SHIRE OF KATANNING

BUSH FIRE BRIGADES LOCAL LAW 2023

BUSH FIRES ACT 1954

LOCAL GOVERNMENT ACT 1995

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BUSH FIRES ACT 1954
LOCAL GOVERNMENT ACT 1995

SHIRE OF KATANNING

BUSH FIRE BRIGADES LOCAL LAW

Under the powers conferred by the *Bush Fires Act 1954* and under all other powers enabling it, the Council of the Shire of Katanning resolved on *21 December 2023* to make the following local law.

PART 1 - PRELIMINARY

1.1 Citation

This local law may be cited as the Shire of Katanning Bush Fire Brigades Local Law.

1.2 Definitions

(1) In this local law unless the context otherwise requires –

"Act" means the *Bush Fires Act 1954*;

"brigade area" is defined in clause 2.2(1)(b);

"brigade member" means a fire fighting member, associate member or a cadet member of a bush fire brigade;

"brigade officer" means a person holding a position referred to in clause 2.2 (1)(c), whether or not he or she was appointed by the local government or elected at an annual general meeting of a bush fire brigade or otherwise appointed to the position;

"normal brigade activities" is defined by section 35A of the Act
Subject to these Rules, where a decision is to be made by the bush fire brigade, then the decision may be made by a resolution passed by a simple majority of the brigade members who are present in person or by proxy at the meeting.
Subject to these Rules, where a decision is to be made by the Committee, then the decision may be made by a resolution passed by a simple majority of the brigade officers who are present in person or by proxy at the meeting.

"bush fire brigade" is defined in section 7 of the Act;

"Bush Fire Operating Procedures" means the Bush Fire Operating Procedures adopted by the local government as amended from time to time;

"CEO" means the chief executive officer of the Shire of Katanning

"Council" means the Council of the local government;

"**Department"** means the Department of Fire and Emergency Services of Western Australia;

"district" means the district of the local government;

"fire fighting member" is defined in clause 4.2;

"local government" means the Shire of Katanning;

"Regulations" means Regulations made under the Act; and

"Rules" means the Rules Governing the Operation of Bush Fire Brigades set out in the First Schedule.

(2) In this local law, unless the context otherwise requires, a reference to –
- (a) a Captain;
- (b) a First Lieutenant;
- (c) a Second Lieutenant;
- (d) any additional Lieutenants;
- (e) an Equipment Officer;
- (f) a Secretary.
- (g) a Treasurer; or
- (h) a Secretary / Treasurer combined,

means a person holding that position in a bush fire brigade.

1.3 Repeal

The Local Law relating to Bush Fire Brigades is repealed.

1.4 Application

This local law applies throughout the district.

PART 2 – ESTABLISHMENT OF BUSH FIRE BRIGADES

Division 1 – Establishment of a bush fire brigade

2.1 Establishment of a bush fire brigade

(1) The local government may establish a bush fire brigade for the purpose of carrying out normal brigade activities.

(2) A bush fire brigade is established on the date of the local government's decision under subclause (1).

2.2 Name and officers of bush fire brigade

(1) On establishing a bush fire brigade under clause 2.1(1) the local government is to –
- (a) give a name to the bush fire brigade;
- (b) specify the area in which the bush fire brigade is primarily responsible for carrying out the normal brigade activities (the **"brigade area"**); and
- (c) appoint –

(i) a Captain;
(ii) a First Lieutenant;
(iii) a Second Lieutenant;
(iv) additional Lieutenants if the local government considers it necessary;
(v) an Equipment Officer;
(vi) a Secretary; and
(vii) a Treasurer; or
(viii) a Secretary/Treasurer combined.

(2) When considering the appointment of persons to the positions in subclause (1)(c), the local government is to have regard to the qualifications and experience which may be required to fill each position.

(3) A person appointed to a position in subclause (1)(c) is to be taken to be a brigade member.

(4) The appointments referred to in subclause (1)(c) expire at the completion of the first annual general meeting of the bush fire brigade.

(5) If a position referred to in subclause (1)(c) becomes vacant prior to the completion of the first annual general meeting, then the local government is to appoint a person to fill the vacancy in accordance with subclause (2)

Division 2 – Command at a fire

2.3 Ranks within the bush fire brigade

(1) Where under the Act and Bush Fire Operating Procedures members of the bush fire brigade have command of a fire, unless a Bush Fire Control Officer is in attendance at the fire, the Captain has full control over other persons fighting the fire, and is to issue instructions as to the methods to be adopted by the firefighters. In the absence of the Captain, the first Lieutenant, and in the absence of the first, the second Lieutenant and so on, in the order of seniority determined, is to exercise all the powers and duties of the Captain.

(2) Where a Bush Fire Control Officer is in attendance at a fire which the members of the bush fire brigade have command of under the Act and the Bush Fire Operating Procedures, the most senior bush fire control officer has full control over other persons fighting the fire and is to issue instructions as to the methods to be adopted by the fire fighters.

Division 3 – Application of Rules to a bush fire brigade

2.4 Rules

(1) The Rules govern the operation of a bush fire brigade.

(2) A bush fire brigade and each brigade member is to comply with the Rules as set out in Schedule 1.

Division 4 – Transitional

2.5 Existing Bush Fire Brigades

(1) Where a local government has established a bush fire brigade prior to the commencement date, then on and from the commencement day –

(a) the bush fire brigade is to be taken to be a bush fire brigade established under and in accordance with this local law;

(b) the provisions of this local law apply to the bush fire brigade save for clause 2.2; and

(c) any rules governing the operation of the bush fire brigade are to be taken to have been repealed and substituted with the Rules.

(2) In this clause –

"commencement day" means the day on which this local law comes into operation.

Division 5 – Dissolution of bush fire brigade

2.6 Dissolution of bush fire brigade

In accordance with section 41(3) of the Act, the local government may cancel the registration of a bush fire brigade if it is of the opinion that the bush fire brigade is not complying with the Act, this local law, the Bush Fire Operating Procedures or the Rules, or is not achieving the objectives for which it was established.

2.7 New arrangement after dissolution

If a local government cancels the registration of a bush fire brigade, alternative fire control arrangements are to be made in respect of the brigade area.

PART 3 - ORGANISATION AND MAINTENANCE OF BUSH FIRE BRIGADES

Division 1 – Local government responsibility

3.1 Local government responsible for structure

The local government is to ensure that there is an appropriate structure through which the organisation of bush fire brigades is maintained.

3.2 Officers to be supplied with Act

The local government is to supply each brigade officer with a copy of the Act, the Regulations, the Bush Fire Operating Procedures, this local law and any other written laws which may be relevant to the performance of the brigade officers' functions, and any amendments which are made thereto from time to time.

Division 2 – Chief Bush Fire Control Officer

3.3 Managerial role of Chief Bush Fire Control Officer

Subject to any directions by the local government the Chief Bush Fire Control Officer has primary managerial responsibility for the organisation and maintenance of bush fire brigades.

3.4 Chief Bush Fire Control Officer may attend meetings

The Chief Bush Fire Control Officer or her or his nominee (who is to be a Bush Fire Control Officer) may attend as a non-voting representative of the local government at any meeting of a bush fire brigade.

3.5 Duties of Chief Bush Fire Control Officer

The duties of the Chief Bush Fire Control Officer include –

(a) provide leadership to volunteer bush fire brigades;

(b) monitor bush fire brigades' resourcing, equipment (including protective clothing) and training levels and report thereon with recommendations at least once a year to the local government;

(c) liaise with the local government concerning fire prevention / suppression matters generally and directions to be issued by the local government to Bush Fire Control Officers (including those who issue permits to burn) bush fire brigades or brigade officers; and

(d) ensure that bush fire brigades are registered with the local government and that lists of brigade members are maintained.

Division 3 – Annual general meetings of bush fire brigades

3.6 Holding of annual general meeting

A bush fire brigade is to hold its annual general meeting during the month of March or April each year.

3.7 Nomination of Bush Fire Control Officers to Bush Fire Advisory Committee

At the annual general meeting of a bush fire brigade, one brigade member is to be nominated to the Bush Fire Advisory Committee to serve as the Bush Fire Control Officer for the brigade area until the next general meeting.

3.8 Nomination of Bush Fire Control Officer to the local government

If the local government has not established a Bush Fire Advisory Committee, then at the annual general meeting of a bush fire brigade, the bush fire brigade is to nominate one brigade member to the local government to serve as the Bush Fire Control Officer for the brigade area until the next annual general meeting.

3.9 Minutes to be tabled before the Bush Fire Advisory Committee

(1) The Secretary is to forward a copy of the minutes of the annual general meeting of a bush fire brigade to the Chief Bush Fire Control Officer within one month after the meeting.

(2) The Chief Bush Fire Control Officer is to table the minutes of a bush fire brigade's annual general meeting at the next meeting of the –

  (a) Bush Fire Advisory Committee; or

  (b) Council, if there is no Bush Fire Advisory Committee,

  following their receipt under subclause (1).

Division 4 – Bush Fire Advisory Committee

3.10 Functions of Advisory Committee

The Bush Fire Advisory Committee is to have the functions set out in section 67 of the Act and is to include such number of nominees of the bush fire brigades as is determined by the local government.

3.11 Advisory Committee to nominate Bush Fire Control Officers

As soon as practicable after the annual general meeting of each bush fire brigade in the district, the Bush Fire Advisory Committee is to nominate to the local government from the persons nominated by each bush fire brigade a person for the position of a Bush Fire Control Officer for the brigade area.

3.12 Local government to have regard to nominees

When considering persons for the position of a Bush Fire Control Officer, the local government is to have regard to those persons nominated by the Bush Fire Advisory Committee, but is not bound to appoint the persons nominated.

3.13 Advisory Committee to consider bush fire brigade motions

The Bush Fire Advisory Committee is to make recommendations to the local government on all motions received by the Bush Fire Advisory Committee from bush fire brigades.

PART 4 – TYPES OF BUSH FIRE BRIGADE MEMBERSHIP

4.1. Types of membership of bush fire brigade

The membership of a bush fire brigade consists of the following –

(a) fire fighting members;
(b) associate members;
(c) cadet members; and
(d) honorary life members.

4.2 Fire fighting members

Fire fighting members are those persons being at least 16 years of age who undertake all normal bush fire brigade activities.

4.3 Associate members

Associate members are those persons who are willing to supply free vehicular transport for fire fighting members or fire fighting equipment, or who are prepared to render other assistance required by the bush fire brigade.

4.4 Cadet members

Cadet members are –

(a) to be aged 11 to 15 years;
(b) to be admitted to membership only with the consent of their parent or guardian;
(c) admitted for the purpose of training and are not to attend or be in attendance at an uncontrolled fire or other emergency incident;
(d) to be supervised by a fire fighting member when undertaking normal brigade activities as defined by paragraphs (c), (d), (e), (f) and (g) of section 35A of the Act;
(e) ineligible to vote at bush fire brigade meetings;
(f) not to be assigned ranks under the Department's rank structure.

4.5 Honorary life member

(1) The bush fire brigade may by a simple majority resolution appoint a person as an honorary life member in recognition of services by that person to the bush fire brigade.
(2) No membership fees are to be payable by an honorary life member.

4.6 Notification of membership

No later than 31 May in each year, the bush fire brigade is to report to the Chief Bush Fire Control Officer the name, contact details and type of membership of each brigade member.

PART 5 – APPOINTMENT DISMISSAL AND MANAGEMENT OF MEMBERS

5.1 Rules to govern

The appointment, dismissal and management of brigade members by the bush fire brigade are governed by the Rules.

PART 6 – EQUIPMENT OF BUSH FIRES BRIGADES

6.1 Policies of local government

The local government may make policies under which it –
(a) provides funding to bush fire brigades for the purchase of protective clothing, equipment and appliances; and
(b) keeps bush fire brigades informed of opportunities for funding from other bodies.

6.2 Equipment in brigade area

Not later than 31 May in each year, the bush fire brigade is to report to the local government the nature, quantity and quality of all protective clothing, equipment and appliances of the bush fire brigade which are generally available within the brigade area (or at a station of the bush fire brigade).

6.3 Funding from local government budget

A request to the local government from the bush fire brigade for funding of protective clothing, equipment or appliance needs is to be received by the local government by 31 March in order to be considered in the next following local government budget, and is to be accompanied by the last audited financial statement and a current statement of assets and liabilities of the bush fire brigade.

6.4 Consideration in the local government budget

The local government may approve or refuse an application for funding depending upon the assessment of budget priorities for the year in question.

FIRST SCHEDULE

RULES GOVERNING THE OPERATION OF BUSH FIRE BRIGADES

PART 1 - PRELIMINARY

1.1 Interpretation

(1) In these Rules, unless the context otherwise requires, where a term is used in these Rules and is defined in the local law, the Act or the Regulations, then the term is to be taken to have the meaning assigned to it in the local law, the Act or the Regulations, as the case may be.

(2) In these Rules, unless the context otherwise requires –

"absolute majority" means a majority of more than 50% of the number of:

(a) brigade members of the bush fire brigade, whether in attendance at the meeting or not, if the majority is required at a meeting of the bush fire brigade; or

(b) brigade officers of the bush fire brigade, whether in attendance at the meeting or not, if the majority is required at a meeting of the Committee.

"Committee" means the Committee of the bush fire brigade;

"local law" means the Shire of Katanning Bush Fire Brigades Local Law; and

"normal brigade activities" is defined by section 35A of the Act

(3) Subject to these Rules, where a decision is to be made by the bush fire brigade, then the decision may be made by a resolution passed by a simple majority of the brigade members who are present in person or by proxy at the meeting.

(4) Subject to these Rules, where a decision is to be made by the Committee, then the decision may be made by a resolution passed by a simple majority of the brigade officers who are present in person or by proxy at the meeting.

PART 2 – OBJECTS AND MEMBERSHIP OF BUSH FIRE BRIGADE

2.1 Objects of bush fire brigade

The objects of the bush fire brigade are to carry out –

(a) the normal brigade activities; and

(b) the functions of the bush fire brigade which are specified in the Act, the Regulations and the local law.

2.2 Committee to determine applications

Applications for membership are to be determined by the Committee.

2.3 Conditions of membership

In relation to any type of membership, as described in Part 4 of the local law, the bush fire brigade may establish policies pertaining to –

(a) the qualifications required;

(b) fees payable, if any;

(c) a requirement to serve a probationary period;

(d) procedures to be employed by the Committee prior to approval of an application for membership,

and the Committee is to act within the parameters of any such policy in determining applications for membership.

2.4 Applications for membership

An application for membership is to be in writing and is to be submitted to the local government.

2.5 Decision on application for membership

(1) The Committee may –
  (a) approve an application for membership unconditionally or subject to any conditions; or
  (b) refuse to approve an application for membership.

(2) If the Committee refuses to approve an application for membership, it is to give written reasons for the refusal, as soon as practicable after the decision is made, to the applicant and the advice that the applicant has the right to object to the local government.

2.6 DFES to be notified of registrations

If any application for membership is approved, the Secretary of the bush fire brigade is to supply registration details to the Department within 14 days of a person being admitted to membership in the form required by the Department from time to time.

2.7 Termination of membership

(1) Membership of the bush fire brigade terminates if the member –
  (a) dies;
  (b) gives written notice of resignation to the Secretary;
  (c) is, in the opinion of the Committee, permanently incapacitated by mental or physical ill-health;
  (d) is dismissed by the Committee; or
  (e) ceases to be a member or is taken to have resigned under subclause (2)

(2) A brigade member whose membership fees are more than one year in arrears is to be taken to have resigned from the bush fire brigade.

2.8 Suspension of membership

(1) Membership of the bush fire brigade may be suspended at any time if, in the opinion of the Committee, circumstances warrant suspending the member.
(2) The period of suspension shall be at the discretion of the Committee.
(3) Upon the expiry of the period of suspension the Committee may:
  (a) extend the period of suspension;
  (b) terminate the membership; or
  (c) reinstate the membership.

2.9 Existing liabilities to continue

(1) The resignation, or dismissal of a member under clause 2.7 does not affect any liability of the brigade member arising prior to the date of resignation or dismissal.

2.10 Member has right of defence

A brigade member is not to be dismissed under clause 2.7(1)(d) without being given the opportunity to meet with the Committee and answer any charges which might give grounds for dismissal.

2.11 Objection Rights

A person whose -
(a) application for membership is refused under clause 2.5(1)(b);
(b) membership is terminated under clause 2.7(1)(c), clause 2.7(1)(d) or clause 2.8(3)(b); or
(c) membership is suspended under clause 2.8(1) or clause 2.8(3)(a),

has the right of objection to the local government which may dispose of the objection by –
(a) dismissing the objection;
(b) varying the decision objected to; or
(c) revoking the decision objected to, with or without –
  (i) substituting for it another decision; or
  (ii) referring the matter, with or without directions, for another decision by the Committee.

PART 3 – FUNCTIONS OF BRIGADE OFFICERS

3.1 Chain of command during fire fighting activities

Subject to the Act and the local law, the command procedures to apply during fire fighting activities are as detailed in the local government's Bush Fire Operating Procedures.

3.2 Duties Of Captain

(1) Subject to subclause (2) below, the Captain is to preside at all meetings.

(2) In the absence of the Captain, the meeting may elect another person to preside at the meeting.

3.3 Secretary

(1) The Secretary is to –
  (a) be in attendance at all meetings and keep a correct minute and account of the proceedings of the bush fire brigade in a book which shall be open for inspection by brigade members at any reasonable time;
  (b) answer all correspondence or direct it appropriately, and keep a record of the same;
  (c) prepare and send out all necessary notices of meetings;
  (d) receive membership fees, donations and other monies on behalf of the bush fire brigade, and remit them to the Treasurer upon receipt;
  (e) complete and forward an incident report form in the form required by the Department to the Chief Bush Fire Control Officer and the Department within 14 days after attendance by the bush fire brigade at an incident.
  (f) maintain a register of all current brigade members which includes each brigade member's contact details and type of membership.
  (g) provide no later than 31 May in each year, a report to the Chief Bush Fire Control Officer detailing the name, contact details and type of membership of each brigade member.

(2) Where a bush fire brigade attends an incident on more than one day, the incident report form is to be completed and forwarded under subclause (1)(e) within 14 days after the last day of attendance.

3.4 Treasurer

The Treasurer is to –

(a) receive donations and deposits from the Secretary, and deposit all monies to the credit of the bush fire brigade's bank account;
(b) pay accounts as authorized by the Committee;
(c) keep a record of all monies received and payments made, maintain the accounts and prepare the balance sheet for each financial year;
(d) be the custodian of all monies of the bush fire brigade; and
(e) regularly inform the Secretary of the names of those brigade members who have paid their membership fees.
(f) report on the financial position at meetings of the bush fire brigade or Committee.

3.5 Equipment Officer

The Equipment Officer is responsible for the custody and maintenance in good order and condition of all protective clothing, equipment and appliances provided by the local government to the bush fire brigade (or of the bush fire brigade).

3.6 Storage of equipment

(1) The Equipment Officer may store all of the equipment of the bush fire brigade at a place approved by the Captain (the “station”).
(2) If there is to be more than one station in the brigade area, the Equipment Officer is to appoint in respect of each station a person who is responsible for the custody and maintenance in good order and condition of all equipment and appliances at the station, subject to any direction of the Equipment Officer.

3.7 Equipment Officer to report

The Equipment Officer is to provide, no later than 31 May of each year, a report to the local government and bush fire brigade captain describing the nature, quantity and quality of all protective clothing, equipment and appliances of the bush fire brigade which are generally available within the bush fire brigade area (or at a station of the bush fire brigade).

PART 4 – COMMITTEE

4.1 Management of bush fire brigade

(1) Subject to the provisions of these Rules, the administration and management of the affairs of the bush fire brigade are vested in the Committee.

(2) Without limiting the generality of subclause (1), the Committee is to have the following functions –
- (a) to recommend to the local government amendments to these Rules;
- (b) to draft the annual budget for the bush fire brigade and present it at the annual general meeting of the bush fire brigade;
- (c) to propose a motion for consideration at any meeting of the bush fire brigade;
- (d) to recommend to the local government equipment which needs to be supplied by the local government to the bush fire brigade;
- (e) to invest or place on deposit any of the funds of the bush fire brigade not immediately required to perform the normal brigade activities;
- (f) to delegate to a person, as from time to time thought fit, any functions (being less than the total functions of the Committee) on any conditions it thinks fit;
- (g) to do all things necessary or convenient in order to perform any of its functions and to secure the performance of the normal brigade activities by the bush fire brigade; and
- (h) deal with membership applications, grievances, disputes and disciplinary matters.

4.2 Constitution of Committee

(1) The Committee of the bush fire brigade is to consist of the brigade officers being the Captain, Secretary, Treasurer, Equipment Officer and the Lieutenants of the bush fire brigade.

(2) The brigade officers are to -
- (a) be elected at the annual general meeting of the bush fire brigade;
- (b) hold office until the next annual general meeting; and
- (c) be eligible for re-election at the next annual general meeting.

(3) Any brigade officer may be removed from office by an absolute majority decision of the brigade members present in person or by proxy at a special meeting called for such a purpose.

(4) The Committee may appoint a brigade member to fill a vacancy in any office arising from a resolution under subclause (3) or which has arisen for any other reason.

PART 5 – MEETINGS OF BUSH FIRE BRIGADE

5.1 Ordinary meetings

(1) Ordinary meetings may be called at any time by the Secretary by giving at least 7 days notice to all brigade members and to the Chief Bush Fire Control Officer, for the purpose of –
- (a) organising and checking equipment;
- (b) requisitioning new or replacement equipment;
- (c) organising field excursions, training sessions, hazard reduction programs, and the preparation of fire-breaks;
- (d) establishing new procedures in respect of any of the normal brigade activities; and
- (e) dealing with any general business.

(2) In a notice given under subclause (1), the Secretary is to specify the business which is to be conducted at the meeting.
(3) Business may be conducted at an ordinary meeting of the bush fire brigade notwithstanding that it was not specified in a notice given under subclause (1) in relation to that meeting.

5.2 Special meetings

(1) The Secretary is to call a special meeting when 5 or more brigade members request one in writing.
(2) At least 2 days notice of a special meeting is to be given by the Secretary, to all brigade members and to the Chief Bush Fire Control Officer.
(3) In a notice given under subclause (2) the Secretary is to specify the business which is to be conducted at the meeting.
(4) No business is to be conducted at a special meeting beyond that specified in a notice given under subclause (2) in relation to that meeting.

5.3 Annual general meeting

(1) At least 7 days notice of the annual general meeting is to be given by the Secretary to all brigade members and to the Chief Bush Fire Control Officer.
(2) At the annual general meeting the bush fire brigade is to –
    (a) elect the brigade officers from among the brigade members;
    (b) consider the Captain's report on the year's activities;
    (c) adopt the annual financial statements;
    (d) appoint an Auditor for the ensuing financial year in accordance with clause 5.6; and
    (e) deal with any general business.
(3) In a notice given under subclause (1), the Secretary is to specify the business which is to be conducted at the meeting.
(4) Business may be conducted at an annual general meeting notwithstanding that it was not specified in a notice given under subclause (1) in relation to that meeting.

5.4 Quorum

(1) The quorum for a meeting of the bush fire brigade is at least 50% of the number of offices (whether vacant or not) of member of the bush fire brigade.
(2) No business is to be transacted at a meeting of the bush fire brigade unless a quorum of brigade members is present in person or by proxy.

5.5 Voting

Each brigade member is to have one vote, however in the event of an equality of votes, the Captain (or person presiding) may exercise a casting vote.

5.6 Auditor

(1) At the annual general meeting a person, not being a brigade member, is to be appointed as the Auditor of the bush fire brigade for the ensuing financial year.
(2) The Auditor is to audit the accounts of the bush fire brigade not less than 7 days before the annual general meeting and is to certify to their correctness or otherwise and present a report at the annual general meeting.

PART 6 – MEETINGS OF COMMITTEE

6.1 Meetings Of Committee

(1) The Committee is to meet for the despatch of business, adjourn and otherwise regulate its meeting as it thinks fit.

(2) The Captain or Secretary may convene a meeting of the Committee at any time.

6.2 Quorum

No business is to be transacted at a meeting of the Committee unless a quorum of 3 brigade officers are present in person.

6.3 Voting

Each brigade officer is to have one vote, however in the case of an equality of votes, the Captain (or person presiding) may exercise a casting vote.

PART 7 – GENERAL ADMINISTRATION MATTERS

7.1 Fees

(1) The membership fees, if any, for each type of member for the ensuing 12 months are to be determined by the bush fire brigade at the annual general meeting.
(2) Subject to subclause (3), a member is to pay the membership fees for her or his type of membership on or before 1 May.
(3) The bush fire brigade may exempt a brigade member, or a class of membership, from the payment of membership fees, for such period and on such conditions as the bush fire brigade may determine.

7.2 Funds

The funds of the bush fire brigade are to be used solely for the purpose of promoting the objects of the bush fire brigade.

7.3 Financial year

The financial year of the bush fire brigade is to commence on 1 July and is to end on 30 June of the following year.

