

NOTES
This survey does not guarantee the correct position of fences or found pegs.
For the location of underground utility services see "Dial Before You Dig" plans
All units are in metres
Contour interval 0.2m
Vertical datum is the A.H.D.
Check title for easements, encumbrances and ownership etc.
Lot dimensions and areas are subject to final survey
Cadastral information has been sourced from Landgate



PLAN OF
PROPOSED ROAD CLOSURE
LOT 1
17 CREEK STREET
KATANNING

METADATA	
LOCAL AUTHORITY	SHIRE OF KATANNING
DATE OF SURVEY	12/10/2022
SCALE	1:500 AT A3

JOB NUMBER

1992

VERSION 1

F.M. SURVEYS PTY LTD
P.O. Box 81
NORRTHAM WA 6401
Ph. 0400 781 694
Email: mark@fmsurveys.com.au

Drawn

Mark Spencer



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
March 2023



Heart of the Great Southern

Schedule of Accounts Paid - February 2023

Cheque Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1	42435	10/03/2023	Shire of Katanning	Payroll deductions		284.00
	DEDUCTION	15/02/2023	Shire of Katanning	Payroll deductions	90.00	
	DEDUCTION	15/02/2023	Shire of Katanning	Payroll deductions	52.00	
	DEDUCTION	01/03/2023	Shire of Katanning	Payroll deductions	90.00	
	DEDUCTION	01/03/2023	Shire of Katanning	Payroll deductions	52.00	
2	42436	16/03/2023	Cancelled	Refer Cheque 42440		0.00
		16/03/2023	Cancelled	Refer Cheque 42440	0.00	
3	42437	16/03/2023	Cancelled	Refer Cheque 42439		0.00
		16/03/2023	Cancelled	Refer Cheque 42439	0.00	
4	42438	20/03/2023	SG Fleet Australia	Vehicle lease - CESM		1,054.37
	AUSG00443362	28/02/2023	SG Fleet Australia	Vehicle lease - CESM	1,054.37	
5	42439	20/03/2023	Shire of Katanning	Payroll deductions		146.00
	DEDUCTION	15/03/2023	Shire of Katanning	Payroll deductions	90.00	
	DEDUCTION	15/03/2023	Shire of Katanning	Payroll deductions	56.00	
6	42440	24/03/2023	Shire of Katanning	SoK Admin Petty Cash		357.30
	20230321	21/03/2023	Shire of Katanning	SoK Admin Petty Cash	357.30	
7	42441	31/03/2023	Shire of Katanning	Payroll deductions		146.00
	DEDUCTION	29/03/2023	Shire of Katanning	Payroll deductions	90.00	
	DEDUCTION	29/03/2023	Shire of Katanning	Payroll deductions	56.00	
8	42442	31/03/2023	Commissioner of Police	Corporate Firearm Licence		147.00
	09990082	06/03/2023	Commissioner of Police	Corporate Firearm Licence	147.00	
Cheque Total					\$ 2,134.67	

