-		-	-	-
Economic services	13	1,048,199.00	1,048,199.00	-		-	-	-
Other property and services	14	-	-	-		-	-	-
TOTAL		5,098,138.00	5,098,138.00	-		10,832.87	10,832.87	-

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
General Purpose Grants
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0181	General Purpose Grant (GPF)	2,247,747		1,123,874		211,344		(912,531)	(81%)
0201	Untied Road Grant (GPF)	678,014		339,008		30,305		(308,703)	(91%)
0251	ESL Administration Fee (GPF)	4,000		2,000		-		(2,000)	(100%)
TOTAL		2,929,761	-	1,464,882	-	241,649	-	(1,223,234)	

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0021	Back Rates Levied (RAT)	1,000		1,000		9,688		8,688	869%
0031	Interim Rates (RAT)	2,500		2,500		64,190		61,690	2,468%
0041	Instalment Interest (RAT)	13,000		13,000		15,293		2,293	18%
0051	Instalment Charge (RAT)	10,000		10,000		9,680		(320)	(3%)
0061	Direct Debit Returns (RAT)	100		48		-		(48)	(100%)
0101	Rates Discount (RAT)	(2,185)	-	(1,092)		(5,492)		-	
0111	Rates Adjustments (RAT)	(500)		(246)		-		-	
0121	Rates Levied (RAT)	5,241,710		5,241,710		5,250,520		8,810	0%
0161	Ex Gratia Rates (RAT)	5,150		5,150		-		(5,150)	(100%)
0171	Rates Late Payment Penalty (RAT)	75,000		37,500		35,598		(1,902)	(5%)
1101	Write Off Rates (RAT)	(100,000)		(50,004)		(29,208)		-	
TOTAL		5,245,775	-	5,259,566	-	5,350,268	-	74,060	

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0162	Rates Incentive Prize (GPI)		5,243		5,243		5,000	(243)	(5%)
0182	Photocopying & Stationery (GPI)		2,000		996		510	(486)	(49%)
0402	Administration Allocated (GPI)		239,422		119,712		117,158	(2,554)	(2%)
0752	Bank Fees (GPI)		2,900		1,446		1,060	(386)	(27%)
1012	Valuation Expenses (GPI)		5,000		2,496		1,154	(1,342)	(54%)
1022	Debt Collection Legal Expenses (GPI)		120,000		60,000		17,722	(42,278)	(70%)
1032	Search Fees (GPI)		1,000		498		29	(469)	(94%)
5842	Postage & Freight (GPI)		4,000		1,998		3,826	1,828	91%
5862	Training & Development (GPI)		2,000		996		-	(996)	(100%)
Operating Revenue									
0131	Special Arrangement Administration Fee (GPI)	1,000		498		528		30	6%
0191	Pension Deferred Interest (GPI)	3,000		1,500		-		(1,500)	(100%)
1163	Debt Collection Legal Expenses Reimbursement (GPI)	120,000		60,000		4,763		(55,237)	(92%)
1183	Rates Enquiry Commissions (GPI)	13,000		6,498		10,093		3,595	55%
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		24		-		(24)	(100%)
1253	Interest - Reserves (GPI)	308,000		153,996		146,011		(7,985)	(5%)
9113	Interest - Municipal (GPI)	132,000		66,000		78,751		12,751	19%
Capital Expenditure									
2493	Transfer to Reserve - GRV Revaluation - Interest		1,045		-		568	568	100%
6373	Transfer to Reserve - GRV Revaluation		20,000		-		-	-	
Capital Revenue									
TOTAL		577,050	402,610	288,516	193,385	240,146	147,027	(94,728)	

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0202	Councillor Travel Expenses (GEM)		2,000		996		6,343	5,347	537%
0212	Training & Development (GEM)		20,000		9,996		18,725	8,729	87%
0214	Advertising & Promotion (GEM)		5,000		2,496		1,496	(1,000)	(40%)
0232	Deputy Allowance (GEM)		9,500		4,750		4,750	-	
0242	Refreshments & Receptions (GEM)		20,500		10,242		13,339	3,097	30%
0262	Subscriptions & Memberships (GEM)		19,100		9,546		45,232	35,686	374%
0281	Councillors Donations (GEM)		32,100		16,050		15,000	(1,050)	(7%)
0282	Community Financial Assistance Programme (GEM)		43,000		21,498		19,972	(1,526)	(7%)
0285	Consultants (GEM)		29,000		14,496		1,890	(12,606)	(87%)
0422	Works Program - Governance (GEM)		17,893		8,934		8,617	(317)	(4%)
0472	Administration Allocated (GEM)		329,426		164,712		161,681	(3,031)	(2%)
0632	President's Allowance (GEM)		38,000		19,000		19,000	-	
1842	Expensed Minor Asset Purchases (GEM)		500		246		58	(188)	(76%)
7612	Presentations & Gifts (GEM)		9,000		4,500		6,441	1,941	43%
7902	Councillor Attendance Fee (GEM)		119,000		59,500		59,500	-	
7952	Councillor Communication Allowance (GEM)		7,700		3,846		3,850	4	0%
Operating Revenue									
0293	Other Reimbursements (GEM)	500		246		-		(246)	(100%)
Capital Expenditure									
0304	Equipment - At Cost - Members		25,000		25,000		-	(25,000)	(100%)
6284	Transfer to Reserve - Christmas Decoration - Interest		2,573		1,284		1,425	141	11%
6348	Transfer to Reserve - Election - Interest		1,403		696		777	81	12%
6379	Transfer to Reserve - Election		5,000		2,496		-	(2,496)	(100%)
Capital Revenue									
TOTAL		500	735,695	246	380,284	-	388,096	7,566	

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0007	Security Expenses (ADM)		4,500		2,250		230	(2,020)	(90%)
0317	Employee Superannuation (ADM)		119,674		59,838		65,026	5,188	9%
0340	Administration Allocated (ADM)		(2,223,574)		(1,111,794)		(1,084,795)	26,999	(2%)
0342	Salary Costs (ADM)		960,094		480,046		499,008	18,962	4%
0370	Staff Housing Allocation (ADM)		53,213		26,604		-	(26,604)	(100%)
0372	Insurance (ADM)		54,650		54,650		38,701	(15,949)	(29%)
0382	Training & Development (ADM)		34,500		17,250		12,790	(4,460)	(26%)
0385	Fit for Work Program (ADM)		13,550		6,774		8,763	1,989	29%
0507	Workers Compensation Insurance Premium (ADM)		22,956		22,956		25,935	2,979	13%
0512	Computer Software Subscriptions (ADM)		110,000		110,000		97,049	(12,951)	(12%)
0513	ICT Hardware (ADM)		30,000		15,000		21,917	6,917	46%
0515	IT Support (ADM)		30,000		15,000		9,280	(5,720)	(38%)
0592	Building Program - Admin		77,071		38,520		52,522	14,002	36%
0622	Expensed Minor Asset Purchases (ADM)		2,500		1,248		-	(1,248)	(100%)
0712	Photocopying & Stationery (ADM)		20,000		9,996		8,282	(1,714)	(17%)
0732	Utilities (ADM)		33,320		16,650		16,517	(133)	(1%)
0742	Advertising & Promotion (ADM)		17,500		8,748		7,334	(1,414)	(16%)
0762	Postage & Freight (ADM)		6,000		3,000		1,249	(1,751)	(58%)
0772	Subscriptions & Memberships (ADM)		31,500		15,750		4,052	(11,698)	(74%)
0773	Records Management Expenses (ADM)		1,600		798		150	(648)	(81%)
0792	REFUNDS (E)		100		48		-	(48)	(100%)
0872	Motor Vehicle Expenses (ADM)		15,000		7,500		11,521	4,021	54%
0892	Uniforms (ADM)		7,200		3,600		3,112	(488)	(14%)
0893	Medical Checks (ADM)		1,250		624		865	241	39%
1062	Depreciation - Furniture & Fittings (ADM)		18,612		9,306		9,212	(95)	(1%)
			244,092		122,046		120,736	(1,310)	(1%)
1082	Depreciation - Building (ADM)								
1123	Suspense Account		-		-		(18,579)	(18,579)	100%
1132	ADM - LSL Previous Employees		-		-		3,780	3,780	100%
1223	Rounding Adjustments (ADM)		-		-		3	3	100%
1342	Audit Fees (ADM)		100,000		49,998		(79,800)	(129,798)	(260%)
1352	Consultants (ADM)		120,000		60,000		117,105	57,105	95%
1360	Professional Advice & Services (ADM)		40,000		19,998		-	(19,998)	(100%)
1362	Bank Fees (ADM)		27,600		13,800		14,182	382	3%
1363	Bank Fees - No GST (ADM)		1,400		696		719	23	3%
3072	Depreciation - Equipment (ADM)		7,740		3,870		3,766	(104)	(3%)
3312	Depreciation - Motor Vehicle (ADM)		34,416		17,208		17,026	(182)	(1%)
3862	Refreshment Expenses (ADM)		3,500		1,746		1,761	15	1%
5932	Communication Expenses (ADM)		25,920		12,960		10,383	(2,577)	(20%)
5952	Fringe Benefits Tax (ADM)		33,000		16,500		-	(16,500)	(100%)
7692	Other Expenses inc OH&S (ADM)		2,000		996		200	(796)	(80%)
Operating Revenue									
1113	Miscellaneous Income (ADM)	500		246		69		(177)	(72%)
1153	Administration Fee Income (ADM)	400		198		4,262		4,064	2,052%
1154	Freedom of Information Income (ADM)	200		96		-		(96)	(100%)
1156	Meeting Charges / Equipment Hire (ADM)	500		246		510		264	107%
1193	ADM - LSL Reimbursement	-		-		4,213		-	
2063	Insurance Claims (ADM)	2,000		996		-		(996)	(100%)
2513	Employee Contributions to Fuel (ADM)	2,200		1,098		1,322		224	20%
Capital Expenditure									
2494	Transfer to Reserve - Employee Leave Entitlement - Interest		30,479		15,234		16,884	1,650	11%
Capital Revenue									
TOTAL		5,800	111,363	2,880	149,414	10,376	16,884	(129,248)	