7.4 Banking

(1) The funds of the bush fire brigade are to be placed in a bank account and are to be drawn on only by cheques signed jointly by any 2 of the Captain, Secretary or Treasurer.
(2) If the Secretary/Treasurer is a combined position, the Captain and Secretary/Treasurer are to sign the cheques referred to in subclause (1).

7.5 Disclosure of interests

(1) A brigade member shall disclose to the bush fire brigade or Committee any financial interest (whether direct or indirect) he or she may have in any matter being considered by the bush fire brigade or Committee, as appropriate.

(2) If a financial interest has been disclosed under subclause (1), then the bush fire brigade or Committee, as appropriate, is to decide, in the absence of the brigade member who disclosed that interest, whether or not the brigade member is to be permitted to vote on that matter.

(3) Where the bush fire brigade or Committee, as appropriate, decides under subclause (2), that a brigade member is not to be permitted to vote on a matter, and the brigade member votes on the matter, then her or his vote is to be taken to have no effect and is not to be counted.

7.6 Disagreements

(1) Any disagreement between brigade members may be referred to either the Captain or to the Committee.

(2) Where a disagreement in subclause (1) is considered by the Captain or the Committee to be of importance to the interests of the bush fire brigade, then the Captain or the Committee, as the case may be, is to refer the disagreement to the annual general meeting, an ordinary meeting or a special meeting of the bush fire brigade.

(3) The local government is the final authority on matters affecting the bush fire brigade, and may resolve any disagreement which is not resolved under subclause (1) or (2).

PART 8 – NOTICES AND PROXIES

8.1 Notices

(1) Notices of meetings of the bush fire brigade are to be in writing and sent by ordinary post to the registered address of each brigade member.

(2) Notices of meetings of the Committee may be given in writing in accordance with subclause (1) or by such other means as the Committee may decide (by an absolute majority) at a meeting of the Committee.

(3) Any accidental omission to give notice of a meeting to, or non-receipt by a person entitled to receive such notice, is not to invalidate the meeting the subject of the notice or any resolutions passed at the meeting.

(4) Where any notice other than a notice of meeting is to be given under these Rules, the notice is to be –
- (a) in writing;
- (b) unless otherwise specified, given to or by the Secretary;
- (c) given by –
  - (i) personal delivery;
  - (ii) post; or
  - (iii) facsimile transmission;
- (d) taken to have been received, as the case may be –
  - (i) at the time of personal delivery;
  - (ii) 2 business days after posting; or
  - (iii) on the printing of the sender's transmission report.

8.2 Proxies

(1) Where under these Rules a brigade member may vote by proxy, in order for the proxy to so vote, the brigade member or the proxy shall give a notice in the form of that appearing in this clause, to the Secretary or the person presiding at the meeting before the start of the meeting at which the proxy is to be used.

(2) A proxy is to be valid for the meeting for which it is given and for any adjournments of that meeting.

(3) A proxy shall be valid for the number of votes to which the brigade member is entitled.

(4) If the donor of the proxy does not give any indication of the manner in which the proxy is to vote, the proxy shall be entitled to vote or not vote as he or she thinks fit.

(5) A proxy shall be entitled to speak on behalf of the donor of the proxy.

(6) All forms appointing proxies deposited under subclause (1) are to be retained by the Secretary for not less than 28 days after the conclusion of the meeting to which they relate but if there is any objection to the validity of any vote at the meeting, they are to be retained until the determination of that objection.

(7) The form appointing a proxy shall be in writing and signed by the brigade member appointing the proxy and shall be in or substantially in the form set out below -

Dated: _____

The Common Seal of the Shire of Katanning was affixed by authority of a resolution of the Council in the presence of -

_____	_____
Kirsty D'Aprile	Peter Klein
PRESIDENT	CHIEF EXECUTIVE OFFICER

COUNCIL POLICY

Citizenship Ceremonies

Policy No: 1.2

Policy Subject: Citizenship Ceremonies

Objectives: To formally welcome new Australian citizens ~~recognise the importance of this occasion to new Australians and~~ . ~~T~~toand promote and celebrate Katanning's ~~M~~multicultural community.

Policy Statement: ~~As a rule~~Where practical Council will conduct Citizenship Ceremonies at ~~major~~ community events such as Australia Day or in the Council Chambers prior to an Ordinary Council Meeting.

~~That Council provide a small plant to all those people receiving a Citizenship Certificate.~~

Guidelines:

1) Citizenship Ceremonies will be conducted by one of the following Shire representatives:

   a. Shire President

   b. Shire Deputy President

   c. Shire CEO

2) Citizenship Ceremonies will be open to the families and friends of those people receiving their Citizenship Certificates and the general public.

Resolution No:	Committee	A8/97
	Ordinary Council	FC44/97
Resolution Date:	25 July 1996	
Amended:	22 October 2008	OC49/09
	22 October 2014	OC106/14
	24 July 2018	OC92/18
	22 December 2022	OC159/22
Source:	Administration	
Date of review:	October annually	
Review Responsibility:	Chief Executive Officer	

COUNCIL POLICY

Records Management

Policy Number: 1.3

Policy Subject: Records Management

Objective: To ensure complete and accurate records are maintained of the decisions and activities carried out by, or on behalf of, the Shire of Katanning and to ensure compliance with the State Records Act 2000.

Policy Statement: The Shire of Katanning is committed to making and keeping full and accurate records of its business transactions and official activities. Records can be, but are not limited to, any record of information in any medium including letters, files, emails, word processed documents, databases, photographs and social media messages.

Records created and received by Shire personnel, elected members and contractors, irrespective of format, are to be managed in accordance with the Shire's Record Keeping Plan and Records Management Procedure Manual. ~~Records will not be destroyed except by reference to the State Records Office's General Disposal Authority for Local Government Records.~~.

~~The Shire is responsible for the security and protection of all records created or captured as part of the Shire's day-to-day operations.~~ All Shire staff and contractors have a responsibility to apply appropriate security and protection measures to all records created or received when carrying out the Shire's business.

It is the responsibility of all staff and contractors to ensure that the business, operational and administrative activities of the Shire are appropriately documented and that records are created and maintained in fulfilment of legislative requirements.

Access to Shire records by staff and contractors will be in accordance with designated access and security classifications. Access to the Shire's records by the general public will be in accordance with the *Freedom of Information Act 1992* and the Shire's policy on Freedom of Information. Access to the Shire's records by elected members will be through the CEO in accordance with the *Local Government Act 1995*.

Records will only be destroyed or otherwise disposed of by reference to the *General Disposal Authority for Local Government Records* issued by the State Records Office, and following authorisation from the Chief Executive Officer. Records identified as a State

Archive should be transferred to the State Records Office in accordance with the requirements of the *General Disposal Authority for Local Government Records*.

~~All significant records, irrespective of format, are to be registered, classified and captured into the Shire's official record keeping systems. All correspondence should be attached to a corporate file.~~

Records created or received by elected members of the Shire, in the performance of their functions and roles as specified in the *Local Government Act 1995*, are government records and will be managed in accordance with the Shire's Records Keeping Plan and the *State Records Act 2000*. This policy applies to any record documenting decisions which are made outside normal Shire or Committee meetings.

Local government records fall into one of two categories:

1. Local government records of continuing value

Local government records of continuing value are those records created or received containing information of:

a) administrative value to the Shire, including records which:
   i. provide an interpretation of the Shire's policy or the rationale behind it;
   ii. document progress and coordination of responses to issues;
   iii. document formal communications and/or transactions, such as a Minute report or submission between elected members and another party; and
   iv. document elected members' decisions, directives, reasons and actions
b) legal value to the Shire including records which document compliance with statutory requirements or court orders which stipulate the retention of records;
c) evidential value such as information about the legal rights and obligations of the Shire of Katanning including elected members, ratepayers, organisations and the general community; and
d) historical value to the Shire of Katanning and to the State.

2. Records of no continuing value (Ephemeral)

These records do not need to be incorporated into the Shire's recordkeeping system and can be destroyed when reference to them ceases, but only in accordance with the General Disposal Authority for Local Government Records (GDA LG). Elected members should contact the Chief Executive Officer for advice prior to destroying any records.

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Resolution No:	Ordinary Council	OC123/04
Resolution Date:	25 February 2004	
Amended:	23 September 2009	OC43/10
	22 October 2014	OC/106/14
	27 June 2017	OC81/17
	27 March 2018	OC29/18
	22 December 2022	OC159/22
	21 August 2024	OC/……
Source:	Administration	

~~Date of~~ Review Frequency: ~~October~~ Biannually

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Review Responsibility: Executive Manager Corporate & Community

COUNCIL POLICY

Habitual or Vexatious Complainants

Policy No: 1.13

Policy Subject: Habitual or vexatious complaints

Objectives: ~~Habitual or vexatious complaints can be a problem for Council staff and members. The difficulty in handling such complaints is that they are time consuming and wasteful of resources in terms of officer and member time and displace scarce human resources that could otherwise be spent on Council priorities. Whilst Council endeavours to respond with patience and sympathy to all needs of all complainants, there are times when there is nothing further which can reasonably be done to assist or rectify a real or perceived problem.~~

1. To identify situations where a complainant, either individually or as part of a group, or a group of complainants, might be habitual or vexatious and ways of responding to these situations.

~~2. This policy is intended to assist in identifying and managing persons who seek to be disruptive to the Council through pursuing an unreasonable course of conduct.~~

~~*The term "vexatious" is recognised in law and means "denoting an action or the bringer of an action that is brought without sufficient grounds for winning, purely to cause annoyance to the defendant".*~~

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Policy Statement: Habitual or Vexatious Complainants

1. For the purpose of this policy, the following definition of habitual or vexatious complainants will be used:

The repeated and/or obsessive pursuit of:

(i) Unreasonable complaints and/or unrealistic outcomes; and/or
(ii) Reasonable complaints in an unreasonable manner.

2. Where complaints continue and have been identified as habitual or vexatious in accordance with the criteria set out in Schedule A, the CEO, following discussions with the Executive Team, will seek agreement to treat the complainant as a habitual or vexatious complainant and for an appropriate course of action to be taken.

Schedule B details the options available for dealing with habitual and vexatious complaints.

3. The CEO will notify the complainant, in writing, of the reasons why their complaints will be ~~has been~~ treated as habitual or vexatious, and the action that will be taken. The CEO will also notify the elected members that a constituent has been designated as a habitual or vexatious complainant.

4. Once a complainant has been determined to be habitual or vexatious, their status will be kept under review after one year and monitored by the CEO with reports being taken to Council as required. If a complainant subsequently demonstrates a more reasonable approach then their status will be reviewed.

Guidelines

Schedule A – Criteria for determining habitual or vexatious complaints

Complainants (and/or anyone acting on their behalf) may be deemed to be habitual or vexatious ~~where~~ if previous or current contact with them ~~shows how~~meets ~~they meet~~ at least one of the following criteria:

Where complainants:

1. Persist in pursuing a complaint where the Council's complaints process has been fully and properly implemented and exhausted.
2. Persistently change the substance of a complaint or continually raise new issues or seek to prolong contact by continually raising further concerns or questions whilst the complaint is being addressed. (Care must be taken~~,~~ however, not to disregard new issues which are significantly different from the original complaint as they need to be addressed as separate complaints).
3. Are repeatedly unwilling to accept documented evidence given as being factual or deny receipt of an adequate response ~~in spite of~~despite correspondence specifically answering their questions or do not accept that facts can sometimes be difficult to verify when a long period of time has elapsed.
4. Repeatedly do not clearly identify the precise issues which they wish to be investigated, despite reasonable efforts of the Council to help them specify their concerns, and/or where the concerns identified are not within the remit of the Council to investigate.
5. Regularly focus on a trivial matter to an extent which is out of proportion to its significance and continue to focus on this point. It is recognised that determining what is a trivial matter can be subjective and careful judgement will be used in applying this criteria.
6. Have threatened or used physical violence towards employees at any time. This will, in itself, cause personal contact with the complainant and/or their representative to be discontinued and the complaint will, thereafter, only be continued through written communication. The Council has determined that any complainant who threatens or uses actual violence towards employees will be regarded as a vexatious complainant. The complainant will be informed of this in writing together with a notification of how future contact with the Council is to be made.

7. Have, in the course of addressing a registered complaint, had an excessive number of contacts with the Council – placing unreasonable demands on employees. A contact may be in person, by telephone, letter, email or fax. Judgement will be used to determine excessive contact taking into account the specific circumstances of each individual case.
8. Have harassed or been verbally abusive on more than one occasion towards employees dealing with their complaint. Employees recognise that complainants may sometimes act out of character in times of stress, anxiety or distress and will make reasonable allowances for this. Some complainants may have a mental health disability and there is a need to be sensitive in circumstances of that kind.
9. Are known to have recorded meetings or face to face/telephone conversations without the prior knowledge and consent of other parties involved.
10. Make unreasonable demands on the Council and its employees and fail to accept that these may be unreasonable, for example, insist on responses to complaints or enquires being provided more urgently than is reasonable or within the Council's complaints procedure or normal recognised practice.
11. Make unreasonable complaints which impose a significant burden on the human resources of the Council and where the complaint:
    - Clearly does not have any serious purpose or value; or
    - Is designed to cause disruption or annoyance; or
    - Has the effect of harassing the public authority; or
    - Can otherwise fairly be characterised as obsessive or manifestly unreasonable.
12. Make repetitive complaints and allegations which ignore the replies which Council officers have supplied in previous correspondence.

Schedule B – Options for dealing with habitual or vexatious complainants.

The options below can be used singularly or in combination depending on the circumstances of the case and whether the complaint process is ongoing or completed.

1. A letter to the complainant setting out responsibilities for the parties involved if the Council is to continue processing the complaint. If terms are contravened, consideration will then be given to implementing other action as indicated below.
2. Decline contact with the complainant, either in person, by telephone, ~~by fax,~~ by letter, by email or any combination of these, provided that one form of contact is maintained. This may also mean that only one named officer will be nominated to maintain contact (and a named deputy in their absence). The complaint will be notified of this.
3. Notify the complainant, in writing, that the Council has responded fully to the points raised and has tried to resolve the complaint but there is nothing more to add and continuing contact on the matter will serve no useful purpose. The complainant will also be notified that the correspondence is at an end, advising the complainant that they are being treated as a habitual or vexatious complainant and as such the Council does not intend to engage in further correspondence dealing with the complaint.
4. Inform the complainant that in extreme circumstances the Council will seek legal advice on habitual or vexatious complainants.
5. Temporarily suspend all contact with the complainant, in connection with the issues relating to the complaint being considered habitual or vexatious, while seeking legal advice or guidance from our solicitor or other relevant agencies.

Resolution No:	Ordinary Council	OC76/18
Resolution Date:	26 June 2018	
Amended:	22 December 2022 **21 August 2024**	OC159/22 **OC……..**
Source:	Administration	

~~Date of r~~Review Frequency: ~~October a~~Biannually

Review Responsibility: Chief Executive Officer

COUNCIL POLICY

Child Safe Awareness Policy

Policy No:

Policy Subject: Child Safe Awareness

Objectives:
To establish Council's commitment to child safety.

Background:
This Child Safe Awareness policy has been developed in response to recommendation 6.12 of the Royal Commission into Institutional Responses to Child Sexual Abuse which, states as follows;

With support from governments at the national, state and territory levels, local governments should designate child safety officer positions from existing staff profiles to carry out the following functions:

1. developing child safe messages in local government venues, grounds and facilities
2. assisting local institutions to access online child safe resources
3. providing child safety information and support to local institutions on a needs basis
4. supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.

Policy:

- The rights of children and young people are upheld.
- Children and young people are respected, listened to, and informed about their rights.
- Children and young people have the fundamental right to be safe and cared for.
- Children and young people have the right to speak up, be heard and taken seriously without the threat of negative consequences.
- The safety and best interests of children and young people are a primary consideration when making decisions that concern them.
- Access to trusted and reliable information, including the National Principles for Child Safe Organisations, helps support organisations to understand what they must do to help reduce the risk of harm and abuse.
- Communities are informed and involved in promoting the safety and wellbeing of children and young people including protection from harm.
- Collaboration with the community and our partners promotes the safety, participation and empowerment of all children and young people.

Guidelines:
Shire of Katanning will ensure the following functions of this policy are resourced and assigned to the relevant officers for implementation.

- Developing a process to deliver child safe messages (for example at Shire of Katanning venues, grounds and facilities or events).

- Connecting and supporting local community groups, organisations, and stakeholders to child safe resources (including culturally safe and inclusive resources).

Responsibilities:
Our services to children are provided in a manner that is free from harm and abuse.

Although Shire of Katanning is not legally responsible for providing oversight of compliance with child safe practices, it will take any reasonable steps to engage with persons who utilise Shire of Katanning facilities to operate in alignment with the Child Safe Awareness policy.

Resolution No:

Resolution Date:

Amended:

Source: Recreation & Culture

Review Frequency:
This policy will be reviewed every two years or earlier subject to amended legislation related to the safety and wellbeing of children and young people.

Review Responsibility: Manager Katanning Leisure Centre

Shire of
Katanning
Heart of the Great Southern

Supplementary Information
July 2024

1. Overdue Rates greater than $10k
2. Sundry Debtors greater than $10k
3. Investments

OVERDUE RATES REPORT

Ward : 01 - KATANNING

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
A37		Rates	A	10977.62	0.00	10977.62
		Interest	C	442.40	115.36	327.04
		ESL Penalty Interest	A	1.00	1.00	0.00
		Fire Hazard Reduction	A	2078.50	0.00	2078.50
		Residential Waste Service	A	3225.00	0.00	3225.00
		Soil Conservation Charge	A	300.00	0.00	300.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	861.17	0.00	861.17
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 756822	Number of Instalments Totals		18173.19	116.36	18056.83
A86		Rates	A	13929.27	0.00	13929.27
		Interest	C	13662.22	0.00	13662.22
		Legal Charges	C	2716.96	0.00	2716.96
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	A	636.95	0.00	636.95
		Fire Hazard Reduction	A	1127.50	0.00	1127.50
		Residential Waste Service	A	4214.00	0.00	4214.00
		Soil Conservation Charge	A	360.00	0.00	360.00
		Waste Levy	A	121.00	0.00	121.00
		Emergency Services Levy	A	1115.00	0.00	1115.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 757410	Number of Instalments Totals		38464.40	0.00	38464.40
A108		Rates	A	8510.77	0.00	8510.77
		Other Charges	C	6.50	0.00	6.50
		Residential Waste Service	A	2879.00	0.00	2879.00
		Soil Conservation Charge	A	270.00	0.00	270.00
		Emergency Services Levy	A	675.00	0.00	675.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 602671735L	VEN 756803	Number of Instalments Totals		12597.77	0.00	12597.77
A135		Rates	A	11682.43	0.00	11682.43
		Residential Waste Service	A	1111.00	0.00	1111.00
		Soil Conservation Charge	A	105.00	0.00	105.00
		Emergency Services Levy	A	670.51	0.00	670.51
		Waste Rate - GRV	A	101.50	0.00	101.50
Pension # 603204184X	VEN 756445	Number of Instalments Totals		13670.44	0.00	13670.44
A183		Rates	A	18948.90	0.00	18948.90
Memos		Interest	C	626.69	0.00	626.69
		Legal Charges	C	1795.75	0.00	1795.75
		Additional 240LT Commercial Wa	A	3539.00	0.00	3539.00
		Commercial Waste Service	A	3564.00	0.00	3564.00
		ESL Penalty Interest	A	15.99	0.00	15.99
		Soil Conservation Charge	A	308.19	0.00	308.19
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	A	920.35	0.00	920.35
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 756363	Number of Instalments Totals		30036.37	0.00	30036.37
A267		Rates	A	15025.96	0.00	15025.96

OVERDUE RATES REPORT

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
		Legal Charges	C	99.00	0.00	99.00
		Residential Waste Service	A	3853.70	0.00	3853.70
		Soil Conservation Charge	A	320.00	0.00	320.00
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	A	1150.00	0.00	1150.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 603730926X	VEN 757581	Number of Instalments Totals		20766.16	0.00	20766.16
A275		Rates	A	8272.19	0.00	8272.19
		Interest	C	718.66	0.00	718.66
		ESL Penalty Interest	A	0.39	0.00	0.39
		Residential Waste Service	A	2179.00	0.00	2179.00
		Soil Conservation Charge	A	210.00	0.00	210.00
		Special Arrangement Fee	A	45.00	0.00	45.00
		Emergency Services Levy	A	529.00	0.00	529.00
		Waste Rate - GRV	A	194.50	0.00	194.50
Pension #	VEN 758032	Number of Instalments Totals		12148.74	0.00	12148.74
A425		Rates	A	8314.99	0.00	8314.99
		Interest	C	3324.36	0.00	3324.36
		Legal Charges	C	1940.84	0.00	1940.84
		Other Charges	C	88.61	0.00	88.61
		ESL Penalty Interest	A	150.63	0.00	150.63
		Residential Waste Service	A	2529.00	0.00	2529.00
		Soil Conservation Charge	A	240.00	0.00	240.00
		Special Arrangement Fee	A	45.00	0.00	45.00
		Emergency Services Levy	A	604.00	0.00	604.00
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension #	VEN 757508	Number of Instalments Totals		17462.93	0.00	17462.93
A468		Rates	A	5221.48	0.00	5221.48
		Interest	C	1228.56	0.00	1228.56
		Legal Charges	C	9181.84	0.00	9181.84
		ESL Penalty Interest	A	86.73	0.00	86.73
		Soil Conservation Charge	A	175.00	0.00	175.00
		Emergency Services Levy	A	447.00	0.00	447.00
		Waste Rate - GRV	A	163.50	0.00	163.50
Pension #	VEN 757119	Number of Instalments Totals		16504.11	0.00	16504.11
A569		Rates	A	14073.39	0.00	14073.39
		Interest	C	9483.44	0.00	9483.44
		Legal Charges	C	16038.42	0.00	16038.42
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	A	271.91	0.00	271.91
		Fire Hazard Reduction	A	412.50	0.00	412.50
		Residential Waste Service	A	5158.50	0.00	5158.50
		Soil Conservation Charge	A	420.00	0.00	420.00
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	A	1112.00	0.00	1112.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 757363	Number of Instalments Totals		47732.66	0.00	47732.66
A574		Rates	A	6885.56	0.00	6885.56

Ward : 01 - KATANNING

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
		120LT Residential Waste Bin	A	1649.00	0.00	1649.00
		Rates Dishonour Fee	A	196.00	0.00	196.00
		Residential Waste Service	A	1823.00	0.00	1823.00
		Soil Conservation Charge	A	175.00	0.00	175.00
		Special Arrangement Fee	A	186.00	0.00	186.00
		Emergency Services Levy	A	529.00	0.00	529.00
		Waste Rate - GRV	A	163.50	0.00	163.50
Pension # 604249490L	VEN 757871	Number of Instalments Totals		11607.06	0.00	11607.06
A682		Rates	A	10697.00	0.00	10697.00
		Residential Waste Service	A	3225.00	0.00	3225.00
		Soil Conservation Charge	A	289.50	0.00	289.50
		Special Arrangement Fee	A	46.00	0.00	46.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	861.00	0.00	861.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 602811422K	VEN 756404	Number of Instalments Totals		15406.00	0.00	15406.00
A829		Rates	A	7457.98	0.00	7457.98
		Interest	C	2856.25	0.00	2856.25
		ESL Penalty Interest	A	20.20	0.00	20.20
		Residential Waste Service	A	2529.00	0.00	2529.00
		Soil Conservation Charge	A	240.00	0.00	240.00
		Special Arrangement Fee	A	181.00	0.00	181.00
		Emergency Services Levy	A	604.00	0.00	604.00
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension #	VEN 757993	Number of Instalments Totals		14113.93	0.00	14113.93
A831		Rates	A	17700.51	0.00	17700.51
		Residential Waste Service	A	2179.00	0.00	2179.00
		Soil Conservation Charge	A	240.00	0.00	240.00
		Swimming Pool Inspection Fee	A	101.27	0.00	101.27
		Emergency Services Levy	A	695.52	0.00	695.52
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension # 602134581H	VEN 756397	Number of Instalments Totals		21141.80	0.00	21141.80
A964		Rates	A	5206.00	0.00	5206.00
		Interest	C	1599.28	0.00	1599.28
		Legal Charges	C	3386.63	0.00	3386.63
		ESL Penalty Interest	A	86.68	0.00	86.68
		Residential Waste Service	A	1816.72	0.00	1816.72
		Soil Conservation Charge	A	140.00	0.00	140.00
		Emergency Services Levy	A	447.00	0.00	447.00
		Waste Rate - GRV	A	132.50	0.00	132.50
Pension #	VEN 757506	Number of Instalments Totals		12814.81	0.00	12814.81
A1048		Rates	A	11664.95	0.00	11664.95
		Interest	C	8339.43	0.00	8339.43
		Legal Charges	C	8550.55	0.00	8550.55
		ESL Penalty Interest	A	346.65	0.00	346.65
		Fire Hazard Reduction	A	120.00	0.00	120.00
		Residential Waste Service	A	3564.00	0.00	3564.00
		Soil Conservation Charge	A	320.00	0.00	320.00

