



KATANNING LOGISTICS

13th February 2017

ATTN: JULIAN MURPHY

Shire of Katanning

16-24 Austral Tce

KATANNING WA 6317

RE: PROPOSAL FOR PURCHASE OF LOT 512 DAPING STREET KATANNING

Dear Julian,

We (Katanning Logistics) are writing to the Shire of Katanning to put forward a proposal to purchase Lot 512 Daping Street Katanning being the adjacent block to our current land holding at 76-78 Daping Street Katanning.

As a main freight service provider for Katanning and the surrounding district our business has grown substantially over the past 20 years and has now reached a point where we have outgrown our current facility. This adjacent block provides an ideal opportunity for us to expand whilst remaining in our current location.

Please find attached proposal for the purchase and development of aforementioned block which requires us to place an easement on the block to accommodate for an existing shire storm water drain located at the BP depot on Dore Street.

If the Shire feel the need to go into further discussion with us regarding the attached proposal we are willing and open to any discussions.

We are also interested in any remaining adjacent blocks to this land, eg: Lot 513 & 89 Dore Street & Lot 200 Daping Street at an agreed value above the attached proposal.

We thank the Shire for it's consideration in this proposal and look forward to your response.

Yours sincerely,

Greg & Tania Webb

SHIRE OF KATANNING RECEIVED	
13 FEB 2017	
FILE: CP. VA. 1	DOC NO. C/17/311
OFFICER: TANYA, JULIAN, CHERRIE	



KATANNING LOGISTICS

PROPOSAL FOR PURCHASE AND DEVELOPMENT OF
LOT 512 DAPING STREET KATANNING

Purchase of Lot 512 Daping Street Katanning \$30,000.00 incl GST
(plus any standard additional costs)

Development of Lot 512 Daping Street Katanning to be at purchasers cost post
settlement, including construction of easement.

Purchase of Lots:

200 Daping Street

513 Dore Street

89 Dore Street

At an agreed value above listed proposal.

WESTERN



AUSTRALIA

REGISTER NUMBER N/A	
DUPLICATE EDITION N/A	DATE DUPLICATE ISSUED N/A

RECORD OF CERTIFICATE OF TITLE UNDER THE TRANSFER OF LAND ACT 1893

VOLUME
1308FOLIO
676

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

REGISTRAR OF TITLES



THIS IS A MULTI-LOT TITLE

LAND DESCRIPTION:

LOTS 512 & 513 ON DEPOSITED PLAN 222688

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

SHIRE OF KATANNING OF AUSTRAL TERRACE, KATANNING
(T C131463) REGISTERED 5 MAY 1981

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. *K761385 MEMORIAL. CONTAMINATED SITES ACT 2003 REGISTERED 4.11.2008.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
* Any entries preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1308-676 (512/DP222688) , 1308-676 (513/DP222688).
PREVIOUS TITLE: 593-189.
PROPERTY STREET ADDRESS: LOT 512 DAPING ST, KATANNING (512/DP222688).
LOT 513 DORE ST, KATANNING (513/DP222688).
LOCAL GOVERNMENT AREA: SHIRE OF KATANNING.

- NOTE 1: K764480 LAND PARCEL IDENTIFIER OF KATANNING TOWN LOTS 512 AND 513 CHANGED TO LOTS 512 AND 513 ON DEPOSITED PLAN 222688 ON 6.11.2008 TO ENABLE ISSUE OF A DIGITAL CERTIFICATE OF TITLE.
NOTE 2: THE ABOVE NOTE MAY NOT BE SHOWN ON THE SUPERSEDED PAPER CERTIFICATE OF TITLE OR ON THE CURRENT EDITION OF DUPLICATE CERTIFICATE OF TITLE.



INSTRUCTIONS

1. If insufficient space in any section, Additional Sheet Form B1, should be used with appropriate headings. The boxed sections should only contain the words "see page...."
2. Additional Sheets shall be numbered consecutively and bound to this document by staples along the left margin prior to execution by the parties.
3. No alteration should be made by erasure. The words rejected should be scored through and those substituted typed or written above them, the alteration being initiated by the persons signing this document and their witnesses.

NOTES

1. **DESCRIPTION OF LAND**
Lot and Diagram/Plan/Strata/Survey-Strata Plan number or Location name and number to be stated.
Extent - Whole, part or balance of the land comprised in the Certificate of Title to be stated. If this document relates to only part of the land comprised in the Certificate of Title further narrative or graphic description may be necessary. The volume and folio number to be stated.
2. **REGISTERED PROPRIETOR**
State full name and address of the Registered Proprietors as shown on the Certificate of Title and the address / addresses to which future notices can be sent.
3. **INFORMATION CONCERNING SITE CLASSIFICATION**
Include information concerning site classification as either: contaminated - restricted use, contamination - remediation required, remediated for restricted use or possibly contaminated - investigation required.
4. **CHIEF EXECUTIVE OFFICER'S ATTESTATION**
This document must be signed by or on behalf of the Chief Executive Officer, Department of Environment and Conservation under Section 91 of Contaminated Sites Act 2003. An Adult Person should witness this signature. The address and occupation of the witness must be stated.

EXAMINED

K761385 ML
04 Nov 2008 11:05:36 Perth
REG \$ 88.00

MEMORIAL CONTAMINATED SITES ACT 2003

LODGED BY
Department of Environment and Conservation

ADDRESS
Level 4, 168 St Georges Terrace
Perth, WA 6842

PHONE No. 1300 762 982

FAX No. (08) 6467 5532

REFERENCE No. 17769

ISSUING BOX No. 888V

PREPARED BY
Contaminated Sites Section
Department of Environment and Conservation

ADDRESS
Level 4, 168 St Georges Terrace
Perth, WA 6842

PHONE No. 1300 762 982 FAX No. (08) 6467 5532

INSTRUCT IF ANY DOCUMENTS ARE TO ISSUE TO OTHER
THAN LODGING PARTY

3/0

TITLES, LEASES, DECLARATIONS ETC LODGED HEREWITH

1. <u>fax</u>	Received Items
2. _____	Nos. 0
3. _____	
4. _____	
5. _____	
6. _____	Receiving Clerk

Lodged pursuant to the provisions of the TRANSFER OF LAND ACT 1893 as amended on the day and time shown above and particulars entered in the Register.



APPROVAL NUMBER

DEPARTMENT OF ENVIRONMENT AND
CONSERVATION

Client ID 3210

WESTERN AUSTRALIA
TRANSFER OF LAND ACT 1893 AS AMENDED

MEMORIAL

CONTAMINATED SITES ACT 2003

SECTION 58(1) (a) (i) (I) (II) (III) (IV)

DESCRIPTION OF LAND (Note 1)

DESCRIPTION OF LAND (Note 1)	EXTENT	VOLUME	FOLIO
LOT 505, 506, 507, 508, 509 ON DEPOSITED PLAN 222688 ✓	Whole ✓	1195 ✓	835 ✓
LOT 532, 534, 533, 535, 540 ON DEPOSITED PLAN 222688 ✓	Whole ✓	1081 ✓	739 ✓
LOT 531 ON DEPOSITED PLAN 222688 ✓	Whole ✓	510 ✓	144 ✓
LOT 523 ON DEPOSITED PLAN 222688 ✓	Whole ✓	1141 ✓	823 ✓
LOT 904 ON DEPOSITED PLAN 145803 ✓	Whole ✓	824 ✓	90 ✓
LOT 201 ON DEPOSITED PLAN 300793 ✓	Whole ✓	1214 ✓	817 ✓
LOT 200 ON DEPOSITED PLAN 300793 ✓	Whole ✓	185 ✓	93A ✓
LOT 512, 513 ON DEPOSITED PLAN 222688 ✓	Whole ✓	1308 ✓	676 ✓
LOT 3 ON DIAGRAM 23734 ✓	Whole ✓	1220 ✓	318 ✓
LOT 4 ON DIAGRAM 23734 ✓	Whole ✓	1220 ✓	317 ✓

REGISTERED PROPRIETOR (Note 2)

KATANNING ROAD BOARD OF KATANNING, NOW KNOWN AS SHIRE OF KATANNING OF KATANNING. *formerly*
~~of 16-24 Austral Terrace, Katanning, of Austral Terrace, Katanning.~~

(see form)



4.12.08

INFORMATION CONCERNING SITE CLASSIFICATION (Note 3)

Under the Contaminated Sites Act 2003, this Site has been classified as "Contaminated - restricted use". For further information on the contamination status of this Site, please contact the Contaminated Sites section of the Department of Environment & Conservation.