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
Operating Revenue									
2646	Early Childhood Hub Grant Funds	8,711,073		-		-		-	
Capital Expenditure									
2659	Buildings - Specialised - At Cost - Early Childhood Hub		10,112,628		-		17,923	17,923	100%
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project		160,642		160,641		-	(160,641)	(100%)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place		241,655		120,828		156,796	35,968	30%
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		621,780		-		(621,780)	(100%)
TOTAL		9,954,628	10,514,925	621,780	281,469	-	174,719	(728,530)	

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0152	Interest on Loan 158 - New Admin Building (OTG)		72,558		36,276		31,569	(4,707)	(13%)
0482	Administration Allocated (OTG)		38,572		19,284		18,875	(409)	(2%)
0802	Salary Costs (OTG)		208,000		104,000		124,739	20,739	20%
0803	Employee Superannuation (OTG)		29,120		14,559		15,305	746	5%
0804	Workers Compensation Insurance Premium (OTG)		6,312		6,312		7,131	820	13%
0842	Training & Development (OTG)		3,200		1,596		356	(1,240)	(78%)
0863	Expensed Minor Asset Purchases (OTG)		3,000		1,500		-	(1,500)	(100%)
0912	Photocopying & Stationery (OTG)		2,000		996		876	(120)	(12%)
0953	Motor Vehicle Expenses CEO (OTG)		11,000		5,496		2,946	(2,550)	(46%)
0963	Communication Expenses CEO (OTG)		1,380		690		2,813	2,123	308%
0982	Depreciation - Motor Vehicles (OTG)		6,045		3,018		5,469	2,451	81%
0992	Integrated Planning & Reporting (OTG)		45,000		22,500		-	(22,500)	(100%)
1011	CEO Donations (OTG)		10,000		4,998		2,232	(2,766)	(55%)
1042	Consultants (OTG)		30,000		15,000		2,300	(12,700)	(85%)
1312	Uniforms (OTG)		500		246		148	(98)	(40%)
Operating Revenue									
0263	Reimbursements (OTG)	2,000		996		831		(165)	(17%)
Capital Expenditure									
5007	Loan Liability - Current - Loan 158		107,030		53,514		53,012	(502)	(1%)
6377	Transfer to Reserve - Land & Building .		87,092		-		-	-	
6378	Transfer to Reserve - Land & Building - Interest .		102,862		51,432		33,020	(18,412)	(36%)
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		621,780		-		(621,780)	(100%)
TOTAL		1,245,555	763,671	622,776	341,417	25,137	300,791	(662,571)	

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Financial Statement for the period ended
31 December 2024

Account		Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure										
1522	Works Program - Fire Prevention			37,044		18,492		19,418	926	5%
1612	Depreciation - Buildings (FPV)			3,399		1,698		1,681	(17)	(1%)
1682	Administration Allocated (FPV)			27,268		13,632		13,343	(289)	(2%)
1702	Building Program - Fire Prevention			277		126		-	(126)	(100%)
1727	Emergency Incident Expenses (FPV)			3,000		1,500		-	(1,500)	(100%)
4662	Depreciation - Plant (FPV)			31,584		15,792		15,627	(165)	(1%)
4832	Utilities (FPV)			27,975		13,986		13,373	(613)	(4%)
6082	Fire Mitigation Expenses (FPV)			80,000		39,996		1,270	(38,726)	(97%)
6083	Bush Fire Risk Mitigation Officer Contribution			27,000		13,770		-	(13,770)	(100%)
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			22,000		10,998		5,949	(5,049)	(46%)
9777	Fire Prevention - Communications Expenditure (FPV)			5,000		2,496		2,966	470	19%
Bushfire Brigade										
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			4,000		1,998		4,025	2,027	101%
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		48		-	(48)	(100%)
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		1,098		4,027	2,929	267%
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		498		170	(328)	(66%)
2692	BFB Vehicle Expenses (3. Maint Vehicle)			9,000		4,500		5,697	1,197	27%
2142	BFB Building Maintenance (4. Maint Land & Build)			100		48		-	(48)	(100%)
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			9,000		4,500		13,594	9,094	202%
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			500		246		525	279	114%
9082	BFB Postage & Freight (7. Other Goods & Services)			200		96		73	(23)	(24%)
9092	BFB Refreshments (7. Other Goods & Services)			2,000		996		1,870	874	88%
9252	BFB Reference Materials (7. Other Goods & Services)			500		246		120	(126)	(51%)
6022	BFB Insurance (8. Insurances)			23,595		11,796		23,402	11,606	98%
Community Emergency Services Manager										
1632	CESM Salary Costs			115,871		57,935		56,628	(1,307)	(2%)
0567	CESM Employee Superannuation			12,745		6,372		6,814	442	7%
0727	CESM Workers Compensation Insurance Premium			3,365		1,682		3,842	2,160	128%
0737	CESM Admin Expenses			5,450		2,712		82	(2,630)	(97%)
0747	CESM Motor Vehicle Expenses			19,000		9,498		8,566	(932)	(10%)
Operating Revenue										
1613	Infringements (FPV)		6,000		3,000		9,780		6,780	226%
1623	Fire Map Income (FPV)		100		48		-		(48)	(100%)
1633	Grant Income (FPV)		77,000		38,500		-		(38,500)	(100%)
1653	Fire Mitigation Income (FPV)		2,000		996		-		(996)	(100%)
1673	Other Reimbursements (Fire)		500		246		-		(246)	(100%)
1724	Broadcasting Site Reimbursements (FPV)		28,000		13,998		13,373		(625)	(4%)
1725	BFB LGGs Income		52,195		26,098		24,387		(1,712)	(7%)
1726	CESM Contributions & Reimbursements		128,718		64,356		58,378		(5,978)	(9%)
1730	Broadcasting Site Lease (FPV)		4,000		1,998		-		(1,998)	(100%)
Capital Expenditure										
1996	Buildings - Specialised - Katanning CBFB Shed Upgrade			255,000		153,000		27,092	(125,908)	(82%)
Capital Revenue										
1997	DFES Grant for BFB Shed upgrade		250,000		250,000		-		(250,000)	(100%)
TOTAL			548,513	728,172	399,240	389,755	105,918	230,156	(452,921)	

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1382	Licences & Permits (ANI)		150		72		-	(72)	(100%)
1383	Stationery & Tags (ANI)		1,200		600		244	(356)	(59%)
1722	Administration Allocated (ANI)		42,785		21,390		20,937	(453)	(2%)
1762	Building Program - Animal Control		1,081		528		1,186	658	125%
1772	Works Program - Animal Control		5,755		2,862		5,672	2,810	98%
1822	Depreciation - Building (ANI)		2,820		1,410		1,395	(15)	(1%)
1873	Expensed Minor Asset Purchases (ANI)		3,000		1,500		1,620	120	8%
4702	Animal Control Expenditure (ANI)		3,500		1,746		-	(1,746)	(100%)
4703	Contract Ranger Services (ANI)		110,000		54,996		64,078	9,082	17%
6162	Insurance (ANI)		350		174		205	31	18%
Operating Revenue									
1843	Infringements (ANI)	4,000		1,998		1,678		(320)	(16%)
1853	Dog Registration Fees (ANI)	8,500		4,248		4,636		388	9%
1854	Cat Registration Fees (ANI)	750		372		589		217	58%
1893	Replacement Tags (ANI)	100		48		33		(15)	(32%)
1983	Poundage Charges (ANI)	2,000		996		922		(74)	(7%)
TOTAL		15,350	172,621	7,662	86,268	7,857	95,556	9,483	

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0413	Expensed Minor Asset Purchases (OLO)		3,000		1,500		-	(1,500)	(100%)
1102	Photocopying & Stationery (OLO)		200		96		-	(96)	(100%)
1802	Utilities (OLO)		605		294		9	(285)	(97%)
1852	Fines Enforcement Expenses (OLO)		500		246		-	(246)	(100%)
1913	CCTV Maintenance Costs (OLO)		28,000		13,992		340	(13,652)	(98%)
1932	Building Program - Other Law		1,740		852		371	(481)	(56%)
1942	Works Program - Other Law		2,981		1,476		-	(1,476)	(100%)
1982	Depreciation - Buildings (OLO)		10,248		5,124		5,070	(54)	(1%)
1984	Depreciation - Equipment (OLO)		63,228		31,614		34,629	3,015	10%
6222	Insurance (OLO)		970		480		2,445	1,965	409%
9062	Administration Allocated (OLO)		18,622		9,312		9,112	(200)	(2%)
Operating Revenue									
2023	Lease Income (OLO)	1,000		498		-		(498)	(100%)
2033	Abandoned Vehicles Income (OLO)	250		120		-		(120)	(100%)
2035	Infringements (OLO)	1,500		750		131		(620)	(83%)
2036	Rural Road Numbers Income (OLO)	100		48		96		48	101%
Capital Expenditure									
1994	Equipment - At Cost - Other Law Order		25,000		12,498		10,795	(1,703)	(14%)
TOTAL		2,850	155,095	1,416	77,484	227	62,771	(15,902)	