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	A	852.00	0.00	852.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 756565	Number of Instalments Totals		34075.08	0.00	34075.08
A1061		Rates	A	19680.09	1826.62	17853.47
		Interest	C	214.45	211.03	3.42
		ESL Penalty Interest	A	2.28	2.28	0.00
		Emergency Services Levy	A	457.52	457.52	0.00
Pension #	VEN 12617	Number of Instalments Totals		20354.34	2497.45	17856.89
A1095		Rates	A	10233.82	0.00	10233.82
		Interest	C	2786.94	0.00	2786.94
		ESL Penalty Interest	A	152.52	0.00	152.52
		Residential Waste Service	A	3521.07	0.00	3521.07
		Soil Conservation Charge	A	300.00	0.00	300.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	807.00	0.00	807.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 600430940S	VEN 757407	Number of Instalments Totals		18088.85	0.00	18088.85
A1174		Rates	A	10116.28	0.00	10116.28
		Residential Waste Service	A	1111.00	0.00	1111.00
		Soil Conservation Charge	A	105.00	0.00	105.00
		Emergency Services Levy	A	519.40	0.00	519.40
		Waste Rate - GRV	A	101.50	0.00	101.50
Pension # SEN640414	VEN 757693	Number of Instalments Totals		11953.18	0.00	11953.18
A1192		Rates	A	13252.35	0.00	13252.35
		Residential Waste Service	A	3225.00	0.00	3225.00
		Soil Conservation Charge	A	300.00	0.00	300.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	1078.25	0.00	1078.25
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 602872892B	VEN 757698	Number of Instalments Totals		18143.10	0.00	18143.10
A1232		Rates	A	17099.89	0.00	17099.89
		Residential Waste Service	A	2658.99	0.00	2658.99
		Soil Conservation Charge	A	240.00	0.00	240.00
		Emergency Services Levy	A	998.08	0.00	998.08
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension # 602286502T	VEN 758077	Number of Instalments Totals		21222.46	0.00	21222.46
A1236		Rates	A	8234.01	0.00	8234.01
		Interest	C	2002.99	0.00	2002.99
		Legal Charges	C	6757.05	0.00	6757.05
		ESL Penalty Interest	A	73.83	0.00	73.83
		Residential Waste Service	A	1823.00	0.00	1823.00
		Soil Conservation Charge	A	175.00	0.00	175.00
		Swimming Pool Inspection Fee	A	72.55	0.00	72.55
		Emergency Services Levy	A	447.00	0.00	447.00
		Waste Rate - GRV	A	163.50	0.00	163.50
Pension #	VEN 757841	Number of Instalments Totals		19748.93	0.00	19748.93

Ward : 01 - KATANNING

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
A1238		Rates	A	10446.43	0.00	10446.43
		Excess	C	0.00	0.00	0.00
		Residential Waste Service	C	0.00	0.00	0.00
		Emergency Services Levy	A	498.00	0.00	498.00
Pension # 602126833L	VEN 757741	Number of Instalments 3 Totals		10944.43	0.00	10944.43
A1260		Rates	A	17364.88	0.00	17364.88
		Residential Waste Service	A	3564.00	0.00	3564.00
		Soil Conservation Charge	A	320.00	0.00	320.00
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	A	1160.00	0.00	1160.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension # 602754334H	VEN 757324	Number of Instalments Totals		22726.38	0.00	22726.38
A1265		Rates	A	7157.00	0.00	7157.00
		Fire Hazard Reduction	A	652.50	0.00	652.50
		Residential Waste Service	A	2375.48	0.00	2375.48
		Soil Conservation Charge	A	210.00	0.00	210.00
		Emergency Services Levy	A	604.00	0.00	604.00
		Waste Rate - GRV	A	194.50	0.00	194.50
Pension # 602423961A	VEN 758120	Number of Instalments Totals		11193.48	0.00	11193.48
A1310		Rates	A	9378.30	0.00	9378.30
		Interest	C	4148.33	0.00	4148.33
		Legal Charges	C	3051.86	0.00	3051.86
		ESL Penalty Interest	A	245.95	0.00	245.95
		Soil Conservation Charge	A	300.00	0.00	300.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	770.55	0.00	770.55
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 10727	Number of Instalments Totals		18182.49	0.00	18182.49
A1347		Rates	A	14400.74	0.00	14400.74
		Interest	C	13095.93	0.00	13095.93
		Legal Charges	C	8330.56	0.00	8330.56
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	A	658.51	0.00	658.51
		Fire Hazard Reduction	A	2130.50	0.00	2130.50
		Residential Waste Service	A	2994.50	0.00	2994.50
		Soil Conservation Charge	A	270.00	0.00	270.00
		Emergency Services Levy	A	1087.50	0.00	1087.50
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 757988	Number of Instalments Totals		43549.74	0.00	43549.74
A1458		Rates	A	16549.98	0.00	16549.98
		Interest	C	1421.81	0.00	1421.81
		Legal Charges	C	1642.66	0.00	1642.66
		ESL Penalty Interest	A	32.61	0.00	32.61
		Residential Waste Service	A	2772.28	0.00	2772.28
		Soil Conservation Charge	A	240.00	0.00	240.00
		Emergency Services Levy	A	1280.00	0.00	1280.00
		Waste Rate - GRV	A	225.50	0.00	225.50

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
Pension #	VEN 757577	Number of Instalments Totals		24164.84	0.00	24164.84
A1464		Rates	A	7867.00	0.00	7867.00
		120LT Residential Waste Bin	A	1622.00	0.00	1622.00
		Residential Waste Service	A	390.00	0.00	390.00
		Soil Conservation Charge	A	240.00	0.00	240.00
		Emergency Services Levy	A	661.00	0.00	661.00
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension # 602841173X	VEN 756564	Number of Instalments Totals		11005.50	0.00	11005.50
A1540		Rates	A	9505.64	0.00	9505.64
		Residential Waste Service	A	1111.00	0.00	1111.00
		Soil Conservation Charge	A	105.00	0.00	105.00
		Emergency Services Levy	A	693.13	0.00	693.13
		Waste Rate - GRV	A	101.50	0.00	101.50
Pension # 603969386S	VEN 756653	Number of Instalments Totals		11516.27	0.00	11516.27
A1617		Rates	A	9762.00	0.00	9762.00
		Interest	C	7958.87	0.00	7958.87
		Legal Charges	C	343.90	145.90	198.00
		ESL Penalty Interest	A	335.56	4.10	331.46
		Residential Waste Service	A	3558.04	0.00	3558.04
		Soil Conservation Charge	A	300.00	0.00	300.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	A	807.00	0.00	807.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 756957	Number of Instalments Totals		23352.87	150.00	23202.87
A1722		Rates	A	11697.66	0.00	11697.66
		Interest	C	2773.21	46.84	2726.37
		Legal Charges	C	99.00	99.00	0.00
		Other Charges	C	65.00	0.00	65.00
		ESL Penalty Interest	A	101.71	101.71	0.00
		Rates Dishonour Fee	A	7.00	0.00	7.00
		Residential Waste Service	A	2529.00	0.00	2529.00
		Soil Conservation Charge	A	240.00	0.00	240.00
		Special Arrangement Fee	A	46.00	0.00	46.00
		Emergency Services Levy	A	604.00	0.00	604.00
		Waste Rate - GRV	A	225.50	0.00	225.50
Pension #	VEN 758070	Number of Instalments Totals		18388.08	247.55	18140.53
A1826		Rates	A	6441.85	0.00	6441.85
		Interest	C	1667.73	0.00	1667.73
		Legal Charges	C	1840.66	0.00	1840.66
		ESL Penalty Interest	A	76.18	0.00	76.18
		Residential Waste Service	A	1493.70	0.00	1493.70
		Soil Conservation Charge	A	140.00	0.00	140.00
		Emergency Services Levy	A	426.00	0.00	426.00
		Waste Rate - GRV	A	132.50	0.00	132.50
Pension #	VEN 756657	Number of Instalments Totals		12218.62	0.00	12218.62
A2264		Rates	A	12512.00	0.00	12512.00
		Interest	C	12327.04	0.00	12327.04

Ward : 01 - KATANNING

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
		Legal Charges	C	12252.43	0.00	12252.43
		ESL Penalty Interest	A	604.22	0.00	604.22
		Soil Conservation Charge	A	390.00	0.00	390.00
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	A	1029.00	0.00	1029.00
		Waste Rate - GRV	A	256.50	0.00	256.50
Pension #	VEN 757570	Number of Instalments Totals		39552.19	0.00	39552.19
A2883		Rates	A	11786.10	0.00	11786.10
		Interest	C	1118.35	0.00	1118.35
		ESL Penalty Interest	A	46.51	0.00	46.51
		Soil Conservation Charge	A	70.00	0.00	70.00
		Waste Management Fee	A	210.10	0.00	210.10
		Emergency Services Levy	A	532.55	0.00	532.55
		Waste Rate - GRV	A	70.50	0.00	70.50
Pension #	VEN 756493	Number of Instalments Totals		13834.11	0.00	13834.11
A3222		Rates	A	16087.96	0.00	16087.96
		Interest	C	25600.42	0.00	25600.42
		Legal Charges	C	4273.45	0.00	4273.45
		ESL Penalty Interest	A	930.97	0.00	930.97
		Soil Conservation Charge	A	496.03	0.00	496.03
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	A	1280.00	0.00	1280.00
		Waste Rate - UV	A	256.50	0.00	256.50
Pension #	VEN 1357383	Number of Instalments Totals		49106.33	0.00	49106.33
A3274		Rates	A	7302.07	298.67	7003.40
		Interest	C	66.41	53.52	12.89
		ESL Penalty Interest	A	0.45	0.45	0.00
		Rates Dishonour Fee	A	35.00	0.00	35.00
		Residential Waste Service	A	2348.76	169.76	2179.00
		Soil Conservation Charge	A	210.00	0.00	210.00
		Special Arrangement Fee	A	136.00	0.00	136.00
		Emergency Services Levy	A	604.00	75.00	529.00
		Waste Rate - GRV	A	194.50	0.00	194.50
Pension #	VEN 1448809	Number of Instalments Totals		10897.19	597.40	10299.79

Totals for KATANNING ward: 37 properties 763250.07

Ward : 40 - CENTRAL.4

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
Totals for CENTRAL.4 ward:	0 properties					0.00

CRITERIA
========
Ratepayers: All Ratepayers
Balances prior to 04.08.24.
Assessment Range from: to:
Balance Range from : 10000.00 to: 100000.00
Bals: O/S Y, Credit N, Zero N
Back Rated ONLY N, Interim Rated ONLY N
Instalment Payer ONLY N, Non-instalment Payer ONLY N
Ward Code , Rate Code
Service Code , Other Code
Owner Code
Totals ONLY N, Phone N, All Owners N
Lots N, Order by Ward

GRAND TOTALS
==========

Charges	Cur/Arr	Levied	Receipted	Balance
Rates	A	421445.05	2125.29	419319.76
Interest	C	117463.77	426.75	117037.02
Legal Charges	C	82301.56	244.90	82056.66
Other Charges	C	1135.11	0.00	1135.11
Excess	C	0.00	0.00	0.00
120LT Residential Waste Bin	A	3271.00	0.00	3271.00
Additional 240LT Commercial Wa	A	3539.00	0.00	3539.00
Commercial Waste Service	A	3564.00	0.00	3564.00
ESL Penalty Interest	A	4878.43	109.54	4768.89
Fire Hazard Reduction	A	6521.50	0.00	6521.50
Rates Dishonour Fee	A	238.00	0.00	238.00
Residential Waste Service	C	0.00	0.00	0.00
Residential Waste Service	A	75761.74	169.76	75591.98
Soil Conservation Charge	A	8763.72	0.00	8763.72
Special Arrangement Fee	A	685.00	0.00	685.00
Swimming Pool Inspection Fee	A	173.82	0.00	173.82
Waste Levy	A	1094.00	0.00	1094.00
Waste Management Fee	A	210.10	0.00	210.10
Emergency Services Levy	A	28416.53	532.52	27884.01
Waste Rate - GRV	A	7140.00	0.00	7140.00
Waste Rate - UV	A	256.50	0.00	256.50
37 properties		766858.83	3608.76	763250.07

Oustanding Debtors > $10,000

31 July 2024

Debtor No	Date of Oldest Invoice	Age of Oldest Invoice	Invoice Details	90+ days	60 days	30 days	Current	Total
	21/06/2013	4058	Legal fees - Rates	$ 250,905.66				$ 250,905.66
11633	29/05/2023	429	Workers Comp Claims	$ 4,316.61	$ 2,091.80	$ 5,187.15	$ 9,110.46	$ 20,706.02
9549	31/03/2024	122	CESM Claim	$ 27,658.24		$ 24,092.50		$ 51,750.74
							Total	**$ 323,362.42**

Schedule of Investments
as at 31/07/2024

Shire of Katanning
Heart of the Great Southern

INVESTMENT OF FUNDS FROM MUNICIPAL ACCOUNT

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	066-515 00000015	N/A	N/A	$3,270,719.12	3.00%	$0.00	**$7,794,177.22**
Treasury	OCDF - Main ECH	31/05/2024	N/A	$4,523,458.10	4.30%		

INVESTMENT OF FUNDS FROM MUNI ACCOUNT

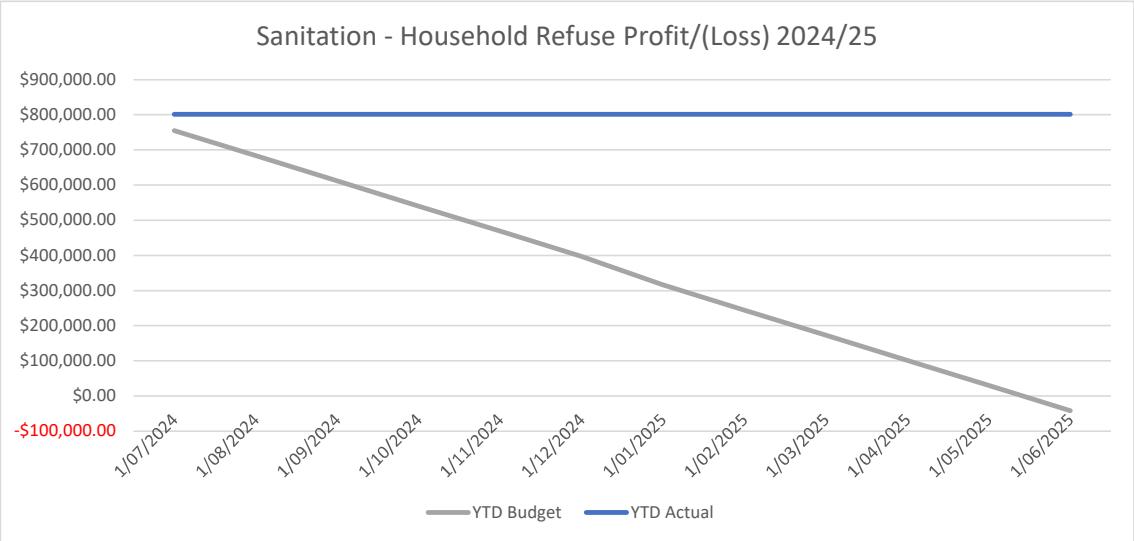
BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
						$0.00	**$0.00**

INVESTMENT OF FUNDS FROM RESERVE ACCOUNT

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	35-586-305	N/A	At Call Deposit	$1,794,694.56	0.25%		**$7,794,694.56**
CBA	35-586-305	17/06/2024	16/09/2024	$6,000,000.00	4.69%	$99,453.70	

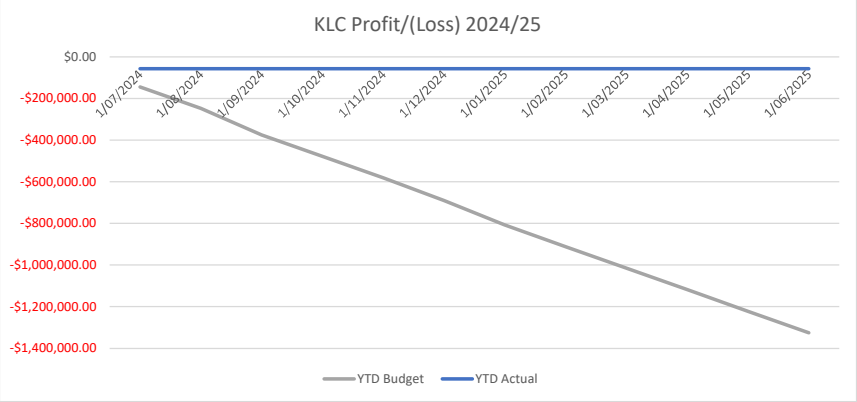
Waste Services Profit/(loss)
For the period ending 31 July 2024

Operating Expense		Original Budget	YTD Budget	YTD Actual
2342	Depreciation - Equipment (SAN)	$6,200.00	$516.00	$0.00
2512	Photocopying & Stationery (SAN)	$5,000.00	$416.00	$0.00
2542	Insurance (SAN)	$1,864.30	$932.00	$3,534.81
2582	Domestic Refuse Collection (SAN)	$83,275.50	$6,939.00	$6,566.40
2591	Works Program - Refuse Site	$411,239.96	$42,966.00	$18,546.92
2592	Works Program - Green Waste	$26,619.06	$2,217.00	$0.00
2622	Utilities (SAN)	$2,300.00	$805.00	$367.30
2652	Bin Purchases (SAN)	$8,500.00	$708.00	$2,520.00
2732	Commercial Refuse Collection (SAN)	$32,313.00	$2,692.00	$2,661.09
2742	Refuse Site Minor Expenses (SAN)	$2,500.00	$208.00	$0.00
2746	Refuse Site Bank fees (SAN)	$600.00	$50.00	$42.56
2842	Street Bin Collection Costs (SAN)	$2,400.00	$200.00	$172.80
5042	Ground Water Monitoring (SAN)	$3,500.00	$291.00	$0.00
6612	Household Recycling Service (SAN)	$131,677.26	$10,973.00	$4,917.73
6632	Communication Expenses (SAN)	$660.00	$55.00	$45.45
7112	Depreciation - Buildings (SAN)	$21,432.00	$1,786.00	$0.00
7122	Depreciation - Plant (SAN)	$114,840.00	$9,570.00	$0.00
7132	Administration Allocated (SAN)	$70,053.00	$5,838.00	$0.00
7142	Depreciation - Other Infrastructure (SAN)	$134,124.00	$11,177.00	$0.00
7272	Refuse Site Licence (SAN)	$2,000.00	$166.00	$0.00
7282	Building Program - Sanitation	$8,584.83	$712.00	$21.64
7482	Waste Oil Facility (SAN)	$500.00	$41.00	$0.00
	Total	**$1,070,182.91**	**$99,258.00**	**$39,396.70**
Operating Income				
2603	Domestic Refuse Collection Charges (SAN)	$653,324.00	$653,324.00	$652,761.00
2613	Refuse Site Disposal Charges (SAN)	$182,544.00	$15,212.00	$5,004.25
2617	Refuse Site - Sale of Recyclables (SAN)	$3,500.00	$291.00	$0.00
2633	Sale of Domestic Bins (SAN)	$1,500.00	$125.00	$107.27
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	$2,500.00	$208.00	$2,792.25
2753	Commercial Refuse Collection Charges (SAN)	$50,624.00	$50,624.00	$51,149.00
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	$49,485.00	$49,485.00	$44,402.00
2783	Commercial Recycling Bin Collection Charges (SAN)	$5,022.28	$5,022.00	$4,416.00
2883	Levied Waste Rate (SAN)	$80,340.00	$80,340.00	$80,062.50
	Total	**$1,028,839.28**	**$854,631.00**	**$840,694.27**
	Net Profit/(loss)	-$41,343.63	$755,373.00	$801,297.57



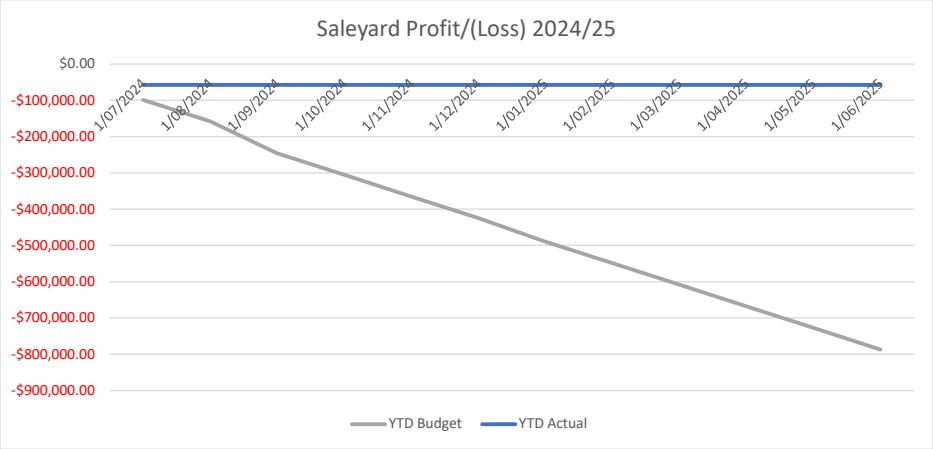
KLC Profit/(loss)
For the period ending 31 July 2024

Operating Expense	Original Budget	YTD Budget	YTD Actual
0012 Depreciation - Building (KLC)	$528,241.33	$44,020.00	$0.00
0062 Postage & Freight (KLC)	$1,000.00	$83.00	$0.00
0417 Employee Superannuation (KLC)	$37,072.00	$4,263.00	$2,933.44
0562 Promotion of Seniors (KLC)	$800.00	$66.00	$0.00
0617 Workers Compensation Insurance Premium (KLC)	$10,022.93	$5,011.00	$5,719.65
0852 Depreciation - Motor Vehicles (KLC)	$6,700.00	$558.00	$0.00
1122 EFTPOS & Credit Card Charges (KLC)	$0.00	$0.00	$0.00
1472 Equipment Repairs & Maintenance (KLC)	$5,000.00	$416.00	$0.00
3111 Salary Costs (KLC)	$333,489.00	$38,351.00	$20,590.81
3332 Function Expenses (KLC)	$2,500.00	$208.00	$0.00
3502 Depreciation - Furniture & Fittings (KLC)	$530.00	$44.00	$0.00
3512 Grant Expenditure (KLC)	$27,750.00	$2,313.00	$1,218.34
3752 Works Program - (KLC) grounds and ovals	$233,536.18	$19,451.00	$7,141.34
3782 Depreciation - Equipment (KLC)	$8,015.00	$667.00	$0.00
3842 Subscriptions & Memberships (KLC)	$1,500.00	$125.00	$297.44
3844 Computer Software Subscriptions (KLC)	$5,200.00	$433.00	$0.00
3852 Contract Cleaners (KLC)	$5,000.00	$416.00	$0.00
3932 Motor Vehicle Expenses (KLC)	$6,500.00	$541.00	$0.00
4752 Minor Sundry Expenses (KLC)	$800.00	$66.00	$0.00
6382 Uniforms & Protective Clothing (KLC)	$2,480.00	$206.00	$0.00
6392 Training, Development & Recruitment (KLC)	$10,231.00	$852.00	$0.00
7332 Building Program - Katanning Leisure Centre	$75,599.92	$6,298.00	$1,972.06
8862 Program Expenses (KLC)	$11,500.00	$958.00	$1,131.88
8872 Kiosk Expenses (KLC)	$50,000.00	$4,166.00	$3,486.56
8874 Consultants (KLC)	$8,500.00	$708.00	$10,000.00
8882 Security Expenses (KLC)	$4,000.00	$333.00	$0.00
8892 Expensed Minor Asset Purchases (KLC)	$12,000.00	$1,000.00	$0.00
8912 Photocopying & Stationery (KLC)	$3,500.00	$291.00	$55.35
8922 Communication Expenses (KLC)	$780.00	$65.00	$40.91
8932 Utilities (KLC)	$72,599.55	$6,048.00	$353.13
8952 Advertising & Promotion (KLC)	$1,000.00	$83.00	$0.00
8972 Insurance (KLC)	$45,707.28	$22,853.00	$21,457.41
8982 Cleaning Materials (KLC)	$8,500.00	$708.00	$329.08
9052 Administration Allocated (KLC)	$85,349.00	$7,112.00	$0.00
Total	**$1,605,403.19**	**$168,713.00**	**$76,727.40**
Operating Income			
0023 Entry Fees (KLC)	$50,000.00	$4,166.00	$3,010.27
0043 Kiosk Income - GST Inc (KLC)	$55,000.00	$4,583.00	$5,184.94
0053 Stadium/Court Hire (KLC)	$5,000.00	$416.00	$580.00
0063 Functions Hire (KLC)	$13,000.00	$1,083.00	$1,000.00
0083 Program Fees (KLC)	$9,000.00	$750.00	$1,179.08
0093 Gym & Fitness Fees (KLC)	$19,000.00	$1,583.00	$2,814.77
0103 Creche Fees (KLC)	$1,500.00	$125.00	$91.26
0113 Signage Fees (KLC)	$3,000.00	$250.00	$2,447.66
0123 Office Rental (KLC)	$300.00	$25.00	$0.00
0143 Membership Fees (KLC)	$65,000.00	$5,416.00	$2,815.49
1063 Utility Reimbursements (KLC)	$15,000.00	$1,250.00	$0.00
1083 Kiosk Income - GST Free (KLC)	$6,000.00	$500.00	$322.00
2703 Grant Income (KLC)	$20,000.00	$1,666.00	$0.00
2707 Seniors Income (KLC)	$2,500.00	$208.00	$270.63
3543 Equipment Hire (KLC)	$4,500.00	$375.00	$109.09
3583 Other Income (KLC)	$0.00	$0.00	$0.00
3763 Sprig Bar Hire (KLC)	$600.00	$50.00	$0.00
3793 Lease Income (KLC)	$8,000.00	$666.00	$0.00
6793 Ground Fees (KLC)	$2,500.00	$208.00	$0.00
Total	**$279,900.00**	**$23,320.00**	**$19,825.19**
Net Profit/(loss)	-$1,325,503.19	-$145,393.00	-$56,902.21