Dated this Thirty-first day of October Year 2008 ✓

CHIEF EXECUTIVE OFFICER'S ATTESTATION (Note 4)

Andrew Miller, A/SECTION MANAGER

DELEGATE OF THE CHIEF EXECUTIVE OFFICER
 DEPARTMENT OF ENVIRONMENT AND CONSERVATION
 UNDER SECTION 91 OF THE
 CONTAMINATED SITES ACT 2003

SIGNATURE OF WITNESS

FULL NAME: Christopher Chau
 ADDRESS: 168 St Georges Tce PERTH WA 6000
 OCCUPATION: Data Management Officer

**Department of
Environment and Conservation**

The Atrium
Level 4, 168 St Georges Terrace
Perth Western Australia 6000
Locked Bag 104 Bentley Delivery Centre Western Australia 6983
Telephone (08) 6364 6500 Facsimile (08) 6364 6520
TTY 1800 555 630
Email info@dec.wa.gov.au
www.dec.wa.gov.au

FACSIMILE TRANSMISSION

To:	Landgate	Date:	3 Dec 2008
Attention:	Geok Ang	Fax No:	9273 7678
From:	Christopher Chau	Phone No:	1300 762 982
Total pages:	3	Direct Fax No:	6467 5532
Subject:	Requisition Notice for Documents K761385		

UNINTENDED RECIPIENTS

The contents of this facsimile (including attachments) are confidential. Copying, dissemination, publication or other use of the contents is prohibited. If you are not the addressee, please telephone immediately and then destroy the document. Reverse charges for the telephone call will be accepted.
THANK YOU.

Message:

Our Reference: DEC7816, DMO 3210

For Document K761385

The former addresses "of 16-24 Austral Terrace, Katanning and Austral Terrace, Katanning" of the registered proprietor's "Katanning Road Board"

Regards,

Christopher Chau

Christopher Chau
168 St Georges Tce PERTH WA 6000
Data Management Officer



Contaminated Sites Act 2003 Basic Summary of Records Search Response

Report Generated at: 1:18:18PM, 01/02/2017

Search Results

This response relates to a search request received for:

512 Daping St
Katanning WA 6317

This parcel belongs to a site that contains 25 parcel(s).

According to Department of Environment Regulation records, this land has been reported as a known or suspected contaminated site.

Address	512 Daping St Katanning WA 6317
Lot on Plan Address	Lot 512 On Plan 222688
Parcel Status	<p>Classification: 06/10/2008 - Contaminated - restricted use</p> <p>Nature and Extent of Contamination:</p> <p>Heavy metal and nutrient contamination has been identified in surface water predominately in the eastern part of the Site in an isolated area. Heavy metal and nutrient contamination of soil is present west of Katanning Rivulet in an isolated area.</p> <p>Restrictions on Use:</p> <p>Please refer to Reasons for Classification for further information on the contamination present at the Site.</p> <p>Reason for Classification:</p> <p>This Site was reported to the Department of Environment and Conservation (DEC) as per reporting obligations under section 11 of the 'Contaminated Sites Act 2003', which commenced on 1 December 2006. The Site classification is based on information submitted to DEC by May 2008.</p> <p>This Site is currently used as a livestock saleyard, a land use that has the potential to cause contamination.</p> <p>A contamination assessment was carried out on the Site to assess the Site's suitability for the proposed change of land use from a livestock saleyard to light industrial.</p> <p>The assessment found heavy metals and nutrients present in soils at concentrations exceeding Ecological Investigation Levels and Health-based Investigation Levels for</p>

Disclaimer

This Summary of Records has been prepared by Department of Environment Regulation (DER) as a requirement of the *Contaminated Sites Act 2003*. DER makes every effort to ensure the accuracy, currency and reliability of this information at the time it was prepared, however advises that due to the ability of contamination to potentially change in nature and extent over time, circumstances may have changed since the information was originally provided. Users must exercise their own skill and care when interpreting the information contained within this Summary of Records and, where applicable, obtain independent professional advice appropriate to their circumstances. In no event will DER, its agents or employees be held responsible for any loss or damage arising from any use of or reliance on this information. Additionally, the Summary of Records must not be reproduced or supplied to third parties except in full and unabridged form.



Contaminated Sites Act 2003

Basic Summary of Records Search Response

Report Generated at: 1:18:18PM, 01/02/2017

residential Sites, but below Health-based Investigation levels for commercial/industrial sites, as published in 'Assessment Levels for Soil, Sediment and Water' (Department of Environment, 2003).

Heavy metals and nutrients were present in surface water (i.e. Katanning Rivulet) at concentrations exceeding Australian Drinking Water Guidelines and Irrigation Guidelines, as published in 'Assessment Levels for Soil, Sediment and Water' (Department of Environment, 2003).

Based on the available information, the Site appears suitable for continued commercial/industrial land use, however further assessment of potential contamination should be undertaken before any change to a more sensitive land use (e.g. residential housing, childcare centres).

Due to the nature and/or severity of surface water contamination at the Site, the use of surface water is not permitted, and the Site has been classified as 'Contaminated - Restricted Use'.

Any future investigations conducted on the site should include soil and groundwater analysis on each lot. If further information regarding possible contamination of the Site is submitted to DEC, it will be reviewed and the Site may be reclassified.

The land use of the Site is restricted to commercial/industrial use which excludes childcare centres, kindergartens, pre-schools and primary schools and should not be developed for a more sensitive use such as recreational open spaces, residential use or child care centres.

DEC, in consultation with Department of Health, has classified this Site based on the information available to DEC at the time of classification. It is acknowledged that the contamination status of the Site may have changed since the information was collated and/or submitted to DEC, and as such, the usefulness of this information may be limited.

In accordance with Department of Health advice, if groundwater is being, or proposed to be abstracted, DEC recommends that analytical testing should be carried out to determine whether the groundwater is suitable for its intended use.

Under the Contaminated Sites Act 2003, this Site has been classified as "Contaminated - restricted use". For further information on the contamination status of this Site, please contact the Contaminated Sites section of the Department of Environment & Conservation.

Type of Regulatory Notice: Nil

Date Issued: Nil

Certificate of Title
Memorial

Current Regulatory
Notice Issued

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Contaminated Sites Act 2003
Basic Summary of Records Search Response

Report Generated at: 1:18:18PM, 01/02/2017

General

No other information relating to this parcel.