SHIRE OF KATANNING

07 - HEALTH

Health Insp And Administration

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0357	Employee Superannuation (HAI)		9,851		4,926		2,334	(2,592)	(53%)
0391	Housing Allocatoin (HIA)		26,607		13,302		-	(13,302)	(100%)
0557	Workers Compensation Insurance Premium (HAI)		1,500		750		-	(750)	(100%)
1392	Fringe Benefit Tax (HAI)		2,000		996		-	(996)	(100%)
1402	Postage & Freight (HAI)		400		198		408	210	106%
2082	Salary Costs (HAI)		89,556		44,779		22,794	(21,985)	(49%)
2084	Consultants (HAI)		30,000		30,000		39,953	9,953	33%
2272	Administration Allocated (HAI)		26,824		13,410		13,163	(247)	(2%)
2352	Mosquito Control (HAI)		7,000		3,498		-	(3,498)	(100%)
2422	Analytical Expenditure (HAI)		1,500		750		917	167	22%
6043	Communication Expenses (HAI)		400		198		82	(116)	(59%)
6402	Field Expenses (HAI)		500		246		-	(246)	(100%)
6442	Uniforms (HAI)		360		180		-	(180)	(100%)
Operating Revenue									
2133	Other Health Fees (HAI)	500		246		1,205		959	390%
2143	Septic Tank Application Fees (HAI)	500		246		354		108	44%
2224	Reimbursements - Shared EHO (HAI)	46,398		23,198		-		(23,198)	(100%)
2233	Food Vendor Fees - inc. GST (HAI)	50		24		-		(24)	(100%)
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		498		603		105	21%
2803	Septic Tank Inspection Fees (HAI)	800		396		-		(396)	(100%)
TOTAL		49,248	66,984	24,608	113,233	2,161	79,651	(56,029)	

SHIRE OF KATANNING

07 - HEALTH

Other Health

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2184	Works Program - Medical Centre (OHE)		5,428		2,700		3,097	397	15%
2185	Building Program - Other Health		16,231		8,100		3,470	(4,630)	(57%)
2189	Insurance (OHE)		14,249		14,248		13,378	(870)	(6%)
2190	Administration Allocated (OHE)		22,168		11,082		10,848	(234)	(2%)
2191	Utilities (OHE)		7,411		3,696		6,314	2,618	71%
Operating Revenue									
2178	Medical Centre Reimbursements (OHE)	5,000		2,500		-		(2,500)	(100%)
2179	Community & Medical Centre Fees (OHE)	2,500		1,248		2,121		873	70%
2177	Medical Centre Rent (OHE)	30,000		15,000		15,000		-	
Capital Expenditure									
TOTAL		37,500	65,487	18,748	39,826	17,121	37,107	(4,346)	

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Education General
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2022	Depreciation - Buildings (EDU)		50,328		25,164		25,899	735	3%
2042	Works Program - Childcare Centres (EDU)		3,602		1,788		3,969	2,181	122%
2222	Building Program - Childcare Centres		4,742		2,370		4,230	1,860	78%
3562	Administration Allocated (EDU)		15,739		7,872		7,702	(170)	(2%)
5982	Program Expenses (EDU)		3,660		1,830		-	(1,830)	(100%)
6462	Insurance (EDU)		2,982		2,982		2,800	(182)	(6%)
6472	Utilities (EDU)		673		431		338	(93)	(22%)
Operating Revenue									
2680	Grants - University Hub Construction	325,000		325,000		-		(325,000)	(100%)
2053	Property Lease Fees (EDU)	1,500		750		2,068		1,318	176%
2093	Reimbursements (EDU)	50		24		44		20	83%
TOTAL		326,550	81,726	325,774	42,437	2,112	44,937	(321,162)	

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Community Development and Other Welfare

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0284	Staff Housing Subsidy (CDOW)		3,400		1,698		4,480	2,782	164%
0497	Employee Superannuation (CDOW)		37,855		18,928		12,797	(6,131)	(32%)
0697	Workers Compensation Insurance Premium (CDOW)		6,786		6,784		7,743	959	14%
3148	Communication Expenses (CDOW)		1,000		650		83	(567)	(87%)
3153	Salaries (CDOW)		310,716		155,357		101,667	(53,690)	(35%)
3156	Building Program - Community Events (CDOW)		7,068		3,432		2,255	(1,177)	(34%)
3158	Seniors Program Expenses (CDOW)		1,000		498		-	(498)	(100%)
3175	National Youth Week Grant Expenditure (CDOW)		4,000		1,998		-	(1,998)	(100%)
3176	Meeting Expenses (CDOW)		1,000		498		151	(347)	(70%)
3183	Grant Expenditure (CDOW)		96,295		91,293		49,118	(42,175)	(46%)
3554	Works Program - Events (OCU)		139,721		69,754		58,772	(10,982)	(16%)
4130	Expensed Minor Asset Purchases (CDOW)		4,000		1,998		-	(1,998)	(100%)
4222	Administration Allocated (CDOW)		101,090		50,544		49,467	(1,077)	(2%)
4282	Special Projects (CDOW)		53,000		26,500		2,163	(24,337)	(92%)
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		498		1,192	694	139%
4296	Harmony Festival Grant Expenditure (CDOW)		87,000		-		3,627	3,627	100%
4339	Youth Activities Expenses (CDOW)		34,356		17,160		2,658	(14,502)	(85%)
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		498		-	(498)	(100%)
7572	Training & Development (CDOW)		4,256		2,124		1,153	(971)	(46%)
7573	Uniforms (CDOW)		760		378		-	(378)	(100%)
7882	Insurance (CDOW)		2,989		2,988		-	(2,988)	(100%)
9692	Subscriptions & Memberships (CDOW)		500		246		285	39	16%
Operating Revenue									
3167	Youth Activities Grant Income (CDOW)	36,000		18,000		18,203		203	1%
3168	Youth Activities Other Income (CDOW)	500		246		-		(246)	(100%)
3173	Seniors Week Grant Income (CDOW)	1,000		498		-		(498)	(100%)
3174	National Youth Week Grant Income (CDOW)	3,000		1,500		-		(1,500)	(100%)
4333	Grant Income (CDOW)	226,000		75,333		127,000		51,667	69%
4337	Harmony Festival Grant Income (CDOW)	70,000		35,000		-		(35,000)	(100%)
4338	Harmony Festival Other Income (CDOW)	7,000		3,500		-		(3,500)	(100%)
5333	Other Income (CDOW)	500		246		-		(246)	(100%)
TOTAL		344,000	898,792	134,323	453,824	145,203	297,609	(145,335)	

SHIRE OF KATANNING
09 - HOUSING
Amherst Village
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
6603	Amherst Management Fees (AMH)		54,084		-		9,362	9,362	100%
2312	Administration Allocated (AMH)		19,952		9,978		9,763	(215)	(2%)
2412	Depreciation - Buildings (AMH)		132,312		66,156		65,449	(707)	(1%)
2492	Works Program - Amherst Village (AMH)		48,530		24,258		7,035	(17,223)	(71%)
6592	Utilities (AMH)		15,120		9,827		(15,607)	(25,434)	(259%)
6602	Insurance (AMH)		12,194		12,194		5,783	(6,411)	(53%)
7242	Building Program - Amherst Village		42,051		21,018		6,224	(14,794)	(70%)
7262	Feasability Study (AMH)		20,000		10,000		5,110	(4,890)	(49%)
Operating Revenue									
2423	Tenants Reducing Equity (AMV)	39,060		19,530		17,009		(2,521)	(13%)
2503	Tenants Fee (AMV)	56,026		28,014		22,509		(5,505)	(20%)
Capital Expenditure									
2154	Buildings - Specialised - At Cost - Amherst		40,000		20,000		21,200	1,200	6%
2424	Amherst Village Refundable Capital Deposits - Refunds		85,000		42,500		128,262	85,762	202%
6980	Transfer to Reserve - Amherst Village Building Maintenance - Interest		7,833		3,912		4,342	430	11%
6981	Transfer to Reserve - Amherst Village Refundable Deposit		85,000		-		-	-	-
9922	Transfer to Reserve - Land & Buildings Facilities for Seniors - Interest		14,371		7,182		7,961	779	11%
Capital Revenue									
2563	Amherst Village Refundable Capital Deposits - Income	(85,000)		(42,500)		-		-	-
2571	Transfer from Reserve - Amherst Village Refundable Deposit	85,000		42,498		-		(42,498)	(100%)
2573	Transfer from Reserve - Amherst Village Building Maintenance	40,000		19,998		-		(19,998)	(100%)
TOTAL		135,086	576,447	67,540	227,025	39,518	254,884	(42,663)	

SHIRE OF KATANNING
09 - HOUSING
Staff Housing
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0238	Loss on Disposal of Asset (Staff Housing)		40,000		20,000		-	(20,000)	(100%)
0350	Staff Housing Re-allocated (STH)		(186,247)		(93,132)		(80,240)	12,892	(14%)
5122	Utilities (STH)		22,100		14,365		9,620	(4,745)	(33%)
5972	Insurance (STH)		9,304		9,304		7,865	(1,439)	(15%)
6012	Depreciation - Buildings (STH)		108,780		54,390		53,808	(582)	(1%)
6622	Administration Allocated (STH)		29,484		14,742		14,428	(314)	(2%)
7802	Building Program - Staff Housing		20,459		10,140		6,244	(3,896)	(38%)
7892	Works Program - Staff Housing (STH)		14,149		6,990		2,702	(4,288)	(61%)
								-	
Operating Revenue									
3523	Reimbursements (STH)	2,400		1,200		955		(245)	(20%)
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		1,296		-		(1,296)	(100%)
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		1,296		300		(996)	(77%)
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		3,120		3,360		240	8%
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		1,296		1,400		104	8%
Capital Revenue									
0235	Proceeds on Sale of Land & Building Assets (STH)	125,000		62,500		118,877		56,377	90%
TOTAL		141,440	58,029	70,708	36,799	125,192	14,428	31,813	