Saleyards Profit/(loss)
For the period ending 31 July 2024

Operating Expense	Original Budget	YTD Budget	YTD Actual
1232 Advertising & Promotion (SAL)	$1,000.00	$83.00	$0.00
1272 Truckwash Service Fees & Keys (SAL)	$5,000.00	$416.00	$0.00
3902 Utilities (SAL)	$16,562.80	$5,795.00	$1,254.85
3904 Communication Expenses (SAL)	$1,200.00	$100.00	$107.27
4502 Subscriptions & Memberships (SAL)	$3,000.00	$250.00	$0.00
4563 Ground Water Monitoring (SAL)	$3,000.00	$250.00	$0.00
5682 Works Program - Saleyards (SAL)	$9,335.56	$775.00	$0.00
5722 Administration Allocated (SAL)	$55,865.00	$4,655.00	$0.00
5742 Livestock Market Reports (SAL)	$13,000.00	$1,083.00	$0.00
5782 Depreciation - Building (SAL)	$462,924.00	$38,577.00	$0.00
5802 Building Program - Saleyards	$2,578.00	$213.00	$0.00
5804 Animal Welfare Expenses (SAL)	$1,500.00	$125.00	$0.00
9213 Depreciation - Plant (SAL)	$16,572.00	$1,381.00	$0.00
9292 Insurance (SAL)	$54,042.04	$27,021.00	$25,370.18
9322 Licences (SAL)	$2,400.00	$200.00	$0.00
9331 Expensed Minor Asset Purchases (SAL)	$10,000.00	$833.00	$0.00
9332 Cleaning Expenses (SAL)	$2,500.00	$208.00	$0.00
9334 Pest Control & Fire Protection (SAL)	$3,500.00	$291.00	$0.00
9335 Parks & Landscape Maintenance (SAL)	$1,000.00	$83.00	$0.00
9336 Saleyards General Maintenance (SAL)	$27,744.00	$2,312.00	$0.00
9337 Saleyards CCTV Maintenance Costs (SAL)	$5,000.00	$416.00	$0.00
9342 Photocopying & Stationery (SAL)	$200.00	$16.00	$0.00
9344 Salary (SAL)	$118,695.00	$13,650.00	$6,797.70
9345 Employee Superannuation (SAL)	$14,106.00	$1,622.00	$1,173.28
9346 Training & Development (SAL)	$1,000.00	$83.00	$0.00
9347 Uniforms & Protective Clothing (SAL)	$1,500.00	$125.00	$0.00
9348 Workers Compensation Insurance Premium (SAL)	$3,694.61	$1,847.00	$2,110.30
9613 Depreciation - Furniture & Fittings (SAL)	$700.00	$58.00	$0.00
9622 Depreciation - Equipment (SAL)	$53,658.00	$4,471.00	$0.00
9623 Stock Purchases (SAL)	$10,000.00	$833.00	$0.00
9652 Depreciation - Other Infrastructure (SAL)	$142,542.00	$11,878.00	$0.00
9997 Saleyard Plant Expenses (SAL)	$25,000.00	$2,083.00	$0.00
9998 Consultants (SAL)	$45,000.00	$3,750.00	$0.00
Total	**$1,113,819.01**	**$125,483.00**	**$36,813.58**
Operating Income			
5463 Animal Welfare Income (SAL)	$2,000.00	$166.00	$0.00
5483 Grant Income (SAL)	$7,500.00	$625.00	$0.00
5773 Yarding Fees (SAL)	$245,000.00	$20,416.00	$0.00
5774 Agistment Fees (SAL)	$500.00	$41.00	$0.00
5783 Office Rentals (SAL)	$14,500.00	$1,208.00	$644.26
5793 Canteen Rental (SAL)	$500.00	$41.00	$0.00
5794 Training Room Rental (SAL)	$1,000.00	$83.00	$0.00
5803 Reimbursements (SAL)	$1,000.00	$83.00	$0.00
5813 Truck Wash Income (SAL)	$47,000.00	$3,916.00	$0.00
5843 Advertising Signage Income (SAL)	$2,500.00	$208.00	$0.00
5883 Truck Wash Key Income (SAL)	$150.00	$12.00	$38.18
9624 Stock Sales (SAL)	$5,000.00	$416.00	$0.00
Total	**$326,650.00**	**$27,215.00**	**$682.44**
Net Profit/(loss)	-$787,169.01	-$98,268.00	-$36,131.14



Saleyard Sheep Numbers

Shire of Katanning

Jul-24

Date of Sale	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			*TOTAL*		
	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	*Number*	*Unit Rate*	*Total*
03/07/2023	2,188	$ 1.00	**$ 2,188.00**	7,098	$ 1.00	**$ 7,098.00**	283	$ 1.00	**$ 283.00**	390	$ 1.00	**$ 390.00**	*9,959*	*$ 1.00*	***$ 9,959.00***
10/07/2023	3,525	$ 1.00	**$ 3,525.00**	6,053	$ 1.00	**$ 6,053.00**	188	$ 1.00	**$ 188.00**	1,109	$ 1.00	**$ 1,109.00**	*10,875*	*$ 1.00*	***$ 10,875.00***
17/07/2023	2,928	$ 1.00	**$ 2,928.00**	3,935	$ 1.00	**$ 3,935.00**	569	$ 1.00	**$ 569.00**	36	$ 1.00	**$ 36.00**	*7,468*	*$ 1.00*	***$ 7,468.00***
24/07/2023	4,785	$ 1.00	**$ 4,785.00**	4,510	$ 1.00	**$ 4,510.00**	789	$ 1.00	**$ 789.00**	26	$ 1.00	**$ 26.00**	*10,110*	*$ 1.00*	***$ 10,110.00***
31/07/2023	2,297	$ 1.00	**$ 2,297.00**	7,531	$ 1.00	**$ 7,531.00**	766	$ 1.00	**$ 766.00**	1,890	$ 1.00	**$ 1,890.00**	*12,484*	*$ 1.00*	***$ 12,484.00***
	15,723		**$ 15,723.00**	**29,127**		**$ 29,127.00**	**2,595**		**$ 2,595.00**	**3,451**		**$ 3,451.00**	***50,896***		***$ 50,896.00***

Aug-24

Date of Sale	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			*TOTAL*		
	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	*Number*	*Unit Rate*	*Total*
07/08/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
14/08/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
21/08/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
28/08/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	***0***		***$ -***

Sep-24

Date of Sale	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			*TOTAL*		
	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	*Number*	*Unit Rate*	*Total*
04/09/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
11/09/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
18/09/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
25/09/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	***0***		***$ -***

Oct-24

Date of Sale	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			*TOTAL*		
	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	*Number*	*Unit Rate*	*Total*
02/10/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
09/10/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
16/10/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
23/10/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
30/10/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	*0*	*$ 1.00*	*$ -*
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	***0***		***$ -***

Nov-24

ELDERS Debtor Code: 11753	NUTRIEN Debtor Code: 54	WESTCOAST LIVESTOCK Debtor Code: 7569	AWN LIVESTOCK Debtor Code: 84	TOTAL

Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
06/11/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
13/11/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
20/11/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
27/11/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Dec-24

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
04/12/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
11/12/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
18/12/2023		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Jan-25

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
03/01/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
10/01/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
17/01/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
24/01/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
31/01/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Feb-25

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
07/02/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
14/02/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
21/02/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
28/02/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Mar-25

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
06/03/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
13/03/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
20/03/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
27/03/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Apr-25

ELDERS Debtor Code: 11753	NUTRIEN Debtor Code: 54	WESTCOAST LIVESTOCK Debtor Code: 7569	AWN LIVESTOCK Debtor Code: 84	TOTAL

Date of Sale	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	Unit Rate	Total	Number	*Unit Rate*	Total
03/04/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
10/04/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
17/04/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
24/04/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

May-25

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	*Unit Rate*	**Total**
01/05/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
08/05/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
15/05/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
22/05/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
29/05/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

Jun-25

	ELDERS Debtor Code: 11753			NUTRIEN Debtor Code: 54			WESTCOAST LIVESTOCK Debtor Code: 7569			AWN LIVESTOCK Debtor Code: 84			TOTAL		
Date of Sale	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	Unit Rate	**Total**	Number	*Unit Rate*	**Total**
05/06/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
12/06/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
19/06/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
26/06/2024		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -		$ 1.00	$ -	0	*$ 1.00*	$ -
	0		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**	**0**		**$ -**

ANNUAL	**15,723**		**$ 15,723.00**	**29,127**		**$ 29,127.00**	**2,595**		**$ 2,595.00**	**3,451**		**$ 3,451.00**	**50,896**		**$ 50,896.00**

Shire of Katanning

Heart of the Great Southern

Financial Schedules

July 2024

Heart of the Great Southern

		2024-2025 ORIGINAL BUDGET				2024-2025 YTD ACTUAL		
		ALL BUDGET	**SYNERGY**	**VARIANCE**		**ALL ACTUAL**	**SYNERGY**	**VARIANCE**
General Purpose Funding	03	- 8,371,021.00	- 8,371,021.00	-		- 5,344,844.43	- 5,344,844.43	-
Governance	04	- 7,470,083.24	- 7,470,083.24	-		214,343.17	214,343.17	-
Law, Order, Public Safety	05	209,174.77	209,174.77	-		2,333.12	2,333.12	- 0.00
Health	07	175,236.38	175,236.38	-		8,473.38	8,473.38	-
Education and welfare	08	309,967.57	309,967.57	-		34,864.50	34,864.50	-
Housing	09	298,900.35	298,900.35	-		- 21,464.82	- 21,464.82	-
Community amenities	10	717,452.86	717,452.86	-		- 766,486.27	- 766,486.27	-
Recreation and culture	11	4,316,284.42	4,316,284.42	-		172,558.21	172,558.21	-
Transport	12	4,666,941.21	4,666,941.21	-		191,793.59	191,793.59	-
Economic services	13	1,126,713.91	1,126,713.91	-		32,946.65	32,946.65	-
Other property and services	14	- 19,197.59	- 19,197.59	0.00		71,887.36	71,887.36	-
TOTAL		**- 4,039,630.36**	**- 4,039,630.36**	**0.00**		**- 5,403,595.54**	**- 5,403,595.54**	**- 0.00**
		OPERATING EXPENDITURE	**SYNERGY**	**VARIANCE**		**OPERATING EXPENDITURE**	**SYNERGY**	**VARIANCE**
General Purpose Funding	03	381,565.00	381,565.00	-		1,184.48	1,184.48	-
Governance	04	1,249,289.76	1,249,289.76	-		218,953.85	218,953.85	-
Law, Order, Public Safety	05	775,887.77	775,887.77	-		47,179.94	47,179.94	-
Health	07	261,984.78	261,984.78	-		16,649.38	16,649.38	-
Education and welfare	08	980,517.57	980,517.57	-		43,977.41	43,977.41	-
Housing	09	512,026.35	512,026.35	-		- 5,931.48	- 5,931.48	-
Community amenities	10	1,805,777.89	1,805,777.89	-		98,431.09	98,431.09	-
Recreation and culture	11	4,789,895.97	4,789,895.97	-		196,811.54	196,811.54	-
Transport	12	5,730,625.55	5,730,625.55	-		207,441.04	207,441.04	-
Economic services	13	1,780,563.91	1,780,563.91	-		94,269.18	94,269.18	-
Other property and services	14	119,688.41	119,688.41	0.00		86,863.98	86,863.98	-
TOTAL		**18,387,822.96**	**18,387,822.96**	**0.00**		**1,005,830.41**	**1,005,830.41**	**-**
		OPERATING REVENUE	**SYNERGY**	**VARIANCE**		**OPERATING REVENUE**	**SYNERGY**	**VARIANCE**
General Purpose Funding	03	8,752,586.00	8,752,586.00	-		5,346,028.91	5,346,028.91	-
Governance	04	8,719,373.00	8,719,373.00	-		4,610.68	4,610.68	-
Law, Order, Public Safety	05	566,713.00	566,713.00	-		44,846.82	44,846.82	-
Health	07	86,748.40	86,748.40	-		8,176.00	8,176.00	-
Education and welfare	08	670,550.00	670,550.00	-		9,112.91	9,112.91	-
Housing	09	213,126.00	213,126.00	-		15,533.34	15,533.34	-
Community amenities	10	1,088,325.03	1,088,325.03	-		864,917.36	864,917.36	-
Recreation and culture	11	473,611.55	473,611.55	-		24,253.33	24,253.33	-
Transport	12	1,063,684.34	1,063,684.34	-		15,647.45	15,647.45	-
Economic services	13	653,850.00	653,850.00	-		61,322.53	61,322.53	-
Other property and services	14	138,886.00	138,886.00	-		14,976.62	14,976.62	-
TOTAL		**22,427,453.32**	**22,427,453.32**	**-**		**6,409,425.95**	**6,409,425.95**	**-**

		CAPITAL EXPENDITURE	SYNERGY	VARIANCE		CAPITAL EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	21,045.00	21,045.00	-		-	-	-
Governance	04	10,876,364.00	10,876,364.00	-		3,887.50	3,887.50	-
Law, Order, Public Safety	05	280,000.00	280,000.00	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08		-	-			-	-
Housing	09	280,545.00	280,545.00	-		-	-	-
Community amenities	10	192,969.00	192,969.00	-		-	-	-
Recreation and culture	11	2,115,440.00	2,115,440.00	-		-	-	-
Transport	12	1,613,792.53	1,613,792.53	-		56,750.00	56,750.00	-
Economic services	13	1,030,842.00	1,030,842.00	-		-	-	-
Other property and services	14	-	-	-		-	-	-
TOTAL		**16,410,997.53**	**16,410,997.53**	**-**		**60,637.50**	**60,637.50**	**-**
		CAPITAL REVENUE	**SYNERGY**	**VARIANCE**		**CAPITAL REVENUE**	**SYNERGY**	**VARIANCE**
General Purpose Funding	03	-	-	-		-	-	-
Governance	04	2,487,110.00	2,487,110.00	-		-	-	-
Law, Order, Public Safety	05	250,000.00	250,000.00	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	165,000.00	165,000.00	-		-	-	-
Community amenities	10	-	-	-		-	-	-
Recreation and culture	11	1,216,329.00	1,216,329.00	-		-	-	-
Transport	12	- 68,500.00	- 68,500.00	-		43,956.44	43,956.44	-
Economic services	13	1,048,199.00	1,048,199.00	-		-	-	-
Other property and services	14	-	-	-		-	-	-
TOTAL		**5,098,138.00**	**5,098,138.00**	**-**		**43,956.44**	**43,956.44**	**-**

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

General Purpose Grants

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Revenue									
0181	General Purpose Grant (GPF)	2,247,747		-		-		-	
0201	Untied Road Grant (GPF)	678,014		-		-		-	
0251	ESL Administration Fee (GPF)	4,000		-		-		-	
	TOTAL	**2,929,761**	**-**	**-**	**-**	**-**	**-**	**-**	

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Revenue									
0021	Back Rates Levied (RAT)	1,000		1,000		8,562		7,562	756%
0031	Interim Rates (RAT)	2,500		2,500		64,190		61,690	2,468%
0041	Instalment Interest (RAT)	13,000		1,083		1,031		(52)	(5%)
0051	Instalment Charge (RAT)	10,000		10,000		630		(9,370)	(94%)
0061	Direct Debit Returns (RAT)	100		8		-		(8)	(100%)
0101	Rates Discount (RAT)	(2,185)	-	(182)		-		-	
0111	Rates Adjustments (RAT)	(500)		(41)		-		-	
0121	Rates Levied (RAT)	5,241,710		5,241,710		5,245,758		4,048	0%
0161	Ex Gratia Rates (RAT)	5,150		5,150		-		(5,150)	(100%)
0171	Rates Late Payment Penalty (RAT)	75,000		6,250		3,988		(2,262)	(36%)
1101	Write Off Rates (RAT)	(100,000)		(8,334)		(17)		-	
	TOTAL	**5,245,775**	**-**	**5,259,144**	**-**	**5,324,141**	**-**	**56,457**	

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Other General Purpose Funding

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0162	Rates Incentive Prize (GPI)		5,243		5,243		-	(5,243)	(100%)
0182	Photocopying & Stationery (GPI)		2,000		166		-	(166)	(100%)
0402	Administration Allocated (GPI)		239,422		19,952		-	(19,952)	(100%)
0752	Bank Fees (GPI)		2,900		241		87	(154)	(64%)
1012	Valuation Expenses (GPI)		5,000		416		25	(391)	(94%)
1022	Debt Collection Legal Expenses (GPI)		120,000		10,000		1,073	(8,928)	(89%)
1032	Search Fees (GPI)		1,000		83		-	(83)	(100%)
5842	Postage & Freight (GPI)		4,000		333		-	(333)	(100%)
5862	Training & Development (GPI)		2,000		166		-	(166)	(100%)
Operating Revenue									
0131	Special Arrangement Administration Fee (GPI)	1,000		83		144		61	73%
0191	Pension Deferred Interest (GPI)	3,000		250		-		(250)	(100%)
1163	Debt Collection Legal Expenses Reimbursement (GPI)	120,000		10,000		16,548		6,548	65%
1183	Rates Enquiry Commissions (GPI)	13,000		1,083		1,573		490	45%
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		4		-		(4)	(100%)
1253	Interest - Reserves (GPI)	308,000		25,666		-		(25,666)	(100%)
9113	Interest - Municipal (GPI)	132,000		11,000		3,623		(7,377)	(67%)
Capital Expenditure									
2493	Transfer to Reserve - GRV Revaluation - Interest		1,045		87		-	(87)	(100%)
6373	Transfer to Reserve - GRV Revaluation		20,000		1,666		-	(1,666)	(100%)
Capital Revenue									
	TOTAL	**577,050**	**402,610**	**48,086**	**38,353**	**21,888**	**1,184**	**(63,367)**	

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0202	Councillor Travel Expenses (GEM)		2,000		166		3,312	3,146	1,895%
0212	Training & Development (GEM)		20,000		1,666		2,106	440	26%
0214	Advertising & Promotion (GEM)		5,000		416		-	(416)	(100%)
0232	Deputy Allowance (GEM)		9,500		-		-	-	
0242	Refreshments & Receptions (GEM)		20,500		1,707		1,594	(113)	(7%)
0262	Subscriptions & Memberships (GEM)		19,100		1,591		37,955	36,364	2,286%
0281	Councillors Donations (GEM)		32,100		2,675		-	(2,675)	(100%)
0282	Community Financial Assistance Programme (GEM)		43,000		3,583		-	(3,583)	(100%)
0285	Consultants (GEM)		29,000		2,416		-	(2,416)	(100%)
0422	Works Program - Governance (GEM)		17,893		1,489		1,379	(110)	(7%)
0472	Administration Allocated (GEM)		329,426		27,452		-	(27,452)	(100%)
0632	President's Allowance (GEM)		38,000		-		-	-	
1842	Expensed Minor Asset Purchases (GEM)		500		41		-	(41)	(100%)
7612	Presentations & Gifts (GEM)		9,000		750		1,163	413	55%
7902	Councillor Attendance Fee (GEM)		119,000		-		-	-	
7952	Councillor Communication Allowance (GEM)		7,700		641		-	(641)	(100%)
Operating Revenue									
0293	Other Reimbursements (GEM)	500		41		-		(41)	(100%)
Capital Expenditure									
0304	Equipment - At Cost - Members		25,000		-		-	-	
6284	Transfer to Reserve - Christmas Decoration - Interest		2,573		214		-	(214)	(100%)
6348	Transfer to Reserve - Election - Interest		1,403		116		-	(116)	(100%)
6379	Transfer to Reserve - Election		5,000		416		-	(416)	(100%)
Capital Revenue									
	TOTAL	**500**	**735,695**	**41**	**45,339**	**-**	**47,509**	**2,129**	

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0007	Security Expenses (ADM)		4,500		375		230	(145)	(39%)
0317	Employee Superannuation (ADM)		119,674		13,763		14,067	304	2%
0340	Administration Allocated (ADM)		(2,223,574)		(185,299)		-	185,299	(100%)
0342	Salary Costs (ADM)		960,094		110,411		85,944	(24,467)	(22%)
0370	Staff Housing Allocation (ADM)		53,213		4,434		-	(4,434)	(100%)
0372	Insurance (ADM)		54,650		4,554		21,829	17,275	379%
0382	Training & Development (ADM)		34,500		2,875		4,662	1,787	62%
0385	Fit for Work Program (ADM)		13,550		1,129		-	(1,129)	(100%)
0507	Workers Compensation Insurance Premium (ADM)		22,956		11,478		12,967	1,489	13%
0512	Computer Software Subscriptions (ADM)		110,000		9,166		5,375	(3,791)	(41%)
0513	ICT Hardware (ADM)		30,000		2,500		4,980	2,480	99%
0515	IT Support (ADM)		30,000		2,500		608	(1,892)	(76%)
0592	Building Program - Admin		77,071		6,420		7,560	1,140	18%
0622	Expensed Minor Asset Purchases (ADM)		2,500		208		-	(208)	(100%)
0712	Photocopying & Stationery (ADM)		20,000		1,666		2,251	585	35%
0732	Utilities (ADM)		33,320		2,775		3,562	787	28%
0742	Advertising & Promotion (ADM)		17,500		1,458		3,178	1,720	118%
0762	Postage & Freight (ADM)		6,000		500		440	(60)	(12%)
0772	Subscriptions & Memberships (ADM)		31,500		2,625		3,770	1,145	44%
0773	Records Management Expenses (ADM)		1,600		133		-	(133)	(100%)
0792	REFUNDS (E)		100		8		-	(8)	(100%)
0872	Motor Vehicle Expenses (ADM)		15,000		1,250		-	(1,250)	(100%)
0892	Uniforms (ADM)		7,200		600		-	(600)	(100%)
0893	Medical Checks (ADM)		1,250		104		145	41	39%
1062	Depreciation - Furniture & Fittings (ADM)		18,612		1,551		-	(1,551)	(100%)
1082	Depreciation - Building (ADM)		244,092		20,341		-	(20,341)	(100%)
1123	Suspense Account		-		-		(55,418)	(55,418)	100%
1132	ADM - LSL Previous Employees		-		-		3,780	3,780	100%
1223	Rounding Adjustments (ADM)		-		-		0	0	100%
1342	Audit Fees (ADM)		100,000		8,333		3,000	(5,333)	(64%)
1352	Consultants (ADM)		120,000		10,000		16,378	6,378	64%
1360	Professional Advice & Services (ADM)		40,000		3,333		-	(3,333)	(100%)
1362	Bank Fees (ADM)		27,600		2,300		1,854	(446)	(19%)
1363	Bank Fees - No GST (ADM)		1,400		116		77	(39)	(33%)
3072	Depreciation - Equipment (ADM)		7,740		645		-	(645)	(100%)
3312	Depreciation - Motor Vehicle (ADM)		34,416		2,868		-	(2,868)	(100%)
3862	Refreshment Expenses (ADM)		3,500		291		475	184	63%
5932	Communication Expenses (ADM)		25,920		2,160		2,034	(126)	(6%)
5952	Fringe Benefits Tax (ADM)		33,000		-		-	-	
7692	Other Expenses inc OH&S (ADM)		2,000		166		-	(166)	(100%)
Operating Revenue									
1113	Miscellaneous Income (ADM)	500		41		(5)		(46)	(111%)
1153	Administration Fee Income (ADM)	400		33		87		54	164%
1154	Freedom of Information Income (ADM)	200		16		-		(16)	(100%)
1156	Meeting Charges / Equipment Hire (ADM)	500		41		-		(41)	(100%)
1193	ADM - LSL Reimbursement	-		-		4,213		-	
2063	Insurance Claims (ADM)	2,000		166		-		(166)	(100%)
2513	Employee Contributions to Fuel (ADM)	2,200		183		315		132	72%
Capital Expenditure									
2494	Transfer to Reserve - Employee Leave Entitlement - Interest		30,479		2,539		-	(2,539)	(100%)
Capital Revenue									
	TOTAL	**5,800**	**111,363**	**480**	**50,276**	**4,611**	**143,749**	**93,391**	