Schedule of Accounts Paid - February 2023

EFT Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
9	EFT35578	03/03/2023	Paull & Warner Resources	Fire detection and alarm monitoring		275.00
	S125589	03/02/2023	Paull & Warner Resources	Fire detection and alarm monitoring	275.00	
10	EFT35579	03/03/2023	BGL Solutions	Sprinkler Repairs		1,971.85
	INV-0005585	12/01/2023	BGL Solutions	Fire Mitigation	357.50	
	INV-0005586	12/01/2023	BGL Solutions	Fire Mitigation	357.50	
	INV-0005584	12/01/2023	BGL Solutions	Fire mitigation	264.00	
	INV-0005624	30/01/2023	BGL Solutions	Grounds maintenance	365.85	
	INV-0005648	06/02/2023	BGL Solutions	Sprinkler Repairs	385.00	
	INV-0005658	16/02/2023	BGL Solutions	AAPG Sandpit Maintenance	242.00	
11	EFT35580	03/03/2023	Liberty Oil Australia	Diesel		17,897.00
	FI311003636	21/02/2023	Liberty Oil Australia	Diesel	17,897.00	
12	EFT35581	03/03/2023	Canon Australia	Admin Copier charges - Jan 2023		465.23
	8123053007	04/02/2023	Canon Australia	Admin Copier charges - Jan 2023	465.23	
13	EFT35582	03/03/2023	WA Contract Ranger Services	Ranger services		4,862.00
	00004533	22/02/2023	WA Contract Ranger Services	Ranger services	4,862.00	
14	EFT35583	03/03/2023	Easifleet	Vehicle Lease		2,625.85
	170091	15/02/2023	Easifleet	Vehicle lease	901.92	
	170221	17/02/2023	Easifleet	Vehicle Lease	1,723.93	
15	EFT35584	03/03/2023	Integrated ICT	Software Subscriptions - Jan 2023		240.46
	25667	31/01/2023	Integrated ICT	Software Subscriptions - Jan 2023	240.46	
16	EFT35585	03/03/2023	Toll Global Express	Freight charges		81.48
	0504-S408620	11/04/2021	Toll Global Express	Toll Fee	10.73	
	O590 S408620	05/02/2023	Toll Global Express	Freight charges	70.75	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
17	EFT35586	03/03/2023	Philip Swain	EHO Services		9,961.54
	230102	31/01/2023	Philip Swain	EHO Services	9,961.54	
18	EFT35587	03/03/2023	Warren Blackwood Waste	Household recycling service		5,112.85
	18474	13/02/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
19	EFT35588	03/03/2023	Australian Taxation Office	PAYG		29,495.00
	020323	02/03/2023	Australian Taxation Office	PAYG	29,495.00	
20	EFT35589	03/03/2023	Great Southern Fuel Supplies	Hydraulic Oil		242.66
	17006143	21/02/2023	Great Southern Fuel Supplies	Hydraulic Oil	242.66	
21	EFT35590	03/03/2023	Burgess Rawson	Water usage - Austral Trc		1,098.33
	17813	10/02/2023	Burgess Rawson	Water usage - Austral Trc	945.97	
	17811	10/02/2023	Burgess Rawson	Water usage - Austral Trc	152.36	
22	EFT35591	03/03/2023	AMPAC Debt Recovery	Debt recovery - Rates		498.96
	93175	06/02/2023	AMPAC Debt Recovery	Debt recovery - Rates	498.96	
23	EFT35592	03/03/2023	Shire of Kent	LSL		8,187.89
	6445	10/02/2023	Shire of Kent	LSL	8,187.89	
24	EFT35593	03/03/2023	Great Southern Toyota	Vehicle Service		773.41
	JC34041480	10/02/2023	Great Southern Toyota	Vehicle Service	773.41	
25	EFT35594	03/03/2023	BTW Rural Supplies	High Pressure Washer		1,550.00
	37721	07/02/2023	BTW Rural Supplies	High Pressure Washer	1,550.00	
26	EFT35595	03/03/2023	Water Corporation	Water usage		4,738.85
	90 10523 50 0	15/12/2022	Water Corporation	Water Usage	22.38	
	90 15649 40 1	30/01/2023	Water Corporation	Water Usage	254.05	
	90 15649 39 9	30/01/2023	Water Corporation	Water usage	244.52	
	90 17943 10 2	31/01/2023	Water Corporation	Water Usage	298.11	
	90 24464 564	02/02/2023	Water Corporation	Water usage	246.67	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	90 24453 29 1	02/02/2023	Water Corporation	Water usage	246.73	
	90 24453 28 3	02/02/2023	Water Corporation	Water usage	246.67	
	90 24453 27 5	02/02/2023	Water Corporation	Water usage	246.67	
	90 18411 08 7	02/02/2023	Water Corporation	Water usage	256.20	
	90 18411 07 9	02/02/2023	Water Corporation	Water usage	267.63	
	90 10523 50 0	03/02/2023	Water Corporation	Water usage	50.35	
	90 07684 86 4	06/02/2023	Water Corporation	Water usage - AAPG	586.42	
	90 07684 98 7	06/02/2023	Water Corporation	Water Usage	233.93	
	90 10435 29 5	06/02/2023	Water Corporation	Water usage	1,317.94	
	90 07809 30 5	16/02/2023	Water Corporation	Water usage	108.89	
	90 07809 50 8	17/02/2023	Water Corporation	Water usage	106.10	
	90 07809 06 5	17/02/2023	Water Corporation	Water usage	5.59	
27	EFT35596	03/03/2023	Synergy	Electricity - Saleyards		2,965.70
	154 025 290	21/02/2023	Synergy	Electricity - Saleyards	1,727.90	
	303 663 850	21/02/2023	Synergy	Electricity - 42 Austral Tce	938.84	
	251 079 810	22/02/2023	Synergy	Electricity - Charges tower	157.86	
	299 567 230	23/02/2023	Synergy	Electricity - 8 Austral Tce	141.10	
28	EFT35597	03/03/2023	Nurul Abdullah	Reimbursement for Nurul		75.81
	23012023	23/01/2023	Nurul Abdullah	Reimbursement for Nurul	75.81	
29	EFT35598	03/03/2023	Dhu South Electrical	airconditioner maintenance		825.00
	4792	27/02/2023	Dhu South Electrical	airconditioner maintenance	825.00	
30	EFT35599	03/03/2023	ASHER TUSSLER	Reimbursement for Asher Tussler		439.88
	23012023	23/01/2023	ASHER TUSSLER	Reimbursement for Asher Tussler	439.88	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
31	EFT35600	03/03/2023	Autosmart WA South West & Great Southern	Materials - Depot		660.69
	109803	08/02/2023	Autosmart WA South West & Great Southern	Materials - Depot	660.69	
32	EFT35601	03/03/2023	Swat Pest Control	Insect Treatment		88.00
	24	01/01/2023	Swat Pest Control	Insect Treatment	88.00	
33	EFT35602	03/03/2023	Coca-Cola Amatil	Assorted Drinks		622.13
	230624392	16/02/2023	Coca-Cola Amatil	Assorted Drinks	622.13	
34	EFT35603	03/03/2023	Elite Pool & Spa Covers	Materials - KAC		60,355.90
	101581	14/11/2022	Elite Pool & Spa Covers	Materials - KAC	60,355.90	
35	EFT35604	03/03/2023	LE Garstone Plumbing	Chlorine testing		860.00
	000863	02/02/2023	LE Garstone Plumbing	Chlorine testing	860.00	
36	EFT35605	03/03/2023	Graham's Small Motor Centre	Blower for Town Scrubber		553.00
	X 61	08/12/2022	Graham's Small Motor Centre	Parts - Sundry	48.00	
	X 62	12/12/2022	Graham's Small Motor Centre	Blower for Town Scrubber	450.00	
	Y 23	13/02/2023	Graham's Small Motor Centre	Straps	55.00	
37	EFT35606	03/03/2023	Hocking Heritage & Architecture	Review of local shire Heritage		12,210.00
	INV-4478	31/01/2023	Hocking Heritage & Architecture	Review of local shire Heritage	12,210.00	
38	EFT35607	03/03/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning		3,520.00
	14	20/02/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning	3,520.00	
39	EFT35608	03/03/2023	Kowalds News & Glasshouse	Magazine Subscriptions		448.80
	I0000027707	22/02/2023	Kowalds News & Glasshouse	Magazine Subscriptions	448.80	
40	EFT35609	03/03/2023	Katanning Stock & Trading	soldering supplies		124.00
	5/17	08/12/2022	Katanning Stock & Trading	soldering supplies	75.00	
	5/20	20/12/2022	Katanning Stock & Trading	Handles	49.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
41	EFT35610	03/03/2023	Lotex Filter Cleaning Service	Filter Cleaning		129.04
	00008860	20/01/2023	Lotex Filter Cleaning Service	Filter Cleaning	129.04	
42	EFT35611	03/03/2023	Maia Financial	KLC Spin Bikes Rental Fee 011022 - 311222		1,224.69
	C37829	18/08/2022	Maia Financial	KLC Spin Bikes Rental Fee 011022 - 311222	1,224.69	
43	EFT35612	03/03/2023	Marketforce	Advertisement		456.05
	46559	25/01/2023	Marketforce	Advertisement	456.05	
44	EFT35613	03/03/2023	OFFICE WORKS BUSINESS DIRECT	Stationery Supplies		155.19
	605901070	07/02/2023	OFFICE WORKS BUSINESS DIRECT	Stationery Supplies	155.19	
45	EFT35614	03/03/2023	RAECO	Book Covering		239.75
	583888	08/02/2023	RAECO	Book Covering	239.75	
46	EFT35615	03/03/2023	Katanning Tyrepower	Replacement Tyres		2,259.00
	154031	07/02/2023	Katanning Tyrepower	Materials - Forrest Hills Rd	599.00	
	153710	07/02/2023	Katanning Tyrepower	Replacement Tyres	1,235.00	
	153975	07/02/2023	Katanning Tyrepower	Tyre Rotation	200.00	
	152856	08/02/2023	Katanning Tyrepower	Battery	225.00	
47	EFT35616	03/03/2023	West Coast Analytical Services	Ground Water Monitoring		2,772.00
	00004184	08/01/2023	West Coast Analytical Services	Ground Water Monitoring	2,772.00	
48	EFT35617	10/03/2023	Avantgarde Technologies	CCTV Quarterly Maintenance Agreement		1,420.10
	ES 1843	01/03/2023	Avantgarde Technologies	CCTV Quarterly Maintenance Agreement	1,420.10	
49	EFT35618	10/03/2023	BGL Solutions	Grounds maintenance		10,750.18
	INV-0005622	24/01/2023	BGL Solutions	Sprinkler heads	3,148.20	
	INV-0005667	01/03/2023	BGL Solutions	Grounds maintenance	7,601.98	
50	EFT35619	10/03/2023	Solutions IT Balcatta	Electronic Hook Switch		363.00
	S62839	31/01/2023	Solutions IT Balcatta	Electronic Hook Switch	363.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
51	EFT35620	10/03/2023	Moore Australia	2023 Budget Workshop		1,155.00
	3164	19/01/2023	Moore Australia	2023 Budget Workshop	1,155.00	
52	EFT35621	10/03/2023	Sandra Leanne Hetherington	Refund overpayment Tenant's Fee Amherst Village		705.22
	28022023	28/02/2023	Sandra Leanne Hetherington	Refund overpayment Tenant's Fee Amherst Village	705.22	
53	EFT35622	10/03/2023	Easifleet	Vehicle Lease		2,625.85
	170807	01/03/2023	Easifleet	Vehicle lease	901.92	
	171036	03/03/2023	Easifleet	Vehicle Lease	1,723.93	
54	EFT35623	10/03/2023	Pathtech Pty Ltd	Drug Tests		2,540.95
	228183	06/02/2023	Pathtech Pty Ltd	Drug Tests	2,540.95	
55	EFT35624	10/03/2023	Integrated ICT	Server maintenance		781.00
	25668	31/01/2023	Integrated ICT	Software subscriptions	231.00	
	25687	31/01/2023	Integrated ICT	Server maintenance	550.00	
56	EFT35625	10/03/2023	Toll Global Express	Freight		1,135.70
	0580-S408620	30/10/2022	Toll Global Express	Freight charges	126.12	
	0582-S408620	13/11/2022	Toll Global Express	Freight Charge	51.04	
	0585-S408620	11/12/2022	Toll Global Express	Freight	958.54	
57	EFT35626	10/03/2023	TRUSTEE FOR P&M MOORE FAMILY TRUST T/A NORDIC FITNESS EQUIPMENT	Gym Wipes		99.00
	NFE-006772SF	09/02/2023	TRUSTEE FOR P&M MOORE FAMILY TRUST T/A NORDIC FITNESS EQUIPMENT	Gym Wipes	99.00	
58	EFT35627	10/03/2023	Bernard Seeber	Consultants		10,323.50
	558.001	31/01/2023	Bernard Seeber	Consultants	3,135.00	
	554.006	31/01/2023	Bernard Seeber	KLC Concept Design	550.00	
	558.002	28/02/2023	Bernard Seeber	Consultants	6,638.50	
59	EFT35628	10/03/2023	Grants Empire	EV Charging Service		330.00
	00002152	28/02/2023	Grants Empire	EV Charging Service	330.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
60	EFT35629	10/03/2023	Zenith Laundry	Table Cloths		312.80
	00249106	16/02/2023	Zenith Laundry	Table Cloths	312.80	
61	EFT35630	10/03/2023	Warren Blackwood Waste	Household recycling service		9,569.83
	00018475	19/02/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
	18476	26/02/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
62	EFT35631	10/03/2023	Great Southern Fuel Supplies	Hydro Oil & Grease		881.61
	17006103	13/02/2023	Great Southern Fuel Supplies	Hydro Oil & Grease	881.61	
63	EFT35632	10/03/2023	AMPAC Debt Recovery	Debt recovery - Rates		3,617.94
	93306	10/02/2023	AMPAC Debt Recovery	Debt recovery - Rates	3,617.94	
64	EFT35633	10/03/2023	Slavin Architects	2020067 ECH Prograss claim		19,113.88
	INV-0983	16/02/2023	Slavin Architects	2020067 ECH Prograss claim	19,113.88	
65	EFT35634	10/03/2023	Katanning Hub Community Resource Centre	CRC Food Voucher Administration Fee		350.00
	INV-0638	28/02/2023	Katanning Hub Community Resource Centre	CRC Food Voucher Administration Fee	350.00	
66	EFT35635	10/03/2023	Connect CCS	Alarm monitoring - Call centre		110.83
	00113693	15/02/2023	Connect CCS	Alarm monitoring - Call centre	110.83	
67	EFT35636	10/03/2023	BTW Rural Supplies	Joiner Ezi Lock		605.00
	37703-1	09/02/2023	BTW Rural Supplies	Joiner Ezi Lock	605.00	
68	EFT35637	10/03/2023	Water Corporation	Water usage		6,178.85
	90 07810 67 2	20/02/2023	Water Corporation	Water usage	4,620.17	
	90 07810 13 8	20/02/2023	Water Corporation	Water usage	1,558.68	
69	EFT35638	10/03/2023	Synergy	Power usage - Oct - Dec 2022		21,557.78
	977 854 430	15/12/2022	Synergy	Power usage - Oct - Dec 2022	11,692.76	
	977 854 430	15/02/2023	Synergy	Power usage - Jan 2023	7,595.86	
	328 938 170	21/02/2023	Synergy	Electricity - 38 Austral tce	308.67	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	148 310 600	23/02/2023	Synergy	Electricity - 22 Austral Trc	192.04	
	138 671 920	01/03/2023	Synergy	Electricity	180.80	
	312 951 080	01/03/2023	Synergy	Electricity	1,587.65	
70	EFT35639	10/03/2023	National Livestock Reporting Service	Saleyard Marketing Report		990.00
	2400012984	31/01/2023	National Livestock Reporting Service	Saleyard Marketing Report	990.00	
71	EFT35640	10/03/2023	Dhu South Electrical	Airconditioner maintenance repairs		495.00
	4799	28/02/2023	Dhu South Electrical	Airconditioner maintenance repairs	495.00	
72	EFT35641	10/03/2023	BUCHER MUNICIPAL	Parts - Sweeper		2,768.02
	1056356	13/02/2023	BUCHER MUNICIPAL	Parts - Sweeper	2,768.02	
73	EFT35642	10/03/2023	Clever Patch	Craft Supplies for childrens programs		285.25
	478237	10/02/2023	Clever Patch	Craft Supplies for childrens programs	285.25	
74	EFT35643	10/03/2023	Coca-Cola Amatil	Beverages		1,063.07
	230515152	02/02/2023	Coca-Cola Amatil	Beverages	1,063.07	
75	EFT35644	10/03/2023	DELL AUSTRALIA PTY LTD	Dell Latitude 3420, monitors and dock.		2,105.40
	2411362042	19/02/2023	DELL AUSTRALIA PTY LTD	Dell Latitude 3420, monitors and dock.	2,105.40	
76	EFT35645	10/03/2023	Department of Water and Environmental Regulation	Annual Licence		2,172.50
	PL8814/2023-24	24/02/2023	Department of Water and Environmental Regulation	Annual Licence	2,172.50	
77	EFT35646	10/03/2023	Grande Food Service	Assorted Snacks & Lollies		1,099.27
	4209437	15/02/2023	Grande Food Service	Assorted Snacks & Lollies	622.39	
	4210124	01/03/2023	Grande Food Service	Assorted hot food & Snacks	476.88	
78	EFT35647	10/03/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning		1,320.00
	22	27/02/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning	1,320.00	
79	EFT35648	10/03/2023	Katanning Men's Shed	Benches & Planter Boxes		4,700.00
	62	10/11/2022	Katanning Men's Shed	Benches & Planter Boxes	4,700.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
80	EFT35649	10/03/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE		267.00
	00008938	01/03/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE	267.00	