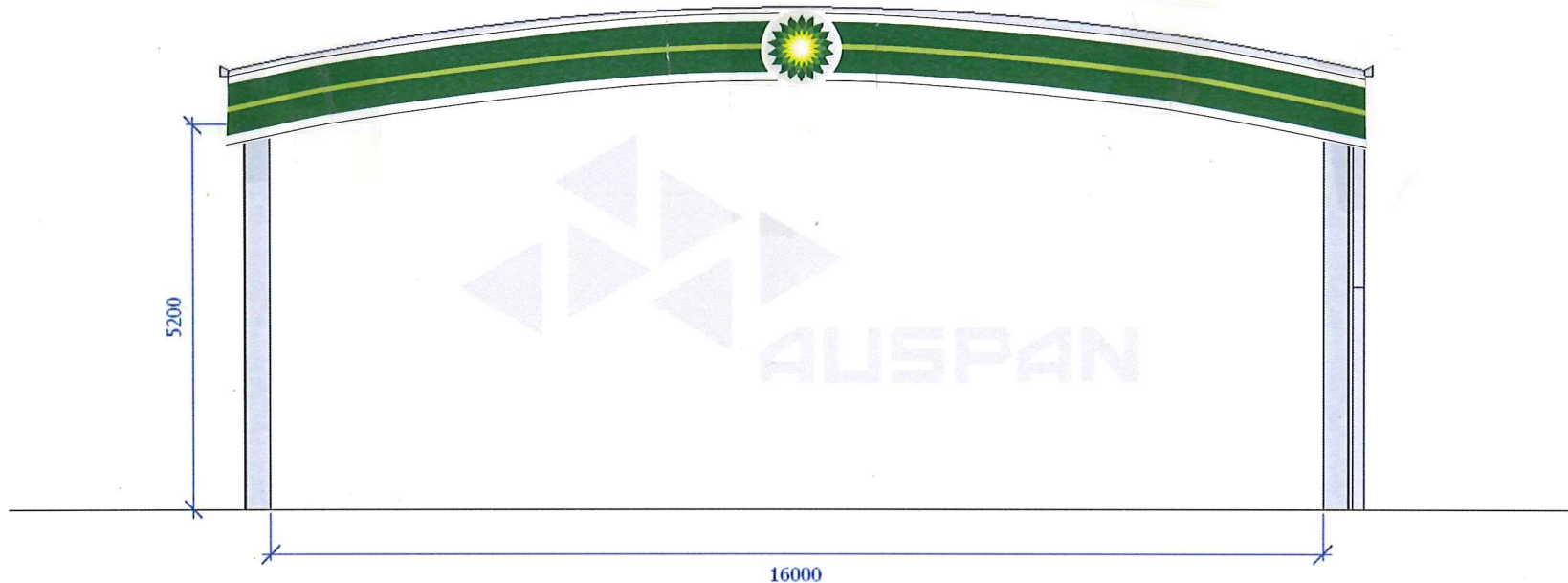
Disclaimer

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Great Southern Fuel, 76 Dore St, Katanning

Proposed 16m (l) x 16m (w) 6m (h) Curved Bowser Cover





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PROJECT NAME: Great Southern Fuel Supplies
 DATE: 12/12/2016
 NUMBER: 2823
 AREA: KATANNING, WA, 6317

DRAWING NAME: END DIMENSIONS

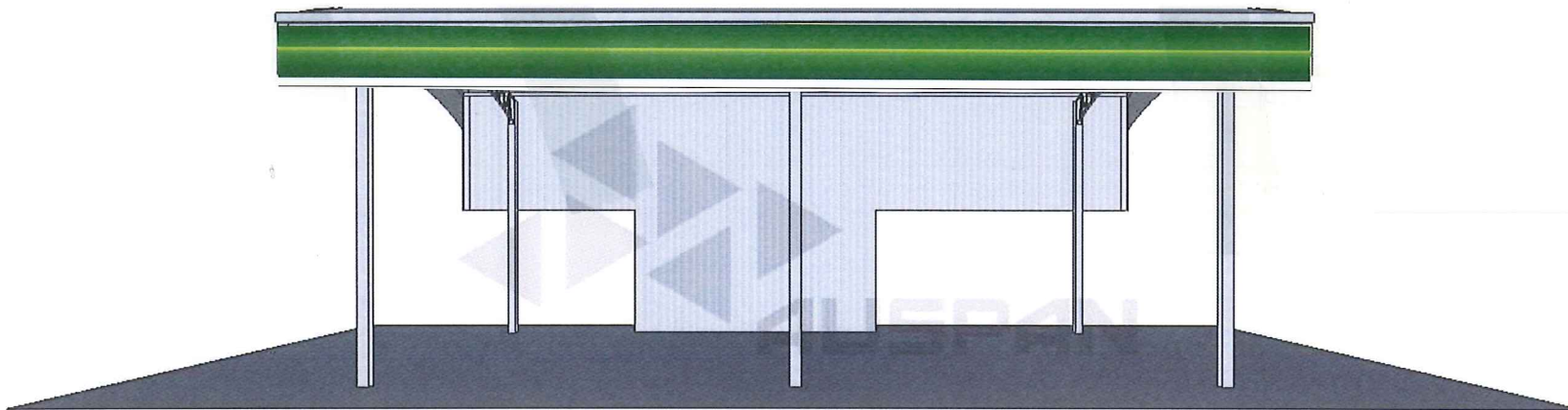
AUSPAN GROUP

P: 1300 271 220

F: 1300 271 330

W: WWW.AUSPANGROUP.COM.AU

A: P.O. BOX 21 / 23 CORBETT ST
 GNOWANGERUP, W.A. 6335



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AND IS SUBJECT TO DETAILS ON
SPECIFICATION SHEET.

PROJECT NAME: Great Southern Fuel Supplies
DATE: 12/12/2016
NUMBER: 2823
AREA: KATANNING,
WA, 6317

DRAWING NAME: ELEVATION 4

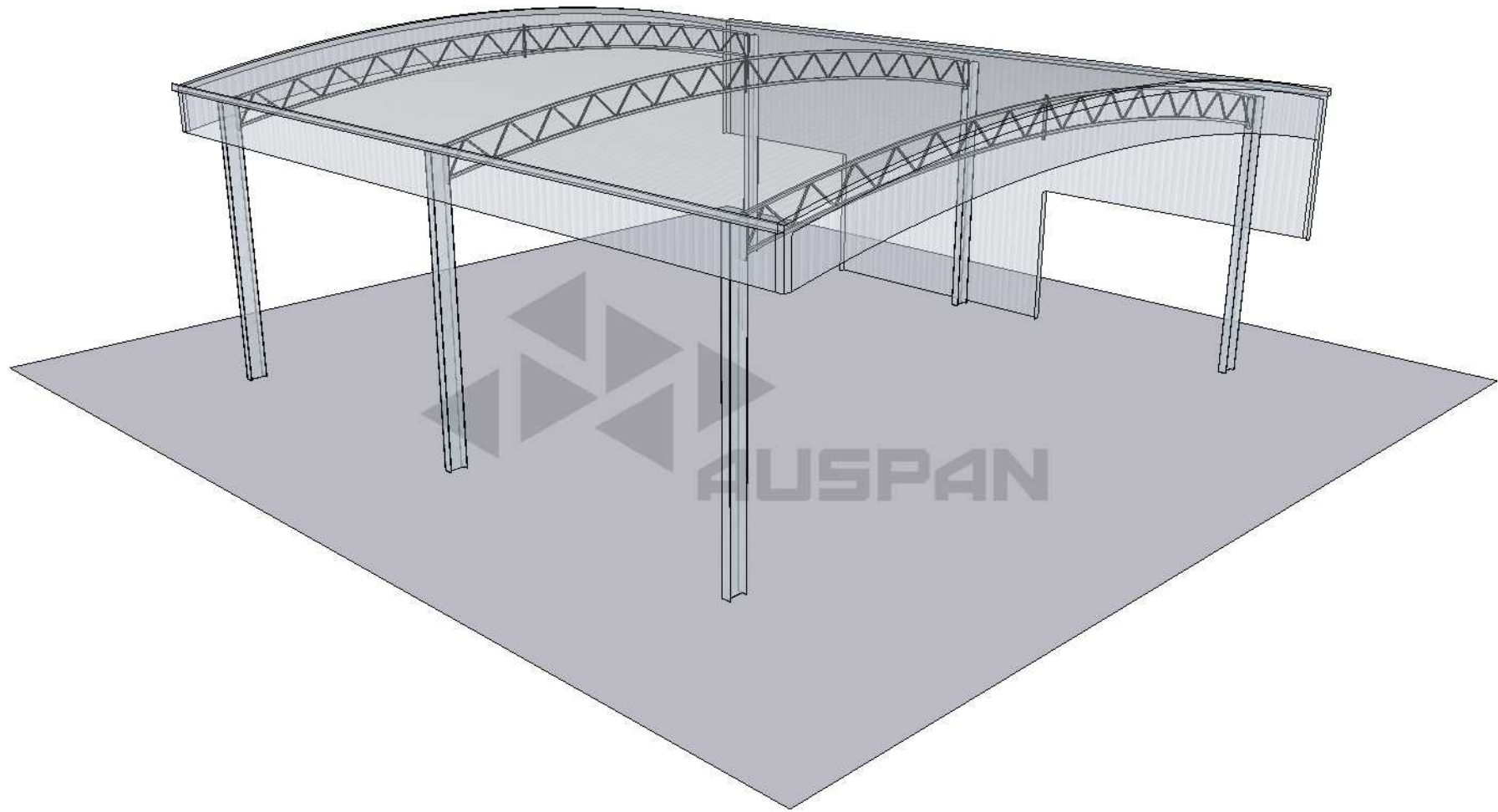
AUSPAN GROUP

P: 1300 271 220

F: 1300 271 330

W: WWW.AUSPANGROUP.COM.AU

A: P.O. BOX 21 / 23 CORBETT ST
GNOWANGERUP, W.A. 6335



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PROJECT NAME: Great Southern Fuel Supplies
 DATE: 12/12/2016
 NUMBER: 2823
 AREA: KATANNING,
 WA, 6317
 DRAWING NAME: OVERVIEW 1