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
Operating Revenue									
2646	Early Childhood Hub Grant Funds	8,711,073		-		-		-	
Capital Expenditure									
2659	Buildings - Specialised - At Cost - Early Childhood Hub		10,112,628		-		3,888	3,888	100%
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project		160,642		-		-	-	
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place		241,655		-		-	-	
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		103,630		-		(103,630)	(100%)
	TOTAL	**9,954,628**	**10,514,925**	**103,630**	**-**	**-**	**3,888**	**(99,743)**	

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0152	Interest on Loan 158 - New Admin Building (OTG)		72,558		6,046		(5,214)	(11,260)	(186%)
0482	Administration Allocated (OTG)		38,572		3,214		-	(3,214)	(100%)
0802	Salary Costs (OTG)		208,000		23,920		24,307	387	2%
0803	Employee Superannuation (OTG)		29,120		3,349		3,755	406	12%
0804	Workers Compensation Insurance Premium (OTG)		6,312		3,156		3,566	410	13%
0842	Training & Development (OTG)		3,200		266		-	(266)	(100%)
0863	Expensed Minor Asset Purchases (OTG)		3,000		250		-	(250)	(100%)
0912	Photocopying & Stationery (OTG)		2,000		166		50	(116)	(70%)
0953	Motor Vehicle Expenses CEO (OTG)		11,000		916		-	(916)	(100%)
0963	Communication Expenses CEO (OTG)		1,380		115		83	(32)	(28%)
0982	Depreciation - Motor Vehicles (OTG)		6,045		503		-	(503)	(100%)
0992	Integrated Planning & Reporting (OTG)		45,000		3,750		-	(3,750)	(100%)
1011	CEO Donations (OTG)		10,000		833		1,150	317	38%
1042	Consultants (OTG)		30,000		2,500		-	(2,500)	(100%)
1312	Uniforms (OTG)		500		41		-	(41)	(100%)
Operating Revenue									
0263	Reimbursements (OTG)	2,000		166		-		(166)	(100%)
Capital Expenditure									
5007	Loan Liability - Current - Loan 158		107,030		8,919		-	(8,919)	(100%)
6377	Transfer to Reserve - Land & Building .		87,092		-		-	-	
6378	Transfer to Reserve - Land & Building - Interest .		102,862		8,572		-	(8,572)	(100%)
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		103,630		-		(103,630)	(100%)
	TOTAL	**1,245,555**	**763,671**	**103,796**	**66,516**	**-**	**27,696**	**(142,616)**	

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1522	Works Program - Fire Prevention		37,044		3,082		-	(3,082)	(100%)
1612	Depreciation - Buildings (FPV)		3,399		283		-	(283)	(100%)
1682	Administration Allocated (FPV)		27,268		2,272		-	(2,272)	(100%)
1702	Building Program - Fire Prevention		277		21		-	(21)	(100%)
1727	Emergency Incident Expenses (FPV)		3,000		250		-	(250)	(100%)
4662	Depreciation - Plant (FPV)		31,584		2,632		-	(2,632)	(100%)
4832	Utilities (FPV)		27,975		2,331		4,849	2,518	108%
6082	Fire Mitigation Expenses (FPV)		80,000		6,666		-	(6,666)	(100%)
6083	Bush Fire Risk Mitigation Officer Contribution		27,000		-		-	-	
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		22,000		1,833		3,764	1,931	105%
9777	Fire Prevention - Communications Expenditure (FPV)		5,000		416		59	(357)	(86%)
Bushfire Brigade									
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		4,000		333		540	207	62%
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		8		-	(8)	(100%)
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		2,200		183		2,423	2,240	1,224%
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		1,000		83		-	(83)	(100%)
2692	BFB Vehicle Expenses (3. Maint Vehicle)		9,000		750		-	(750)	(100%)
2142	BFB Building Maintenance (4. Maint Land & Build)		100		8		-	(8)	(100%)
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		9,000		750		-	(750)	(100%)
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		500		41		-	(41)	(100%)
9082	BFB Postage & Freight (7. Other Goods & Services)		200		16		-	(16)	(100%)
9092	BFB Refreshments (7. Other Goods & Services)		2,000		166		-	(166)	(100%)
9252	BFB Reference Materials (7. Other Goods & Services)		500		41		-	(41)	(100%)
6022	BFB Insurance (8. Insurances)		23,595		1,966		11,701	9,735	495%
Community Emergency Services Manager									
1632	CESM Salary Costs		115,871		13,325		9,552	(3,773)	(28%)
0567	CESM Employee Superannuation		12,745		1,062		1,401	339	32%
0727	CESM Workers Compensation Insurance Premium		3,365		-		1,921	1,921	100%
0737	CESM Admin Expenses		5,450		452		14	(438)	(97%)
0747	CESM Motor Vehicle Expenses		19,000		1,583		-	(1,583)	(100%)
Operating Revenue									
1613	Infringements (FPV)	6,000		500		2,047		1,547	309%
1623	Fire Map Income (FPV)	100		8		-		(8)	(100%)
1633	Grant Income (FPV)	77,000		6,416		-		(6,416)	(100%)
1653	Fire Mitigation Income (FPV)	2,000		166		-		(166)	(100%)
1673	Other Reimbursements (Fire)	500		41		-		(41)	(100%)
1724	Broadcasting Site Reimbursements (FPV)	28,000		2,333		-		(2,333)	(100%)
1725	BFB LGGS Income	52,195		-		12,065		-	
1726	CESM Contributions & Reimbursements	128,718		10,726		29,400		18,674	174%
1730	Broadcasting Site Lease (FPV)	4,000		333		-		(333)	(100%)
Capital Expenditure									
1996	Buildings - Specialised - Katanning CBFB Shed Upgrade		255,000		-		-	-	
Capital Revenue									
1997	DFES Grant for BFB Shed upgrade	250,000		-		-		-	
	TOTAL	**548,513**	**728,172**	**20,523**	**40,553**	**43,512**	**36,223**	**6,594**	

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1382	Licences & Permits (ANI)		150		12		-	(12)	(100%)
1383	Stationery & Tags (ANI)		1,200		100		244	144	144%
1722	Administration Allocated (ANI)		42,785		3,565		-	(3,565)	(100%)
1762	Building Program - Animal Control		1,081		88		-	(88)	(100%)
1772	Works Program - Animal Control		5,755		477		-	(477)	(100%)
1822	Depreciation - Building (ANI)		2,820		235		-	(235)	(100%)
1873	Expensed Minor Asset Purchases (ANI)		3,000		250		-	(250)	(100%)
4702	Animal Control Expenditure (ANI)		3,500		291		-	(291)	(100%)
4703	Contract Ranger Services (ANI)		110,000		9,166		9,168	2	0%
6162	Insurance (ANI)		350		29		102	73	253%
Operating Revenue									
1843	Infringements (ANI)	4,000		333		200		(133)	(40%)
1853	Dog Registration Fees (ANI)	8,500		708		700		(8)	(1%)
1854	Cat Registration Fees (ANI)	750		62		-		(62)	(100%)
1893	Replacement Tags (ANI)	100		8		5		(3)	(32%)
1983	Poundage Charges (ANI)	2,000		166		329		163	98%
	TOTAL	**15,350**	**172,621**	**1,277**	**14,378**	**1,234**	**9,514**	**(4,906)**	

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Other Law, Order, Public Safety

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0413	Expensed Minor Asset Purchases (OLO)		3,000		250		-	(250)	(100%)
1102	Photocopying & Stationery (OLO)		200		16		-	(16)	(100%)
1802	Utilities (OLO)		605		49		-	(49)	(100%)
1852	Fines Enforcement Expenses (OLO)		500		41		-	(41)	(100%)
1913	CCTV Maintenance Costs (OLO)		28,000		2,332		220	(2,112)	(91%)
1932	Building Program - Other Law		1,740		142		-	(142)	(100%)
1942	Works Program - Other Law		2,981		246		-	(246)	(100%)
1982	Depreciation - Buildings (OLO)		10,248		854		-	(854)	(100%)
1984	Depreciation - Equipment (OLO)		63,228		5,269		-	(5,269)	(100%)
6222	Insurance (OLO)		970		80		1,223	1,143	1,428%
9062	Administration Allocated (OLO)		18,622		1,552		-	(1,552)	(100%)
Operating Revenue									
2023	Lease Income (OLO)	1,000		83		-		(83)	(100%)
2033	Abandoned Vehicles Income (OLO)	250		20		-		(20)	(100%)
2035	Infringements (OLO)	1,500		125		52		(73)	(58%)
2036	Rural Road Numbers Income (OLO)	100		8		48		40	502%
Capital Expenditure									
1994	Equipment - At Cost - Other Law Order		25,000		2,083		-	(2,083)	(100%)
	TOTAL	**2,850**	**155,095**	**236**	**12,914**	**100**	**1,443**	**(11,607)**	

SHIRE OF KATANNING

07 - HEALTH

Health Insp And Administration

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0357	Employee Superannuation (HAI)		9,851		821		-	(821)	(100%)
0391	Housing Allocatoin (HIA)		26,607		2,217		-	(2,217)	(100%)
0557	Workers Compensation Insurance Premium (HAI)		1,500		125		-	(125)	(100%)
1392	Fringe Benefit Tax (HAI)		2,000		166		-	(166)	(100%)
1402	Postage & Freight (HAI)		400		33		-	(33)	(100%)
2082	Salary Costs (HAI)		89,556		10,299		-	(10,299)	(100%)
2084	Consultants (HAI)		30,000		2,500		7,583	5,083	203%
2272	Administration Allocated (HAI)		26,824		2,235		-	(2,235)	(100%)
2352	Mosquito Control (HAI)		7,000		583		-	(583)	(100%)
2422	Analytical Expenditure (HAI)		1,500		125		917	792	634%
6043	Communication Expenses (HAI)		400		33		14	(19)	(59%)
6402	Field Expenses (HAI)		500		41		-	(41)	(100%)
6442	Uniforms (HAI)		360		30		-	(30)	(100%)
Operating Revenue									
2133	Other Health Fees (HAI)	500		41		400		359	876%
2143	Septic Tank Application Fees (HAI)	500		41		118		77	188%
2224	Reimbursements - Shared EHO (HAI)	46,398		-		-		-	
2233	Food Vendor Fees - inc. GST (HAI)	50		4		-		(4)	(100%)
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		83		158		75	90%
2803	Septic Tank Inspection Fees (HAI)	800		66		-		(66)	(100%)
	TOTAL	**49,248**	**66,984**	**235**	**19,208**	**676**	**8,514**	**(10,253)**	

SHIRE OF KATANNING

07 - HEALTH

Other Health

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2184	Works Program - Medical Centre (OHE)		5,428		450		268	(182)	(40%)
2185	Building Program - Other Health		16,231		1,350		500	(850)	(63%)
2189	Insurance (OHE)		14,249		7,124		6,689	(435)	(6%)
2190	Administration Allocated (OHE)		22,168		1,847		-	(1,847)	(100%)
2191	Utilities (OHE)		7,411		616		678	62	10%
Operating Revenue									
2178	Medical Centre Reimbursements (OHE)	5,000		-		-		-	
2179	Community & Medical Centre Fees (OHE)	2,500		208		-		(208)	(100%)
2177	Medical Centre Rent (OHE)	30,000		-		7,500		-	
Capital Expenditure									
	TOTAL	**37,500**	**65,487**	**208**	**11,387**	**7,500**	**8,135**	**(3,460)**	

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Education General

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2022	Depreciation - Buildings (EDU)		50,328		4,194		-	(4,194)	(100%)
2042	Works Program - Childcare Centres (EDU)		3,602		298		304	6	2%
2222	Building Program - Childcare Centres		4,742		395		-	(395)	(100%)
3562	Administration Allocated (EDU)		15,739		1,312		-	(1,312)	(100%)
5982	Program Expenses (EDU)		3,660		305		-	(305)	(100%)
6462	Insurance (EDU)		2,982		1,491		1,400	(91)	(6%)
6472	Utilities (EDU)		673		235		111	(124)	(53%)
Operating Revenue									
2680	Grants - University Hub Construction	325,000		-		-		-	
2053	Property Lease Fees (EDU)	1,500		-		-		-	
2093	Reimbursements (EDU)	50		4		11		7	187%
	TOTAL	**326,550**	**81,726**	**4**	**8,230**	**11**	**1,815**	**(6,407)**	

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Community Development and Other Welfare

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0284	Staff Housing Subsidy (CDOW)		3,400		283		960	677	239%
0497	Employee Superannuation (CDOW)		37,855		4,353		2,586	(1,767)	(41%)
0697	Workers Compensation Insurance Premium (CDOW)		6,786		3,392		3,871	479	14%
3148	Communication Expenses (CDOW)		1,000		350		14	(336)	(96%)
3153	Salaries (CDOW)		310,716		35,732		21,987	(13,745)	(38%)
3156	Building Program - Community Events (CDOW)		7,068		522		-	(522)	(100%)
3158	Seniors Program Expenses (CDOW)		1,000		83		-	(83)	(100%)
3175	National Youth Week Grant Expenditure (CDOW)		4,000		333		-	(333)	(100%)
3176	Meeting Expenses (CDOW)		1,000		83		-	(83)	(100%)
3183	Grant Expenditure (CDOW)		96,295		29,596		7,678	(21,918)	(74%)
3554	Works Program - Events (OCU)		139,721		1,242		1,999	757	61%
4130	Expensed Minor Asset Purchases (CDOW)		4,000		333		-	(333)	(100%)
4222	Administration Allocated (CDOW)		101,090		8,424		-	(8,424)	(100%)
4282	Special Projects (CDOW)		53,000		250		-	(250)	(100%)
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		83		810	727	876%
4296	Harmony Festival Grant Expenditure (CDOW)		87,000		-		-	-	
4339	Youth Activities Expenses (CDOW)		34,356		3,193		1,974	(1,219)	(38%)
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		83		-	(83)	(100%)
7572	Training & Development (CDOW)		4,256		354		-	(354)	(100%)
7573	Uniforms (CDOW)		760		63		-	(63)	(100%)
7882	Insurance (CDOW)		2,989		1,494		-	(1,494)	(100%)
9692	Subscriptions & Memberships (CDOW)		500		41		285	244	594%
Operating Revenue									
3167	Youth Activities Grant Income (CDOW)	36,000		3,000		9,101		6,101	203%
3168	Youth Activities Other Income (CDOW)	500		41		-		(41)	(100%)
3173	Seniors Week Grant Income (CDOW)	1,000		83		-		(83)	(100%)
3174	National Youth Week Grant Income (CDOW)	3,000		250		-		(250)	(100%)
4333	Grant Income (CDOW)	226,000		18,834		-		(18,834)	(100%)
4337	Harmony Festival Grant Income (CDOW)	70,000		-		-		-	
4338	Harmony Festival Other Income (CDOW)	7,000		-		-		-	
5333	Other Income (CDOW)	500		41		-		(41)	(100%)
	TOTAL	**344,000**	**898,792**	**22,249**	**90,287**	**9,101**	**42,162**	**(61,272)**	

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2312	Administration Allocated (AMH)		19,952		1,663		-	(1,663)	(100%)
2412	Depreciation - Buildings (AMH)		132,312		11,026		-	(11,026)	(100%)
2492	Works Program - Amherst Village (AMH)		48,530		4,043		799	(3,244)	(80%)
6592	Utilities (AMH)		15,120		5,292		(18,662)	(23,954)	(453%)
6602	Insurance (AMH)		12,194		6,097		2,891	(3,206)	(53%)
7242	Building Program - Amherst Village		42,051		3,503		104	(3,399)	(97%)
7262	Feasability Study (AMH)		20,000		-		-	-	
Operating Revenue									
2423	Tenants Reducing Equity (AMV)	39,060		3,255		3,255		(0)	(0%)
2503	Tenants Fee (AMV)	56,026		4,669		4,360		(309)	(7%)
Capital Expenditure									
2154	Buildings - Specialised - At Cost - Amherst		40,000		-		-	-	
2424	Amherst Village Refundable Capital Deposits - Refunds		85,000		-		-	-	
6980	Transfer to Reserve - Amherst Village Building Maintenance - Interest		7,833		652		-	(652)	(100%)
6981	Transfer to Reserve - Amherst Village Refundable Deposit		85,000		-		-	-	
9922	Transfer to Reserve - Land & Buildings Facilities for Seniors - Interest		14,371		1,197		-	(1,197)	(100%)
Capital Revenue									
2563	Amherst Village Refundable Capital Deposits - Income	(85,000)		-		-		-	
2571	Transfer from Reserve - Amherst Village Refundable Deposit	85,000		7,083		-		(7,083)	(100%)
2573	Transfer from Reserve - Amherst Village Building Maintenance	40,000		3,333		-		(3,333)	(100%)
	TOTAL	**135,086**	**522,363**	**18,340**	**33,473**	**7,615**	**(14,868)**	**(59,066)**	

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0238	Loss on Disposal of Asset (Staff Housing)		40,000		-		-	-	
0350	Staff Housing Re-allocated (STH)		(186,247)		(15,522)		-	15,522	(100%)
5122	Utilities (STH)		22,100		7,735		2,467	(5,268)	(68%)
5972	Insurance (STH)		9,304		4,652		3,933	(719)	(15%)
6012	Depreciation - Buildings (STH)		108,780		9,065		-	(9,065)	(100%)
6622	Administration Allocated (STH)		29,484		2,457		-	(2,457)	(100%)
7802	Building Program - Staff Housing		20,459		1,690		325	(1,365)	(81%)
7892	Works Program - Staff Housing (STH)		14,149		1,165		377	(788)	(68%)
								-	
Operating Revenue									
3523	Reimbursements (STH)	2,400		200		348		148	74%
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		216		-		(216)	(100%)
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		216		-		(216)	(100%)
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		520		720		200	38%
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		216		300		84	39%
Capital Revenue									
0235	Proceeds on Sale of Land & Building Assets (STH)	125,000		-		-		-	
	TOTAL	**141,440**	**58,029**	**1,368**	**11,242**	**1,368**	**7,101**	**(4,140)**	

SHIRE OF KATANNING

09 - HOUSING

Other Housing

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		7,147		-		878	878	100%
0612	Administration Allocation (OTH)		27,711		2,309		-	(2,309)	(100%)
3742	Building Program (OTH)		15,573		1,291		958	(333)	(26%)
3744	Utilities (OTH)		12,000		4,200		-	(4,200)	(100%)
4122	Insurance (OTH)		6,775		2,371		-	(2,371)	(100%)
4500	Depreciation - Buildings (OTH)		94,632		7,886		-	(7,886)	(100%)
Operating Revenue									
4800	Rental Income - Independent Living Units (OTH)	41,600		3,466		3,200		(266)	(8%)
4801	Rental Income - Key Worker Housing (OTH)	59,800		4,983		3,350		(1,633)	(33%)
4810	Reimbursements (OTH)	200		16		-		(16)	(100%)
Capital Expenditure									
2671	Transfer to Reserve - Housing - Interest		3,196		266		-	(266)	(100%)
5009	Loan Liability - Current - Loan 159		45,145		3,762		-	(3,762)	(100%)
	TOTAL	**101,600**	**212,179**	**8,465**	**22,085**	**6,550**	**1,835**	**(22,165)**	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2342	Depreciation - Equipment (SAN)		6,200		516		-	(516)	(100%)
2512	Photocopying & Stationery (SAN)		5,000		416		-	(416)	(100%)
2542	Insurance (SAN)		1,864		932		3,535	2,603	279%
2582	Domestic Refuse Collection (SAN)		83,276		6,939		6,566	(373)	(5%)
2591	Works Program - Refuse Site		411,240		42,966		34,298	(8,668)	(20%)
2592	Works Program - Green Waste		26,619		2,217		-	(2,217)	(100%)
2622	Utilities (SAN)		2,300		805		367	(438)	(54%)
2652	Bin Purchases (SAN)		8,500		708		2,520	1,812	256%
2732	Commercial Refuse Collection (SAN)		32,313		2,692		2,661	(31)	(1%)
2742	Refuse Site Minor Expenses (SAN)		2,500		208		-	(208)	(100%)
2746	Refuse Site Bank fees (SAN)		600		50		43	(7)	(15%)
2842	Street Bin Collection Costs (SAN)		2,400		200		173	(27)	(14%)
5042	Ground Water Monitoring (SAN)		3,500		291		-	(291)	(100%)
6612	Household Recycling Service (SAN)		131,677		10,973		15,102	4,129	38%
6632	Communication Expenses (SAN)		660		55		45	(10)	(17%)
7112	Depreciation - Buildings (SAN)		21,432		1,786		-	(1,786)	(100%)
7122	Depreciation - Plant (SAN)		114,840		9,570		-	(9,570)	(100%)
7132	Administration Allocated (SAN)		70,053		5,838		-	(5,838)	(100%)
7142	Depreciation - Other Infrastructure (SAN)		134,124		11,177		-	(11,177)	(100%)
7272	Refuse Site Licence (SAN)		2,000		166		-	(166)	(100%)
7282	Building Program - Sanitation		8,585		712		367	(345)	(48%)
7482	Waste Oil Facility (SAN)		500		41		-	(41)	(100%)
Operating Revenue									
2603	Domestic Refuse Collection Charges (SAN)	653,324		653,324		652,761		(563)	(0%)
2613	Refuse Site Disposal Charges (SAN)	182,544		15,212		21,270		6,058	40%
2617	Refuse Site - Sale of Recyclables (SAN)	3,500		291		-		(291)	(100%)
2633	Sale of Domestic Bins (SAN)	1,500		125		107		(18)	(14%)
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,500		208		2,792		2,584	1,242%
2753	Commercial Refuse Collection Charges (SAN)	50,624		50,624		51,149		525	1%
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	49,485		49,485		44,402		(5,083)	(10%)
2783	Commercial Recycling Bin Collection Charges (SAN)	5,022		5,022		4,416		(606)	(12%)
2883	Levied Waste Rate (SAN)	80,340		80,340		80,063		(278)	(0%)
Capital Expenditure									
9661	Transfer to Reserve - Waste Management		75,000		-		-	-	
9662	Transfer to Reserve - Waste Management - Interest		17,969		1,497		-	(1,497)	(100%)
Capital Revenue									
	TOTAL	**1,028,839**	**1,163,152**	**854,631**	**100,755**	**856,960**	**65,677**	**(32,748)**	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Protection of the Environment