81	EFT35650	10/03/2023	Katanning Stock & Trading	Building Maintenance - December Purchases		433.60
	5/12	01/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	86.70	
	5/14	05/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	49.00	
	5/15	07/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	57.80	
	5/16	08/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	120.80	
	5/18	13/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	35.40	
	5/19	19/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	29.50	
	5/21	22/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	38.50	
	5/22	23/12/2022	Katanning Stock & Trading	Building Maintenance - December Purchases	15.90	
82	EFT35651	10/03/2023	Landgate	Valuation Services		260.82
	378564	23/09/2022	Landgate	Valuation Services	130.41	
	380021	28/11/2022	Landgate	Valuation Services	130.41	
83	EFT35652	10/03/2023	Modern Teaching Aids	Carpet for Childrens Area		366.41
	45293455	10/02/2023	Modern Teaching Aids	Carpet for Childrens Area	366.41	
84	EFT35653	10/03/2023	OFFICE WORKS BUSINESS DIRECT	Inkjet Laser Labels Sheets		89.91
	605965936	10/02/2023	OFFICE WORKS BUSINESS DIRECT	Inkjet Laser Labels Sheets	89.91	
85	EFT35654	10/03/2023	PUBLIC LIBRARIES WA INC	Library Membership		200.00
	00391	02/03/2023	PUBLIC LIBRARIES WA INC	Library Membership	200.00	
86	EFT35655	10/03/2023	Katanning Tyrepower	Rims, Tyres and Wheel Nuts.		697.50
	154131	09/02/2023	Katanning Tyrepower	Vehicle Maintenance	139.00	
	154118	13/02/2023	Katanning Tyrepower	Rims, Tyres and Wheel Nuts.	558.50	
87	EFT35656	10/03/2023	Western Australian Meat Marketing Co-Op	Refund overpayment Debtor Inv 45398		22,268.00
	28022023	28/02/2023	Western Australian Meat Marketing Co-Op	Refund overpayment Debtor Inv 45398	22,268.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
88	EFT35657	10/03/2023	Wy Wurry Electrical	Repair Dam Pump		175.00
	INV-06012	06/02/2023	Wy Wurry Electrical	Repair Dam Pump	175.00	
89	EFT35658	16/03/2023	RAINCHASER WATER TANKS	Deposit for Watertank		1,000.00
	INV-3222	08/03/2023	RAINCHASER WATER TANKS	Deposit for Watertank	1,000.00	
90	EFT35659	16/03/2023	WCP Civil	Traffic Control & Road Maintenance		173,923.12
	28389	31/01/2023	WCP Civil	Traffic Control & Road Maintenance	158,793.36	
	28390	19/02/2023	WCP Civil	Road Maintenance	15,129.76	
91	EFT35660	16/03/2023	BGL Solutions	Grounds maintenance		365.85
	INV-0005565	28/02/2023	BGL Solutions	Grounds maintenance	365.85	
92	EFT35661	16/03/2023	Pennant House	Flags		484.00
	INV-2588	08/03/2023	Pennant House	Flags	484.00	
93	EFT35662	16/03/2023	Canon Australia	Library Copier charges - 18/01/2023 - 17/02/2023		112.65
	8123068976	17/02/2023	Canon Australia	Library Copier charges - 18/01/2023 - 17/02/2023	112.65	
94	EFT35663	16/03/2023	Let's Talk Flowers	ANZAC Wreath		120.00
	INV-0072	07/03/2023	Let's Talk Flowers	ANZAC Wreath	120.00	
95	EFT35664	16/03/2023	WA Contract Ranger Services	Ranger Services		4,675.00
	00004558	04/03/2023	WA Contract Ranger Services	Ranger Services	4,675.00	
96	EFT35665	16/03/2023	Rebecca Norrish	Refund - overpayment		200.64
	20230314	14/03/2023	Rebecca Norrish	Refund - overpayment	200.64	
97	EFT35666	16/03/2023	Wheatbelt Services	Signs		1,992.10
	00000460	08/02/2023	Wheatbelt Services	Signs	1,772.10	
	00000471	14/02/2023	Wheatbelt Services	Freight	110.00	
	00000472	14/02/2023	Wheatbelt Services	Freight	110.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
98	EFT35667	16/03/2023	Narpyn Law & Conveyancing	GS Aged Accom Project		4,503.32
	472	17/02/2023	Narpyn Law & Conveyancing	GS Aged Accom Project	1,125.83	
	489	17/02/2023	Narpyn Law & Conveyancing	GS Aged Accom Project	1,125.83	
	490	17/02/2023	Narpyn Law & Conveyancing	GS Aged Accom Project	1,125.83	
	491	17/02/2023	Narpyn Law & Conveyancing	GS Aged Accom Project	1,125.83	
99	EFT35668	16/03/2023	Exurban Rural & Regional Planning	Town Planning Consultancy		7,546.30
	URP-4323	04/03/2023	Exurban Rural & Regional Planning	Town Planning Consultancy	7,546.30	
100	EFT35669	16/03/2023	Zenith Laundry	Laundry charges - Dec 2022		211.70
	244220	22/12/2023	Zenith Laundry	Laundry charges - Dec 2022	211.70	
101	EFT35670	16/03/2023	Siti Hafidah Binte Eradat	Bond Refund		600.00
	20230228	28/02/2023	Siti Hafidah Binte Eradat	Bond Refund	600.00	
102	EFT35671	16/03/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	00018477	06/03/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
103	EFT35672	16/03/2023	Julia Claire Speight	Refund of bond		50.00
	20230308	08/03/2023	Julia Claire Speight	Refund of bond	50.00	
104	EFT35673	16/03/2023	Cannon Hygiene	Sanitary unit service		1,047.88
	97605194	14/02/2023	Cannon Hygiene	Sanitary unit service	1,047.88	
105	EFT35674	16/03/2023	Great Southern Fuel Supplies	Degreaser		1,550.15
	17006167	24/02/2023	Great Southern Fuel Supplies	Degreaser	1,280.88	
	17006178	28/02/2023	Great Southern Fuel Supplies	Grease	269.27	
106	EFT35675	16/03/2023	AMPAC Debt Recovery	Debt recovery - rates		297.00
	93411	17/02/2023	AMPAC Debt Recovery	Debt recovery - rates	297.00	
107	EFT35676	16/03/2023	Shire of Kent	Reimburement for Martyn Hagley		14,418.89
	6420	09/01/2023	Shire of Kent	Reimburement for Martyn Hagley	14,418.89	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
108	EFT35677	16/03/2023	Great Southern Toyota	Vehicle Service		818.97
	JC34041760	07/03/2023	Great Southern Toyota	Vehicle Service	818.97	
109	EFT35678	16/03/2023	Katanning H Hardware	Stormwater pipes		146.65
	103001049	20/12/2022	Katanning H Hardware	Stormwater pipes	78.75	
	106012460	05/01/2023	Katanning H Hardware	Impact bits & Screws	67.90	
110	EFT35679	16/03/2023	WA Traffic Planning	TMP		3,740.00
	001679	09/12/2022	WA Traffic Planning	TMP	605.00	
	001685	29/12/2022	WA Traffic Planning	TMP	2,750.00	
	001701	20/01/2023	WA Traffic Planning	TMP Harmony Festival	385.00	
111	EFT35680	16/03/2023	Katanning Hub Community Resource Centre	Tourism services		4,400.00
	INV-0626	09/02/2023	Katanning Hub Community Resource Centre	Tourism services	4,400.00	
112	EFT35681	16/03/2023	Message Media	Messaging		596.00
	INV02910794	31/01/2023	Message Media	Messaging	574.44	
	INV02982186	28/02/2023	Message Media	Messaging	21.56	
113	EFT35682	16/03/2023	Synergy	Electricity		11,895.14
	155 057 680	07/03/2023	Synergy	Electricity	485.30	
	335 812 970	07/03/2023	Synergy	Electricity	120.48	
	338 348 270	07/03/2023	Synergy	Electricity	11,289.36	
114	EFT35683	16/03/2023	Australia's South West	Indigenous Leadership Scholarship		8,800.00
	11802	16/02/2023	Australia's South West	Indigenous Leadership Scholarship	8,800.00	
115	EFT35684	16/03/2023	Frontline Fire & Rescue Equipment	Respirators		7,524.00
	77134	18/01/2023	Frontline Fire & Rescue Equipment	Respirators	3,432.00	
	77142	18/01/2023	Frontline Fire & Rescue Equipment	Goggles	660.00	
	77198	19/01/2023	Frontline Fire & Rescue Equipment	Respirators	3,432.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
116	EFT35685	16/03/2023	Coca-Cola Amatil	Beverages		489.29
	230682133	23/02/2023	Coca-Cola Amatil	Beverages	489.29	
117	EFT35686	16/03/2023	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	Accomodation		763.50
	REC29983	03/03/2023	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	Accomodation	763.50	
118	EFT35687	16/03/2023	LE Garstone Plumbing	Cisterns and Button Clusters		1,980.00
	000884	03/03/2023	LE Garstone Plumbing	Cisterns and Button Clusters	1,980.00	
119	EFT35688	16/03/2023	Graham's Small Motor Centre	Oil & Chainsaw Case		228.00
	Z 4	21/02/2023	Graham's Small Motor Centre	Oil & Chainsaw Case	228.00	
120	EFT35689	16/03/2023	Grande Food Service	Drinks, Snacks, Cleaning Supplies.		286.70
	4209787	22/02/2023	Grande Food Service	Drinks, Snacks, Cleaning Supplies.	203.79	
	4210449	08/03/2023	Grande Food Service	Lollies	82.91	
122	EFT35690	16/03/2023	GREY BIRD MEDIA	Advertisement		506.00
	1956	09/03/2023	GREY BIRD MEDIA	Advertisement	506.00	
123	EFT35691	16/03/2023	Hocking Heritage & Architecture	Local Heritage Survey		2,035.00
	INV-4490	10/03/2023	Hocking Heritage & Architecture	Local Heritage Survey	2,035.00	
124	EFT35692	16/03/2023	Katanning Betta Home Living	Materials - Depot		149.90
	35810034360	09/02/2023	Katanning Betta Home Living	Materials - Depot	149.90	
125	EFT35693	16/03/2023	Katanning Trailer Repairs	Manufacture & Installation frame		5,720.00
	527	01/12/2022	Katanning Trailer Repairs	Manufacture & Installation frame	5,720.00	
126	EFT35694	16/03/2023	Katanning Stock & Trading	Toilet Cystern		248.00
	5/20	20/12/2022	Katanning Stock & Trading	Anti-vandal Handles	49.00	
	5/35	13/02/2023	Katanning Stock & Trading	Toilet Cystern	199.00	
127	EFT35695	16/03/2023	Katanning Bobcat Hire	Refund		25.00
	20230310	10/03/2023	Katanning Bobcat Hire	Refund	25.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
128	EFT35696	16/03/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs		217.25
	45294624	10/02/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs	217.25	
129	EFT35697	16/03/2023	PFD FOOD SERVICES	Toilet paper & Hand towels		348.30
	LF538602	05/01/2023	PFD FOOD SERVICES	Fizzer Confectionary	44.30	
	LF597936	11/01/2023	PFD FOOD SERVICES	Toilet paper & Hand towels	304.00	
130	EFT35698	16/03/2023	FOCHE PLANT HIRE T/A RMF FABRICATION	Recoat timber AAPG		2,288.00
	10-013270	21/02/2023	FOCHE PLANT HIRE T/A RMF FABRICATION	Recoat timber AAPG	2,288.00	
131	EFT35699	16/03/2023	South Regional TAFE	2 Units for Nurul		357.50
	I0022122	20/02/2023	South Regional TAFE	2 Units for Nurul	357.50	
132	EFT35700	16/03/2023	Scavenger Supplies	Helmet Torches & clips		1,402.50
	INV-17137	14/02/2023	Scavenger Supplies	Deployment bags	577.50	
	INV-17138	14/02/2023	Scavenger Supplies	Helmet Torches & clips	825.00	
133	EFT35701	16/03/2023	Word Candy	Copywriting Services		2,500.00
	1294	28/02/2023	Word Candy	Copywriting Services	2,500.00	
134	EFT35702	24/03/2023	BGL Solutions	Oval Maintenance		9,845.00
	INV-0005681	11/03/2023	BGL Solutions	Oval Maintenance	4,180.00	
	INV-0005683	12/03/2023	BGL Solutions	Turf Aeration & Sweeping	2,695.00	
	INV-0005690	13/03/2023	BGL Solutions	Turf Aeration	2,970.00	
135	EFT35703	24/03/2023	ABA Security & Electrical	Security alarm monitoring - Library		162.00
	32480	02/02/2023	ABA Security & Electrical	Security alarm monitoring - Library	162.00	
136	EFT35704	24/03/2023	Hersey's Safety	Gloves & Sunscreen		343.20
	48340	24/02/2023	Hersey's Safety	Gloves & Sunscreen	343.20	
137	EFT35705	24/03/2023	West Coast Elevator Services Pty Ltd	Elevator Service		1,320.00
	INV-0789	22/03/2023	West Coast Elevator Services Pty Ltd	Elevator Service	1,320.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
138	EFT35706	24/03/2023	Easifleet	Vehicle lease		901.92
	171448	15/03/2023	Easifleet	Vehicle lease	901.92	
139	EFT35707	24/03/2023	Katanning Cleaning	Cleaning contract - February 2023		13,200.00
	8	12/03/2023	Katanning Cleaning	Cleaning contract - February 2023	13,200.00	
140	EFT35708	24/03/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences		3,629.99
	25782	14/02/2023	Integrated ICT	Cisco AnyConnect Plus + 1 Year Software	244.75	
	25781	14/02/2023	Integrated ICT	WD Red Plus NAS HDD	226.88	
	25840	17/02/2023	Integrated ICT	Server maintenance	550.00	
	26090	28/02/2023	Integrated ICT	Software subscriptions - Antivirus	231.00	
	26091	28/02/2023	Integrated ICT	Software subscriptions - Feb 2023	241.87	
	26129	28/02/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences	2,135.49	
141	EFT35709	24/03/2023	Belinda Knight	Pensioner - Reconciliation & Claims		1,732.50
	BK 127	15/03/2023	Belinda Knight	Pensioner - Reconciliation & Claims	1,732.50	
142	EFT35710	24/03/2023	Warren Blackwood Waste	Household recycling service		5,112.85
	00018525	12/03/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
143	EFT35711	24/03/2023	Australian Taxation Office	PAYG - Pay 19		30,722.00
	20230316	16/03/2023	Australian Taxation Office	PAYG - Pay 19	30,722.00	
144	EFT35712	24/03/2023	Great Southern Fuel Supplies	Hydraulic Oil		242.66
	17006240	10/03/2023	Great Southern Fuel Supplies	Hydraulic Oil	242.66	
145	EFT35713	24/03/2023	Burgess Rawson	Water Usage - Katanning Railway Yard		507.96
	17778	03/02/2023	Burgess Rawson	Water Usage - Katanning Railway Yard	329.21	
	17946	01/03/2023	Burgess Rawson	Dore st - Old Saleyards Rent	178.75	
146	EFT35714	24/03/2023	AMPAC Debt Recovery	Debt recovery - Rates		6,464.79
	93475	28/02/2023	AMPAC Debt Recovery	Debt recovery - Rates	6,464.79	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
147	EFT35715	24/03/2023	Katanning H Hardware	Materials - Town Hall		43.90
	106013650	03/02/2023	Katanning H Hardware	Materials - Town Hall	43.90	
148	EFT35716	24/03/2023	BTW Rural Supplies	Hose & Footvalve		743.00
	37827-1	23/02/2023	BTW Rural Supplies	Clutches	193.00	
	37854	24/02/2023	BTW Rural Supplies	Hose & Footvalve	550.00	
149	EFT35717	24/03/2023	Synergy	Electricity - 1/6 Hill Wy		284.20
	159 777 820	01/03/2023	Synergy	Electricity - 1/6 Hill Wy	146.01	
	159 985 050	01/03/2023	Synergy	Electricity - 2/6 Hill Wy	138.19	
150	EFT35718	24/03/2023	Australia Post	Daily Postage for January 2023 (Admin)		656.82
	1012165108	03/02/2023	Australia Post	Daily Postage for January 2023 (Admin)	656.82	
151	EFT35719	24/03/2023	Burando Hill	Parts - BFB tanker		153.97
	K26746INV	01/02/2023	Burando Hill	Parts - BFB tanker	153.97	
152	EFT35720	24/03/2023	National Livestock Reporting Service	Saleyard Marketing Report		990.00
	2400013029	28/02/2023	National Livestock Reporting Service	Saleyard Marketing Report	990.00	
153	EFT35721	24/03/2023	Dhu South Electrical	Sprig Bar Maintenance		4,983.00
	4724	16/03/2023	Dhu South Electrical	Sprig Bar Maintenance	4,983.00	
154	EFT35722	24/03/2023	SOS Office Equipment	KLC copier charges - Feb 2023		139.23
	605404	28/02/2023	SOS Office Equipment	KLC copier charges - Feb 2023	139.23	
155	EFT35723	24/03/2023	Aerodrome Management Services	Create Aerodrome Manual		4,346.10
	AMSINV-08573	21/02/2023	Aerodrome Management Services	Create Aerodrome Manual	4,346.10	
156	EFT35724	24/03/2023	ARMS & CARTRIDGE SUPPLIES	Repair and service bolt gun		285.34
	00009419	24/02/2023	ARMS & CARTRIDGE SUPPLIES	Repair and service bolt gun	285.34	