AUSPAN GROUP
P: 1300 271 220
F: 1300 271 330
W: WWW.AUSPANGROUP.COM.AU
A: P.O. BOX 21 / 23 CORBETT ST
 GNOWANGERUP, W.A. 6335



Government of **Western Australia**
Department of **Environment and Conservation**

Your ref:
Our ref: DEC4792
Enquiries: Registrar
Phone: 1300 762982
Fax:
Email:

Chief Executive Officer
Shire of Katanning
PO Box 130
Katanning WA 6317

SHIRE OF KATANNING RECEIVED		
FILE 02878	DOC No.	
REPLY DUE	3 FEB 2012	OFFICER mpe
COMMENT		

Dear Sir/Madam

This letter is the formal notice of classification of a known or suspected contaminated site in which you have an interest. This constitutes the notice the Department of Environment and Conservation (DEC) is legally obliged to give under the *Contaminated Sites Act 2003* (the Act), which came into effect on 1 December 2006.

The Act was set up to record and manage contaminated sites in Western Australia, in order to protect people's health and the environment. Please note that contamination does not necessarily mean that an area is unsafe to live or work in – for example, it may be limited to groundwater, and only becomes an issue to be managed if a groundwater bore was being considered.

This notice explains why the site has been classified, what restrictions, if any, have been placed on the use of the site and how you can appeal the classification. In some cases, this notice may include other lots which also form part of the classified site, in addition to the lot in which you have an interest.

Also attached is a copy of the brochure *Contaminated sites: New laws for Western Australia*, which has more information about the Act. If, after reading this letter, you have any further queries, please contact DEC's Contaminated Sites Branch on 1300 762 982.

NOTICE OF A CLASSIFICATION OF A KNOWN OR SUSPECTED CONTAMINATED SITE GIVEN UNDER SECTION 15 OF THE CONTAMINATED SITES ACT 2003

The site detailed below (**the site**), consisting of 2 parcel(s) of land, was reported to the CEO of DEC as a known or suspected contaminated site and has been classified under the Act:

- LOT 520 ON PLAN 222688 as shown on certificate of title 1206/794 known as 76 Dore St, Katanning WA 6317
- LOT 521 ON PLAN 222688 as shown on certificate of title 1282/332 known as 76 Dore St, Katanning WA 6317

This notification is being sent to you in accordance with section 15(1) of the Act on the grounds that you, as the recipient, are one or more of the following:

- (a) owner of the site (contact details sourced from the current certificate of title);
- (b) occupier of the site;

DIRECTOR GENERAL AND ENVIRONMENTAL SERVICES DIVISIONS: The Atrium, 168 St Georges Terrace, Perth, Western Australia 6000
Phone: (08) 6467 5000 Fax: (08) 6467 5562

PARKS AND CONSERVATION SERVICES DIVISIONS: Executive: Corner of Australia II Drive and Hackett Drive, Crawley, Western Australia 6009
Phone: (08) 9442 0300 Fax: (08) 9386 1578 Operations: 17 Dick Perry Avenue, Technology Park, Kensington, Western Australia 6151
Phone: (08) 9219 8000 Fax: (08) 9334 0498

POSTAL ADDRESS FOR ALL DIVISIONS: Locked Bag 104, Bentley Delivery Centre, Western Australia 6983
www.dec.wa.gov.au
wa.gov.au

- (c) relevant public authority;
- (d) person who, in the CEO's opinion, there is particular reason to notify;
- (e) person who made the report under section 11 or 12; and
- (f) person who, in the CEO's opinion, may be responsible for remediation of a site classified as *contaminated – remediation required*.

Site Classification

Category of site classification: Possibly contaminated - investigation required

Date of site classification: 31/01/2012

Reasons for classification: This site was reported to the Department of Environment and Conservation (DEC) as per reporting obligations under section 11 of the 'Contaminated Sites Act 2003', which commenced on 1 December 2006. The site classification is based on information submitted to DEC by May 2007.

The site operates as a fuel depot, a land use that has the potential to cause contamination, as specified in the guideline 'Potentially Contaminating Activities, Industries and Landuses' (Department of Environment, 2004).

Environmental investigations in July 1992 identified substantial fuel staining on soils along the rail siding and around the fuel bowsters on the forecourt. Further site investigations during June 2006 confirmed that soils near forecourt, vehicle filling gantry and rail siding were impacted by hydrocarbons (such as from petrol/diesel or oil) including Toluene, at concentrations exceeding Ecological Investigation Levels (EIL) as published in 'Assessment Levels for Soil, Sediment and Water' (DEC, 2010).

Groundwater beneath the site near the forecourt and railway siding were impacted by hydrocarbons (such as from petrol/diesel or oil) including Benzene, Toluene, Ethylbenzene and Xylene at concentrations exceeding criteria published in 'Assessment Levels for Soil, Sediment and Water' (DEC, 2010) and exceeding criteria published in 'Contaminated Sites Reporting Guideline for Chemicals in Groundwater' (Department of Health, 2006) which are the relevant assessment levels for the domestic non-potable groundwater uses.

The concentration of dissolved-phase hydrocarbons in groundwater indicates that phase-separated hydrocarbons (PSH) may be present at the site (i.e. petroleum hydrocarbons may be floating on top of the water table).

Further groundwater investigations are required to delineate the lateral and vertical extent of the soil and groundwater impact at the site and off-site.

As there are grounds to indicate possible contamination of the site, and since a suitable investigation of soil and groundwater and a risk assessment to determine the risk to human health, the environment, or any environmental value has not been carried out, further works are required to determine the contamination status of the site and the site is therefore classified as 'possibly contaminated - investigation required'.

When the results of further soil and groundwater investigations are submitted to DEC, these will be reviewed, and the site may be re-classified.

A memorial stating the site's classification has been placed on the Certificate of Title, and will notify any prospective owners of the contamination status of the site.

DEC, in consultation with the Department of Health, has classified this site based on the information available to DEC at the time of classification. It is acknowledged that the contamination status of the site may have changed since the information was collated and/or submitted to DEC, and as such, the usefulness of this information may be limited.

In accordance with Department of Health advice, if groundwater is being, or is proposed to be abstracted, DEC recommends that analytical testing should be carried out to determine whether the groundwater is suitable for its intended use.

Action Required

Further soil and groundwater investigations are required to fully delineate and characterise the contamination status of the site and off-site. These investigations should meet the standards outlined in the DEC Contaminated Sites Management Series of guidelines.

General Information

The nature and extent of contamination and any restrictions on the use of the land, if applicable, are listed in Attachment A.

Information relating to the classification of the site is also available by submitting a request for a summary of records (using Form 2) to: Department of Environment and Conservation, Locked Bag 33, Cloisters Square, Perth WA 6850. A fee of \$30 currently applies for a Basic Summary of Records. Forms are available from www.dec.wa.gov.au/contaminatedsites.

In some instances DEC has had to classify sites based on historical information. A site may be re-classified at any stage when additional information becomes available, for example where a new investigation or remediation report completed in accordance with DEC's *Contaminated Sites Management Series* guidelines, is submitted to DEC. The current site classification is the classification most recently conferred on the site.