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2612	Insurance (POE)		87		43		-	(43)	(100%)
2695	Drummuster Expenditure (POE)		1,500		125		-	(125)	(100%)
4932	Utilities (POE)		2,840		993		173	(820)	(83%)
4962	Building Program - Protection of Environment (POE)		1,978		163		104	(59)	(36%)
7862	Administration Allocated (POE)		23,942		1,995		-	(1,995)	(100%)
Operating Revenue									
2693	Drummuster Reimbursement (POE)	1,000		83		-		(83)	(100%)
7795	Soil Conservation Levy Commission (POE)	5,686		473		-		(473)	(100%)
	TOTAL	**6,686**	**30,347**	**556**	**3,319**	**-**	**277**	**(3,598)**	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
3066	Subscriptions & Memberships (OCA)		150		12		-	(12)	(100%)
4252	Postage & Freight (OCA)		300		25		-	(25)	(100%)
6672	Insurance (OCA)		2,047		170		4,727	4,557	2,681%
7302	Building Program - Other Community Amenities		213,105		17,741		15,398	(2,343)	(13%)
7313	Communication Expenses (OCA)		1,380		115		105	(10)	(9%)
Cemetery									
2322	Works Program - Cemetery		106,328		11,523		7,048	(4,475)	(39%)
2672	Utilities (OCA)		50		17		-	(17)	(100%)
3012	Depreciation - Buildings (OCA)		3,756		313		-	(313)	(100%)
3062	Niche Wall Plaques (OCA)		3,500		291		377	86	30%
3063	Cemetery Master Plans (OCA)		15,000		1,250		-	(1,250)	(100%)
6842	Administration Allocated (OCA)		23,720		1,977		-	(1,977)	(100%)
7312	Building Program - Cemetery		4,488		370		183	(187)	(51%)
8843	Depreciation - Other Infrastructure (OCA)		166,098		13,841		-	(13,841)	(100%)
Operating Revenue									
3083	Cemetery Charges (OCA)	33,000		2,750		5,373		2,623	95%
3093	Funeral Director's Licence (OCA)	1,300		108		543		435	403%
3123	Reserve - Cemetery	2,000		166		345		179	108%
3064	Buildings - Specialised - At Cost - Cemetery		100,000		-		-	-	
	TOTAL	**36,300**	**639,921**	**3,024**	**47,645**	**6,261**	**27,839**	**(16,569)**	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0662	Advertising & Promotion (TOW)		500		41		-	(41)	(100%)
2872	Administration Allocated (TOW)		24,827		2,069		-	(2,069)	(100%)
3081	Local Planning Scheme Review		60,000		-		-	-	
3082	Consultants (TOW)		80,000		6,666		4,638	(2,028)	(30%)
Operating Revenue									
2893	Planning Assessment Fees (TOW)	16,000		1,333		1,695		362	27%
2895	Planning Advertising Income (TOW)	500		41		-		(41)	(100%)
	TOTAL	**16,500**	**165,327**	**1,374**	**8,776**	**1,695**	**4,638**	**(3,816)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1422	Piano Maintenance (PUB)		250		20		-	(20)	(100%)
2702	Utilities (PUB)		3,900		325		1,050	725	223%
2962	Licences & Permits (PUB)		800		66		-	(66)	(100%)
3192	Insurance (PUB)		7,979		3,989		-	(3,989)	(100%)
3232	Depreciation - Buildings (PUB)		110,712		9,226		-	(9,226)	(100%)
3242	Depreciation - Furniture & Fittings (PUB)		610		50		-	(50)	(100%)
3252	Building Program - Town Hall (PUB)		21,885		1,821		512	(1,309)	(72%)
3264	Town Hall Events Expenditure (PUB)		10,000		833		-	(833)	(100%)
3282	Administration Allocated (PUB)		46,775		3,898		-	(3,898)	(100%)
6712	Expensed Minor Asset Purchases (PUB)		4,500		375		-	(375)	(100%)
7322	Building Program - Other Halls		2,335		191		-	(191)	(100%)
Operating Revenue									
3243	Town Hall Hire Income (PUB)	2,000		166		-		(166)	(100%)
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		416		-		(416)	(100%)
3273	Public Halls Lease Fees (PUB)	1,000		83		-		(83)	(100%)
	TOTAL	**8,000**	**209,746**	**665**	**20,794**	**-**	**1,562**	**(19,897)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
3162	Advertising & Promotion (KAC)		500		41		-	(41)	(100%)
3272	Administration Allocated (KAC)		39,903		3,325		-	(3,325)	(100%)
3342	Building Program - Katanning Aquatic Centre		19,611		1,632		4,162	2,530	155%
3402	Insurance (KAC)		7,009		3,504		3,291	(213)	(6%)
3412	Works Program (KAC)		22,454		1,867		1,216	(651)	(35%)
3422	Postage & Freight (KAC)		200		16		-	(16)	(100%)
3462	Depreciation - Equipment (KAC)		22,332		1,861		-	(1,861)	(100%)
3472	Depreciation - Building (KAC)		69,612		5,801		-	(5,801)	(100%)
6722	Utilities (KAC)		85,684		7,139		5,943	(1,196)	(17%)
6752	Cleaning Costs (KAC)		500		41		-	(41)	(100%)
6814	KAC Contract Management (KAC)		130,000		-		-	-	
6817	Marketing Expense (KAC)		500		-		-	-	
6824	Contract - Licenses & Subscriptions (KAC)		200		16		-	(16)	(100%)
6830	Maintenance Expense (KAC)		85,000		-		912	912	100%
6831	Pool Chemicals Expense (KAC)		23,000		-		-	-	
6834	Equipment Replacement (KAC)		3,000		250		-	(250)	(100%)
6835	First Aid & Safety (KAC)		1,700		141		-	(141)	(100%)
6838	Consultants (KAC)		25,000		25,000		-	(25,000)	(100%)
Operating Revenue									
Capital Expenditure									
3314	Transfer to Reserve - KAC - Interest		867		72		-	(72)	(100%)
Capital Revenue									
	TOTAL	**-**	**537,072**	**-**	**50,706**	**-**	**15,523**	**(35,183)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0032	Utilities (ORS)		27,769		2,313		2,410	97	4%
0054	Interest on Loan 162 - SSL (ORS)		8,472		-		(284)	(284)	100%
3452	Insurance (ORS)		17,565		8,782		1,473	(7,309)	(83%)
3624	Tennis Club Court Resurfacing contribution		25,000		-		-	-	
3622	Works Program - Other Reserves (ORS)		757,259		63,007		40,278	(22,729)	(36%)
3762	Depreciation - Equipment (ORS)		1,100		91		-	(91)	(100%)
3792	Depreciation - Buildings (ORS)		166,872		13,906		-	(13,906)	(100%)
3822	Administration Allocated (ORS)		77,589		6,466		-	(6,466)	(100%)
3912	Depreciation - Other Infrastructure (ORS)		44,202		3,683		-	(3,683)	(100%)
3962	Depreciation - Parks & Ovals (ORS)		682,266		56,855		-	(56,855)	(100%)
6832	Effluent Charges (ORS)		3,000		250		224	(26)	(10%)
7342	Building Program - Other Recreation		43,716		3,621		401	(3,220)	(89%)
Operating Revenue									
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	8,472		706		-		(706)	(100%)
3923	Grant Income - Kidsport (ORS)	455		37		909		872	2,357%
3943	Property Lease Fees (ORS)	1,185		98		-		(98)	(100%)
Capital Expenditure									
2685	Loan Liability - Current - Loan 162		21,880		1,823		-	(1,823)	(100%)
4482	Quartermaine Oval upgrade		2,000,000		-		-	-	
3317	Transfer to Reserve - Parks & Playgrounds - Interest		3,135		261		-	(261)	(100%)
6700	Transfer to Reserve - Lake Ewlyamartup Facilities - Interest		1,037		86		-	(86)	(100%)
3556	Quartermaine Oval grants and contributions	806,667		-		-		-	
2814	Loans Clubs/Institutions - Loan 162	21,880		1,823		-		(1,823)	(100%)
	TOTAL	**838,659**	**3,880,861**	**2,664**	**161,144**	**909**	**44,502**	**(118,397)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0192	Security Expenses (LIB)		3,500		291		-	(291)	(100%)
0437	Employee Superannuation (LIB)		18,928		2,177		3,222	1,045	48%
0637	Workers Compensation Insurance Premium (LIB)		4,380		2,190		2,496	306	14%
1282	Depreciation - Equipment (LIB)		23,485		1,957		-	(1,957)	(100%)
1502	Program Expenses (LIB)		2,350		195		-	(195)	(100%)
1503	Regional Library Subsidy (LIB)		2,500		208		-	(208)	(100%)
1692	Expensed Minor Asset Purchases (LIB)		3,000		250		-	(250)	(100%)
1992	Works Program - Library (LIB)		16,360		1,361		281	(1,080)	(79%)
4032	Administration Allocated (LIB)		51,208		4,267		-	(4,267)	(100%)
4042	Training & Development (LIB)		3,750		312		-	(312)	(100%)
4052	Salary Costs (LIB)		152,787		17,571		11,244	(6,327)	(36%)
4082	Local History Expenditure (LIB)		250		20		-	(20)	(100%)
4092	Insurance (LIB)		6,573		3,286		7,082	3,796	116%
4132	Building Program - Library		33,417		2,781		1,593	(1,188)	(43%)
4142	Book Purchases & Replacements (LIB)		3,000		250		-	(250)	(100%)
4144	Inter-Library Loans (LIB)		1,500		125		-	(125)	(100%)
4145	Equipment Repairs & Maintenance (LIB)		500		41		-	(41)	(100%)
4162	Children's Book Week (LIB)		2,500		208		-	(208)	(100%)
4182	Depreciation - Building (LIB)		69,300		5,775		-	(5,775)	(100%)
4184	Computer Software Subscriptions (LIB)		6,500		541		-	(541)	(100%)
4812	Postage & Freight (LIB)		1,500		125		-	(125)	(100%)
5002	Read Write Now - Resource Support (LIB)		300		25		-	(25)	(100%)
5382	Utilities (LIB)		6,741		561		407	(154)	(28%)
5392	Communication Expenses (LIB)		500		41		27	(14)	(33%)
5412	Refreshment Expenses (LIB)		300		25		41	16	64%
5462	Subscriptions & Memberships (LIB)		1,200		100		-	(100)	(100%)
5712	Photocopying & Stationery (LIB)		5,300		441		391	(50)	(11%)
5792	Uniforms (LIB)		1,440		120		-	(120)	(100%)
Operating Revenue									
2113	Community Room Hire (LIB)	700		58		64		6	10%
4143	Fines, Penalties & Administration Fees (LIB)	300		25		47		22	88%
4173	Internet & Scanning Income (LIB)	200		16		19		3	22%
4313	Sale of History Books (OCU)	100		8		-		(8)	(100%)
4263	Printing & Photocopying Income (LIB)	1,700		141		323		182	129%
Capital Expenditure									
5254	Buildings - Specialised - At Cost - Library .		30,000		-		-	-	
6688	Transfer to Reserve - Library Building - Interest		830		69		-	(69)	(100%)
	TOTAL	**3,000**	**453,899**	**248**	**45,313**	**453**	**26,784**	**(18,324)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
4551	Equipment (OCU)		30,000		2,500		-	(2,500)	(100%)
4402	Depreciation - Buildings (OCU)		8,256		688		-	(688)	(100%)
4652	Depreciation - Equipment (OCU)		800		66		-	(66)	(100%)
7432	Building Program - Other Culture		5,973		496		-	(496)	(100%)
9742	Insurance (OCU)		2,447		1,223		319	(904)	(74%)
Art Gallery									
0447	Employee Superannuation (OCU)		3,013		346		369	23	7%
0647	Workers Compensation Insurance Premium (OCU)		835		418		473	55	13%
4192	Art Gallery Exhibitions (OCU)		10,000		-		-	-	
4193	Community Outreach Programs (OCU)		5,000		416		-	(416)	(100%)
4232	Art Collection Maintenance (OCU)		7,000		583		-	(583)	(100%)
4262	Gallery Promotions (OCU)		500		41		-	(41)	(100%)
4332	Training & Development (OCU)		1,500		125		-	(125)	(100%)
4472	Subscriptions & Memberships (OCU)		500		41		-	(41)	(100%)
7372	Building Program - Gallery		10,435		868		-	(868)	(100%)
7722	Salary Costs (OCU)		27,391		3,150		2,719	(431)	(14%)
8132	Insurance - Art Gallery (OCU)		798		398		-	(398)	(100%)
8722	Postage & Freight (OCU)		250		20		-	(20)	(100%)
9002	Utilities (OCU)		6,785		565		749	184	32%
9022	Meeting Expenses (OCU)		1,000		83		-	(83)	(100%)
9072	Administration Allocated (OCU)		31,480		2,623		-	(2,623)	(100%)
9302	Communication Expenses (OCU)		400		33		27	(6)	(17%)
9312	Expensed Minor Asset Purchases (OCU)		1,000		83		-	(83)	(100%)
9482	Photocopying & Stationery (OCU)		300		25		-	(25)	(100%)
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		416		-	(416)	(100%)
Operating Revenue									
5373	Grant Income (OCU) - non operating	172,000		-		-		-	
5376	Reimbursements (OCU)	100		8		-		(8)	(100%)
5983	Exhibition Commission (OCU)	500		41		-		(41)	(100%)
Capital Expenditure									
4551	Equipment (OCU)		30,000		2,500		-	(2,500)	(100%)
	TOTAL	**172,600**	**190,663**	**49**	**17,707**	**-**	**4,656**	**(13,100)**	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0012	Depreciation - Building (KLC)		528,241		44,020		-	(44,020)	(100%)
0062	Postage & Freight (KLC)		1,000		83		-	(83)	(100%)
0417	Employee Superannuation (KLC)		37,072		4,263		4,324	61	1%
0562	Promotion of Seniors (KLC)		800		66		72	6	10%
0617	Workers Compensation Insurance Premium (KLC)		10,023		5,011		5,720	709	14%
0852	Depreciation - Motor Vehicles (KLC)		6,700		558		-	(558)	(100%)
1472	Equipment Repairs & Maintenance (KLC)		5,000		416		-	(416)	(100%)
3033	Unexpended Grant Refunds - KLC		-		-		-	-	
3111	Salary Costs (KLC)		333,489		38,351		35,448	(2,903)	(8%)
3332	Function Expenses (KLC)		2,500		208		258	50	24%
3502	Depreciation - Furniture & Fittings (KLC)		530		44		-	(44)	(100%)
3512	Grant Expenditure (KLC)		27,750		2,313		2,484	171	7%
3752	Works Program - (KLC) grounds and ovals		233,536		19,451		8,509	(10,942)	(56%)
3782	Depreciation - Equipment (KLC)		8,015		667		-	(667)	(100%)
3842	Subscriptions & Memberships (KLC)		1,500		125		297	172	138%
3844	Computer Software Subscriptions (KLC)		5,200		433		-	(433)	(100%)
3852	Contract Cleaners (KLC)		5,000		416		-	(416)	(100%)
3932	Motor Vehicle Expenses (KLC)		6,500		541		-	(541)	(100%)
4752	Minor Sundry Expenses (KLC)		800		66		-	(66)	(100%)
6382	Uniforms & Protective Clothing (KLC)		2,480		206		-	(206)	(100%)
6392	Training, Development & Recruitment (KLC)		10,231		852		-	(852)	(100%)
7332	Building Program - Katanning Leisure Centre		75,600		6,298		8,325	2,027	32%
8862	Program Expenses (KLC)		11,500		958		1,198	240	25%
8872	Kiosk Expenses (KLC)		50,000		4,166		4,608	442	11%
8874	Consultants (KLC)		8,500		708		10,000	9,292	1,312%
8882	Security Expenses (KLC)		4,000		333		-	(333)	(100%)
8892	Expensed Minor Asset Purchases (KLC)		12,000		1,000		-	(1,000)	(100%)
8912	Photocopying & Stationery (KLC)		3,500		291		113	(178)	(61%)
8922	Communication Expenses (KLC)		780		65		41	(24)	(37%)
8932	Utilities (KLC)		72,600		6,048		353	(5,695)	(94%)
8952	Advertising & Promotion (KLC)		1,000		83		-	(83)	(100%)
8972	Insurance (KLC)		45,707		22,853		21,457	(1,396)	(6%)
8982	Cleaning Materials (KLC)		8,500		708		573	(135)	(19%)
9052	Administration Allocated (KLC)		85,349		7,112		-	(7,112)	(100%)
Operating Revenue									
0023	Entry Fees (KLC)	50,000		4,166		3,552		(614)	(15%)
0043	Kiosk Income - GST Inc (KLC)	55,000		4,583		5,305		722	16%
0053	Stadium/Court Hire (KLC)	5,000		416		580		164	39%
0063	Functions Hire (KLC)	13,000		1,083		1,093		10	1%
0083	Program Fees (KLC)	9,000		750		1,194		444	59%
0093	Gym & Fitness Fees (KLC)	19,000		1,583		3,223		1,640	104%
0103	Creche Fees (KLC)	1,500		125		103		(22)	(18%)
0113	Signage Fees (KLC)	3,000		250		2,448		2,198	879%
0123	Office Rental (KLC)	300		25		-		(25)	(100%)
0133	Program Fees and Charges (KLC)	-		-		293		-	
0143	Membership Fees (KLC)	65,000		5,416		3,820		(1,596)	(29%)
1063	Utility Reimbursements (KLC)	15,000		1,250		-		(1,250)	(100%)
1083	Kiosk Income - GST Free (KLC)	6,000		500		325		(176)	(35%)
2703	Grant Income (KLC)	20,000		1,666		-		(1,666)	(100%)
2707	Seniors Income (KLC)	2,500		208		316		108	52%
3543	Equipment Hire (KLC)	4,500		375		185		(190)	(51%)
3763	Sprig Bar Hire (KLC)	600		50		-		(50)	(100%)
3793	Lease Income (KLC)	8,000		666		455		(211)	(32%)
6793	Ground Fees (KLC)	2,500		208		-		(208)	(100%)

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Capital Expenditure									
6244	Transfer to Reserve - KLC - Interest		13,216		1,101		-	(1,101)	(100%)
6254	Transfer to Reserve - Quartermaine Oval - Interest		14,475		1,206		-	(1,206)	(100%)
6693	Transfer from Reserve - Quartermaine Oval	387,782		-		-		-	
	TOTAL	**667,682**	**1,633,094**	**23,320**	**171,020**	**22,891**	**103,784**	**(67,958)**	

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
4550	Depreciation - Footpaths (CRBD)		164,586		13,715		-	(13,715)	(100%)
4560	Depreciation - Drainage (CRBD)		243,444		20,287		-	(20,287)	(100%)
4561	Depreciation - Equipment (CRBD)		4,450		370		-	(370)	(100%)
5062	Depreciation - Bridges (CRBD)		16,938		1,411		-	(1,411)	(100%)
8472	Depreciation - Roads (CRBD)		2,396,418		199,701		-	(199,701)	(100%)
8473	Depreciation - Buildings (CRBD)		41,916		3,493		-	(3,493)	(100%)
8474	Depreciation - Other Infrastructure (CRBD)		36,108		3,009		-	(3,009)	(100%)
Operating Revenue									
4631	Regional Road Group Funding (CRBD)	206,000		-		-		-	
5051	Roads to Recovery Funding (CRBD)	346,494		-		-		-	
5056	Grants (Const.)	202,933		-		-		-	
Capital Expenditure									
4460	Infrastructure Roads - At Cost - Roads		854,726		54,616		-	(54,616)	(100%)
	TOTAL	**755,427**	**3,758,586**	**-**	**296,602**	**-**	**-**	**(296,602)**	

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0132	Insurance (MRBD)		4,786		2,393		1,942	(451)	(19%)
4750	Works Program - Bridge Maintenance		11,285		938		-	(938)	(100%)
4778	Drainage Maintenance - Sealed Rural Roads		13,981		1,163		-	(1,163)	(100%)
4779	Drainage Maintenance - Unsealed Town Roads		5,497		457		241	(216)	(47%)
4780	Works Program - Road Maintenance (MRBD)		984,609		105,186		151,708	46,522	44%
4783	Road Maintenance - Town Streets Sealed		117,448		9,787		7,135	(2,652)	(27%)
4784	Road Maintenance - Town Streets Unsealed		8,417		699		-	(699)	(100%)
4785	Road Maintenance - Rural Roads Sealed		51,454		4,287		-	(4,287)	(100%)
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		326,453		27,204		-	(27,204)	(100%)
4787	Drainage Maintenance - Sealed Town Roads		18,794		1,565		-	(1,565)	(100%)
4788	Drainage Maintenance - Unsealed Rural Roads		34,520		2,874		786	(2,088)	(73%)
4840	Street Lighting (MRBD)		139,500		11,625		11,203	(422)	(4%)
4850	Works Program - Footpath Maintenance (MRBD)		106,999		8,910		5,636	(3,274)	(37%)
4880	Works Program - Drainage Maintenance		34,165		2,843		5,884	3,041	107%
7382	Building Program - Depot		40,454		3,367		16,387	13,020	387%
8774	Consultants (MRBD)		30,000		2,500		-	(2,500)	(100%)
9672	Administration Allocated (MRBD)		111,065		9,255		-	(9,255)	(100%)
Operating Revenue									
4911	Direct Road Grant (MRBD)	157,979		13,164		-		(13,164)	(100%)
5091	Signage Income (MRBD)	8,000		666		7,593		6,927	1,040%
	TOTAL	**165,979**	**2,039,428**	**13,830**	**195,053**	**7,593**	**200,922**	**(368)**	

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
4903	Selling Fees & Commissions		3,000		250		1,192	942	377%
4944	Expensed Minor Asset Purchases (PLP)		50,000		4,166		-	(4,166)	(100%)
4950	Depreciation - Plant (PLP)		35,000		2,916		-	(2,916)	(100%)
4960	Depreciation - Motor Vehicles (PLP)		65,000		5,416		-	(5,416)	(100%)
Operating Revenue									
1404	Profit on Disposal of Assets (PLP)	46,178		-		-		-	
Capital Expenditure									
4214	Transfer to Reserve - Plant Replacement - Interest		10,066		839		-	(839)	(100%)
4215	Transfer to Reserve - Plant Replacement		362,922		-		-	-	
4954	Plant - At Cost - Plant Purchases		211,690		132,690		56,750	(75,940)	(57%)
4964	Motor Vehicles - At Cost - Plant Purchases		55,000		-		-	-	
5012	Loan Liability - Current - Loan 160		16,847		-		-	-	
5014	Loan Liability - Current - Loan 161		24,776		-		-	-	
5016	Loan Liability - Current - Loan 163		40,827		-		-	-	
5017	Loan Liability - Current - Loan 164		36,939		-		-	-	
Capital Revenue									
4103	Proceeds on Sale of Assets (PLP)	(68,500)		-		36,364		-	
	TOTAL	**(22,322)**	**912,067**	**-**	**146,277**	**36,364**	**57,942**	**(88,335)**	

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0832	Training & Development (TPL)		3,200		266		716	450	169%
5172	Administration Allocated (TPL)		368,066		30,672		-	(30,672)	(100%)
Operating Revenue									
1103	Commissions & Contributions (TPL)	92,000		7,666		8,055		389	5%
1133	Training Reimbursement (TPL)	3,500		291		-		(291)	(100%)
	TOTAL	**95,500**	**371,266**	**7,957**	**30,938**	**8,055**	**716**	**(30,124)**	