SHIRE OF KATANNING
09 - HOUSING
Other Housing
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		7,147		3,751		4,525	774	21%
0612	Administration Allocation (OTH)		27,711		13,854		13,560	(294)	(2%)
3742	Building Program (OTH)		15,573		7,746		4,808	(2,938)	(38%)
3744	Utilities (OTH)		12,000		7,800		6,186	(1,614)	(21%)
4122	Insurance (OTH)		6,775		4,401		-	(4,401)	(100%)
4500	Depreciation - Buildings (OTH)		94,632		47,316		46,808	(508)	(1%)
Operating Revenue									
4800	Rental Income - Independent Living Units (OTH)	41,600		20,796		19,200		(1,596)	(8%)
4801	Rental Income - Key Worker Housing (OTH)	59,800		29,898		20,000		(9,898)	(33%)
4810	Reimbursements (OTH)	200		96		-		(96)	(100%)
Capital Expenditure									
2671	Transfer to Reserve - Housing - Interest		3,196		1,596		1,782	186	12%
5009	Loan Liability - Current - Loan 159		45,145		23,694		22,499	(1,195)	(5%)
TOTAL		101,600	212,179	50,790	110,158	39,200	100,169	(21,579)	

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Sanitation - Household Refuse
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2342	Depreciation - Equipment (SAN)		6,200		3,096		2,902	(194)	(6%)
2512	Photocopying & Stationery (SAN)		5,000		2,496		2,540	44	2%
2542	Insurance (SAN)		1,864		1,864		7,070	5,206	279%
2582	Domestic Refuse Collection (SAN)		83,276		41,634		43,016	1,382	3%
2591	Works Program - Refuse Site		411,240		205,616		209,006	3,390	2%
2592	Works Program - Green Waste		26,619		26,618		22,599	(4,019)	(15%)
2622	Utilities (SAN)		2,300		1,495		2,032	537	36%
2652	Bin Purchases (SAN)		8,500		4,248		10,020	5,772	136%
2732	Commercial Refuse Collection (SAN)		32,313		16,152		19,774	3,622	22%
2742	Refuse Site Minor Expenses (SAN)		2,500		1,248		-	(1,248)	(100%)
2746	Refuse Site Bank fees (SAN)		600		300		298	(2)	(1%)
2842	Street Bin Collection Costs (SAN)		2,400		1,200		1,132	(68)	(6%)
5042	Ground Water Monitoring (SAN)		3,500		1,746		-	(1,746)	(100%)
6612	Household Recycling Service (SAN)		131,677		65,838		71,117	5,279	8%
6632	Communication Expenses (SAN)		660		330		216	(114)	(34%)
7112	Depreciation - Buildings (SAN)		21,432		10,716		10,602	(114)	(1%)
7122	Depreciation - Plant (SAN)		114,840		57,420		56,803	(617)	(1%)
7132	Administration Allocated (SAN)		70,053		35,028		34,280	(749)	(2%)
7142	Depreciation - Infrastructure Other (SAN)		134,124		67,062		25,513	(41,549)	(62%)
7272	Refuse Site Licence (SAN)		2,000		996		-	(996)	(100%)
7282	Building Program - Sanitation		8,585		4,272		6,115	1,843	43%
7482	Waste Oil Facility (SAN)		500		246		260	14	6%
Operating Revenue									
2603	Domestic Refuse Collection Charges (SAN)	653,324		653,324		655,972		2,648	0%
2613	Refuse Site Disposal Charges (SAN)	182,544		91,272		111,379		20,107	22%
2617	Refuse Site - Sale of Recyclables (SAN)	3,500		1,746		6,562		4,816	276%
2633	Sale of Domestic Bins (SAN)	1,500		750		551		(199)	(27%)
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,500		1,248		2,523		1,275	102%
2753	Commercial Refuse Collection Charges (SAN)	50,624		50,624		51,149		525	1%
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	49,485		49,485		44,402		(5,083)	(10%)
2783	Commercial Recycling Bin Collection Charges (SAN)	5,022		5,022		4,320		(702)	(14%)
2883	Levied Waste Rate (SAN)	80,340		80,340		80,133		(207)	(0%)
Capital Expenditure									
9661	Transfer to Reserve - Waste Management		75,000		-		-	-	
9662	Transfer to Reserve - Waste Management - Interest		17,969		8,982		9,954	972	11%
Capital Revenue									
TOTAL		1,028,839	1,163,152	933,811	558,603	956,990	537,035	1,611	