157	EFT35725	24/03/2023	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR AUGUST 2022		3,441.62
	T93	09/03/2023	BUILDING SERVICE LEVY	BSL FOR NOVEMBER 2022	601.45	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	T93	09/03/2023	BUILDING SERVICE LEVY	BSL FOR DECEMBER 2022	277.00	
	T93	09/03/2023	BUILDING SERVICE LEVY	BSL FOR FEBRUARY 2023	56.65	
	T93	09/03/2023	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR AUGUST 2022	2,506.52	
158	EFT35726	24/03/2023	Coca-Cola Amatil	Beverages		1,411.85
	0230857606	16/03/2023	Coca-Cola Amatil	Beverages	1,411.85	
159	EFT35727	24/03/2023	LE Garstone Plumbing	Katanning Hotel plumbing		1,540.00
	000887	14/03/2023	LE Garstone Plumbing	Katanning Hotel plumbing	1,540.00	
160	EFT35728	24/03/2023	Cooper Hargreaves & Company Pty Ltd	Saleyard Venue refund		370.00
	20230321	21/02/2023	Cooper Hargreaves & Company Pty Ltd	Saleyard Venue refund	370.00	
161	EFT35729	24/03/2023	Kowalds News & Glasshouse	Stationary Order		380.22
	I0000027881	15/03/2023	Kowalds News & Glasshouse	Stationary Order	380.22	
162	EFT35730	24/03/2023	Landgate	Valuation Services		219.55
	382235	23/02/2023	Landgate	Valuation Services	177.40	
	382298	24/02/2023	Landgate	Valuation Services	42.15	
163	EFT35731	24/03/2023	GARNAMA PTY LTD T/AS LES MILLS ASIA PACIFIC	Lesmills		2,966.94
	1216810	01/03/2023	GARNAMA PTY LTD T/AS LES MILLS ASIA PACIFIC	Lesmills	2,966.94	
164	EFT35732	24/03/2023	Marketforce	Advertising		1,552.94
	46888	23/02/2023	Marketforce	Advertising & Promotions	526.36	
	46889	23/02/2023	Marketforce	Advertising	601.25	
	46887	23/02/2023	Marketforce	Advertising	425.33	
165	EFT35733	24/03/2023	McIntosh & Sons	UHF Radio		471.12
	1781098	23/02/2023	McIntosh & Sons	UHF Radio	471.12	
166	EFT35734	24/03/2023	QFH Multiparts	Hose Repairs		606.75
	908422509	16/02/2023	QFH Multiparts	Safety boots	189.95	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	908450215	22/02/2023	QFH Multiparts	Hose Repairs	190.77	
	908484054	28/02/2023	QFH Multiparts	Degreaser sprayer, 1/4 inch fittings	152.07	
	908484049	28/02/2023	QFH Multiparts	hydraulic fitting	73.96	
167	EFT35735	24/03/2023	SOUTHERN CROSS AUSTEREO PTY LTD	Radio Advertising		664.40
	71445902	28/02/2023	SOUTHERN CROSS AUSTEREO PTY LTD	Radio Advertising	664.40	
168	EFT35736	24/03/2023	Katanning Tyrepower	Spotlight Covers		91.00
	154259	23/02/2023	Katanning Tyrepower	Spotlight Covers	91.00	
169	EFT35737	24/03/2023	Albany V-Belt & Rubber	Full service kits for fuso canter		1,371.74
	IN368488	09/02/2023	Albany V-Belt & Rubber	Full service kits for fuso canter	699.93	
	IN368956	17/02/2023	Albany V-Belt & Rubber	Parts - Water Cart	496.31	
	IN369549	28/02/2023	Albany V-Belt & Rubber	Plug adaptors, seal remover, magic trees	175.50	
170	EFT35738	24/03/2023	Katanning Nutrien Ag Solutions	Gas Bottle		61.38
	908443437	21/02/2023	Katanning Nutrien Ag Solutions	Gas Bottle	61.38	
171	EFT35739	31/03/2023	Avantgarde Technologies	CCTV Maintenance		1,420.10
	ES 00001686	01/02/2022	Avantgarde Technologies	CCTV Maintenance	1,420.10	
172	EFT35740	31/03/2023	WCP Civil	Seal works		119,824.19
	28589	28/02/2023	WCP Civil	Seal works	119,824.19	
173	EFT35741	31/03/2023	Phyllis Mirco	2023 Katanning Harmony Festival Stall Refund		55.00
	20230323	23/03/2023	Phyllis Mirco	2023 Katanning Harmony Festival Stall Refund	55.00	
174	EFT35742	31/03/2023	Local Government Professionals WA	Project Management Essentials		1,070.00
	35337	16/03/2023	Local Government Professionals WA	Project Management Essentials	1,070.00	
175	EFT35743	31/03/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building		275.00
	S126931	03/03/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building	275.00	
176	EFT35744	31/03/2023	BGL Solutions	Gardens		295.90
	INV-0005694	17/03/2023	BGL Solutions	Gardens	295.90	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
177	EFT35745	31/03/2023	Liberty Oil Australia	UNLEADED PETROL		1,576.80
	FI98001835	17/03/2023	Liberty Oil Australia	UNLEADED PETROL	1,576.80	
178	EFT35746	31/03/2023	Yellow Gum B&B	Accomodation - Harmony Festival MC		270.01
	INV-1790	24/03/2023	Yellow Gum B&B	Accomodation - Harmony Festival MC	270.01	
179	EFT35747	31/03/2023	Katanning Security Protection	Alarm Response 20/03/2023		222.00
	00000649	22/03/2023	Katanning Security Protection	Alarm Response 20/03/2023	222.00	
180	EFT35748	31/03/2023	Canon Australia	Admin Copier charges - Feb 2023		242.46
	8123091830	04/03/2023	Canon Australia	Admin Copier charges - Feb 2023	242.46	
181	EFT35749	31/03/2023	Let's Talk Flowers	Flowers		50.00
	INV-0080	15/03/2023	Let's Talk Flowers	Flowers	50.00	
182	EFT35750	31/03/2023	WA Contract Ranger Services	Ranger Relief		4,534.75
	00004576	18/03/2023	WA Contract Ranger Services	Ranger Relief	4,534.75	
183	EFT35751	31/03/2023	Edwards Motors	Trade-in Mazda Bravo KA357 & Purchase Isuza Dmax cab		39,341.10
	T-6322	19/09/2022	Edwards Motors	Trade-in Mazda Bravo KA357 & Purchase Isuza Dmax cab	39,341.10	
184	EFT35752	31/03/2023	Easifleet	Vehicle Lease		1,723.93
	171580	17/03/2023	Easifleet	Vehicle Lease	1,723.93	
185	EFT35753	31/03/2023	Flaver Productions & Party Hire	Main stage marquee		11,191.70
	524	27/03/2023	Flaver Productions & Party Hire	Marquee	462.00	
	525	27/03/2023	Flaver Productions & Party Hire	Portaloos	3,000.00	
	526	27/03/2023	Flaver Productions & Party Hire	Main stage lighting & setup	2,241.80	
	527	27/03/2023	Flaver Productions & Party Hire	Main stage marquee	3,624.50	
	528	27/03/2023	Flaver Productions & Party Hire	Technical & setup	1,863.40	
186	EFT35754	31/03/2023	Wheatbelt Services	Street sign supplies		7,455.80
	00000490	01/03/2023	Wheatbelt Services	Street sign supplies	7,455.80	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
187	EFT35755	31/03/2023	Grants Empire	EV Charging Service		330.00
	00002164	29/03/2023	Grants Empire	EV Charging Service	330.00	
188	EFT35756	31/03/2023	Taylor's Painting Service	Painting		4,600.00
	82	29/03/2023	Taylor's Painting Service	Painting	4,600.00	
189	EFT35757	31/03/2023	Katanning Aquatic Sports	KAC Contract		22,070.00
	INV-0034	04/03/2023	Katanning Aquatic Sports	Pool Entry Fees & Instructor	70.00	
	INV-0124	16/03/2023	Katanning Aquatic Sports	KAC Contract	22,000.00	
190	EFT35758	31/03/2023	Belinda Knight	Belinda Knight financial services		21,540.22
	BK126	15/03/2023	Belinda Knight	Belinda Knight financial services	21,540.22	
191	EFT35759	31/03/2023	West Australian Newspapers	Harmony Festival Advert M6x3 - 16 Feb 2023		2,192.00
	1007010420230228	28/02/2023	West Australian Newspapers	GREAT SOUTHERN HERALD - 9 FEB 2023	600.00	
	1007010420230228	28/02/2023	West Australian Newspapers	Harmony Festival Advert M6x3 - 16 Feb 2023	1,250.00	
	1007010420230228	28/02/2023	West Australian Newspapers	Advertising & Promotions	342.00	
192	EFT35760	31/03/2023	CHARLOTTE WHY	Reimbursement for harmony festival		8.40
	20230320	20/03/2023	CHARLOTTE WHY	Reimbursement for harmony festival	8.40	
193	EFT35761	31/03/2023	Corry Rene Why	Reimbursements for Harmony Festival		62.90
	20230321	21/03/2023	Corry Rene Why	Reimbursements for Harmony Festival	62.90	
194	EFT35762	31/03/2023	ANGELA GEORGE	Reimbursements for Harmony Festival		228.34
	20230320	20/03/2023	ANGELA GEORGE	Reimbursements for Harmony Festival	136.89	
	20230327	27/03/2023	ANGELA GEORGE	Reimbursements for Harmony Festival	91.45	
195	EFT35763	31/03/2023	COLIN HENRY THORNE	Window Cleaning for Harmony Festival		400.00
	100	27/03/2023	COLIN HENRY THORNE	Window Cleaning for Harmony Festival	400.00	
196	EFT35764	31/03/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	00018526	19/03/2023	Warren Blackwood Waste	Refuse collection	4,456.98	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
197	EFT35765	31/03/2023	Great Southern Toyota	Vehicle service		451.24
	JC34041905	17/03/2023	Great Southern Toyota	Vehicle service	451.24	
198	EFT35766	31/03/2023	Katanning H Hardware	Welding Gas		2,144.42
	103001100	01/02/2023	Katanning H Hardware	PPE, Jerry cans and Screws	174.75	
	102023794	08/02/2023	Katanning H Hardware	Socket Adaptor	47.95	
	106013838	08/02/2023	Katanning H Hardware	Window Sealant	47.85	
	106013839	08/02/2023	Katanning H Hardware	PPE, Blades, BAtteries	421.69	
	102023900	14/02/2023	Katanning H Hardware	Welding Gas	599.00	
	106014115	14/02/2023	Katanning H Hardware	rattle gun, battery, charger	267.95	
	106014221	15/02/2023	Katanning H Hardware	Infrared Thermometer	128.95	
	105002439	22/02/2023	Katanning H Hardware	Depot Maint/Clean Up	456.28	
199	EFT35767	31/03/2023	Connect CCS	Alarm monitoring - Call centre		129.42
	00113886	15/03/2023	Connect CCS	Alarm monitoring - Call centre	129.42	
200	EFT35768	31/03/2023	Water Corporation	Water usage - 8 Austral Tce		183.09
	90 13922 94 5	02/03/2023	Water Corporation	Water usage - 8 Austral Tce	183.09	
201	EFT35769	31/03/2023	Synergy	Power usage - 15 Dec 2022 - 28 Feb 2023		27,157.99
	303 539 720	27/02/2023	Synergy	Electricity - 1 Synnott Ave	496.80	
	239 593 320	27/02/2023	Synergy	Electricity - 1 Warren Rd	188.91	
	638 847 540	28/02/2023	Synergy	Unmetered - Street Lighting	360.13	
	407 889 690	14/03/2023	Synergy	Electricity - Unit A 61 Conroy street	102.51	
	977 854 430	15/03/2023	Synergy	Power usage - 15 Dec 2022 - 28 Feb 2023	24,823.45	
	154 025 290	21/03/2023	Synergy	Electricity - Saleyards	1,186.19	
202	EFT35770	31/03/2023	iiNet	Internet - CEO		79.99
	135977896	17/03/2023	iiNet	Internet - CEO	79.99	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
203	EFT35771	31/03/2023	BOC Limited	Container service - Jan 2023		197.35
	4033195666	29/01/2023	BOC Limited	Container service - Jan 2023	103.70	
	4033409084	26/02/2023	BOC Limited	Container service - Feb 2023	93.65	
204	EFT35772	31/03/2023	Jacknife	Concert in the Park 2023		1,700.00
	002	15/03/2023	Jacknife	Concert in the Park 2023	1,700.00	
205	EFT35773	31/03/2023	CBCA WA BRANCH (INC)	CBCA Membership		75.00
	00008066	07/03/2023	CBCA WA BRANCH (INC)	CBCA Membership	75.00	
206	EFT35774	31/03/2023	Container Traders Pty Ltd	Sea Container		4,345.00
	I-52444	02/03/2023	Container Traders Pty Ltd	Sea Container	4,345.00	
207	EFT35775	31/03/2023	Cordite Investments Pty Ltd	Reimbursement of Crossover bond		12,000.00
	1603	16/03/2023	Cordite Investments Pty Ltd	Reimbursement of Crossover bond	12,000.00	
208	EFT35776	31/03/2023	ENVIROPIPES PTY LTD	Pipes		6,399.14
	57876	17/02/2023	ENVIROPIPES PTY LTD	Pipes	6,399.14	
209	EFT35777	31/03/2023	Ray Ford Signs	Harmony festival tent		2,003.10
	12847	21/03/2023	Ray Ford Signs	Harmony festival tent	867.90	
	12848	21/03/2023	Ray Ford Signs	Harmony festival signs	748.00	
	12849	21/03/2023	Ray Ford Signs	Ranger signage	387.20	
210	EFT35778	31/03/2023	Graham's Small Motor Centre	Blower		1,021.00
	Z42	28/02/2023	Graham's Small Motor Centre	chain braker/ joiner	482.00	
	Z45	21/03/2023	Graham's Small Motor Centre	Blower	539.00	
211	EFT35779	31/03/2023	Grande Food Service	Snack Order		1,178.94
	4210783	15/03/2023	Grande Food Service	Snack order	427.13	
	4211131	22/03/2023	Grande Food Service	Snack Order	751.81	
212	EFT35780	31/03/2023	Hocking Heritage & Architecture	Local heritage survey & heritage strategy		1,650.00
	INV-4508	17/03/2023	Hocking Heritage & Architecture	Local heritage survey & heritage strategy	1,650.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
213	EFT35781	31/03/2023	Kowalds News & Glasshouse	Stationary		120.00
	I0000027906	17/03/2023	Kowalds News & Glasshouse	Stationary	120.00	
214	EFT35782	31/03/2023	Katanning Stock & Trading	RV Dump Point Maintenance		1,069.95
	5/31	06/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	57.20	
	5/32	09/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	29.75	
	5/33	10/02/2023	Katanning Stock & Trading	RV Dump Point Maintenance	309.00	
	5/34	13/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	81.50	
	5/37	14/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	36.00	
	5/38	15/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	168.40	
	5/39	20/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	18.00	
	5/40	20/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	7.50	
	5/41	21/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	34.20	
	5/42	22/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	67.90	
	5/43	24/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	164.30	
	5/44	27/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	9.20	
	5/45	28/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	36.00	
	5/46	28/02/2023	Katanning Stock & Trading	Building Maintenance - Monthly Purchases	51.00	
215	EFT35783	31/03/2023	STATE LIBRARY OF WESTERN AUSTRALIA	Freight recoup - Library		709.43
	RI034763	16/03/2023	STATE LIBRARY OF WESTERN AUSTRALIA	Freight recoup - Library	709.43	
216	EFT35784	31/03/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs		59.35
	45334032	03/03/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs	59.35	
217	EFT35785	31/03/2023	Mohana Catering	Catering		1,000.00
	00000159	20/03/2023	Mohana Catering	Catering	1,000.00	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
218	EFT35786	31/03/2023	MSR Agrimotives WA	Lightbar		3,102.00
	INV-0433	15/03/2023	MSR Agrimotives WA	Lightbar	1,892.00	
	INV-0437	15/03/2023	MSR Agrimotives WA	Vehicle Maintenance	1,210.00	
219	EFT35787	31/03/2023	Kirsty Jane Flugge	Reimbursement		173.25
	20230323	23/03/2023	Kirsty Jane Flugge	Reimbursement	173.25	
220	EFT35788	31/03/2023	OFFICE WORKS BUSINESS DIRECT	Stationary		257.39
	606433434	07/03/2023	OFFICE WORKS BUSINESS DIRECT	Stationary	257.39	
221	EFT35789	31/03/2023	South Regional TAFE	Forklift Course		50.00
	I0022403	03/03/2023	South Regional TAFE	Forklift Course	50.00	
222	EFT35790	31/03/2023	TENNANT AUSTRALIA PTY LTD	Brush Drive		683.50
	919394985	28/02/2023	TENNANT AUSTRALIA PTY LTD	Brush drive & idler assembly	328.08	
	919402551	02/03/2023	TENNANT AUSTRALIA PTY LTD	Brush Drive	355.42	
223	EFT35791	31/03/2023	The Henna Leaf	Henna for Harmony Festival		550.00
	25	29/03/2023	The Henna Leaf	Henna for Harmony Festival	550.00	
224	EFT35792	31/03/2023	Winc Australia	Stationary Order		54.01
	9041596311	04/02/2023	Winc Australia	Stationary Order	24.31	
	9041670136	11/02/2023	Winc Australia	Stationary Order	29.70	
					EFT Total \$ 1,008,311.12	

Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
225	PAY	1/03/2023	PAYROLL			109,332.87
	PAY	1/03/2023	PAYROLL	Payroll PAY 18	109,332.87	
226	PAY	15/03/2023	PAYROLL			111,755.95
	PAY	15/03/2023	PAYROLL	Payroll PAY 19	111,755.95	

Schedule of Accounts Paid - February 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
227	PAY	29/03/2023	PAYROLL			117,763.01
	PAY	29/03/2023	PAYROLL	Payroll PAY 20	117,763.01	
					Pay Total \$ 338,851.83	

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
228	SUPER	1/03/2023	Superchoice			15,305.12
	SUPER	1/03/2023	Superchoice	Superannuation Payments Pay 18	15,305.12	
229	DD31896.1	08/03/2023	Telstra Corporation			3,165.34
	K 643 498 311-4	21/02/2023	Telstra Corporation	Phone & internet charges - Feb 2023	3,165.34	
230	SUPER	15/03/2023	Superchoice			15,493.15
	SUPER	15/03/2023	Superchoice	Superannuation Payments Pay 19	15,493.15	
231	SUPER	29/03/2023	Superchoice			15,515.42
	SUPER	29/03/2023	Superchoice	Superannuation Payments Pay 20	15,515.42	
					Direct Debit Total \$ 49,479.03	

Credit Card Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
232		27/03/2023	Commonwealth Bank of Australia			4,596.39
		27/03/2023	Commonwealth Bank of Australia	HR Cert IV Human Resource Management - JM	2800.00	
		27/03/2023	Commonwealth Bank of Australia	HR Council Refreshments	41.50	
		27/03/2023	Commonwealth Bank of Australia	HR Farewll Morning Tea	53.60	
		27/03/2023	Commonwealth Bank of Australia	HR Working With Children Check - CW	87.00	
		27/03/2023	Commonwealth Bank of Australia	EMIA Vehicle Registration Portable Toilet	53.90	
		27/03/2023	Commonwealth Bank of Australia	EMCC Parking Moore Australia Budget Workshop	25.31	
		27/03/2023	Commonwealth Bank of Australia	EMCC Vista Print Harmony 2023	128.98	

Schedule of Accounts Paid - February 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	27/03/2023	Commonwealth Bank of Australia	EMCC Pliers Harmony Event Boxes	6.50	
	27/03/2023	Commonwealth Bank of Australia	EMCC Equipment Harmony Event Boxes	21.15	
	27/03/2023	Commonwealth Bank of Australia	EMCC Soft Drinks RAP Launch Event	24.80	
	27/03/2023	Commonwealth Bank of Australia	CEO Dome	27.50	
	27/03/2023	Commonwealth Bank of Australia	CEO Vista Print	464.77	
	27/03/2023	Commonwealth Bank of Australia	CEO Vista Print	398.99	
	27/03/2023	Commonwealth Bank of Australia	CEO Councillor Refreshments	61.00	
	27/03/2023	Commonwealth Bank of Australia	CEO Councillor Refreshments	20.50	
	27/03/2023	Commonwealth Bank of Australia	CEO Farewell Giftcard	50.00	
	27/03/2023	Commonwealth Bank of Australia	CEO Zoom	230.89	
	27/03/2023	Commonwealth Bank of Australia	CESM - Diesel Tambellup	100.00	
Credit Card Totals \$				4,596.39	

Cheque Total	\$2,134.67	0.15%
EFT Total	\$1,008,311.12	71.85%
Payroll Total	\$338,851.83	24.15%
Direct Debit Total	\$49,479.03	3.53%
Credit Card Total	\$4,596.39	0.33%
	\$1,403,373.04	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
31 March 2023



Heart of the Great Southern

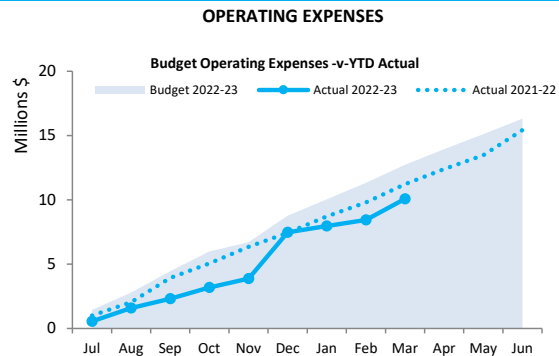
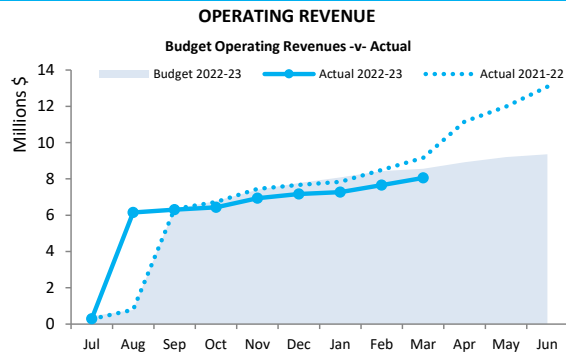
SHIRE OF KATANNING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2023