Memorials

In accordance with section 58(1) of the Act, DEC will lodge a memorial with the Registrar of Landgate, recording the classification against the site's Certificate(s) of Title 1206/794, 1282/332. Parcel(s) without a registration number or certificate of title will not have a memorial lodged against them until a certificate of title has been created. Once complete, confirmation of the lodgement of the memorial(s) will be forwarded to the following people:

- (a) each owner,
- (b) Western Australian Planning Commission;
- (c) CEO of the Department of Health;
- (d) Local Government Authority;
- (e) relevant scheme authority.

Given that memorial(s) will be lodged against the site, the Western Australian Planning Commission (WAPC) may not approve the subdivision of the land under Section 135 of the *Planning and Development Act 2005*, or the amalgamation of that land with any other land without seeking, and taking into account, the advice of DEC as to the suitability of the land for subdivision

or amalgamation. Furthermore, a responsible authority (e.g. Local Government Authorities) may not grant approval under a scheme for any proposed development of the land without seeking, and taking into account, advice from DEC as to the suitability of the proposed development.

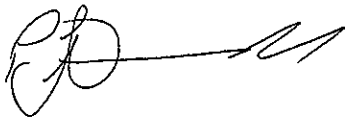
Appealing the Site Classification

All site classifications given by DEC are appealable. However, only certain people can lodge a valid appeal. The people who can lodge a valid appeal varies, depending on the classification category, as detailed in Fact Sheet 11: *Rights of appeal under the Contaminated Sites Act 2003*. Appeals need to be lodged in writing with the Contaminated Sites Committee at Forrest Centre, Level 22, 221 St Georges Terrace, Perth WA 6000, within **30 days** of being given this notification. The appeal should set out the appellant's relationship to the site, and must include the grounds and facts upon which it is based. An appeal fee (currently \$45) applies.

To find out more about the appeal process, see the Contaminated Sites Committee website at www.consitescommittee.wa.gov.au or contact the office of the Committee on (08) 6467 5201.

For further information on all aspects of site classification, please refer to Fact Sheet 9: *Site classifications – What do they mean?* and *Site Classification Scheme 2006* (guideline) which are available from DEC's website www.dec.wa.gov.au/contaminatedsites or by contacting the Registrar on 1300 762 982.

Yours sincerely



Paul Newell, A/Section Manager
CONTAMINATED SITES BRANCH
Delegated Officer under section 91
of the *Contaminated Sites Act 2003*

01/02/2012

Enc. Attachment A – Nature and Extent and Restrictions on Use.

ATTACHMENT A – Nature and Extent and Restrictions on Use

- LOT 520 ON PLAN 222688
- LOT 521 ON PLAN 222688

Nature and Extent: Soil and groundwater beneath the site are impacted by hydrocarbons including Benzene, Toluene, Ethylbenzene and Xylene.

Restriction on Use: Please refer to Reasons for Classification for further information on the contamination present at the site.



Shire of
Katanning
Heart of the Great Southern

2016/17 Budget Review
For the period ended
31 March 2017



Heart of the Great Southern

Contents

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Shire of Katanning
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For the Period Ended 31 March 2017

	Budget v Actual		Predicted		Material Variance
	Note	Adopted Annual Budget	YTD Actual	Variance	Year End
		\$	\$	\$	\$
Net current assets at start of financial year surplus/(deficit)		2,300,455	2,697,109	396,654	2,697,109
Revenue from operating activities (excluding rates)					
Governance		634,736	122,670	0	634,736
General Purpose Funding		2,351,621	1,720,618	(25,000)	2,326,621
Law, Order and Public Safety		194,786	86,755	15,000	209,786
Health		4,950	5,221	840	5,790
Education and Welfare		149,950	171,704	31,668	181,618
Housing		230,565	127,038	0	230,565
Community Amenities		963,376	898,841	6,716	970,092
Recreation and Culture		612,498	379,654	2,500	614,998
Transport		1,292,600	685,170	467,100	1,759,700
Economic Services		888,675	689,336	46,000	934,675
Other Property and Services		56,680	85,641	15,000	71,680
		7,380,437	4,972,648	559,824	7,940,261
Expenditure from operating activities					
Governance		(1,482,070)	(750,868)	108,797	(1,373,273)
General Purpose Funding		(158,235)	(76,722)	25,000	(133,235)
Law, Order and Public Safety		(424,038)	(302,190)	4,050	(419,988)
Health		(155,179)	(81,658)	(920)	(156,099)
Education and Welfare		(426,650)	(261,281)	(10,000)	(436,650)
Housing		(258,385)	(172,508)	0	(258,385)
Community Amenities		(1,250,234)	(780,194)	(13,916)	(1,264,150)
Recreation and Culture		(2,575,678)	(1,749,878)	1,955	(2,573,723)
Transport		(2,563,915)	(1,758,619)	(687,654)	(3,251,569)
Economic Services		(1,367,638)	(782,455)	(50,000)	(1,417,638)
Other Property and Services		(63,366)	(443,579)	0	(63,366)
		(10,725,388)	(7,159,952)	(622,688)	(11,348,076)
Operating activities excluded from budget					
Add Back Depreciation		2,181,907	1,177,168	0	2,181,907
Amherst Reducing Equity		0	17,976	0	0
Adjust (Profit)/Loss on Asset Disposal		(522,965)	(20,224)	0	(522,965)
Movement in Accrued Salaries & Wages		0	(14,627)	0	0
Movement in Accrued Interest		0	(390)	0	0
Adjust Provisions and Accruals		0	0	0	0
Amount attributable to operating activities		614,446	1,669,708	333,790	948,236
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions		10,992,131	3,024,075	115,231	11,107,362
Purchase of Investments		0	0	0	0
Land Held for Resale		0	0	0	0
Land and Buildings		(18,687,155)	(1,550,888)	(177,270)	(18,864,425)
Plant		(857,000)	(146,398)	0	(857,000)
Paintings and Sculptures		0	0	0	0
Motor Vehicles		(441,000)	(63,920)	0	(441,000)
Furniture and Equipment		0	0	0	0
Equipment		(81,117)	(180,908)	(125,501)	(206,618)
Infrastructure Assets - Roads		(1,313,410)	(609,118)	0	(1,313,410)
Infrastructure Assets - Footpaths		0	0	0	0
Infrastructure Assets - Drainage		0	0	0	0
Infrastructure Assets - Parks and Ovals		(194,000)	(69,929)	0	(194,000)
Infrastructure Assets - Other		0	(9,591)	0	0
Infrastructure Assets - Bridges		0	0	0	0
Proceeds from Disposal of Assets		1,142,501	89,488	0	1,142,501
Proceeds from Sale of Investments		0	0	0	0
Amount attributable to investing activities		(9,439,050)	482,811	(187,540)	(9,626,590)
FINANCING ACTIVITIES					
Repayment of Debentures		(76,812)	(31,360)	0	(76,812)
Proceeds from New Debentures		2,555,000	0	0	2,555,000
Transfer to Reserves		(3,171,449)	(145,925)	(146,250)	(3,317,699)
Transfer from Reserves		5,912,682	0	0	5,912,682
Amount attributable to financing activities		5,219,421	(177,285)	(146,250)	5,073,171
Budget deficiency before general rates		(3,605,183)	1,975,234	0	(3,605,183)
Estimated amount to be raised from general rates		3,605,183	3,605,183	0	3,605,183
Closing Funding Surplus(Deficit)		0	5,580,417	0	0

Shire of Katanning
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For the Period Ended 31 March 2017