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2612	Insurance (POE)		87		86		-	(86)	(100%)
2695	Drummuster Expenditure (POE)		1,500		750		-	(750)	(100%)
4932	Utilities (POE)		2,840		1,841		561	(1,280)	(70%)
4962	Building Program - Protection of Environment (POE)		1,978		978		380	(598)	(61%)
7862	Administration Allocated (POE)		23,942		11,970		11,716	(254)	(2%)
Operating Revenue									
2693	Drummuster Reimbursement (POE)	1,000		498		-		(498)	(100%)
7795	Soil Conservation Levy Commission (POE)	5,686		2,838		-		(2,838)	(100%)
TOTAL		6,686	30,347	3,336	15,625	-	12,657	(6,304)	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3066	Subscriptions & Memberships (OCA)		150		72		130	58	81%
4252	Postage & Freight (OCA)		300		150		-	(150)	(100%)
6672	Insurance (OCA)		2,047		1,020		9,455	8,435	827%
7302	Building Program - Other Community Amenities		213,105		106,446		130,881	24,435	23%
7313	Communication Expenses (OCA)		1,380		690		627	(63)	(9%)
Cemetery									
2322	Works Program - Cemetery		106,328		53,148		39,075	(14,073)	(26%)
2672	Utilities (OCA)		50		31		44	13	42%
3012	Depreciation - Buildings (OCA)		3,756		1,878		1,862	(16)	(1%)
3062	Niche Wall Plaques (OCA)		3,500		1,746		1,657	(89)	(5%)
3063	Cemetery Master Plans (OCA)		15,000		7,500		-	(7,500)	(100%)
6842	Administration Allocated (OCA)		23,720		11,862		11,607	(255)	(2%)
7312	Building Program - Cemetery		4,488		2,220		2,696	476	21%
8843	Depreciation - Infrastructure Other (OCA)		166,098		83,046		66,759	(16,287)	(20%)
Operating Revenue									
3083	Cemetery Charges (OCA)	33,000		16,500		17,513		1,013	6%
3093	Funeral Director's Licence (OCA)	1,300		648		386		(262)	(40%)
3123	Reserve - Cemetery	2,000		996		950		(46)	(5%)
3064	Buildings - Specialised - At Cost - Cemetery		100,000		-		45,804	45,804	100%
TOTAL		36,300	639,921	18,144	269,809	18,849	310,599	41,495	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0662	Advertising & Promotion (TOW)		500		246		-	(246)	(100%)
2872	Administration Allocated (TOW)		24,827		12,414		12,150	(264)	(2%)
3081	Local Planning Scheme Review		60,000		-		-	-	
3082	Consultants (TOW)		80,000		39,996		59,793	19,797	49%
Operating Revenue									
2893	Planning Assessment Fees (TOW)	16,000		7,998		36,296		28,298	354%
2895	Planning Advertising Income (TOW)	500		246		-		(246)	(100%)
TOTAL		16,500	165,327	8,244	52,656	36,296	71,943	47,339	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1422	Piano Maintenance (PUB)		250		120		-	(120)	(100%)
2702	Utilities (PUB)		3,900		1,950		3,357	1,407	72%
2962	Licences & Permits (PUB)		800		396		583	187	47%
3192	Insurance (PUB)		7,979		7,978		-	(7,978)	(100%)
3232	Depreciation - Buildings (PUB)		110,712		55,356		54,765	(591)	(1%)
3242	Depreciation - Furniture & Fittings (PUB)		610		300		306	6	2%
3252	Building Program - Town Hall (PUB)		21,885		10,926		8,295	(2,631)	(24%)
3264	Town Hall Events Expenditure (PUB)		10,000		4,998		6,295	1,297	26%
3282	Administration Allocated (PUB)		46,775		23,388		22,889	(499)	(2%)
6712	Expensed Minor Asset Purchases (PUB)		4,500		2,250		1,971	(279)	(12%)
7322	Building Program - Other Halls		2,335		1,146		1,383	237	21%
Operating Revenue									
3243	Town Hall Hire Income (PUB)	2,000		996		426		(570)	(57%)
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		2,496		1,682		(814)	(33%)
3273	Public Halls Lease Fees (PUB)	1,000		498		-		(498)	(100%)
TOTAL		8,000	209,746	3,990	108,808	2,108	99,844	(10,846)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3162	Advertising & Promotion (KAC)		500		246		591	345	140%
3272	Administration Allocated (KAC)		39,903		19,950		19,526	(424)	(2%)
3342	Building Program - Katanning Aquatic Centre		19,611		9,792		10,393	601	6%
3402	Insurance (KAC)		7,009		7,008		6,581	(427)	(6%)
3412	Works Program (KAC)		22,454		11,202		8,786	(2,416)	(22%)
3422	Postage & Freight (KAC)		200		96		-	(96)	(100%)
3462	Depreciation - Equipment (KAC)		22,332		11,166		11,050	(116)	(1%)
3472	Depreciation - Building (KAC)		69,612		34,806		34,438	(368)	(1%)
6722	Utilities (KAC)		85,684		42,834		45,726	2,892	7%
6752	Cleaning Costs (KAC)		500		246		393	147	60%
6814	KAC Contract Management (KAC)		130,000		66,300		87,000	20,700	31%
6817	Marketing Expense (KAC)		500		125		-	(125)	(100%)
6824	Contract - Licenses & Subscriptions (KAC)		200		96		-	(96)	(100%)
6830	Maintenance Expense (KAC)		85,000		85,000		13,877	(71,123)	(84%)
6831	Pool Chemicals Expense (KAC)		23,000		5,750		6,235	485	8%
6834	Equipment Replacement (KAC)		3,000		1,500		-	(1,500)	(100%)
6835	First Aid & Safety (KAC)		1,700		846		-	(846)	(100%)
6838	Consultants (KAC)		25,000		25,000		-	(25,000)	(100%)
Operating Revenue									
Capital Expenditure									
3314	Transfer to Reserve - KAC - Interest		867		432		484	52	12%
Capital Revenue									
TOTAL		-	537,072	-	322,395	-	245,080	(77,315)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0032	Utilities (ORS)		27,769		13,878		12,463	(1,415)	(10%)
0054	Interest on Loan 162 - SSL (ORS)		8,472		4,236		4,059	(177)	(4%)
3452	Insurance (ORS)		17,565		17,564		2,946	(14,618)	(83%)
3624	Tennis Club Court Resurfacing contribution		25,000		25,000		-	(25,000)	(100%)
3622	Works Program - Other Reserves (ORS)		757,259		378,042		271,446	(106,596)	(28%)
3762	Depreciation - Equipment (ORS)		1,100		546		481	(65)	(12%)
3792	Depreciation - Buildings (ORS)		166,872		83,436		85,292	1,856	2%
3822	Administration Allocated (ORS)		77,589		38,796		37,968	(828)	(2%)
3912	Depreciation - Infrastructure Other (ORS)		44,202		22,098		33,117	11,019	50%
3962	Depreciation - Parks & Ovals (ORS)		682,266		341,130		213,388	(127,742)	(37%)
6832	Effluent Charges (ORS)		3,000		1,500		653	(847)	(56%)
7342	Building Program - Other Recreation		43,716		21,726		12,319	(9,407)	(43%)
Operating Revenue									
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	8,472		4,236		4,343		107	3%
3923	Grant Income - Kidsport (ORS)	455		222		909		687	310%
3943	Property Lease Fees (ORS)	1,185		588		-		(588)	(100%)
Capital Expenditure									
2685	Loan Liability - Current - Loan 162		21,880		10,938		10,833	(105)	(1%)
4482	Quartermaine Oval upgrade		2,000,000		500,000		698,356	198,356	40%
3317	Transfer to Reserve - Parks & Playgrounds - Interest		3,135		1,566		1,741	175	11%
6700	Transfer to Reserve - Lake Ewlyamartup Facilities - Interest		1,037		516		576	60	12%
3556	Quartermaine Oval grants and contributions	806,667		201,666		-		(201,666)	(100%)
2814	Loans Clubs/Institutions - Loan 162	21,880		10,938		10,833		(105)	(1%)
TOTAL		838,659	3,880,861	217,650	1,460,972	16,085	1,385,636	(276,901)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0192	Security Expenses (LIB)		3,500		1,746		480	(1,266)	(73%)
0437	Employee Superannuation (LIB)		18,928		9,462		14,618	5,156	54%
0637	Workers Compensation Insurance Premium (LIB)		4,380		4,380		4,992	612	14%
1282	Depreciation - Equipment (LIB)		23,485		11,742		-	(11,742)	(100%)
1502	Program Expenses (LIB)		2,350		1,170		1,115	(55)	(5%)
1503	Regional Library Subsidy (LIB)		2,500		1,248		2,445	1,197	96%
1692	Expensed Minor Asset Purchases (LIB)		3,000		1,500		-	(1,500)	(100%)
1992	Works Program - Library (LIB)		16,360		8,166		5,937	(2,229)	(27%)
4032	Administration Allocated (LIB)		51,208		25,602		25,059	(543)	(2%)
4042	Training & Development (LIB)		3,750		1,872		1,136	(736)	(39%)
4052	Salary Costs (LIB)		152,787		76,396		81,449	5,053	7%
4082	Local History Expenditure (LIB)		250		120		-	(120)	(100%)
4092	Insurance (LIB)		6,573		6,572		14,164	7,592	116%
4132	Building Program - Library		33,417		16,686		17,785	1,099	7%
4142	Book Purchases & Replacements (LIB)		3,000		1,500		965	(535)	(36%)
4144	Inter-Library Loans (LIB)		1,500		750		1,500	750	100%
4145	Equipment Repairs & Maintenance (LIB)		500		246		-	(246)	(100%)
4162	Children's Book Week (LIB)		2,500		1,248		989	(259)	(21%)
4182	Depreciation - Building (LIB)		69,300		34,650		34,283	(367)	(1%)
4184	Computer Software Subscriptions (LIB)		6,500		3,246		5,094	1,848	57%
4812	Postage & Freight (LIB)		1,500		750		34	(716)	(95%)
5002	Read Write Now - Resource Support (LIB)		300		150		-	(150)	(100%)
5382	Utilities (LIB)		6,741		3,366		3,553	187	6%
5392	Communication Expenses (LIB)		500		246		164	(82)	(33%)
5412	Refreshment Expenses (LIB)		300		150		154	4	3%
5462	Subscriptions & Memberships (LIB)		1,200		600		629	29	5%
5712	Photocopying & Stationery (LIB)		5,300		2,646		2,212	(434)	(16%)
5792	Uniforms (LIB)		1,440		720		718	(2)	(0%)
Operating Revenue									
2113	Community Room Hire (LIB)	700		348		382		34	10%
4143	Fines, Penalties & Administration Fees (LIB)	300		150		74		(76)	(50%)
4173	Internet & Scanning Income (LIB)	200		96		96		(0)	(0%)
4313	Sale of History Books (OCU)	100		48		73		25	52%
4263	Printing & Photocopying Income (LIB)	1,700		846		2,051		1,205	142%
Capital Expenditure									
5254	Buildings - Specialised - At Cost - Library .		30,000		9,999		17,029	7,030	70%
6688	Transfer to Reserve - Library Building - Interest		830		414		460	46	11%
TOTAL		3,000	453,899	1,488	227,343	2,675	236,964	10,809	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4551	Equipment (OCU)		30,000		10,000		-	(10,000)	(100%)
4402	Depreciation - Buildings (OCU)		8,256		4,128		4,085	(43)	(1%)
4652	Depreciation - Equipment (OCU)		800		396		403	7	2%
7432	Building Program - Other Culture		5,973		2,976		561	(2,415)	(81%)
9742	Insurance (OCU)		2,447		2,446		639	(1,807)	(74%)
Art Gallery									
0447	Employee Superannuation (OCU)		3,013		1,506		1,605	99	7%
0647	Workers Compensation Insurance Premium (OCU)		835		835		946	111	13%
4192	Art Gallery Exhibitions (OCU)		10,000		5,000		-	(5,000)	(100%)
4193	Community Outreach Programs (OCU)		5,000		2,496		-	(2,496)	(100%)
4232	Art Collection Maintenance (OCU)		7,000		3,498		-	(3,498)	(100%)
4262	Gallery Promotions (OCU)		500		246		-	(246)	(100%)
4332	Training & Development (OCU)		1,500		750		-	(750)	(100%)
4472	Subscriptions & Memberships (OCU)		500		246		-	(246)	(100%)
7372	Building Program - Gallery		10,435		5,208		143	(5,066)	(97%)
7722	Salary Costs (OCU)		27,391		13,695		13,464	(231)	(2%)
8132	Insurance - Art Gallery (OCU)		798		796		-	(796)	(100%)
8722	Postage & Freight (OCU)		250		120		98	(22)	(18%)
9002	Utilities (OCU)		6,785		3,390		3,325	(65)	(2%)
9022	Meeting Expenses (OCU)		1,000		498		163	(335)	(67%)
9072	Administration Allocated (OCU)		31,480		15,738		15,404	(334)	(2%)
9302	Communication Expenses (OCU)		400		198		164	(34)	(17%)
9312	Expensed Minor Asset Purchases (OCU)		1,000		498		-	(498)	(100%)
9482	Photocopying & Stationery (OCU)		300		150		-	(150)	(100%)
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		2,496		-	(2,496)	(100%)
Operating Revenue									
5373	Grant Income (OCU) - non operating	172,000		101,000		123,784		22,784	23%
5376	Reimbursements (OCU)	100		48		-		(48)	(100%)
5983	Exhibition Commission (OCU)	500		246		-		(246)	(100%)
Capital Expenditure									
4551	Equipment (OCU)		30,000		10,000		-	(10,000)	(100%)
TOTAL		172,600	190,663	101,294	87,310	123,784	41,001	(23,820)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0012	Depreciation - Building (KLC)		528,241		264,120		266,049	1,929	1%
0062	Postage & Freight (KLC)		1,000		498		65	(433)	(87%)
0417	Employee Superannuation (KLC)		37,072		18,538		21,886	3,348	18%
0562	Promotion of Seniors (KLC)		800		396		720	324	82%
0617	Workers Compensation Insurance Premium (KLC)		10,023		10,022		11,439	1,417	14%
0852	Depreciation - Motor Vehicles (KLC)		6,700		3,348		3,875	527	16%
1472	Equipment Repairs & Maintenance (KLC)		5,000		2,496		1,646	(850)	(34%)
3033	Unexpended Grant Refunds - KLC		-		-		-	-	
3111	Salary Costs (KLC)		333,489		166,746		183,297	16,551	10%
3332	Function Expenses (KLC)		2,500		1,248		1,049	(199)	(16%)
3502	Depreciation - Furniture & Fittings (KLC)		530		264		266	2	1%
3512	Grant Expenditure (KLC)		27,750		13,878		10,596	(3,282)	(24%)
3752	Works Program - (KLC) grounds and ovals		233,536		116,706		117,355	649	1%
3782	Depreciation - Equipment (KLC)		8,015		4,002		3,338	(664)	(17%)
3842	Subscriptions & Memberships (KLC)		1,500		750		595	(155)	(21%)
3844	Computer Software Subscriptions (KLC)		5,200		2,598		5,410	2,812	108%
3852	Contract Cleaners (KLC)		5,000		2,496		2,217	(279)	(11%)
3932	Motor Vehicle Expenses (KLC)		6,500		3,246		2,354	(892)	(27%)
4752	Minor Sundry Expenses (KLC)		800		396		546	150	38%
6382	Uniforms & Protective Clothing (KLC)		2,480		1,236		1,136	(100)	(8%)
6392	Training, Development & Recruitment (KLC)		10,231		5,112		1,100	(4,012)	(78%)
7332	Building Program - Katanning Leisure Centre		75,600		37,788		22,651	(15,137)	(40%)
8862	Program Expenses (KLC)		11,500		5,748		1,276	(4,472)	(78%)
8872	Kiosk Expenses (KLC)		50,000		24,996		26,254	1,258	5%
8874	Consultants (KLC)		8,500		8,500		10,000	1,500	18%
8882	Security Expenses (KLC)		4,000		1,998		2,029	31	2%
8892	Expensed Minor Asset Purchases (KLC)		12,000		6,000		214	(5,786)	(96%)
8912	Photocopying & Stationery (KLC)		3,500		1,746		759	(987)	(57%)
8922	Communication Expenses (KLC)		780		390		245	(145)	(37%)
8932	Utilities (KLC)		72,600		36,288		42,543	6,255	17%
8952	Advertising & Promotion (KLC)		1,000		498		1,182	684	137%
8972	Insurance (KLC)		45,707		45,706		42,915	(2,791)	(6%)
8982	Cleaning Materials (KLC)		8,500		4,248		2,093	(2,155)	(51%)
9052	Administration Allocated (KLC)		85,349		42,672		41,765	(907)	(2%)
Operating Revenue									
0023	Entry Fees (KLC)	50,000		24,996		25,921		925	4%
0043	Kiosk Income - GST Inc (KLC)	55,000		27,498		32,261		4,763	17%
0053	Stadium/Court Hire (KLC)	5,000		2,496		1,420		(1,076)	(43%)
0063	Functions Hire (KLC)	13,000		6,498		7,480		982	15%
0083	Program Fees (KLC)	9,000		4,500		4,338		(162)	(4%)
0093	Gym & Fitness Fees (KLC)	19,000		9,498		16,523		7,025	74%
0103	Creche Fees (KLC)	1,500		750		670		(80)	(11%)
0113	Signage Fees (KLC)	3,000		1,500		2,448		948	63%
0123	Office Rental (KLC)	300		150		-		(150)	(100%)
0133	Program Fees and Charges (KLC)	-		-		-		-	
0143	Membership Fees (KLC)	65,000		32,496		39,490		6,994	22%
1063	Utility Reimbursements (KLC)	15,000		7,500		3,001		(4,499)	(60%)
1083	Kiosk Income - GST Free (KLC)	6,000		3,000		3,546		546	18%
2703	Grant Income (KLC)	20,000		9,996		9,976		(20)	(0%)
2707	Seniors Income (KLC)	2,500		1,248		1,385		137	11%
3543	Equipment Hire (KLC)	4,500		2,250		570		(1,680)	(75%)
3763	Sprig Bar Hire (KLC)	600		300		-		(300)	(100%)
3793	Lease Income (KLC)	8,000		3,996		455		(3,541)	(89%)
6793	Ground Fees (KLC)	2,500		1,248		1,395		147	12%