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1553	Consultants (AERO)		6,000		500		-	(500)	(100%)
5242	Depreciation - Buildings (AERO)		12,500		1,041		-	(1,041)	(100%)
5252	Works Program - Airport Maintenance (AERO)		67,514		5,621		3,186	(2,435)	(43%)
5282	Insurance (AERO)		1,102		551		517	(34)	(6%)
6052	Depreciation - Other Infrastructure (AERO)		136,698		11,391		-	(11,391)	(100%)
7392	Building Program - Airport Maintenance		8,423		700		690	(10)	(1%)
9842	Utilities (AERO)		1,350		112		218	106	95%
9892	Administration Allocated (AERO)		29,484		2,457		-	(2,457)	(100%)
Operating Revenue									
5285	Lease Income (AERO)	500		41		-		(41)	(100%)
5286	Other Income & Reimbursements (AERO)	100		8		-		(8)	(100%)
	TOTAL	**600**	**263,071**	**49**	**22,373**	**-**	**4,612**	**(17,810)**	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
5812	Building Program - Katanning Hotel		52,707		4,391		378	(4,013)	(91%)
5814	Insurance (EDV)		6,725		3,362		-	(3,362)	(100%)
5816	Administration Allocated (EDV)		41,899		3,492		-	(3,492)	(100%)
5881	Economic Development Services (EDV)		30,000		2,500		2,750	250	10%
5882	Utilities (EDV)		5,486		456		-	(456)	(100%)
5888	Depreciation - Buildings (EDV)		56,592		4,716		-	(4,716)	(100%)
5850	Shop Front Enhancement Subsidy (EDV)		15,000		1,250		-	(1,250)	(100%)
Operating Revenue									
5875	Licence Fee (EDV)	7,500		625		-		(625)	(100%)
5876	Outgoings & Charges Reimbursement (EDV)	2,000		166		-		(166)	(100%)
5877	Grant Income (EDV)	250,000		-		-		-	
5878	Hire Income (EDV)	1,000		83		-		(83)	(100%)
Capital Expenditure									
6698	Transfer to Reserve - Community & Economic Development - Interest		11,092		924		-	(924)	(100%)
5893	Transfer from Reserve - Community & Economic Develop	100,000		-		-		-	
	TOTAL	**360,500**	**219,501**	**874**	**21,091**	**-**	**3,128**	**(18,837)**	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
5312	Administration Allocated (RUR)		40,347		3,362		-	(3,362)	(100%)
5322	Works Program - Rural Services (RUR)		25,835		2,150		7,035	4,885	227%
5364	Cost of Standpipe Cards Issued (RUR)		922		76		-	(76)	(100%)
9612	Depreciation - Other Infrastructure (RUR)		47,124		3,927		-	(3,927)	(100%)
9902	Utilities (RUR)		34,500		2,875		419	(2,456)	(85%)
9903	Communication Expenses (RUR)		1,755		146		135	(11)	(7%)
9962	Insurance (RUR)		467		233		8,386	8,153	3,499%
Operating Revenue									
5363	Standpipe Income (RUR)	38,000		3,166		1,601		(1,565)	(49%)
5365	Standpipe Access Card Income (RUR)	400		33		-		(33)	(100%)
8863	Reimbursements (RUR)	400		33		-		(33)	(100%)
8873	Property Lease Fees (RUR)	1,000		-		1,818		-	
Capital Expenditure									
	TOTAL	**39,800**	**150,950**	**3,232**	**12,769**	**3,420**	**15,976**	**1,576**	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1746	Expensed Minor Asset Purchases (TOU)		500		41		-	(41)	(100%)
5402	Administration Allocated (TOU)		81,802		6,817		-	(6,817)	(100%)
5442	Advertising & Promotion (TOU)		10,000		833		-	(833)	(100%)
5443	Contribution to Great Southern Treasures (TOU)		20,000		1,666		-	(1,666)	(100%)
5444	Contributions (TOU)		10,000		833		-	(833)	(100%)
5452	Special Events Expenditure (TOU)		500		41		-	(41)	(100%)
8752	Visitor Servicing (TOU)		20,000		1,666		4,000	2,334	140%
8762	Building Program - Shire Properties		6,285		521		-	(521)	(100%)
8853	Depreciation - Equipment (TOU)		16,680		1,390		-	(1,390)	(100%)
9362	Insurance (TOU)		2,377		1,188		9,076	7,888	664%
9382	Utilities (TOU)		15,505		5,426		252	(5,174)	(95%)
Operating Revenue									
8913	Reimbursements (TOU)	100		8		-		(8)	(100%)
Capital Expenditure									
	TOTAL	**100**	**183,650**	**8**	**20,422**	**-**	**13,328**	**(7,102)**	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
2435	Consultants (BUC)		76,000		6,333		18,662	12,329	195%
5512	Administration Allocated (BUC)		37,687		3,141		-	(3,141)	(100%)
5562	Photocopying & Stationery (BUC)		500		41		-	(41)	(100%)
Operating Revenue									
5613	Building Fees & Licences - GST exempt (BUC)	25,000		2,083		1,253		(830)	(40%)
5614	Building Fees & Licences - including GST (BUC)	500		41		-		(41)	(100%)
5615	Swimming Pool Inspection Fee (BUC)	1,300		108		1,271		1,163	1,077%
	TOTAL	**26,800**	**114,187**	**2,232**	**9,515**	**2,524**	**18,662**	**9,439**	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
1232	Advertising & Promotion (SAL)		1,000		83		-	(83)	(100%)
1272	Truckwash Service Fees & Keys (SAL)		5,000		416		511	95	23%
3902	Utilities (SAL)		16,563		5,795		1,400	(4,395)	(76%)
3904	Communication Expenses (SAL)		1,200		100		107	7	7%
4502	Subscriptions & Memberships (SAL)		3,000		250		-	(250)	(100%)
4563	Ground Water Monitoring (SAL)		3,000		250		-	(250)	(100%)
5682	Works Program - Saleyards (SAL)		9,336		775		-	(775)	(100%)
5722	Administration Allocated (SAL)		55,865		4,655		-	(4,655)	(100%)
5742	Livestock Market Reports (SAL)		13,000		1,083		-	(1,083)	(100%)
5782	Depreciation - Building (SAL)		462,924		38,577		-	(38,577)	(100%)
5802	Building Program - Saleyards		2,578		213		-	(213)	(100%)
5804	Animal Welfare Expenses (SAL)		1,500		125		-	(125)	(100%)
9213	Depreciation - Plant (SAL)		16,572		1,381		-	(1,381)	(100%)
9292	Insurance (SAL)		54,042		27,021		25,370	(1,651)	(6%)
9322	Licences (SAL)		2,400		200		-	(200)	(100%)
9331	Expensed Minor Asset Purchases (SAL)		10,000		833		-	(833)	(100%)
9332	Cleaning Expenses (SAL)		2,500		208		-	(208)	(100%)
9334	Pest Control & Fire Protection (SAL)		3,500		291		-	(291)	(100%)
9335	Parks & Landscape Maintenance (SAL)		1,000		83		-	(83)	(100%)
9336	Saleyards General Maintenance (SAL)		27,744		2,312		12	(2,300)	(99%)
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		416		-	(416)	(100%)
9342	Photocopying & Stationery (SAL)		200		16		-	(16)	(100%)
9344	Salary (SAL)		128,244		14,748		11,905	(2,843)	(19%)
9345	Employee Superannuation (SAL)		14,106		1,622		1,761	139	9%
9346	Training & Development (SAL)		1,000		83		-	(83)	(100%)
9347	Uniforms & Protective Clothing (SAL)		1,500		125		-	(125)	(100%)
9348	Workers Compensation Insurance Premium (SAL)		3,695		1,847		2,110	263	14%
9613	Depreciation - Furniture & Fittings (SAL)		700		58		-	(58)	(100%)
9622	Depreciation - Equipment (SAL)		53,658		4,471		-	(4,471)	(100%)
9623	Stock Purchases (SAL)		10,000		833		-	(833)	(100%)
9652	Depreciation - Other Infrastructure (SAL)		142,542		11,878		-	(11,878)	(100%)
9997	Saleyard Plant Expenses (SAL)		25,000		2,083		-	(2,083)	(100%)
9998	Consultants (SAL)		45,000		3,750		-	(3,750)	(100%)
Operating Revenue									
5463	Animal Welfare Income (SAL)	2,000		166		-		(166)	(100%)
5483	Grant Income (SAL)	7,500		625		-		(625)	(100%)
5773	Yarding Fees (SAL)	245,000		20,416		46,269		25,853	127%
5774	Agistment Fees (SAL)	500		41		-		(41)	(100%)
5783	Office Rentals (SAL)	14,500		1,208		2,180		972	81%
5793	Canteen Rental (SAL)	500		41		-		(41)	(100%)
5794	Training Room Rental (SAL)	1,000		83		-		(83)	(100%)
5803	Reimbursements (SAL)	1,000		83		-		(83)	(100%)
5813	Truck Wash Income (SAL)	47,000		3,916		6,891		2,975	76%
5843	Advertising Signage Income (SAL)	2,500		208		-		(208)	(100%)
5883	Truck Wash Key Income (SAL)	150		12		38		26	218%
9624	Stock Sales (SAL)	5,000		416		-		(416)	(100%)

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Capital Expenditure									
5824	Transfer to Reserve - Old Saleyards - Interest		37,519		3,126		-	(3,126)	(100%)
5829	Transfer to Reserve - Regional Sheep Saleyards - Interest		34,032		2,836		-	(2,836)	(100%)
5844	Equipment - At Cost - Saleyards		948,199		5,833		-	(5,833)	(100%)
Capital Revenue									
SY01	Saleyard Capital Grant - Ear Tagging equipment	878,199		-		-		-	
5836	Transfer from Reserve - Regional Sheep Saleyards	70,000		5,833		-		(5,833)	(100%)
	TOTAL	**1,274,849**	**2,143,118**	**33,048**	**138,376**	**55,379**	**43,176**	**(72,869)**	

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Private Works

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
5910	Administration Allocated (PW)		11,084		924		-	(924)	(100%)
5912	Works Program - Private Works		5,990		498		215	(283)	(57%)
Operating Revenue									
5953	Private Works Revenue (PRW)	8,386		699		-		(699)	(100%)
	TOTAL	**8,386**	**17,074**	**699**	**1,422**	**-**	**215**	**(1,906)**	

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Public Works Overheads

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0380	Staff Housing Allocation (PWO)		106,427		8,869		-	(8,869)	(100%)
0457	Employee (Salaried) Superannuation (PWO)		93,174		10,715		8,452	(2,263)	(21%)
0467	Employee (Wage) Superannuation (PWO)		157,051		18,061		14,006	(4,055)	(22%)
0657	Workers Compensation Insurance Premium - Salaried (PWO)		23,463		11,731		13,390	1,659	14%
0667	Workers Compensation Insurance Premium - Wages (PWO)		44,088		22,044		25,156	3,112	14%
0722	Expendable Stores (PWO)		2,000		166		-	(166)	(100%)
2332	Utilities (PWO)		11,500		4,025		472	(3,553)	(88%)
5922	Refreshment Expenses (PWO)		1,500		125		159	34	27%
6042	Communication Expenses (PWO)		4,400		366		195	(171)	(47%)
6072	Medical Checkups (PWO)		-		-		-	-	
6362	Advertising & Promotion (PWO)		1,500		125		284	159	127%
8002	Salary Costs (PWO)		752,743		86,565		55,748	(30,817)	(36%)
8032	Motor Vehicle Expenses (PWO)		22,000		1,833		-	(1,833)	(100%)
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		122,819		10,235		6,891	(3,344)	(33%)
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		48,161		4,013		3,443	(570)	(14%)
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		55,766		4,647		227	(4,420)	(95%)
8092	Insurance (PWO)		115,552		57,775		43,971	(13,804)	(24%)
8153	Works Program - Training & Staff Meetings (PWO)		24,401		2,033		3,292	1,259	62%
8162	Uniforms & Protective Equipment (PWO)		12,000		1,000		-	(1,000)	(100%)
8222	Works Overheads Allocations		(1,684,806)		(140,402)		(117,428)	22,974	(16%)
8272	Consultants (PWO)		30,000		2,500		-	(2,500)	(100%)
8462	Expensed Minor Asset Purchases (PWO)		8,000		666		81	(585)	(88%)
8502	Training & Development (PWO)		30,525		2,540		221	(2,320)	(91%)
8531	Communication Expenses - Building Maintenance (PWO)		400		33		14	(19)	(59%)
8533	Tools - Building Maintenance (PWO)		3,200		266		-	(266)	(100%)
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		500		-	(500)	(100%)
9462	Photocopying & Stationery (PWO)		550		45		-	(45)	(100%)
9466	Computer Software Subscriptions (PWO)		15,000		1,250		10,976	9,726	778%
Operating Revenue									
5681	Miscellaneous Income (PWO)	1,000		83		-		(83)	(100%)
	TOTAL	**1,000**	**8,614**	**83**	**111,826**	**-**	**69,548**	**(42,361)**	

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Plant Operation Costs

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
0154	Interest on Loan 160 - Watercart (POC)		939		78		262	184	236%
0155	Interest on Loan 161 - CAT Grader (POC)		1,381		115		385	270	235%
0156	Interest on Loan 163 - Road Sweeper (POC)		5,274		439		(121)	(560)	(127%)
0157	Interest on Loan 164 - Truck KA24635		4,772		397		(109)	(506)	(127%)
5010	Tool Replacement & Repairs (POC)		4,500		375		-	(375)	(100%)
6862	Leasing Charges (POC)		11,503		958		959	1	0%
7032	Licences (POC)		17,000		1,416		-	(1,416)	(100%)
8322	Fuel & Oil (POC)		250,000		20,833		4,518	(16,315)	(78%)
8332	Plant Repairs & Maintenance (POC)		254,147		21,178		26,575	5,397	25%
8342	Insurance (POC)		84,543		-		37,123	37,123	100%
8372	Plant Operation Allocated		(713,425)		(59,453)		(44,618)	14,836	(25%)
8382	Plant Depreciation Allocated		(343,000)		(28,584)		(23,479)	5,105	(18%)
8392	Plant Expendable Stores (POC)		10,000		833		756	(77)	(9%)
8402	Expensed Minor Asset Purchases (POC)		10,000		833		-	(833)	(100%)
8422	Depreciation - Plant (POC)		370,000		30,833		-	(30,833)	(100%)
8452	Administration Allocated (POC)		32,366		2,697		-	(2,697)	(100%)
Operating Revenue									
8373	Other Income (POC)	500		42		-		(42)	(100%)
8383	Fuel/Energy Grants/Rebates (POC)	35,000		2,917		-		(2,917)	(100%)
	TOTAL	**35,500**	**-**	**2,959**	**(7,052)**	**-**	**2,252**	**6,345**	

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Salaries and Wages

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
8410	Gross Salaries (S&W)		3,132,113		261,009		337,262	76,253	29%
8500	Gross Salaries Allocated (S&W)		(3,132,113)		(261,010)		(337,262)	(76,252)	29%
8520	Gross Wages (S&W)		1,422,260		118,522		130,680	12,158	10%
8530	Gross Wages Allocated (S&W)		(1,422,260)		(118,523)		(130,680)	(12,157)	10%
8542	Workers Compensation Allocated (S&W)		25,000		2,083		6,703	4,620	222%
Operating Revenue									
8553	Workers Compensation Reimbursed (S&W)	25,000		2,083		9,110		7,027	337%
	TOTAL	**25,000**	**25,000**	**2,083**	**2,081**	**9,110**	**6,703**	**11,650**	

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Unclassified

Financial Statement for the period ended

31 July 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	$	%
Operating Expenditure									
8601	Salary Package - Vehicle (Expenditure)		69,000		5,750		8,146	2,396	42%
Operating Revenue									
8701	Salary Package - Vehicles (No GST)	42,000		3,500		4,708		1,208	35%
8702	Salary Package - Vehicles (GST)	27,000		2,250		1,158		(1,092)	(49%)
	TOTAL	**69,000**	**69,000**	**5,750**	**5,750**	**5,866**	**8,146**	**2,512**	

Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports

July 2024

Heart of the Great Southern

SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2024

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

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

	Supplementary Information	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,147,675	5,147,675	**5,318,492**	170,817	3.32%	▲
Grants, subsidies and contributions	12	3,917,608	72,467	**76,078**	3,611	4.98%	
Fees and charges		2,008,326	941,764	**982,175**	40,411	4.29%	▲
Interest revenue		528,000	8,999	**8,642**	(357)	(3.97%)	
Other revenue		316,166	23,052	**23,315**	263	1.14%	
Profit on asset disposals	4	46,178	0	**0**	0	0.00%	
		11,963,953	**6,193,957**	**6,408,702**	214,745	3.47%	
Expenditure from operating activities							
Employee costs		(5,380,736)	(651,561)	**(506,573)**	144,988	22.25%	▲
Materials and contracts		(4,058,989)	(326,683)	**(333,898)**	(7,215)	(2.21%)	
Utility charges		(555,276)	(18,563)	**(18,644)**	(81)	(0.44%)	
Depreciation		(7,317,569)	0	**0**	0	0.00%	
Finance costs		(100,543)	4,202	**4,202**	0	0.00%	
Insurance		(489,729)	(219,136)	**(219,136)**	0	0.00%	
Other expenditure		(456,301)	38,664	**38,061**	(603)	(1.56%)	
Loss on asset disposals	4	(40,000)	0	**0**	0	0.00%	
		(18,399,143)	**(1,173,077)**	**(1,035,988)**	137,089	11.69%	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	0	**(50,626)**	(50,626)	0.00%	▼
Amount attributable to operating activities		**876,201**	**5,020,880**	**5,322,088**	301,208	6.00%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	0	**0**	0	0.00%	
Proceeds from disposal of assets	4	193,500	0	**0**	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		21,880	0	**0**	0	0.00%	
		12,363,746	**0**	**0**	0	0.00%	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	0	**0**	0	0.00%	
Payments for property, plant and equipment	3	(12,346,483)	(148,930)	**(64,313)**	84,618	56.82%	▲
Payments for construction of infrastructure	3	(3,096,380)	(54,616)	**0**	54,616	100.00%	▲
Amount attributable to investing activities		**(3,100,997)**	**(203,546)**	**(64,313)**	139,234	68.40%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	1,926,337	0	**0**	0	0.00%	
		1,926,337	**0**	**0**	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(293,444)	0	**0**	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	**0**	0	0.00%	
Transfer to reserves	2	(943,014)	0	**0**	0	0.00%	
		(1,237,413)	**0**	**0**	0	0.00%	
Amount attributable to financing activities		**688,924**	**0**	**0**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	**4,191,879**	2,656,006	172.93%	▲
Amount attributable to operating activities		876,201	5,020,880	**5,322,088**	301,208	6.00%	▲
Amount attributable to investing activities		(3,100,997)	(203,546)	**(64,313)**	139,234	68.40%	▲
Amount attributable to financing activities		688,924	0	**0**	0	0.00%	
Surplus or deficit after imposition of general rates		**0**	**6,353,207**	**9,449,655**	3,096,448	48.74%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2024

	Supplementary Information	30/06/2024	31 Jul 2024
		$	$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	10,921,070
Trade and other receivables		1,368,362	7,256,105
Other financial assets		4,481,353	4,497,284
Inventories	6	14,684	30,627
TOTAL CURRENT ASSETS		16,974,300	22,705,086
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		392,607	416,292
Property, plant and equipment		55,794,788	55,859,101
Infrastructure		156,109,303	156,109,303
Right-of-use assets		15,319	15,319
Intangible assets		52,077	52,077
TOTAL NON-CURRENT ASSETS		212,632,416	212,720,414
TOTAL ASSETS		229,606,716	235,425,500
CURRENT LIABILITIES			
Trade and other payables	7	363,230	754,749
Other liabilities	11	4,855,782	4,871,713
Lease liabilities	10	15,095	15,095
Employee related provisions	11	630,441	630,441
Other provisions	11	929,590	926,335
TOTAL CURRENT LIABILITIES		6,794,138	7,198,333
NON-CURRENT LIABILITIES			
Lease liabilities	10	955	955
Borrowings	9	3,300,082	3,300,081
Employee related provisions		100,850	100,850
Other provisions		608,232	608,233
TOTAL NON-CURRENT LIABILITIES		4,010,119	4,010,119
TOTAL LIABILITIES		10,804,257	11,208,452
NET ASSETS		**218,802,459**	**224,217,048**
EQUITY			
Retained surplus		90,698,903	96,113,492
Reserve accounts	2	7,812,887	7,812,887
Revaluation surplus		120,290,669	120,290,669
TOTAL EQUITY		**218,802,459**	**224,217,048**

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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. A separate statement of those monies appears at Note 14 to these financial statements.

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

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

PREPARATION TIMING AND REVIEW
Date prepared: All known transactions up to 07 August 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

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

	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Jul 2024
Current assets		$	$	$
Cash and cash equivalents	1	5,896,054	11,109,901	10,921,070
Trade and other receivables		1,320,712	1,368,362	7,256,105
Other financial assets		4,343,573	4,481,353	4,497,284
Inventories	6	20,508	14,684	30,627
		11,580,847	16,974,300	22,705,086
Less: current liabilities				
Trade and other payables	7	(859,231)	(363,230)	(754,749)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,871,713)
Lease liabilities	10	0	(15,095)	(15,095)
Employee related provisions	11	(630,441)	(630,441)	(630,441)
Other provisions	11	(1,112,890)	(929,590)	(926,335)
		(7,024,590)	(6,794,138)	(7,198,333)
Net current assets		**4,556,257**	**10,180,162**	**15,506,753**
Less: Total adjustments to net current assets	Note 2(c)	(4,556,257)	(5,988,283)	(6,053,424)
Closing funding surplus / (deficit)		**0**	**4,191,879**	**9,453,329**

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	4	(46,178)	0	0
Less: Movement in liabilities associated with restricted cash				(74,311)
Add: Loss on asset disposals	4	40,000	0	0
Add: Depreciation		7,317,569	0	0
- Financial assets at amortised cost - term deposits				23,685
Total non-cash amounts excluded from operating activities		**7,311,391**	**0**	**(50,626)**

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Jul 2024
		$	$	$
Adjustments to net current assets				
Less: Reserve accounts	2	(6,302,936)	(7,812,887)	(7,812,887)
Less: Financial assets at amortised cost - self supporting loans	6		0	26,174
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of lease liabilities	10	0	15,095	15,095
- Current portion of other provisions held in reserve		1,116,238	1,179,068	1,087,753
- Current portion of employee benefit provisions held in reserve	2	630,441	630,441	630,441
Total adjustments to net current assets	Note 2(a)	**(4,556,257)**	**(5,988,283)**	**(6,053,424)**

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.

3 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 2024-25 year is $10,000 or 5.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
General rates	**170,817**	**3.32%**	▲
$100,000 budgeted write off in rates yet to be processed. Also revised GRV value for WAMCO received seperately from GVR role and processed as interim rate			
Fees and charges	**40,411**	**4.29%**	▲
Saleyard yarding fees higher than predicted ($26k) , signage income higher than predicted ($7k - requires YTD budget amendment), *Refuse site fees higher than predicted ($6k), Medical Centre rent higher than predicted (required YTD budget amendment).*			
Expenditure from operating activities			
Employee costs	**144,988**	**22.25%**	▲
Salaries lower than predicted in following areas - Works, Community Development, Health, and Admin due to several positions remaining vacant			
Non-cash amounts excluded from operating activities	**(50,626)**	**0.00%**	▼
Adjustment for self supporting loan amounts owing and reserve interest			
Outflows from investing activities			
Payments for property, plant and equipment	**84,618**	**56.82%**	▲
Refer to Note 3 for details on Capital Program			
Payments for construction of infrastructure	**54,616**	**100.00%**	▲
Refer to Note 3 for details on Capital Program			
Surplus or deficit at the start of the financial year	**2,656,006**	**172.93%**	▲
Reflects prepayment of Federal Assistance Grants in 23-24. Final surplus will be confirmed following end-of-year processing			
Surplus or deficit after imposition of general rates	**3,096,448**	**48.74%**	▲
Reflects prepayment of Federal Assistance Grants in 23-24. Final surplus will be confirmed following end-of-year processing			

SHIRE OF KATANNING

SUPPLEMENTARY INFORMATION

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1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash at Bank	Cash and cash equivalents	3,108,184		3,108,184		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,523,458	4,523,458		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,812,886	7,812,886		CBA	4.69%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		**3,108,184**	**12,336,344**	**15,444,528**	**17,830**			
Comprising								
Cash and cash equivalents		3,108,184	7,812,886	10,921,070	17,830			
Financial assets at amortised cost		0	4,523,458	4,523,458	0			
		3,108,184	**12,336,344**	**15,444,528**	**17,830**			

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.

2 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	0	0	0	776,586
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	231,735	0	0	0	231,735
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	0	0	0	199,712
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(85,000)	1,087,753	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	0	0	0	955,972
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	0	0	0	457,849
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	0	0	0	1,518,813
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	0	0	0	366,173
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	0	0	0	868,807
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	0	0	0	65,559
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	0	0	0	26,140
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	0	0	0	369,427
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	0	0	0	337,987
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	0	0	0	35,736
Library Building Reserve	21,168	830	0	0	21,998	21,169	0	0	0	21,169
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	0	0	0	282,620
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	0	0	0	26,475
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	0	0	0	80,057
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	0	0	0	22,265
Housing Reserve	81,970	3,196	0	0	85,166	81,976	0	0	0	81,976
	7,812,338	**308,000**	**635,014**	**(1,926,337)**	**6,829,015**	**7,812,887**	**0**	**0**	**0**	**7,812,887**

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	$	$	$	$
Buildings - specialised	10,912,628	0	7,563	7,563
Furniture and equipment	8,324	8,324	0	(8,324)
Plant and equipment	211,690	132,690	56,750	(75,940)
Motor Vehicles	55,000	0	0	0
Equipment	998,199	7,916	0	(7,916)
Paintings & Sculptures	160,642	0	0	0
Acquisition of property, plant and equipment	**12,346,483**	**148,930**	**64,313**	**(84,618)**
Infrastructure - roads	854,725	54,616	0	(54,616)
Parks & Ovals	2,241,655	0	0	0
Acquisition of infrastructure	**3,096,380**	**54,616**	**0**	**(54,616)**
Total capital acquisitions	**15,442,863**	**203,546**	**64,313**	**(139,234)**
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	0	0	0
Other (disposals & C/Fwd)	193,500	0	0	0
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	85,000		0	0
Land & Building Reserve	1,243,555		0	0
Regional Sheep Saleyards Reserve	70,000		0	0
Quartermaine Oval Reserve	387,782		0	0
Community & Economic Development Reserve	100,000		0	0
Contribution - operations	1,174,660	203,546	64,313	(139,234)
Capital funding total	**15,442,863**	**203,546**	**64,313**	**(139,234)**

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 expenses 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 incidential 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 and fixed overheads.

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

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

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

	Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
0310	Upstairs Copier Replacement	8,324	8,324	0	(8,324)
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	160,642	0	0	0
1996	Buildings - Specialised - Katanning CBFB Shed Upgrade	255,000	0	0	0
2154	Buildings - Specialised - At Cost - Amherst	40,000	0	0	0
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	0	3,888	3,888
2679	Buildings - Specialised - At Cost - University Hub Construction	325,000	0	3,675	3,675
3064	Buildings - Specialised - At Cost - Cemetery	100,000	0	0	0
5254	Buildings - Specialised - At Cost - Library .	30,000	0	0	0
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	0	0	0
0304	Equipment - At Cost - Members	25,000	0	0	0
1994	Equipment - At Cost - Other Law Order	25,000	2,083	0	(2,083)
5844	Equipment - At Cost - Saleyards	948,199	5,833	0	(5,833)
4954	Plant - At Cost - Plant Purchases	211,690	132,690	56,750	(75,940)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	0	0	0
4460	Infrastructure Roads - At Cost - Roads	854,725	54,616	0	(54,616)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	0	0	0
4482	Quartermaine Oval upgrade	2,000,000	0	0	0
		15,442,863	**203,546**	**64,313**	**(139,234)**

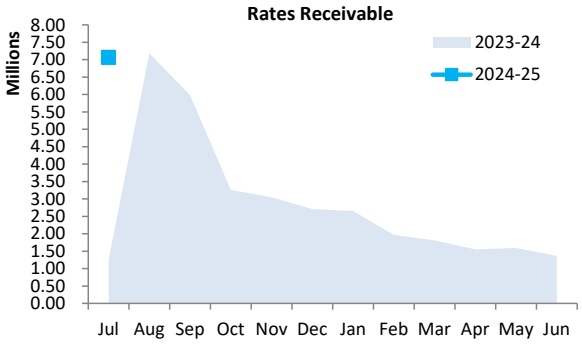
4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
	Plant and equipment	187,322	193,500	46,178	(40,000)	0	0	0	0
		187,322	**193,500**	**46,178**	**(40,000)**	**0**	**0**	**0**	**0**

Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Transport								
	Plant Disposals	187,322	193,500	46,178	(40,000)	0	0	0	0
	Hino Tip Truck					0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
						0	0	0	0
							0	0	0
		187,322	**193,500**	**46,178**	**(40,000)**	**0**	**0**	**0**	**0**

5 RECEIVABLES

Rates receivable	30 Jun 2024	31 Jul 2024
	$	$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,318,492
Less - collections to date	(4,401,856)	137,765
Gross rates collectable	**1,977,874**	**7,071,869**
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	**1,615,612**	**6,709,607**
% Collected	69.0%	(2.0%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(2,629)	117,741	62,295	2,142	289,162	468,711
Percentage	(0.6%)	25.1%	13.3%	0.5%	61.7%	
Balance per trial balance						
Trade receivables	(2,629)	117,741	62,295	2,142	289,162	468,711
GST receivable		77,787				77,787
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						**184,236**

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.