	Note	Budget v Actual		Predicted		Material Variance
		Adopted Annual Budget	YTD Actual	Variance	Year End	
		\$	\$	\$	\$	
Net current assets at start of financial year surplus/(deficit)	2.5.4	2,300,455	2,697,109	396,654	2,697,109	▲
Revenue from operating activities (excluding rates)						
Grants, Subsidies and Contributions	2.1.1	3,820,816	2,794,197	531,768	4,352,584	▲
Profit on Asset Disposal	2.1.2	897,417	20,224	0	897,417	
Fees and Charges	2.1.3	2,061,331	1,603,873	27,840	2,089,171	▲
Service Charges	2.1.4	0	0	0	0	
Interest Earnings	2.1.5	330,526	322,350	0	330,526	
Other Revenue	2.1.6	270,346	232,004	216	270,562	▲
		7,380,436	4,972,648	559,824	7,940,260	
Expenditure from operating activities						
Employee Costs	2.2.1	(4,166,555)	(2,957,430)	192,500	(3,974,055)	▼
Materials and Contracts	2.2.2	(3,151,932)	(2,330,373)	(872,441)	(4,024,373)	▲
Utilities Charges	2.2.3	(391,493)	(286,419)	(1,035)	(392,528)	▲
Depreciation (Non-Current Assets)	2.2.4	(2,181,907)	(1,177,168)	0	(2,181,907)	
Interest Expenses	2.2.5	(13,057)	(6,689)	0	(13,057)	
Insurance Expenses	2.2.6	(290,305)	(303,730)	(443)	(290,748)	▲
Loss on Asset Disposal	2.2.7	(374,452)	0	0	(374,452)	
Other Expenditure	2.2.8	(155,686)	(98,143)	58,731	(96,955)	▼
		(10,725,387)	(7,159,952)	(622,688)	(11,348,075)	
Funding Balance Adjustment						
Add Back Depreciation		2,181,907	1,177,168	0	2,181,907	
Amherst Reducing Equity		0	17,976	0	0	
Adjust (Profit)/Loss on Asset Disposal		(522,965)	(20,224)	0	(522,965)	
Movement in Accrued Salaries & Wages		0	(14,627)	0	0	
Movement in Accrued Interest		0	(390)	0	0	
Adjust Provisions and Accruals		0	0	0	0	
Amount attributable to operating activities		614,446	1,669,708	333,790	948,236	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	2.3.1	10,992,131	3,024,075	115,231	11,107,362	▲
Purchase of Investments	2.4.1	0	0	0	0	
Land Held for Resale	2.4.2	0	0	0	0	
Land and Buildings	2.4.3	(18,687,155)	(1,550,888)	(177,270)	(18,864,425)	▲
Plant	2.4.4	(857,000)	(146,398)	0	(857,000)	
Paintings and Sculptures	2.4.5	0	0	0	0	
Motor Vehicles	2.4.6	(441,000)	(63,920)	0	(441,000)	
Furniture and Equipment	2.4.7	0	0	0	0	
Equipment	2.4.8	(81,117)	(180,908)	(125,501)	(206,618)	▲
Infrastructure Assets - Roads	2.4.9	(1,313,410)	(609,118)	0	(1,313,410)	
Infrastructure Assets - Footpaths	2.4.10	0	0	0	0	
Infrastructure Assets - Drainage	2.4.11	0	0	0	0	
Infrastructure Assets - Parks and Ovals	2.4.12	(194,000)	(69,929)	0	(194,000)	
Infrastructure Assets - Other	2.4.13	0	(9,591)	0	0	
Infrastructure Assets - Bridges	2.4.14	0	0	0	0	
Proceeds from Disposal of Assets	2.3.2	1,142,501	89,488	0	1,142,501	
Proceeds from Sale of Investments	2.3.3	0	0	0	0	
Amount attributable to investing activities		(9,439,050)	482,811	(187,540)	(9,626,590)	
FINANCING ACTIVITIES						
Repayment of Debentures	2.4.15	(76,812)	(31,360)	0	(76,812)	
Proceeds from New Debentures	2.3.4	2,555,000	0	0	2,555,000	
Transfer to Reserves	2.5.1	(3,171,449)	(145,925)	(146,250)	(3,317,699)	▲
Transfer from Reserves	2.5.2	5,912,682	0	0	5,912,682	
Amount attributable to financing activities		5,219,421	(177,285)	(146,250)	5,073,171	
Budget deficiency before general rates		(3,605,183)	1,975,234	0	(3,605,183)	
Estimated amount to be raised from general rates	2.5.3	3,605,183	3,605,183	0	3,605,183	
Closing Funding Surplus(Deficit)		0	5,580,417	0	0	

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget review report are presented below and have been consistently applied unless stated otherwise.

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The Local Government Reporting Entity

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

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

(b) 2016/17 Actual Balances

Balances shown in this budget review report as 2016/17 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget review report, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in Note 4 Net Current Assets

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

(g) 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 in Note 4 Net Current Assets.

(h) 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 goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) 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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

(j) Fixed Assets

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

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

	Capitalisatio n Threshold	Depn Rate	Useful Life
Land and Buildings	Buildings - \$5,000	2%	50 Years
	Land - ALL	N/A	N/A
Furniture and fittings	\$5,000	10%	10 years
Equipment	\$5,000	10%-33.3%	3 to 10 years
Plant	\$5,000	10%-20%	5 to 10 years
Motor Vehicles	ALL	25%	4 years
Painting and sculptures	ALL	1%	100 years
Drainage	\$10,000	2%	50 years
Parks and ovals	\$10,000	5%	20 years
Footpaths	\$10,000	2%	50 years
Bridges	\$10,000	2%	50 years
Roads	\$10,000	2.5%-5%	20 to 40 years
Other Infrastructure	\$10,000	2%-5%	20 to 50 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget review report as necessary.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget review report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget review report.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when the Shire has a 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Investment in Associates (Continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(t) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(s) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. The Shire is not involved in any joint venture arrangements.

(u) Current and Non-Current Classification

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

(v) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(w) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$
2.1 OPERATING REVENUE (EXCLUDING RATES)	
2.1.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
Legal fees reimbursements are under budget due to timing; action is beginning to commence on a selection of properties, and revenue is expected to increase during 2017/18.	(25,000)
Reimbursements from DFES and Shire of Broomehill-Tambellup are higher while C.E.S.M. was acting Area Officer for DFES in 2016.	12,000
The youth activities grant has been funded by Department of Child Protection for the full financial year.	31,668
Additional WANDRRA funds are anticipated as a result of the February 2017 flood event.	467,100
The Shire of Katanning is auspicing a grant on behalf of Hidden Treasures. This is matched by increased expenditure.	46,000
2.1.2 PROFIT ON ASSET DISPOSAL	
No Material Variance	0
2.1.3 FEES AND CHARGES	
Waste disposal fees are exceptionally high due to a large commercial disposal of asbestos.	12,000
Private works fees are also higher than budgeted from two large drainage jobs.	15,000
There was some rental revenue raised for the Infant Health Centre flat from short-term use as Shire staff housing.	840
2.1.4 SERVICE CHARGES	
No Material Variance	0
2.1.5 INTEREST EARNINGS	
No Material Variance	0
2.1.6 OTHER REVENUE	
Mitigation works on private property have increased revenue as a result of some ratepayers non-compliance with the Bushfire Act. There is a corresponding increase in expenditure, which results in no financial impact for Council.	3,000
Correction due to soil conservation levy collected being overstated by 5% commission in both 2014/15 and 2015/16 financial years. A corresponding decrease in the disbursement account is reflects in expenditure at Note 2.2.8.	(5,284)
The Library received a subsidy for employing a trainee.	2,500
2.2 OPERATING EXPENSES	
2.2.1 EMPLOYEE COSTS	
There has been an exceptional saving in salaries and superannuation due to the timing of filling a senior officer position.	29,000
There has been an artificial saving in salaries and superannuation for an executive officer; the full year allocation has been directed to reserve.	146,250
Due to staff changeover and capital projects, some savings have been identified under asset management in 2016/17.	30,800
Higher duties for C.E.S.M. See Note 2.1.1. The additional expenditure reflects Council's additional portion (above budget) of shared costs as per the agreement.	(12,950)
Staff uniforms are higher than anticipated due to some staff changeover, plus the purchase of harmony festival shirts across the Shire.	(1,500)
The seminars and training budget under other governance is no expected to be fully utilized in 2016/17.	3,500
Unbudgeted relocation expense for a senior officer.	(2,600)