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Capital Expenditure									
6244	Transfer to Reserve - KLC - Interest		13,216		6,606		7,348	742	11%
6254	Transfer to Reserve - Quatermaine Oval - Interest		14,475		7,236		8,032	796	11%
6693	Transfer from Reserve - Quatermaine Oval	387,782		-		-		-	
TOTAL		667,682	1,633,094	139,920	848,516	150,885	844,246	6,688	

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Financial Statement for the period ended

31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4550	Depreciation - Footpaths (CRBD)		164,586		82,290		46,885	(35,405)	(43%)
4560	Depreciation - Drainage (CRBD)		243,444		121,722		151,684	29,962	25%
4561	Depreciation - Equipment (CRBD)		4,450		2,220		2,243	23	1%
5062	Depreciation - Bridges (CRBD)		16,938		8,466		27,439	18,973	224%
8472	Depreciation - Roads (CRBD)		2,396,418		1,198,206		2,287,191	1,088,985	91%
8473	Depreciation - Buildings (CRBD)		41,916		20,958		20,739	(219)	(1%)
8474	Depreciation - Infrastructure Other (CRBD)		36,108		18,054		42,030	23,976	133%
Operating Revenue									
4631	Regional Road Group Funding (CRBD)	206,000		103,000		82,400		(20,600)	(20%)
5051	Roads to Recovery Funding (CRBD)	346,494		173,247		-		(173,247)	(100%)
5056	Grants (Const.)	202,933		202,933		121,760		(81,173)	(40%)
Capital Expenditure									
4460	Infrastructure Roads - At Cost - Roads		854,726		526,923		373,558	(153,365)	(29%)
TOTAL		755,427	3,758,586	479,180	1,978,839	204,160	2,951,767	697,908	

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0132	Insurance (MRBD)		4,786		4,786		3,884	(902)	(19%)
4750	Works Program - Bridge Maintenance		11,285		5,628		-	(5,628)	(100%)
4778	Drainage Maintenance - Sealed Rural Roads		13,981		6,978		617	(6,361)	(91%)
4779	Drainage Maintenance - Unsealed Town Roads		5,497		2,742		628	(2,114)	(77%)
4780	Works Program - Road Maintenance (MRBD)		984,609		492,251		564,936	72,685	15%
4783	Road Maintenance - Town Streets Sealed		117,448		58,722		46,808	(11,914)	(20%)
4784	Road Maintenance - Town Streets Unsealed		8,417		4,194		1,118	(3,076)	(73%)
4785	Road Maintenance - Rural Roads Sealed		51,454		25,722		2,217	(23,505)	(91%)
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		326,453		108,817		545	(108,272)	(99%)
4787	Drainage Maintenance - Sealed Town Roads		18,794		9,390		-	(9,390)	(100%)
4788	Drainage Maintenance - Unsealed Rural Roads		34,520		17,244		786	(16,458)	(95%)
4840	Street Lighting (MRBD)		139,500		69,750		66,472	(3,278)	(5%)
4850	Works Program - Footpath Maintenance (MRBD)		106,999		53,460		34,228	(19,232)	(36%)
4880	Works Program - Drainage Maintenance		34,165		17,058		5,884	(11,174)	(66%)
7382	Building Program - Depot		40,454		20,202		30,880	10,678	53%
8774	Consultants (MRBD)		30,000		15,000		-	(15,000)	(100%)
9672	Administration Allocated (MRBD)		111,065		55,530		54,348	(1,182)	(2%)
Operating Revenue									
4911	Direct Road Grant (MRBD)	157,979		157,979		190,438		32,459	21%
5091	Signage Income (MRBD)	8,000		8,000		7,593		(407)	(5%)
TOTAL		165,979	2,039,428	165,979	967,474	198,031	813,351	(122,071)	

SHIRE OF KATANNING
12 - TRANSPORT
Plant Purchases
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4903	Selling Fees & Commissions		3,000		1,500		2,910	1,410	94%
4944	Expensed Minor Asset Purchases (PLP)		50,000		24,996		-	(24,996)	(100%)
4950	Depreciation - Plant (PLP)		35,000		17,496		65,790	48,294	276%
4960	Depreciation - Motor Vehicles (PLP)		65,000		32,496		34,244	1,748	5%
Operating Revenue									
1404	Profit on Disposal of Assets (PLP)	46,178		23,090		43,316		20,226	88%
Capital Expenditure									
4214	Transfer to Reserve - Plant Replacement - Interest		10,066		5,034		4,840	(194)	(4%)
4215	Transfer to Reserve - Plant Replacement		362,922		-		-	-	
4954	Plant - At Cost - Plant Purchases		211,690		211,690		145,035	(66,655)	(31%)
4964	Motor Vehicles - At Cost - Plant Purchases		55,000		55,000		45,023	(9,977)	(18%)
5012	Loan Liability - Current - Loan 160		16,847		8,842		8,406	(436)	(5%)
5014	Loan Liability - Current - Loan 161		24,776		12,388		12,361	(27)	(0%)
5016	Loan Liability - Current - Loan 163		40,827		20,414		20,230	(184)	(1%)
5017	Loan Liability - Current - Loan 164		36,939		36,939		18,303	(18,636)	(50%)
Capital Revenue									
1892	Realisation on Sale of Assets (PLP)	-		-		(56,175)		-	
4103	Proceeds on Sale of Assets (PLP)	(68,500)		(34,250)		56,175		-	
TOTAL		(22,322)	912,067	(11,160)	426,795	43,316	357,142	(49,426)	

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0832	Training & Development (TPL)		3,200		1,596		6,213	4,617	289%
5172	Administration Allocated (TPL)		368,066		184,032		176,822	(7,210)	(4%)
Operating Revenue									
1103	Commissions & Contributions (TPL)	92,000		45,996		55,927		9,931	22%
1133	Training Reimbursement (TPL)	3,500		1,746		-		(1,746)	(100%)
TOTAL		95,500	371,266	47,742	185,628	55,927	183,035	5,591	