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

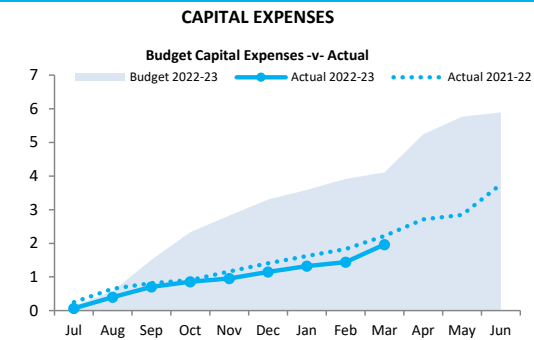
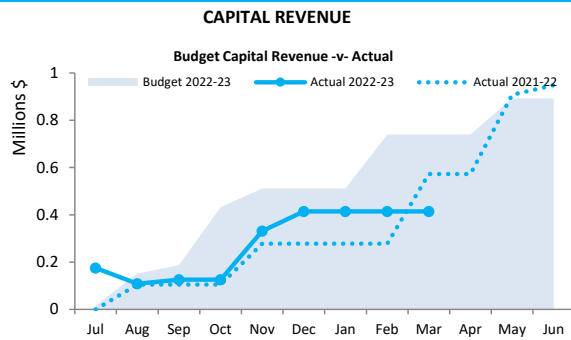
TABLE OF CONTENTS

Statement of Financial Activity by Nature or Type	5
Basis of Preparation	6
Note 1 Statement of Financial Activity Information	7
Note 2 Cash and Financial Assets	8
Note 3 Receivables	9
Note 4 Other Current Assets	10
Note 5 Payables	11
Note 6 Disposal of Assets	12
Note 7 Capital Acquisitions	13
Note 8 Borrowings	15
Note 9 Lease Liabilities	16
Note 10 Reserve Accounts	17
Note 11 Other Current Liabilities	18
Note 12 Operating grants and contributions	19
Note 13 Non operating grants and contributions	20
Note 14 Budget Amendments	21
Note 15 Explanation of Material Variances	22

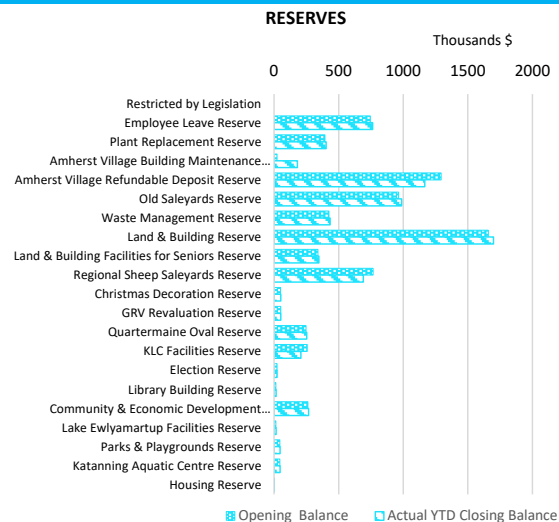
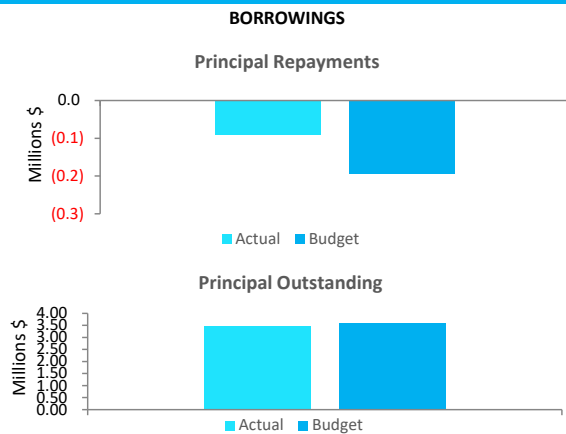
OPERATING ACTIVITIES



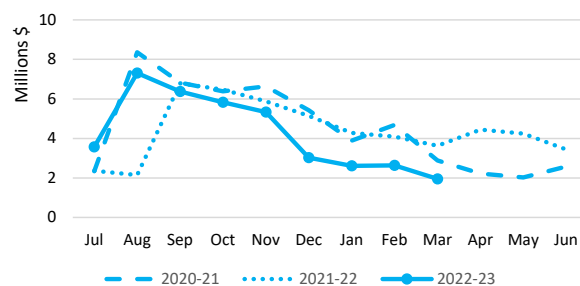
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$1.57 M	\$1.47 M	(\$0.10 M)
Closing	\$0.00 M	\$1.41 M	\$1.81 M	\$0.40 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.65 M	% of total
Unrestricted Cash	\$1.72 M	12.6%
Restricted Cash	\$11.93 M	87.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$1.49 M	% Outstanding
Trade Payables	\$0.09 M	
0 to 30 Days		91.0%
Over 30 Days		9.0%
Over 90 Days		8%

Refer to Note 5 - Payables

Receivables		
	\$0.43 M	% Collected
Rates Receivable	\$1.62 M	72.5%
Trade Receivable	\$0.43 M	% Outstanding
Over 30 Days		80.2%
Over 90 Days		77.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.85 M)	\$0.57 M	\$1.56 M	\$0.99 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.68 M	% Variance
YTD Budget	\$4.67 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.03 M	% Variance
YTD Budget	\$1.92 M	(46.0%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.66 M	% Variance
YTD Budget	\$1.66 M	(0.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.58 M)	(\$3.13 M)	(\$1.74 M)	\$1.39 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.06 M	%
Adopted Budget	\$0.42 M	(86.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.96 M	% Spent
Adopted Budget	\$5.89 M	(66.7%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.41 M	% Received
Adopted Budget	\$0.89 M	(53.6%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.29 M	\$2.40 M	\$0.52 M	(\$1.88 M)

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.09 M	
Interest expense	\$0.04 M	
Principal due	\$3.45 M	

Refer to Note 8 - Borrowings

Reserves		
Reserves balance	\$7.65 M	
Interest earned	\$0.18 M	

Refer to Note 10 - Cash Reserves

Lease Liability		
Principal repayments	\$0.01 M	
Interest expense	\$0.00 M	
Principal due	\$0.04 M	

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

BY NATURE OR TYPE

	Ref Note	Adopted Budget (a)	Amended Budget	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,139,998	2,809,749	1,569,999	1,468,360	(101,639)	(6.47%)	
Revenue from operating activities								
Rates		4,672,709	4,667,709	4,667,909	4,676,511	8,602	0.18%	
Rates (excluding general rate)		4,670	4,670	4,670	0	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	2,232,415	1,916,984	1,034,899	(882,085)	(46.01%)	▼
Fees and charges		1,861,766	1,921,766	1,661,291	1,655,693	(5,598)	(0.34%)	
Interest earnings		98,500	298,500	226,875	275,685	48,810	21.51%	▲
Other revenue		433,674	441,986	379,758	400,889	21,131	5.56%	
Profit on disposal of assets	6	174,214	174,214	0	23,111	23,111	0.00%	▲
		9,357,948	9,741,260	8,857,487	8,066,788	(790,699)	(8.93%)	
Expenditure from operating activities								
Employee costs		(4,434,829)	(4,461,627)	(3,481,407)	(3,117,918)	363,489	10.44%	▲
Materials and contracts		(4,291,722)	(4,441,722)	(3,714,682)	(2,353,479)	1,361,203	36.64%	▲
Utility charges		(528,015)	(528,015)	(387,084)	(349,097)	37,987	9.81%	
Depreciation on non-current assets		(6,108,055)	(6,108,055)	(4,580,991)	(3,605,318)	975,673	21.30%	▲
Interest expenses		(118,046)	(124,108)	(61,022)	(42,396)	18,626	30.52%	▲
Insurance expenses		(406,146)	(406,146)	(377,142)	(407,681)	(30,539)	(8.10%)	
Other expenditure		(352,813)	(352,813)	(268,277)	(210,514)	57,763	21.53%	▲
Loss on disposal of assets	6	(59,016)	(59,016)	0	0	0	0.00%	
		(16,298,642)	(16,481,502)	(12,870,605)	(10,086,403)	2,784,202	(21.63%)	
Non-cash amounts excluded from operating activities	1(a)	6,087,847	6,087,847	4,580,991	3,582,207	(998,784)	(21.80%)	▼
Amount attributable to operating activities		(852,847)	(652,395)	567,873	1,562,592	994,719	175.17%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	892,744	1,186,372	739,342	414,446	(324,896)	(43.94%)	▼
Proceeds from disposal of assets	6	424,773	424,773	424,773	59,545	(365,228)	(85.98%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	250,000	0	0	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	(250,000)	(250,000)	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(5,893,019)	(4,042,295)	(1,964,917)	2,077,378	51.39%	▲
Amount attributable to investing activities		(4,575,502)	(4,281,874)	(3,128,180)	(1,740,926)	1,387,254	(44.35%)	
Financing Activities								
Proceeds from new debentures	8	650,000	650,000	650,000	650,000	0	0.00%	
Transfer from reserves	10	2,503,012	2,529,810	2,503,012	303,574	(2,199,438)	(87.87%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	(11,503)	0	(9,740)	(9,740)	0.00%	
Repayment of debentures	8	(195,158)	(219,361)	(97,579)	(91,496)	6,083	6.23%	
Transfer to reserves	10	(658,000)	(818,000)	(658,000)	(333,733)	324,267	49.28%	▲
Amount attributable to financing activities		2,288,351	2,130,946	2,397,433	518,605	(1,878,828)	(78.37%)	
Closing funding surplus / (deficit)	1(c)	0	6,426	1,407,125	1,808,632	401,507	(28.53%)	▲

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 April 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(174,214)	0	(23,111)
Less: Fair value adjustments to financial assets at amortised cost		94,990	0	0
Add: Loss on asset disposals	6	59,016	0	0
Add: Depreciation on assets		6,108,055	4,580,991	3,605,318
Total non-cash items excluded from operating activities		6,087,847	4,580,991	3,582,207

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

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

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 March 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(5,777,140)	(7,622,151)	(7,652,310)
Less: - Financial assets at amortised cost - self supporting loans	4	250,000	0	0
Less: Amherst Deposits		1,137,794	0	0
Add: Borrowings	8	639,000	184,158	92,662
Add: Provisions employee related provisions	11	640,705	640,705	640,705
Add: Lease liabilities	9	7,054	14,578	4,838
Add: Other Adjustment		0	0	(259,421)
Total adjustments to net current assets		(3,102,587)	(6,782,710)	(7,173,526)

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

Current assets

Cash and cash equivalents	2	0	9,714,690	9,375,680
Financial assets at amortised cost	2	0	4,303,578	4,272,828
Rates receivables	3	0	1,207,908	1,618,325
Receivables	3	0	473,249	433,628
Other current assets	4	0	4,439	186,966

Less: Current liabilities

Payables	5	0	(1,910,304)	(1,494,765)
Borrowings	8	0	(184,158)	(92,662)
Contract liabilities	11	0	(4,703,049)	(4,672,299)
Lease liabilities	9	0	(14,578)	(4,838)
Provisions	11	0	(640,705)	(640,705)

Less: Total adjustments to net current assets	1(b)	0	(6,782,710)	(7,173,526)
Closing funding surplus / (deficit)		0	1,468,360	1,808,632

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	1,723,370	7,652,310	9,375,680	0	CBA		
Term Deposit	Financial assets at amortised cost	0	4,272,828	4,272,828	0	WATC		
Total		1,723,370	11,925,138	13,648,508	0			
Comprising								
Cash and cash equivalents		1,723,370	7,652,310	9,375,680	0			
Financial assets at amortised cost		0	4,272,828	4,272,828	0			
		1,723,370	11,925,138	13,648,508	0			