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$
2.2.2 MATERIAL AND CONTRACTS	
There were additional fees associated with the completion of the 2015/16 final audit.	(25,000)
See Note 2.1.1 regarding a corresponding decrease of legal expenses.	25,000
KRBA Vouchers were greater than budgeted.	(3,000)
Unbudgeted expenditure associated with the purchase of CCTV cabinets adjacent to new CCTV infrastructure, complementing the State CCTV Strategy project.	(2,000)
CCTV Maintenance Costs are lower than budgeted due to the timing of an agreement with a contractor.	20,000
Urgent expenditure required to upgrade the Shire's network and email server to cloud migration.	(105,000)
Expenditure relating to the compilation of the 2015/16 annual financial report associated with the vacancy of a senior officer position.	(17,100)
Fire break expenditure - refer to Note 2.1.6.	(3,000)
Bush fire brigade expenditure - reallocation of Local Government Grants Scheme budget to align with actual expenditure. See Note 2.2.6 regarding a corresponding decrease in insurance expenses. There is no overall financial implication, and this expenditure is fully grant funded by DFES.	443
Reallocation of Ranger budgeted expenditure, resulting in no overall financial impact for Council.	0
Mosquito control is greater than budgeted as a high capacity vehicle mounted mosquito fogger was purchased subsequent to the flooding event in 2017.	(1,000)
Subscriptions and publications under the Health program are not foreseen to be utilized this financial year.	800
Signage for Lake Ewlyamartup was purchased.	(3,000)
Equipment was purchased for a senior officer.	(2,500)
Resources associated with the facilitation of the strategic community plan were omitted from the 2016/17 budget.	(4,500)
Anticipated net additional expenditure associated with the promotion, collection and processing of waste for 2016/17.	(19,200)
Replacement pump for the Main Pool at the Katanning Aquatic Centre. See Note 2.4.8 for corresponding expenditure; as this expenditure is above the capitalisation threshold, it has been recognised as an asset purchase.	10,270
Installation of 3 phase connection, new meter pole & box at the Croquet Club.	(5,000)
Upgrading of the reticulation system in the Library garden.	(1,000)
Realignment of Katanning Leisure Centre budgeted expenditure to reflect actual expenditure, resulting in no overall financial impact for Council.	0
Net additional expenditure in works maintenance as a result of exceptional weather events.	(64,854)
Expenditure specifically related to the WANDRRA flooding event in February 2017.	(622,800)
The Shire's annual contribution to the Hidden Treasures of the Great Southern was omitted from the 2016/17 budget.	(4,000)
See Note 2.1.1 regarding the Hidden Treasures Auspicing.	(46,000)
2.2.3 UTILITY CHARGES	
Unbudgeted allocation of rubbish and recycling bins for the Pool facility.	(2,315)
Budgeted communication expenditure for an executive officer is not expected to be utilized this financial year.	2,000
Communication expenditure for a senior officer was omitted from the 2016/17 budget.	(720)
2.2.4 DEPRECIATION (NON CURRENT ASSETS)	
No Material Variance	0
2.2.5 INTEREST EXPENSES	
No Material Variance	0
2.2.6 INSURANCE EXPENSES	
Bush fire brigade insurance - reallocation of Local Government Grants Scheme budget to align with actual expenditure. See also Note 2.2.2. There is no overall financial implication, and this expenditure is fully grant funded by DFES.	(443)

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$
2.2.7 LOSS ON ASSET DISPOSAL	
No Material Variance	0
2.2.8 OTHER EXPENDITURE	
The travel, accommodation & meals budget for other governance is not foreseen to be fully utilized in 2016/17.	6,000
The subscriptions and publications budget falling under other governance is not expected to be utilized in 2016/17.	2,750
The shop front enhancement subsidy is not foreseen to be utilized in 2016/17.	44,697
Soil Conservation Levy Disbursed - refer to Note 2.1.6.	5,284
2.3 CAPITAL REVENUE	
2.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS	
A unbudgeted grant was approved by WA Police to fully fund new CCTV infrastructure around the Katanning CBD through the State CCTV Strategy. Currently, 50% of this grant has been received. Corresponding expenditure is at Note 2.4.8.	115,231
2.3.2 PROCEEDS FROM DISPOSAL OF ASSETS	
No Material Variance	0
2.3.3 PROCEEDS FROM SALE OF INVESTMENT	
No Material Variance	0
2.3.4 PROCEEDS FROM NEW DEBENTURES	
No Material Variance	0
2.4 CAPITAL EXPENSES	
2.4.1 PURCHASES OF INVESTMENT	
No Material Variance	0
2.4.2 LAND HELD FOR RESALE	
No Material Variance	0
2.4.3 LAND AND BUILDINGS	
The opening position of some grant funded capital projects (Supertowns, Main Street Stage 2 and the Early Childhood Hub) have been adjusted to reflect the unspent funding remaining at 30 June 2016, as a result of the finalisation of the 2015/16 annual financial report.	(177,270)
2.4.4 PLANT	
No Material Variance	0
2.4.5 PAINTINGS AND SCULPTURES	
No Material Variance	0
2.4.6 MOTOR VEHICLES	
No Material Variance	0
2.4.7 FURNITURE AND EQUIPMENT	
No Material Variance	0

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 2: PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$
2.4.8 EQUIPMENT See Notes 2.2.2 and 2.3.1; State CCTV Strategy expenditure, and the capitalisation of the pool pump at the Katanning Aquatic Centre.	(125,501)
2.4.9 INFRASTRUCTURE ASSETS - ROADS No Material Variance	0
2.4.10 INFRASTRUCTURE ASSETS - FOOTPATHS No Material Variance	0
2.4.11 INFRASTRUCTURE ASSETS - DRAINAGE No Material Variance	0
2.4.12 INFRASTRUCTURE ASSETS - PARKS AND OVALS No Material Variance	0
2.4.13 INFRASTRUCTURE ASSETS - OTHER No Material Variance	0
2.4.14 INFRASTRUCTURE ASSETS - BRIDGES No Material Variance	0
2.4.15 REPAYMENT OF DEBENTURES No Material Variance	0
2.5 OTHER ITEMS	
2.5.1 TRANSFER TO RESERVES (RESTRICTED ASSETS) See Note 2.2.1; the employment costs associated with an executive officer position have been directed to reserve for 2016/17.	(146,250)
2.5.2 TRANSFER FROM RESERVES (RESTRICTED ASSETS) No Material Variance	0
2.5.3 RATE REVENUE No Material Variance	
2.5.4 OPENING FUNDING SURPLUS(DEFICIT) At the time of adopting the budget, accrued expenditure reflected committed purchases not yet paid. During the compilation of the annual financial report, it was identified that some committed purchases referred to expenditure on capital projects across multiple financial years, and not specific to 2015/16. Additionally, some committed funds either did not eventuate, or did not apply to the 2015/16 budget. This resulted in a permanent change to the balance brought forward.	396,654
Total Predicted Variances as per Budget Review	-