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1553	Consultants (AERO)		6,000		3,000		-	(3,000)	(100%)
5242	Depreciation - Buildings (AERO)		12,500		6,246		6,505	259	4%
5252	Works Program - Airport Maintenance (AERO)		67,514		33,726		29,987	(3,739)	(11%)
5282	Insurance (AERO)		1,102		1,102		1,034	(68)	(6%)
6052	Depreciation - Infrastructure Other (AERO)		136,698		68,346		63,919	(4,427)	(6%)
7392	Building Program - Airport Maintenance		8,423		4,200		3,827	(373)	(9%)
9842	Utilities (AERO)		1,350		672		630	(42)	(6%)
9892	Administration Allocated (AERO)		29,484		14,742		14,428	(314)	(2%)
Operating Revenue									
5285	Lease Income (AERO)	500		246		-		(246)	(100%)
5286	Other Income & Reimbursements (AERO)	100		48		-		(48)	(100%)
TOTAL		600	263,071	294	132,034	-	120,330	(11,998)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5812	Building Program - Katanning Hotel		52,707		26,346		4,280	(22,066)	(84%)
5814	Insurance (EDV)		6,725		6,724		-	(6,724)	(100%)
5816	Administration Allocated (EDV)		41,899		20,952		20,503	(449)	(2%)
5881	Economic Development Services (EDV)		30,000		15,000		2,750	(12,250)	(82%)
5882	Utilities (EDV)		5,486		2,736		1,311	(1,425)	(52%)
5888	Depreciation - Buildings (EDV)		56,592		28,296		28,925	629	2%
5850	Shop Front Enhancement Subsidy (EDV)		15,000		7,500		-	(7,500)	(100%)
Operating Revenue									
5875	Licence Fee (EDV)	7,500		3,750		-		(3,750)	(100%)
5876	Outgoings & Charges Reimbursement (EDV)	2,000		996		501		(495)	(50%)
5877	Grant Income (EDV)	250,000		250,000		113,287		(136,713)	(55%)
5878	Hire Income (EDV)	1,000		498		400		(98)	(20%)
Capital Expenditure									
6698	Transfer to Reserve - Community & Economic Development - Interest		11,092		5,544		6,144	600	11%
5893	Transfer from Reserve - Community & Economic Development	100,000		-		-		-	
TOTAL		360,500	219,501	255,244	113,098	114,188	63,913	(190,241)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5312	Administration Allocated (RUR)		40,347		20,172		19,743	(429)	(2%)
5322	Works Program - Rural Services (RUR)		25,835		12,900		11,892	(1,008)	(8%)
5364	Cost of Standpipe Cards Issued (RUR)		922		456		-	(456)	(100%)
9612	Depreciation -Infrastructure Other (RUR)		47,124		23,562		8,523	(15,040)	(64%)
9902	Utilities (RUR)		34,500		17,250		16,876	(374)	(2%)
9903	Communication Expenses (RUR)		1,755		876		813	(63)	(7%)
9962	Insurance (RUR)		467		466		16,772	16,306	3,499%
Operating Revenue									
5363	Standpipe Income (RUR)	38,000		18,996		9,804		(9,192)	(48%)
5365	Standpipe Access Card Income (RUR)	400		198		235		37	18%
8863	Reimbursements (RUR)	400		198		96		(102)	(52%)
8873	Property Lease Fees (RUR)	1,000		1,000		16,562		15,562	1,556%
Capital Expenditure									
TOTAL		39,800	150,950	20,392	75,682	26,696	75,641	6,263	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1746	Expensed Minor Asset Purchases (TOU)		500		246		-	(246)	(100%)
5402	Administration Allocated (TOU)		81,802		40,902		40,029	(873)	(2%)
5442	Advertising & Promotion (TOU)		10,000		4,998		9,590	4,592	92%
5443	Contribution to Great Southern Treasures (TOU)		20,000		9,996		20,000	10,004	100%
5444	Contributions (TOU)		10,000		4,998		-	(4,998)	(100%)
5452	Special Events Expenditure (TOU)		500		246		-	(246)	(100%)
8752	Visitor Servicing (TOU)		20,000		9,996		8,000	(1,996)	(20%)
8762	Building Program - Shire Properties		6,285		3,126		12,985	9,859	315%
8853	Depreciation - Equipment (TOU)		16,680		8,340		8,645	305	4%
9362	Insurance (TOU)		2,377		2,376		18,151	15,775	664%
9382	Utilities (TOU)		15,505		10,076		9,002	(1,074)	(11%)
Operating Revenue									
8913	Reimbursements (TOU)	100		48		-		(48)	(100%)
Capital Expenditure									
TOTAL		100	183,650	48	95,300	-	126,402	31,054	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2435	Consultants (BUC)		76,000		37,998		42,193	4,195	11%
5512	Administration Allocated (BUC)		37,687		18,846		18,442	(404)	(2%)
5562	Photocopying & Stationery (BUC)		500		246		-	(246)	(100%)
Operating Revenue									
5613	Building Fees & Licences - GST exempt (BUC)	25,000		12,498		(3,050)		(15,548)	(124%)
5614	Building Fees & Licences - including GST (BUC)	500		246		59		(187)	(76%)
5615	Swimming Pool Inspection Fee (BUC)	1,300		648		1,271		623	96%
TOTAL		26,800	114,187	13,392	57,090	(1,720)	60,634	(11,568)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1232	Advertising & Promotion (SAL)		1,000		498		-	(498)	(100%)
1272	Truckwash Service Fees & Keys (SAL)		5,000		2,496		2,410	(86)	(3%)
3902	Utilities (SAL)		16,563		10,752		7,414	(3,338)	(31%)
3904	Communication Expenses (SAL)		1,200		600		644	44	7%
4502	Subscriptions & Memberships (SAL)		3,000		1,500		-	(1,500)	(100%)
4563	Ground Water Monitoring (SAL)		3,000		1,500		-	(1,500)	(100%)
5682	Works Program - Saleyards (SAL)		9,336		4,650		3,965	(685)	(15%)
5722	Administration Allocated (SAL)		55,865		27,930		27,337	(593)	(2%)
5742	Livestock Market Reports (SAL)		13,000		6,498		5,625	(873)	(13%)
5782	Depreciation - Building (SAL)		462,924		231,462		228,976	(2,486)	(1%)
5802	Building Program - Saleyards		2,578		1,278		1,150	(128)	(10%)
5804	Animal Welfare Expenses (SAL)		1,500		750		1,663	913	122%
9213	Depreciation - Plant (SAL)		16,572		8,286		8,202	(84)	(1%)
9292	Insurance (SAL)		54,042		54,042		50,740	(3,302)	(6%)
9322	Licences (SAL)		2,400		1,200		-	(1,200)	(100%)
9331	Expensed Minor Asset Purchases (SAL)		10,000		4,998		3,059	(1,939)	(39%)
9332	Cleaning Expenses (SAL)		2,500		1,248		611	(637)	(51%)
9334	Pest Control & Fire Protection (SAL)		3,500		1,746		-	(1,746)	(100%)
9335	Parks & Landscape Maintenance (SAL)		1,000		498		-	(498)	(100%)
9336	Saleyards General Maintenance (SAL)		27,744		13,872		7,192	(6,680)	(48%)
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		2,496		-	(2,496)	(100%)
9342	Photocopying & Stationery (SAL)		200		96		-	(96)	(100%)
9344	Salary (SAL)		128,244		64,123		76,019	11,896	19%
9345	Employee Superannuation (SAL)		14,106		7,052		8,544	1,492	21%
9346	Training & Development (SAL)		1,000		498		1,526	1,028	206%
9347	Uniforms & Protective Clothing (SAL)		1,500		750		579	(171)	(23%)
9348	Workers Compensation Insurance Premium (SAL)		3,695		3,694		4,221	527	14%
9613	Depreciation - Furniture & Fittings (SAL)		700		348		352	4	1%
9622	Depreciation - Equipment (SAL)		53,658		26,826		32,104	5,278	20%
9623	Stock Purchases (SAL)		10,000		5,000		-	(5,000)	(100%)
9652	Depreciation - Infrastructure Other (SAL)		142,542		71,268		65,433	(5,835)	(8%)
9997	Saleyard Plant Expenses (SAL)		25,000		12,498		11,693	(805)	(6%)
9998	Consultants (SAL)		45,000		22,500		-	(22,500)	(100%)
Operating Revenue									
5463	Animal Welfare Income (SAL)	2,000		996		-		(996)	(100%)
5483	Grant Income (SAL)	7,500		3,750		-		(3,750)	(100%)
5773	Yarding Fees (SAL)	245,000		122,496		223,397		100,901	82%
5774	Agistment Fees (SAL)	500		246		-		(246)	(100%)
5783	Office Rentals (SAL)	14,500		7,248		2,786		(4,462)	(62%)
5793	Canteen Rental (SAL)	500		246		-		(246)	(100%)
5794	Training Room Rental (SAL)	1,000		498		447		(51)	(10%)
5803	Reimbursements (SAL)	1,000		498		-		(498)	(100%)
5813	Truck Wash Income (SAL)	47,000		23,496		26,254		2,758	12%
5843	Advertising Signage Income (SAL)	2,500		2,500		2,025		(475)	(19%)
5883	Truck Wash Key Income (SAL)	150		72		76		4	6%
9624	Stock Sales (SAL)	5,000		2,500		618		(1,882)	(75%)