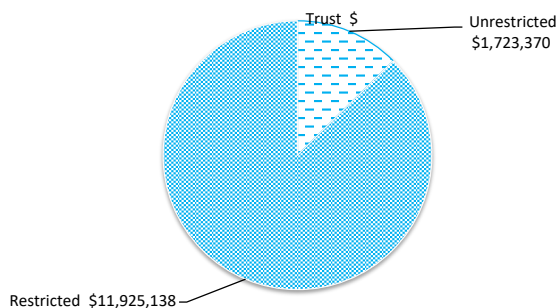
KEY INFORMATION

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

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

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

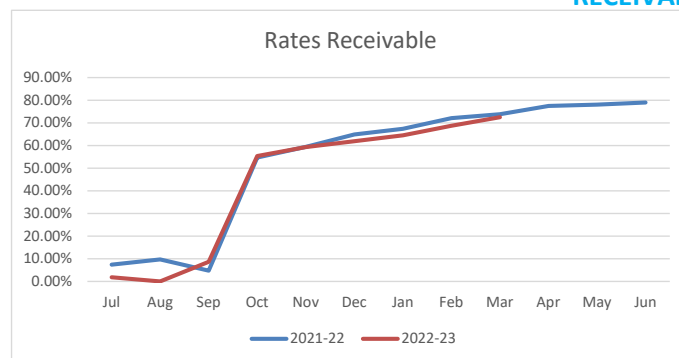
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2022	31 Mar 2023
	\$	\$
Opening arrears previous years	0	1,207,908
Levied this year	4,672,555	4,676,511
Less - collections to date	(3,464,647)	(4,266,094)
Gross rates collectable	1,207,908	1,618,325
Net rates collectable	1,207,908	1,618,325
% Collected	74.1%	72.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,908)	150,765	14,321	2,591	570,343	733,112
Percentage	(0.7%)	20.6%	2%	0.4%	77.8%	
Balance per trial balance						
Sundry receivable						733,112
GST receivable						70,560
Allowance for impairment of receivables from contracts with customers						(370,044)
Total receivables general outstanding						433,628

Amounts shown above include GST (where applicable)

KEY INFORMATION

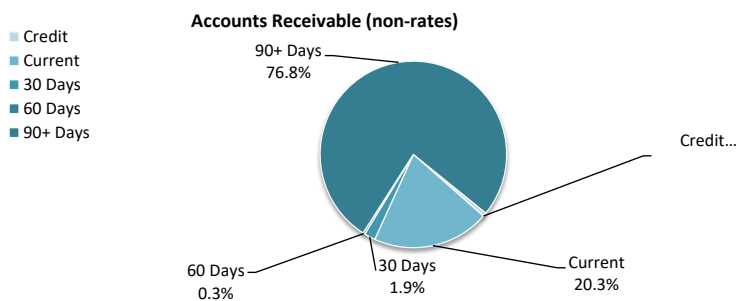
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	4,439	182,527	0	186,966
Total other current assets	4,439	182,527	0	186,966
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

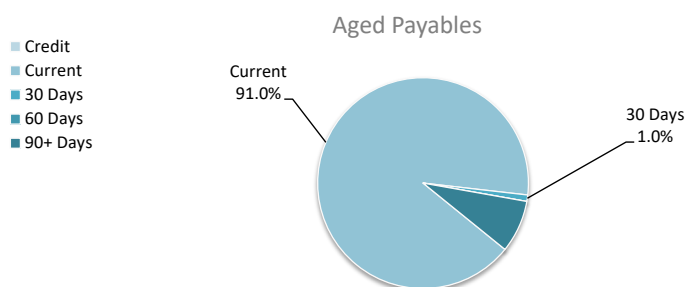
Inventories are measured at the lower of cost and net realisable value.

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

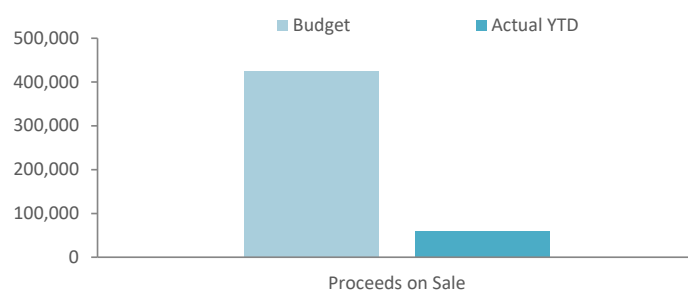
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	77,057	834	0	6,811	84,702
Percentage	0%	91%	1%	0%	8%	
Balance per trial balance						
Sundry creditors						90,118
ATO liabilities						53,369
Bonds & deposits						102,455
Pre-paid rates						51,593
Amherst Refundable Deposits						1,196,140
Overpayments & Refunds						1,090
Total payables general outstanding						1,494,765
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	Motor Vehicle	54,119	53,000	0	(1,119)	28,011	40,909	12,898	0
	Transport								
	Plant	255,456	371,773	174,214	(57,897)	8,424	18,636	10,212	0
		309,575	424,773	174,214	(59,016)	36,435	59,545	23,110	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	100,000		100,000	99,773	(227)
Buildings - specialised	1,381,830		1,086,182	211,086	(875,096)
Plant and equipment	1,389,050		124,300	59,990	(64,310)
Motor Vehicles	144,001		39,001	91,715	52,714
Equipment	397,810		397,810	114,594	(283,216)
Paintings & Sculptures	180,572		180,572	0	(180,572)
Infrastructure - roads	1,732,404		1,543,709	1,041,046	(502,663)
Infrastructure - footpaths	177,250		177,250	116,832	(60,418)
Infrastructure - parks & ovals	0		0	1,740	1,740
Infrastructure - other	325,102		328,471	217,065	(111,406)
Infrastructure - bridges	65,000		65,000	11,075	(53,925)
Payments for Capital Acquisitions	5,893,019		4,042,295	1,964,917	(2,077,378)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	892,744		739,342	414,446	(324,896)
Borrowings	650,000		650,000	650,000	0
Other (disposals & C/Fwd)	424,773		424,773	59,545	(365,228)
Cash backed reserves					
Plant Replacement Reserve	(300,000)		(300,000)	0	300,000
Amherst Village Building Maintenance Reserve	(40,000)		0	0	0
Amherst Village Refundable Deposit Reserve	(156,000)		(156,000)	156,000	312,000
Old Saleyards Reserve	(470,365)		470,365	0	(470,365)
Waste Management Reserve	(44,000)		44,000	0	(44,000)
Land & Building Reserve	(1,194,122)		609,561	0	(609,561)
Regional Sheep Saleyards Reserve	(92,525)		157,275	92,705	(64,570)
Christmas Decoration Reserve	(50,000)		50,000	0	(50,000)
KLC Facilities Reserve	(101,000)		101,000	54,869	(46,131)
Katanning Aquatic Centre Reserve	(55,000)		55,000	0	(55,000)
Contribution - operations	6,428,514		1,196,979	537,352	(659,627)
Capital funding total	5,893,019		4,042,295	1,964,917	(2,077,378)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

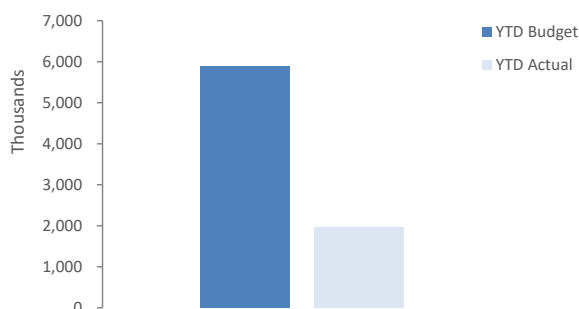
Initial recognition and measurement for assets held at cost

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

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

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

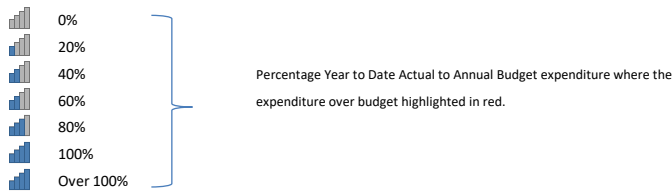
Payments for Capital Acquisitions



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total
Level of completion indicators



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

		Adopted	Amended			Variance
Account Description		Budget	Budget	YTD Budget	YTD Actual	(Under)/Over
		\$		\$	\$	\$
	2.00	8 Austral Terrace - Capex Upgrade	5,075	5,075	5,075	0
		Purchase Of 01Ka Ceo	65,000	0	0	0
	2.00	Emergency Welfare Centre Generator	152,000	152,000	95,458	(56,542)
		Amherst Bathroom Renovations	40,000	40,000	0	(40,000)
	2.00	Refuse Site Shed	79,264	79,264	38,701	(40,563)
	2.00	Klc Concept Design	45,000	45,000	30,194	(14,806)
	2.00	Ech Planning	1,169,122	876,843	137,113	(739,730)
	2.00	Piesse Lake Residential Development	3,369	3,369	9,781	6,412
		Wayfinding Signage	18,032	18,032	9,771	(8,261)
	2.00	Fairfield Road Slk 6.91-9.11 (Rrg)	0	0	3,993	3,993
	2.00	Warren Road Slk 10.0-12.1 (Rrg)	0	0	7,616	7,616
	2.00	Bibiking Road Slk 0.00-4.80 (R2R)	8,627	8,627	0	(8,627)
	2.00	Cullen Street Slk 0.00-0.70 (R2R)	28,709	28,710	15,375	(13,335)
		Clive St Carriageway (Conroy/Piesse)	188,624	188,624	1,900	(186,724)
	2.00	Curlew Street Slk 0.00-1.36 Gravel Resheet	73,314	73,314	73,739	425
	2.00	Mills Street Slk 0.00-1.37 Gravel Resheet	47,378	47,378	48,438	1,060
	2.00	Tree Street Slk 0.00-0.35 Gravel Resheet	43,861	43,861	23,964	(19,897)
	2.00	Warren Road Slk 12.1-15.15 (Rrg)	309,000	231,750	234,522	2,772
		Carew Street Slk 0.62-0.947 (Rrg)	175,000	175,000	5,800	(169,200)
	2.00	Forrest Hills Road Slk 0.00-3.7 (R2R)	86,944	82,945	117,322	34,377
	2.00	Lake Coyrecup Road Slk 0.026-5.286 (R2R)	156,591	84,937	198,668	113,731
	2.00	Tabenup Road Slk 0.00-2.00 (R2R)	57,344	25,187	91,697	66,510
		Dore Street Realignment & Associated Works	350,000	349,998	0	(349,998)
	2.00	Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0	(8,371)
	2.00	Onslow Road Slk 0-1.4 (R2R)	0	0	752	752
	2.00	Rogers Avenue (Park St To Harris St) Council	46,639	43,005	63,710	20,705
	2.00	Coate Street (Carew St To Conroy St) Council	26,234	26,234	4,228	(22,006)
		Cornwall Street Footpath	105,838	105,838	49,360	(56,478)
	2.00	Clive Street West Footpath	227	227	227	0
		Bokarup Street - Upgrade Of Footpath	0	0	980	980
	2.00	Clive Street - Concrete Footpath Upgrade Works	275	275	1,265	990
		Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0	(5,052)
	2.00	Synott Avenue Footpath (Warren To Braeside)	65,858	65,858	65,000	(858)
	2.00	Bokarup Street Footbridge	65,000	65,000	11,075	(53,925)
		Purchase Of Utility - Ka357	39,001	39,001	39,401	400
	2.00	Cctv Cameras At Saleyards	92,525	92,525	92,705	180
		Purchase Of Sweeper - Saleyards	64,750	64,750	0	(64,750)
	2.00	Dam Expansion Klc	62,545	62,545	9,350	(53,195)
	2.00	Equipment (GEM)	55,000	55,000	0	(55,000)
	2.00	Great Southern Aged Accommodation Project Expenditure (STP)	100,000	100,000	99,773	(227)
		Equipment (OCU)	50,000	50,000	0	(50,000)
	2.00	Noongar Story Public Artwork Project (STP)	180,572	180,572	0	(180,572)
		5,893,019		4,052,045	1,956,401	(2,095,644)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Administration Building	158	2,138,269	0	0	(49,167)	(99,268)	2,089,102	2,039,001	(34,868)	(95,003)
Housing										
Aged & Key Worker Accommodation	159	645,095	0	0	(21,919)	(43,982)	623,176	601,113	(5,194)	(12,704)
Other property and services										
Water Cart	160	145,431	0	0	(8,261)	(16,558)	137,170	128,873	(945)	(2,202)
CAT Grader	161	213,870	0	0	(12,149)	(24,350)	201,722	189,520	(1,389)	(3,237)
Road Sweeper	163	0	210,000	210,000	0	0	210,000	210,000	0	0
Truck - KA24365		0	190,000	190,000	0	0	190,000	190,000	0	0
		3,142,665	400,000	400,000	(91,496)	(184,158)	3,451,169	3,358,507	(42,396)	(113,146)
Self supporting loans										
Recreation and culture										
Katanning Country Club	162	0	250,000	250,000	0	(11,000)	0	239,000	0	(4,900)
		0	250,000	250,000	0	(11,000)	0	239,000	0	(4,900)
Total		3,142,665	650,000	650,000	(91,496)	(195,158)	3,451,169	3,597,507	(42,396)	(118,046)
Current borrowings		195,158					92,662			
Non-current borrowings		2,947,507					3,358,507			
		3,142,665					3,451,169			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