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 3: BUDGET AMENDMENTS

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

GL Account Code	Description	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
	Budget Adoption	Opening Surplus(Deficit)		396,654		396,654
1022.02	Legal Expenses (GPI)	Operating Expenses		25,000		421,654
1163.37	Legal Fees Reimbursement	Operating Revenue			(25,000)	396,654
7612.09	Presentations/Gifts	Operating Expenses			(3,000)	393,654
0007.02	Security Expense	Operating Expenses			(2,000)	391,654
0317.13	Employee Superannuation (ADM)	Operating Expenses		4,000		395,654
0342.10	Salary Costs (ADM)	Operating Expenses		25,000		420,654
0317.13	Employee Superannuation (ADM)	Operating Expenses		16,250		436,904
0342.10	Salary Costs (ADM)	Operating Expenses		130,000		566,904
0512.02	Computer Software Subscriptions (Admin)	Operating Expenses			(105,000)	461,904
0824.10	Salary (Asset Mgt)	Operating Expenses		26,500		488,404
0823.13	Superannuation (Asset Mgt)	Operating Expenses		4,300		492,704
0892.14	Staff Uniforms	Operating Expenses			(1,500)	491,204
1342.21	Audit Fees	Operating Expenses			(25,000)	466,204
1352.02	Consultant Expenses (ADM)	Operating Expenses			(17,100)	449,104
5932.19	Executive Officer Communication Expenses (ADM)	Operating Expenses		2,000		451,104
0842.14	Seminars & Training (OTG)	Operating Expenses		3,500		454,604
0843.02	Travel, accom & meals (OTG)	Operating Expenses		6,000		460,604
0932.09	Subscriptions & Publications (OGOV)	Operating Expenses		2,750		463,354
7693.14	Relocation Expenses	Operating Expenses			(2,600)	460,754
2641.09	Shop Front Enhancement Subsidy	Operating Expenses		44,697		505,451
2638.80	SuperTown Project FAA2 General	Capital Expenses			(132,924)	372,527
2666.80	Main St Stage 2 Project	Capital Expenses		114,095		486,622
2659.80	Early Childhood Hub	Capital Expenses			(158,441)	328,181
6082.02	Fire Break Clearing Exp	Operating Expenses			(3,000)	325,181
1653.40	Block Clearing	Operating Revenue		3,000		328,181
1372.02	Other Minor Purchases (BFB)	Operating Expenses		871		329,052
1562.02	Telecommunications Equipment (BFB)	Operating Expenses			(2,000)	327,052
1642.02	Equipment Maintenance (BFB)	Operating Expenses			(1,000)	326,052
6022.04	Insurance (BFB)	Operating Expenses			(443)	325,609
6032.02	Advertising, Printing & Stationary (BFB)	Operating Expenses		2,000		327,609

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 3: BUDGET AMENDMENTS

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

GL Account Code	Description	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
	Budget Adoption	Opening Surplus(Deficit)		396,654		396,654
9082.02	Postage (BFB)	Operating Expenses		572		328,181
1632.10	Salary Costs - CESM (Fire)	Operating Expenses			(12,950)	315,231
1726.37	FESA & other Shires contn to C.E.S.M.	Operating Revenue		12,000		327,231
6202.02	Seminars & Training (ANI)	Operating Expenses			(800)	326,431
2102.02	Animal Disposal by Vet (ANI)	Operating Expenses		800		327,231
1913.02	CCTV Maintenance Costs	Operating Expenses		20,000		347,231
1994.80	OLO - Purchase of Equipment	Capital Expenses			(115,231)	232,000
2013.41	Grant Income (OLO)	Capital Revenue		115,231		347,231
2352.02	Mosquito Control	Operating Expenses			(1,000)	346,231
6422.02	Subscriptions & Publications (Health)	Operating Expenses		800		347,031
2073.34	Mat - Rental flat / Infant Health Centre	Operating Revenue		840		347,871
2073.93	Mat - Rental flat / Infant Health Centre	Operating Revenue	3,120			347,871
0284.92	Staff Housing Subsidy / Allowance (CDW)	Operating Expenses	(3,120)			347,871
3148.19	Communication Expenses - Senior Staff (Com. Dev. & Other	Operating Expenses			(720)	347,151
3156.02	Building Program - Community Events	Operating Expenses			(3,000)	344,151
4130.02	Minor Purchases (Comm Dev)	Operating Expenses			(2,500)	341,651
4282.02	Special Projects (CDW)	Operating Expenses			(4,500)	337,151
3167.37	Youth Activities Grant Income	Operating Revenue		31,668		368,819
2092.02	Recycling Promotion	Operating Expenses			(1,000)	367,819
2512.02	SAN - Promotional Printing/Stationery	Operating Expenses			(1,200)	366,619
2591.02	Private Works - Refuse Site	Operating Expenses			(18,000)	348,619
2842.02	Street Bin Collection Costs	Operating Expenses		1,000		349,619
7854.09	Soil Conservation Levy Disbursed (POE)	Operating Expenses		5,284		354,903
7853.40	Soil Conservation Levy Collected (POE)	Operating Revenue			(5,284)	349,619
2613.33	Disposal Site	Operating Revenue		12,000		361,619
6722.15	Utilities KAC	Operating Expenses			(2,315)	359,304
6812.02	Equipment Repairs & Maintenance (KAC)	Operating Expenses		10,270		369,574
3304.80	KAC - Equipment	Capital Expenses			(10,270)	359,304
7342.02	Bld Prog/Other Recreation	Operating Expenses			(5,000)	354,304
1992.02	Lib - Works Prog/Library	Operating Expenses			(1,000)	353,304

Shire of Katanning
NOTES TO AND FORMING PART OF THE BUDGET REVIEW
For the Period Ended 31 March 2017

Note 3: BUDGET AMENDMENTS

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

GL Account Code	Description	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
	Budget Adoption	Opening Surplus(Deficit)		396,654		396,654
0062.02	Postage & Freight (KLC)	Operating Expenses		700		354,004
8912.02	Printing, Stationery (KLC)	Operating Expenses			(700)	353,304
4183.40	Traineeship Subsidy (LIB)	Operating Revenue		2,500		355,804
4880.02	Works Prog/Drainage Mtce	Operating Expenses			(10,000)	345,804
4781.02	WANDRRA Events	Operating Expenses			(622,800)	(276,996)
4981.38	MRD Claims RE Storm/Flood	Operating Revenue		467,100		190,104
4780.02	Works Prog/Gen Road Mtce	Operating Expenses			(54,854)	135,250
5442.02	Tourism Promotions	Operating Expenses			(4,000)	131,250
8934.02	Hidden Treasures Auspicing (TOU)	Operating Expenses			(46,000)	85,250
8933.38	Grant Income - Hidden Treasures (TOU)	Operating Revenue		46,000		131,250
5662.02	Saleyard Management Contract	Operating Expenses			(4,728)	126,522
9344.10	Salary (Saleyards)	Operating Expenses		4,728		131,250
5953.33	Works Prog/Private Works	Operating Revenue		15,000		146,250
2496.82	Transfer to Leave Reserve	Capital Expenses			(146,250)	0
Amended Budget Cash Position as per Council Resolution			0	1,553,110	(1,553,110)	0

WOMM Co-ordinator
Judy George
PO. BOX 22
NYABING WA
6341



COMMUNITY RELATIONS OFFICER
SHIRE of KATANNING WA
06.04.2017

Dear Amy

Once again we thank you for your and Sam's time in addressing our needs in finding a home base for the growth of the KATANNING WOMM MUSIC group.

After our discussion yesterday when Wendy Hayward and I met with you and Sam, we took it to the other senior members of our group immediately and it was decided that we would like to accept your offer of the Katanning Town Hall as a home base.

We realise that the Town Hall is ideal as a core centre to the Theatre and Music Arts of Katanning and look forward to being part of a mutually beneficial endeavor.

We do of course acknowledge the need for us to be flexible in the sharing of the facility and agree to work within the requirements set by the Shire.

However as we spoke of, our purpose is to promote music in the region and to provide a brand name that leads all music lovers to that opportunity.

We promote *harmony* and the *mental health benefits* of music, as you can see in our brand logo.

The following is a list of our needs as we provide this to the community and the region.
(We currently have members who are from Kojonup and Nyabing).

- Independent key access to our resources that will be secured on the south wing of the hall
- Regular use of the hall on Sundays when we meet to practice and promote music.
(this choice of day is due to work commitments of our members)
- Occasional use on a Saturday in the case of visiting "workshops" that sometimes include a public performance in the evening as well.
- Rent free occupancy - as we will be offering our services to community projects where we can, in the aim to assist the Shire as they head into future exciting periods of their own promotion.
- Thursday *afternoon* access (not impeding on the Dramatic Society's use who we understand have Tuesday and Thursday evenings). This is because currently we have a few young people with social health issues receiving encouragement from our musicians.
- We would *not require* the use of the stage except for any special event and that would be in agreement with the Shire and Dramatic Society.
- Consideration if any other venue or purpose that may arise and be more suitable.

We thank you once again and look forward to working closely with the Shire as we the WOMM put "Music into the Heart of Katanning"

Yours sincerely

Judy Draper George