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

*Financial Statement for the period ended
31 December 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Capital Expenditure									
5824	Transfer to Reserve - Old Saleyards - Interest		37,519		18,756		20,784	2,028	11%
5829	Transfer to Reserve - Regional Sheep Saleyards - Interest		34,032		17,016		18,889	1,873	11%
5844	Equipment - At Cost - Saleyards		948,199		316,066		-	(316,066)	(100%)
Capital Revenue									
SY01	Saleyard Capital Grant - Ear Tagging equipment	878,199		878,199		-		(878,199)	(100%)
5836	Transfer from Reserve - Regional Sheep Saleyards	70,000		-		-		-	
TOTAL		1,274,849	2,143,118	1,042,745	944,791	255,604	589,131	(1,142,800)	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5910	Administration Allocated (PW)		11,084		5,544		5,424	(120)	(2%)
5912	Works Program - Private Works		5,990		2,988		4,085	1,097	37%
Operating Revenue									
5953	Private Works Revenue (PRW)	8,386		4,194		5,199		1,005	24%
TOTAL		8,386	17,074	4,194	8,532	5,199	9,509	1,982	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0380	Staff Housing Allocation (PWO)		106,427		53,214		80,240	27,026	51%
0457	Employee (Salaried) Superannuation (PWO)		93,174		46,585		38,789	(7,796)	(17%)
0467	Employee (Wage) Superannuation (PWO)		157,051		78,526		66,630	(11,896)	(15%)
0657	Workers Compensation Insurance Premium - Salaried (PWO)		23,463		23,462		26,779	3,317	14%
0667	Workers Compensation Insurance Premium - Wages (PWO)		44,088		44,088		50,313	6,225	14%
0722	Expendable Stores (PWO)		2,000		996		4,392	3,396	341%
2332	Utilities (PWO)		11,500		7,475		3,576	(3,899)	(52%)
5922	Refreshment Expenses (PWO)		1,500		750		1,718	968	129%
6042	Communication Expenses (PWO)		4,400		2,196		1,146	(1,050)	(48%)
6362	Advertising & Promotion (PWO)		1,500		750		284	(466)	(62%)
8002	Salary Costs (PWO)		752,743		376,370		292,483	(83,887)	(22%)
8032	Motor Vehicle Expenses (PWO)		22,000		10,998		7,191	(3,807)	(35%)
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		122,819		61,410		54,006	(7,404)	(12%)
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		48,161		24,078		19,583	(4,495)	(19%)
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		55,766		27,882		24,802	(3,080)	(11%)
8092	Insurance (PWO)		115,552		115,550		87,146	(28,404)	(25%)
8153	Works Program - Training & Staff Meetings (PWO)		24,401		12,198		12,125	(73)	(1%)
8162	Uniforms & Protective Equipment (PWO)		12,000		6,000		7,707	1,707	28%
8222	Works Overheads Allocations		(1,684,806)		(842,412)		(657,577)	184,835	(22%)
8272	Consultants (PWO)		30,000		15,000		117	(14,884)	(99%)
8462	Expensed Minor Asset Purchases (PWO)		8,000		3,996		2,170	(1,826)	(46%)
8502	Training & Development (PWO)		30,525		15,240		6,100	(9,140)	(60%)
8531	Communication Expenses - Building Maintenance (PWO)		400		198		82	(116)	(59%)
8533	Tools - Building Maintenance (PWO)		3,200		1,596		16	(1,580)	(99%)
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		3,000		2,659	(341)	(11%)
8540	Training & Development - Building Maintenance (PWO)		1,200		600		-	(600)	(100%)
9462	Photocopying & Stationery (PWO)		550		270		391	121	45%
9466	Computer Software Subscriptions (PWO)		15,000		14,807		11,816	(2,991)	(20%)
Operating Revenue									
5681	Miscellaneous Income (PWO)	1,000		498		-		(498)	(100%)
TOTAL		1,000	8,614	498	104,823	-	162,871	57,550	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0154	Interest on Loan 160 - Watercart (POC)		939		468		750	282	60%
0155	Interest on Loan 161 - CAT Grader (POC)		1,381		690		1,103	413	60%
0156	Interest on Loan 163 - Road Sweeper (POC)		5,274		2,634		2,700	66	3%
0157	Interest on Loan 164 - Truck KA24635		4,772		2,382		2,443	61	3%
5010	Tool Replacement & Repairs (POC)		4,500		2,250		-	(2,250)	(100%)
6862	Leasing Charges (POC)		11,503		5,748		5,751	3	0%
7032	Licences (POC)		17,000		17,000		15,687	(1,313)	(8%)
8322	Fuel & Oil (POC)		250,000		124,998		75,962	(49,036)	(39%)
8332	Plant Repairs & Maintenance (POC)		254,147		127,068		130,999	3,931	3%
8333	Contract Mechanic		-		-		57,884	57,884	100%
8342	Insurance (POC)		84,543		84,543		79,201	(5,342)	(6%)
8372	Plant Operation Allocated		(713,425)		(356,718)		(281,774)	74,944	(21%)
8382	Plant Depreciation Allocated		(343,000)		(171,504)		(116,129)	55,375	(32%)
8392	Plant Expendable Stores (POC)		10,000		4,998		4,685	(313)	(6%)
8402	Expensed Minor Asset Purchases (POC)		10,000		4,998		132	(4,866)	(97%)
8422	Depreciation - Plant (POC)		370,000		184,998		182,552	(2,446)	(1%)
8452	Administration Allocated (POC)		32,366		16,182		15,837	(345)	(2%)
Operating Revenue									
8373	Other Income (POC)	500		252		-		(252)	(100%)
8383	Fuel/Energy Grants/Rebates (POC)	35,000		17,502		11,441		(6,061)	(35%)
TOTAL		35,500	-	17,754	50,735	11,441	183,013	125,966	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8410	Gross Salaries (S&W)		3,132,113		1,566,054		1,568,201	2,147	0%
8500	Gross Salaries Allocated (S&W)		(3,132,113)		(1,566,060)		(1,567,334)	(1,274)	0%
8520	Gross Wages (S&W)		1,422,260		711,132		657,925	(53,207)	(7%)
8530	Gross Wages Allocated (S&W)		(1,422,260)		(711,138)		(657,925)	53,213	(7%)
8542	Workers Compensation Allocated (S&W)		25,000		12,498		37,381	24,883	199%
Operating Revenue									
8553	Workers Compensation Reimbursed (S&W)	25,000		12,498		52,972		40,474	324%
TOTAL		25,000	25,000	12,498	12,486	52,972	38,249	66,236	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Unclassified
Financial Statement for the period ended
31 December 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8601	Salary Package - Vehicle (Expenditure)		69,000		34,500		26,111	(8,389)	(24%)
Operating Revenue									
8701	Salary Package - Vehicles (No GST)	42,000		21,000		19,121		(1,879)	(9%)
8702	Salary Package - Vehicles (GST)	27,000		13,500		5,405		(8,095)	(60%)
TOTAL		69,000	69,000	34,500	34,500	24,526	26,111	(18,364)	



COMPLIANCE AUDIT RETURN 2024

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the <i>Local Government (Administration) Regulations 1996</i> regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the <i>Local Government (Administration) Regulations 1996</i> , regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the <i>Local Government Act 1995</i> relates, did the application include details of the nature of the	N/A	



Department of
**Local Government, Sport
and Cultural Industries**

		interest disclosed and any other information required by the Minister for the purposes of the application?		
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the <i>Local Government Act 1995</i> , recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?	Yes	OC47/21
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the <i>Local Government Act 1995</i> ?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	Yes	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the <i>Local Government (Elections) Regulations 1997</i> ?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the <i>Local Government (Elections) Regulations 1997</i> ?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the <i>Local Government Act 1995</i> ?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OC28/22 – 24 March 2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OC123/23 – 24 August 2023
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of <i>Local Government (Administration) Regulations 1996</i> 19DA(2) & (3)?	Yes	



Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with <i>Local Government (Administration) Regulations 1996</i> , regulation 18A?	No	An experienced EM Corporate Services appointed under a short term contract in February 2024 to address audit qualification. Contract has been extended on two occasions. EM Community Development approved as a senior employee following an organisational structure review (OC126/24, 23 October 2024) and incumbent Community Development Manager assumed the role. GM Operations role was appointed in October 2024 after the vacancy was advertised in accordance with the regulations.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	CEO position not advertised in 2024
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A	CEO position not advertised in 2024
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	



Department of
**Local Government, Sport
and Cultural Industries**

2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received (these are minor breaches against councillors – not community complaints)
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes	No complaints received (these are minor breaches against councillors – not community complaints)
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Optional Questions

No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	The FMR was reviewed and accepted at the July 2023 OCM – OC105/23
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	December 2022 OCM
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Policy 4.8



Department of
**Local Government, Sport
and Cultural Industries**

5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Policy 4.4
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2024?	Yes	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the <i>Local Government (Functions and General) Regulations 1996</i> , regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to <i>Local Government (Functions and General) Regulations 1996</i> , regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	N/A	No tenders in 2024
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the <i>Local Government Functions and General) Regulations 1996</i> , required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A	



4	F&G Reg 12	Did the local government comply with <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A	No tenders in 2024
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the <i>Local Government (Functions and General) Regulations 1996</i> , Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No expression of interest undertaken in 2024
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the <i>Local Government (Functions and General) Regulations 1996</i> , Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	



Department of
**Local Government, Sport
and Cultural Industries**

14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with <i>Local Government (Functions and General) Regulations 1996, Regulation 24</i> ?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with <i>Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE</i> ?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 16</i> , as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 24AG</i> ?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of <i>Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F</i> ?	Yes	



Department of
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Chief Executive Officer

Date

Mayor/President

Date