KEY INFORMATION

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety										
CESM Vehicle	i22401	43,306	0	0	(8,627)	(11,503)	34,679	31,803	0	0
Community amenities										
LCDC Vehicle	1,706,081	310	0	0	0	0	310	310	0	0
Recreation and culture										
Matrix Spin Bicycles	000041	5,567	0	0	(1,113)	0	4,454	5,567	0	0
Total		49,183	0	0	(9,740)	(11,503)	39,443	37,680	0	0
Current lease liabilities		14,578					4,838			
Non-current lease liabilities		14,933					14,933			
		29,511					19,771			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Employee Leave Reserve	745,770	595	17,386	0	0	0	0	746,365	763,156
Plant Replacement Reserve	393,787	390	9,180	103,500	0	(300,000)	0	197,677	402,967
Amherst Village Building Maintenance Reserve	23,348	20	544	156,000	156,000	(40,000)	0	139,368	179,892
Amherst Village Refundable Deposit Reserve	1,292,804	990	30,139	0	0	(156,000)	(156,000)	1,137,794	1,166,943
Old Saleyards Reserve	964,277	790	22,480	0	0	(470,365)	0	494,702	986,757
Waste Management Reserve	424,260	325	9,891	0	0	(44,000)	0	380,585	434,151
Land & Building Reserve	1,659,556	1,325	38,728	50,000	0	(1,194,122)	0	516,759	1,698,284
Land & Building Facilities for Seniors Reserve	339,310	260	7,910	0	0	0	0	339,570	347,220
Regional Sheep Saleyards Reserve	765,925	515	17,856	140,000	0	(92,525)	(92,705)	813,915	691,076
Christmas Decoration Reserve	50,990	40	1,189	10,000	0	(50,000)	0	11,030	52,179
GRV Revaluation Reserve	51,530	40	1,201	10,000	0	0	0	61,570	52,731
Quartermaine Oval Reserve	247,190	190	5,763	50,000	0	0	0	297,380	252,953
KLC Facilities Reserve	256,896	200	5,989	50,000	0	(101,000)	(54,869)	206,096	208,016
Election Reserve	23,354	20	544	10,000	0	0	0	33,374	23,898
Library Building Reserve	14,859	10	346	2,500	0	0	0	17,369	15,205
Community & Economic Development Reserve	261,887	200	6,105	0	0	0	0	262,087	267,992
Lake Ewlyamartup Facilities Reserve	15,020	10	350	5,000	0	0	0	20,030	15,370
Parks & Playgrounds Reserve	45,644	35	1,064	15,000	0	0	0	60,679	46,708
Katanning Aquatic Centre Reserve	45,644	35	1,064	15,000	0	(55,000)	0	5,679	46,708
Housing Reserve	100	10	2	35,000	0	0	0	35,110	102
	7,622,151	6,000	177,733	652,000	156,000	(2,503,012)	(303,574)	5,777,139	7,652,310

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		491,580	0	52	(92,160)	399,471
- Capital grant/contribution liabilities		4,211,469	0	50,319	0	4,272,828
Total other liabilities		4,703,049	0	50,371	(92,160)	4,672,299
Employee Related Provisions						
Annual leave		330,951	0			330,951
Long service leave		309,754	0			309,754
Total Employee Related Provisions		640,705	0	0	0	640,705
Total other current assets		5,343,754	0	50,371	(92,160)	5,313,004
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in	Decrease in	Liability	Current	Adopted	Amended	YTD	YTD Revenue
	1 July 2022	Liability	Liability	31 Mar 2023	Liability	Budget	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	Revenue	\$	\$
Operating grants and subsidies									
Governance									
Insurance Scheme Surplus (ADM)	0	0	0	0	0	0		0	4,000
General purpose funding									
General Purpose Grant (GPF)	0	0	0	0	0	553,873		415,404	415,405
Untied Road Grant (GPF)	0	0	0	0	0	105,844		79,383	79,383
ESL Administration Fee (GPF)	0	0	0	0	0	4,000		4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	150,000		112,500	118,772
Special Project Grant (GPF)	35,545			35,545	0	0		0	0
Law, order, public safety									
BFB LGGS Income	471	0	0	471	0	44,480		25,020	39,464
CESM Contributions & Reimbursements	0	0	0	0	0	119,241		59,620	80,199
Health									
Dept Health - CLAG Funding	0	0	0	0	0	0		0	7,913
Education and welfare									
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,648		25,236	32,921
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000		747	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000		747	0
Grant Income (CDOW)	0	0	0	0	0	184,113		184,113	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	57,000		57,000	53,000
PIAF Income	1,000	0	0	1,000	0	0		0	0
Cultural Awareness	5,000	0	0	5,000	0	0		0	0
Indigenous Governance	12,613	0	0	12,613	0	0		0	0
Recreation and culture									
Grant Income (KLC)	0	0	0	0	0	33,086		33,084	3,225
Grant Income (OCU)	0	0	0	0	0	47,000		47,000	0
Regional Venues Improvement Fund	1,327	0	0	1,327	0	0		0	0
RETB Exhibition Reimbursements	1,272	0	0	1,272	0	0		0	0
Sports Engagement	33,085	0	0	33,085	0	0		0	0
Transport									
Commissions & Contributions (TPL)	0	0	0	0	0	90,000		67,500	53,212
Direct Road Grant (MRBD)	0	0	0	0	0	140,386		140,386	143,406
Street Light Subsidy (MRBD)	0	0	0	0	0	2,500		0	0
Economic services									
Grant Income (EDV)	0	0	0	0	0	650,244		650,244	0
Auspicing Income - Hidden Treasures (TOU)	0	0	0	0	0	15,000		15,000	0
FRRR Vibrant Katanning	6,460	0	0	6,460	0	0		0	0
	96,773	0	0	96,773	0	2,232,415		1,916,984	1,034,899
Operating contributions									
Education and welfare									
Harmony Festival	9,070	0	0	9,070	0	0		0	0
	9,070	0	0	9,070	0	0		0	0
TOTALS	105,843	0	0	105,843	0	2,232,415		1,916,984	1,034,899

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in	Decrease in	Liability	Current	Adopted	Amended	YTD	YTD Revenue
	1 July 2022	Liability	Liability	31 Mar 2023	Liability	Budget	Budget	Budget	Actual
	\$	\$	(As revenue)	\$	\$	\$	Revenue	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Heritage Centre Project DPIRD Grant Funds (STP)	92,109	52	(92,160)	0	0	0		0	92,390
Law, order, public safety									
Grant Income (OLO)	0	0	0	0	0	96,000		96,000	82,740
Community amenities									
CLGF Regional re Regional Waste Initiative Income (SAN)	0	0	0	0	0	35,264		35,264	0
Transport									
Regional Road Group Funding (CRBD)	0	0	0	0	0	446,485		371,831	222,525
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995		236,247	0
Economic services									
Grant Income (EDV)	0	0	0	0	0	0		0	16,791
	92,109	52	(92,160)	0	0	892,744		739,342	414,446
Non-operating contributions									
Governance									
Supertowns Funding	4,211,469	50,319	0	4,261,788	0	0		0	0
Grants in Advance	399,471	0	0	399,471	0	0		0	0
	4,610,940	50,319	0	4,661,259	0	0		0	0
TOTALS	4,703,049	50,371	(92,160)	4,661,259	0	892,744		739,342	414,446

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 14
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)				3,139,998
	Adjustment to opening surplus		Opening Surplus(Deficit)			(330,249)	2,809,749
	Add back LRCIP transferred to Grants in Advance		Opening Surplus(Deficit)		293,628	0	3,103,377
	Amount originally utilised in 2022/2023 Budget		Opening Surplus(Deficit)			(3,139,998)	(36,621)
5953	Increase in Private Works Income		Operating Revenue		60,000		23,379
5912	Increase in Private Works Expenditure		Operating Expenses			(20,000)	3,379
1163	Legal Fees - Rates Recoverable		Operating Revenue		120,000		123,379
1022	Legal Fees - Rates Recoverable		Operating Expenses			(120,000)	3,379
1253	Interest - Reserves		Operating Revenue		160,000		163,379
	Transfer to Reserves		Capital Expenses			(160,000)	3,379
9113	Interest - Municipal		Operating Revenue		40,000		43,379
0156	Interest on Loan 163 - Road Sweeper		Operating Expenses			(1,899)	41,480
0157	Interest on Loan 164 - Truck		Operating Expenses			(1,718)	39,762
5016	Principal Repayment on Loan 163		Capital Expenses			(9,626)	30,136
5017	Principal Repayment on Loan 164		Capital Expenses			(8,710)	21,426
0054	Interest on Loan 162 - Self Supporting Loan		Operating Expenses			(2,445)	18,981
2685	Principal Repayment on Loan 162		Capital Expenses			(5,867)	13,114
2814	Self Supporting Loan Principal Reimbursement		Capital Revenue		2,445		15,559
0034	Self Supporting Loan Interest Reimbursement		Operating Revenue		5,867		21,426
0021	Back Rates levied		Operating Revenue			(5,000)	16,426
Z057	25 Marion St - Solar Hart replacement		Operating Expenses			(10,000)	6,426
2497	Transfer Employees Reserve - LT Resignation		Capital Revenue		26,798		33,224
9344	Salary - LT Resignation		Operating Expenses			(26,798)	6,426
				0	708,738	(3,842,310)	(3,133,572)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(882,085)	(46.01%)	▼		Operating Grants lower than anticipated	
Interest earnings	48,810	21.51%	▲	Reserve Fund interest higher than predicted		
Profit on disposal of assets	23,111	0.00%	▲	Profit on Toro Mower		
Expenditure from operating activities						
Employee costs	363,489	10.44%	▲	Costs lower than expected		
Materials and contracts	1,361,203	36.64%	▲	Costs lower than expected		
Depreciation on non-current assets	975,673	21.30%	▲	Depn calculated to 28/02/2023		
Interest expenses	18,626	30.52%	▲	Timing - interest not yet due		
Other expenditure	57,763	21.53%	▲	Allocation adjustments		
Non-cash amounts excluded from operating activities	(998,784)	(21.80%)	▼		Depn calculated to 28/02/2023	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(324,896)	(43.94%)	▼		Non-operating Grants lower than anticipated	
Proceeds from disposal of assets	(365,228)	(85.98%)	▼		Toro mower replacement only disposal to date	
Payments for property, plant and equipment and infrastructure	2,077,378	51.39%	▲	Capital Works Program lower than expected		
Financing activities						
Transfer from reserves	(2,199,438)	(87.87%)	▼		Transfers at year end	
Transfer to reserves	324,267	49.28%	▲	Transfers at year end		
Closing funding surplus / (deficit)	401,507	(28.53%)	▲	YTD Budget - will vary at year end		