6 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2024
	$	$	$	$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	(26,174)	0		(26,174)
Inventory				
Fuel	14,684	15,943		30,627
Total other current assets	**(11,490)**	**15,943**	**0**	**4,453**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(98)	212,687	6,626	352	0	219,567
Percentage	0.0%	96.9%	3.0%	0.2%	0.0%	
Balance per trial balance						
Sundry creditors	(98)	212,687	6,626	352	0	297,580
ATO liabilities		59,991				59,991
Other payables		318,849				318,849
Rates paid in Advance					22,824	22,824
Bonds & Deposits					55,505	55,505
Total payables general outstanding						**754,749**

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.

8 RATE REVENUE

General rate revenue					Budget			YTD Actual	
	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Reassessed Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue	Total Revenue
RATE TYPE				$	$	$	$	$	$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	73,282	2,872,497
Unimproved value									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595		1,795,595
Sub-Total		**1,623**	**320,761,122**	**4,591,310**	**(96,500)**	**4,494,810**	**4,594,810**	**73,282**	**4,668,092**
Minimum payment	**Minimum Payment $**								
Gross rental value									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
Unimproved value									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
Sub-total		**542**	**15,945,984**	**650,400**	**0**	**650,400**	**650,400**	**0**	**650,400**
Concession						(2,685)			
Amount from general rates						**5,142,525**			**5,318,492**
Ex-gratia rates						5,150			
Total general rates						**5,147,675**			**5,318,492**

9 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Loan No.**	**1 July 2024**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
New Administration Building *Repayments due November & May*	158	1,935,924				(107,030)	1,935,924	1,828,894		(72,558)
Aged & Key Worker Housing *Repayments Due November & May*	159	556,553				(45,145)	556,553	511,408		(7,149)
Plant - Watercart *Repayments due November & May*	160	112,171				(16,847)	112,171	95,324		(939)
Plant - Grader *Repayments Due November & May*	161	165,959				(24,776)	165,959	141,183		(1,381)
Plant - Road Sweeper *Repayments Due November & May*	163	160,990				(40,827)	160,990	120,163		(5,274)
Plant - Truck *Repayments Due November & May*	164	145,658				(36,939)	145,658	108,719		(4,772)
		3,077,255	0	0	0	(271,564)	3,077,255	2,805,691	0	(92,073)
Self supporting loans										
Katanning Country Club *Repayments Due November & May*		223,826	0	0	0	(21,880)	223,826	201,946	0	(8,472)
		223,826	0	0	0	(21,880)	223,826	201,946	0	(8,472)
Total		**3,301,081**	**0**	**0**	**0**	**(293,444)**	**3,301,081**	**3,007,637**	**0**	**(100,545)**
Current borrowings		293,444					0			
Non-current borrowings		3,007,637					3,301,081			
		3,301,081					**3,301,081**			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

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 materiallly 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.

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	**Lease No.**	**1 July 2024**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
SG Fleet	22401/00	955				(955)	955	0		0
Total		**955**	**0**	**0**	**0**	**(955)**	**955**	**0**	**0**	**0**
Current lease liabilities		15,095					15,095			
Non-current lease liabilities		955					955			
		16,050					**16,050**			

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.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2024
		$	$	$	$	$
Other liabilities						
Contract liabilities		348,255	0	0		348,255
Capital grant/contributions liabilities		4,507,527	0	15,931		4,523,458
Total other liabilities		4,855,782	0	15,931	0	4,871,713
Employee Related Provisions						
Provision for annual leave		297,782	0	0	0	297,782
Provision for long service leave		332,659	0	0	0	332,659
Total Provisions		630,441	0	0	0	630,441
Other Provisions						
Amherst Refundable Deposits		929,590	0	0	(3,255)	926,335
Total Other Provisions		929,590	0	0	(3,255)	926,335
Total other current liabilities		**6,415,813**	**0**	**15,931**	**(3,255)**	**6,428,489**

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
General purpose funding	0			0		3,045,761	10,000	16,548
Law, order, public safety	0			0		257,913	17,142	41,465
Education and welfare	5,000			5,000		336,000	22,167	9,101
Recreation and culture	0			0		20,455	1,703	909
Transport	0			0		249,979	20,830	8,055
Economic services	0			0		7,500	625	0
	5,000	**0**	**0**	**5,000**	**0**	**3,917,608**	**72,467**	**76,078**
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	0	0
Commissions & Contributions (TPL)				0		92,000	7,666	8,055
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	10,000	16,548
Grant Income - Fire Prevention				0		77,000	6,416	0
BFB LGGS Income	0			0		52,195	0	12,065
CESM Contributions & Reimbursements				0		128,718	10,726	29,400
Every Club Grant Scheme 2022-2025	0			0		20,000	1,666	0
Youth Activities Grant Income (CDOW)				0		36,000	3,000	9,101
Seniors Week Grant Income (CDOW)				0		1,000	83	0
National Youth Week Grant Income (CDOW)				0		3,000	250	0
Thank-A-Volunteer Day Grant Income				0		3,000	250	0
Cultural Awareness	5,000			5,000		30,000	2,500	0
Lotterywest - Community Capacity Building				0		183,000	15,251	0
Harmony Festival Grant Income (CDOW)				0		70,000	0	0
Direct Road Grant (MRBD)				0		157,979	13,164	0
Grant Income - Saleyards	0			0		7,500	625	0
Science Week Income						10,000	833	0
Kidsport				0		455	37	909
	5,000	**0**	**0**	**5,000**	**0**	**3,917,608**	**72,467**	**76,078**

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Governance	0			0		8,711,073	0	0
Law, order, public safety	0			0		250,000	0	0
Education and welfare	0			0		325,000	0	0
Recreation and culture	0			0		978,667	0	0
Transport	0			0		755,427	0	0
Economic services	0			0		1,128,199	0	0
	0	**0**	**0**	**0**	**0**	**########**	**0**	**0**
Capital Grant Detail								
Regional Road Group Grant				0		206,000	0	0
Roads to Recovery Funding				0		346,494	0	0
KAARL Yarning Place	92,699			92,699		142,000	0	0
Art Gallery				0		30,000	0	0
LRCI Phase 4A Grant	113,287			113,287		250,000	0	0
DFES Grant for BFB Shed upgrade				0		250,000	0	0
Early Childhood Hub Grant Funds				0		8,711,073	0	0
Grants - University Hub Construction				0		325,000	0	0
Quartermaine Oval grants and contributions				0		806,667	0	0
Saleyard Capital Grant - Ear Tagging equipment				0		878,199	0	0
LRCI Phase 4B Grant	121,760			121,760		202,933	0	0
	327,746	**0**	**0**	**327,746**	**0**	**########**	**0**	**0**

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 Jul 2024
	$	$	$	$
CLAG Funding	0	17,830		**17,830**
	0	**17,830**	**0**	**17,830**

Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
July 2024

Heart of the Great Southern

Schedule of Accounts Paid - July 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT38134	**05/07/2024**	**BGL Solutions**			**-$ 25,092.83**
INV-0006548	29/06/2024		Admin Building - Grounds Maintenance	$ 429.00	
INV-0006553	30/06/2024		All Ages Playground & Lions Park - Grounds maintenance	$ 8,653.33	
INV-0006519	01/07/2024		Quartermaine Oval - Patch Seeding	$ 1,188.00	
INV-0006537	01/07/2024		All Ages Playground - Mulch	$ 3,822.50	
INV-0006546	01/07/2024		Quartermaine Oval Consultation	$ 11,000.00	
EFT38135	**05/07/2024**	**Westbooks**			**-$ 40.68**
342197	17/06/2024		Library Stock - Books	$ 40.68	
EFT38136	**05/07/2024**	**Easifleet**			**-$ 1,121.87**
201107	03/07/2024		Vehicle Lease - 1HZF416	$ 1,121.87	
EFT38137	**05/07/2024**	**Integrated ICT**			**-$ 5,097.84**
32994	28/06/2024		Software Subscriptions - Preventative Maintenance	$ 550.00	
33100	30/06/2024		Software Subscriptions - Trend Micro Antivirus	$ 223.30	
33112	30/06/2024		Software Subscriptions - Technician Support	$ 1,963.50	
33047	30/06/2024		Software Subscriptions - Microsoft 365 licences	$ 2,361.04	
EFT38138	**05/07/2024**	**Belinda Knight**			**-$ 15,320.25**
BK172	30/06/2024		Contracting Services - Financial Services	$ 4,400.00	
BK173	30/06/2024		Contracting Services - Financial Services	$ 10,920.25	
EFT38139	**05/07/2024**	**Australian Taxation Office**			**-$ 30,475.00**
20240704	04/07/2024		PAYG - Week Ending: 03/07/2024	$ 30,475.00	
EFT38140	**05/07/2024**	**Amity Health**			**-$ 61.25**
20240617	17/06/2024		Reimbursement - Refund of Booking Fees	$ 61.25	
EFT38141	**05/07/2024**	**Great Southern Toyota**			**-$ 985.12**
JC34047359	02/07/2024		KA25652 Toyota Hilux - Scheduled Service	$ 985.12	

Schedule of Accounts Paid - July 2024

EFT38142	**05/07/2024**	**Synergy**			**-$**	**200.35**
435 244 710	28/06/2024		Electricity - Unit 1 Amherst Village	$ 89.69		
435 244 660	01/07/2024		Electricity - Unit 7 Amherst Village	$ 110.66		
EFT38143	**05/07/2024**	**Dean Earnshaw**			**-$**	**300.00**
20240701	01/07/2024		Reimbursement - Refund of Bonds	$ 300.00		
EFT38144	**05/07/2024**	**Office Works Business Direct**			**-$**	**173.85**
614905303	18/06/2024		Harmony Festival 2024 - Photo Books	$ 173.85		
EFT38145	**05/07/2024**	**Ray Ford Signs**			**-$**	**60.50**
INV-0336	28/06/2024		Signage Order - Road Marker	$ 60.50		
EFT38146	**05/07/2024**	**Fleet Network Pty Ltd**			**-$**	**854.29**
134204	03/07/2024		Vehicle Lease - CEO Vehicle	$ 854.29		
EFT38147	**05/07/2024**	**Stevie Smart**			**-$**	**279.87**
20240701	01/07/2024		Reimbursement - Meals whilst attending DOT Training	$ 279.87		
EFT38148	**05/07/2024**	**Sonja Treptow**			**-$**	**216.00**
20240701	01/07/2024		Reimbursement - Meals whilst attending DOT Training	$ 216.00		
EFT38149	**05/07/2024**	**JB HI-FI Group**			**-$**	**875.00**
BD1491251	27/06/2024		ICT Hardware - Rugged Smartphone	$ 875.00		
EFT38150	**05/07/2024**	**Katanning Stock & Trading**			**-$**	**214.40**
7/8	24/06/2024		Building Maintenance - Depot & Airport	$ 214.40		
EFT38151	**05/07/2024**	**Lotex Filter Cleaning Service**			**-$**	**194.92**
00010023	08/12/2023		Filter Cleaning Service	$ 194.92		
EFT38152	**12/07/2024**	**4Cabling Pty Ltd**			**-$**	**324.84**
2858952	29/05/2024		ICT Hardware - Ubiquiti Rackmount & Power Cube	$ 324.84		
EFT38153	**12/07/2024**	**BGL Solutions**			**-$**	**462.00**
INV-0006539	28/06/2024		Quartermaine Oval Maintenance - Weekly Mow	$ 462.00		

Schedule of Accounts Paid - July 2024

EFT38154	**12/07/2024**	**Solutions IT Balcatta**				**-$**	**758.95**
INV-100881	03/07/2024		ICT Hardware - New Staff Mobile	$	758.95		
EFT38155	**12/07/2024**	**WA Contract Ranger Services**				**-$**	**2,150.50**
00005621	29/06/2024		Ranger Services: 24/06/2024 - 30/06/2024	$	2,150.50		
EFT38156	**12/07/2024**	**Samuel Bryce**				**-$**	**2,756.17**
20240708	08/07/2024		Reimbursment - Overpayment of Car Lease	$	2,756.17		
EFT38157	**12/07/2024**	**Katanning Cleaning**				**-$**	**14,476.00**
1 (2024-2025)	01/07/2024		Cleaning contract - June 2024	$	14,476.00		
EFT38158	**12/07/2024**	**Integrated ICT**				**-$**	**3,858.73**
33154	30/06/2024		Software Subscriptions - M365 Backup	$	279.31		
33181	30/06/2024		IT Support - Ubiquiti switch	$	3,579.42		
EFT38159	**12/07/2024**	**Exurban Rural & Regional Planning**				**-$**	**5,101.94**
URP-4523	06/07/2024		Town Planning Consultancy	$	5,101.94		
EFT38160	**12/07/2024**	**Warren Blackwood Waste**				**-$**	**10,842.64**
19269	03/07/2024		Waste Collection Service - Front Lift Bins	$	616.00		
19290	08/07/2024		Waste Collection Service - Regular Service	$	4,817.14		
19277	10/07/2024		Waste Collection Service - Recycling Service	$	5,409.50		
EFT38161	**12/07/2024**	**Katanning Glazing & Security**				**-$**	**2,564.60**
INV-1526	08/07/2024		Admin Building Maintenance - Protective Screens	$	2,564.60		
EFT38162	**12/07/2024**	**Julie Cattanach**				**-$**	**165.00**
20240709	09/07/2024		Reimbursement - Refuse Site Fee	$	165.00		
EFT38163	**12/07/2024**	**Great Southern Fuel Supplies**				**-$**	**7,762.23**
JUN2024	30/06/2024		Fuel card purchases - June 2024	$	7,762.23		
EFT38164	**12/07/2024**	**Amity Health**				**-$**	**50.00**
20240711	11/07/2024		Reimbursement - Refund of Bond	$	50.00		

Schedule of Accounts Paid - July 2024

EFT38165	**12/07/2024**	**Katanning Hub Community Resource Centre**				**-$**	**4,400.00**
INV-0857	04/07/2024		Tourism Services: 01/04/2024 - 30/06/2024	$	4,400.00		
EFT38166	**12/07/2024**	**BTW Rural Supplies**				**-$**	**10,507.00**
42416	26/06/2024		KLC - Agripak Sprayer	$	10,507.00		
EFT38167	**12/07/2024**	**Plastics Plus**				**-$**	**2,772.00**
364746	10/07/2024		Bin Purchases - Green & Yellow Bins	$	2,772.00		
EFT38168	**12/07/2024**	**Origin**				**-$**	**792.99**
INV06332060	20/06/2024		KLC Materials - LPG Gas	$	792.99		
EFT38169	**12/07/2024**	**PFD Food Services**				**-$**	**850.85**
LL928072	26/06/2024		Kiosk Stock Order	$	850.85		
EFT38170	**12/07/2024**	**Office Works Business Direct**				**-$**	**146.25**
615002976	24/06/2024		Harmony Festival 2024 - Photo Books	$	146.25		
EFT38171	**12/07/2024**	**Undenominational Christians**				**-$**	**50.00**
20240708	08/07/2024		Reimbursement - Refund of Bond	$	50.00		
EFT38172	**12/07/2024**	**Total Ag Centre**				**-$**	**62,425.00**
INV-0061	02/07/2024		Purchase of Kioto Tractor	$	62,425.00		
EFT38173	**12/07/2024**	**ARM Security**				**-$**	**234.22**
CINS3167666	20/06/2024		Alarm Monitoring: 01 July 2024 - 30 September 2024	$	234.22		
EFT38174	**12/07/2024**	**Coca-Cola Amatil**				**-$**	**466.46**
0234347582	27/06/2024		Kiosk Stock Order	$	466.46		
EFT38175	**12/07/2024**	**Grande Food Service**				**-$**	**394.20**
4233575	26/06/2024		Kiosk Stock Order	$	394.20		
EFT38176	**12/07/2024**	**Katanning Stock & Trading**				**-$**	**13.50**
7/5	13/06/2024		Building Maintenance - Depot	$	13.50		

Schedule of Accounts Paid - July 2024

EFT38177	**12/07/2024**	**McIntosh & Sons**				**-$**	**920.00**
1929283	25/06/2024		Refuse Site - Grease Pump	$	920.00		
EFT38178	**12/07/2024**	**Great Southern Merino Sheepbreeders Association**				**-$**	**825.00**
202415	01/07/2024		CEO Donation - 2024 Sponsorship of WA Sheep Expo	$	825.00		
EFT38179	**12/07/2024**	**Shire of Plantagenet**				**-$**	**2,200.00**
3665	31/05/2024		GSDC Housing Study	$	2,200.00		
EFT38180	**12/07/2024**	**Shenton Pumps**				**-$**	**1,886.75**
201929	16/04/2024		Aquatic Centre - Swimming Pool Maintenance	$	1,886.75		
EFT38181	**12/07/2024**	**Wagin Truck Centre**				**-$**	**1,189.00**
M2044	26/06/2024		KA1993 Hino Truck - Directional control valve	$	1,189.00		
EFT38182	**12/07/2024**	**WALGA**				**-$**	**484.00**
SI-010729	20/06/2024		Staff Training - Introduction to Local Government	$	242.00		
SI-010730	20/06/2024		Staff Training - Introduction to Local Government	$	242.00		
EFT38183	**12/07/2024**	**Katanning Wanderers Football Club**				**-$**	**2,385.62**
INV-000037	24/06/2024		Community Grants Round 2	$	2,385.62		
EFT38184	**17/07/2024**	**Local Government Professionals WA**				**-$**	**3,300.00**
33464	01/07/2024		Annual Subscription - 2024/25 Local Government Gold	$	3,300.00		
EFT38185	**17/07/2024**	**Edwards Motors**				**-$**	**352.05**
R56501	07/06/2024		Scheduled Maintenance - KA03	$	352.05		
EFT38186	**17/07/2024**	**Rentokil Initial**				**-$**	**18,506.40**
20640542	28/03/2024		Katanning Hotel - Termite inspection	$	2,337.50		
20643616	09/04/2024		Railway Station - Termite inspection	$	357.50		
20657948	13/05/2024		Admin Building - Pest disinfection service	$	15,811.40		
EFT38187	**17/07/2024**	**Patrick Kennedy**				**-$**	**311.47**
20240704	04/07/2024		Reimbursement - Funds whilst attending training	$	311.47		

Schedule of Accounts Paid - July 2024

EFT38188	**17/07/2024**	**Judy Reilly**				**-$**	**6,280.27**
A1004	15/07/2024		Rates refund for A1004	$	6,280.27		
EFT38189	**17/07/2024**	**Katanning H Hardware**				**-$**	**257.45**
102038310	26/06/2024		Saleyards Materials - Chlorine	$	57.90		
107000241	26/06/2024		Saleyards - PPE & Chemical	$	85.70		
102038373	27/06/2024		Materials - Lake Ewlyamartup BBQs	$	79.90		
106034702	28/06/2024		John Deere Grader - Impact Socket	$	33.95		
EFT38190	**17/07/2024**	**Paul Winston Askins**				**-$**	**644.52**
A3817	15/07/2024		Rates refund for A3817	$	322.26		
A3816	15/07/2024		Rates refund for A3816	$	322.26		
EFT38191	**17/07/2024**	**National Livestock Reporting Service**				**-$**	**990.00**
90055862	28/06/2024		Livestock Market Reports - June 2024	$	990.00		
EFT38192	**17/07/2024**	**BOC Limited**				**-$**	**124.37**
4036932972	28/06/2024		Container service - June 2024	$	124.37		
EFT38193	**17/07/2024**	**Omnicom Media Group Australia Pty Ltd**				**-$**	**62.83**
1753536	30/06/2024		Advertisement - Vacant Positions	$	62.83		
EFT38194	**17/07/2024**	**Department of Energy, Mines, Industry Regulation & Safety**				**-$**	**1,550.26**
BSL JUNE 2024	01/06/2024		Building Services Levy - June 2024	$	1,550.26		
EFT38195	**17/07/2024**	**Tyrepower Katanning**				**-$**	**2,280.00**
161105	11/06/2024		KA357 Maintenance - Tyre Repairs	$	210.00		
161138	17/06/2024		KA357 Isuzu D-Max Maintenance - New Tyres	$	1,850.00		
161160	20/06/2024		1TIM868 Fire Trailer Maintenance - Tyre Repair	$	220.00		
EFT38196	**17/07/2024**	**Art Jam WA Pty Ltd**				**-$**	**2,052.00**
INV-0175	12/07/2024		July School Holidays - Art workshop	$	2,052.00		

Schedule of Accounts Paid - July 2024

EFT38197	**17/07/2024**	**Winc Australia**				**-$**	**363.02**
9045527744	13/06/2024		KLC Cleaning Materials	$	363.02		
EFT38198	**26/07/2024**	**Kim Maree Briscoe**				**-$**	**50.00**
20240712	12/07/2024		Reimbursement - Refund of Bond	$	50.00		
EFT38199	**26/07/2024**	**Local Government Professionals WA**				**-$**	**1,100.00**
40749	18/07/2024		LG Professionals WA Campaign Sponsorship	$	1,100.00		
EFT38200	**26/07/2024**	**Paull & Warner Resources**				**-$**	**330.00**
S152971	04/07/2024		Fire detection & alarm monitoring - Admin Building	$	330.00		
EFT38201	**26/07/2024**	**BGL Solutions**				**-$**	**3,526.05**
INV-0006567	12/07/2024		Quartermaine Oval Maintenance - Cut and Drop	$	924.00		
INV-0006566	12/07/2024		Hockey Oval Maintenance - Cut and Drop	$	462.00		
INV-0006568	15/07/2024		Hockey Oval Maintenance - Spraying	$	699.05		
INV-0006569	15/07/2024		Quartermaine Oval Maintenance - Spraying	$	517.00		
INV-0006571	18/07/2024		Hockey Oval Maintenance - Cut and Drop	$	462.00		
INV-0006572	19/07/2024		Quartermaine Oval Maintenance - Cut and Drop	$	462.00		
EFT38202	**26/07/2024**	**Solutions IT Balcatta**				**-$**	**1,420.11**
INV-100973	18/07/2024		ICT Hardware - Laptop & Monitors	$	1,420.11		
EFT38203	**26/07/2024**	**Canon Australia**				**-$**	**255.82**
8124313929	04/07/2024		Admin Copier charges - June 2024	$	255.82		
EFT38204	**26/07/2024**	**WA Contract Ranger Services**				**-$**	**5,747.50**
00005638	13/07/2024		Ranger Services: 01/07/2024 - 14/07/2024	$	5,747.50		
EFT38205	**26/07/2024**	**Easifleet**				**-$**	**1,121.87**
202130	17/07/2024		Vehicle Lease - 1HZF416	$	1,121.87		

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EFT38206	**26/07/2024**	**Team Global Express Pty Ltd**				**-$**	**189.22**
0640-S408620	09/06/2024		Team Global Express Freight Charges	$	141.70		
0642-S408620	30/06/2024		Team Global Express Freight Charges	$	47.52		
EFT38207	**26/07/2024**	**Elizabeth French Consulting**				**-$**	**8,341.76**
240603	20/07/2024		Environmental Health Officer - June 2024	$	8,341.76		
EFT38208	**26/07/2024**	**Jeert Mia Aboriginal Corporation**				**-$**	**810.00**
624	11/07/2024		NAIDOC Week Morning Tea - 10 July 2024	$	810.00		
EFT38209	**26/07/2024**	**Warren Blackwood Waste**				**-$**	**4,907.18**
19293	19/07/2024		Waste Collection Service - Regular Service	$	4,907.18		
EFT38210	**26/07/2024**	**Arthur Graham Eades**				**-$**	**400.00**
20240711	11/07/2024		NAIDOC Week Story	$	400.00		
EFT38211	**26/07/2024**	**Australian Taxation Office**				**-$**	**31,620.00**
20240718	18/07/2024		PAYG - Week Ending: 17/07/2024	$	31,620.00		
EFT38212	**26/07/2024**	**Great Southern Toyota**				**-$**	**1,249.68**
JC34047408	04/07/2024		KA369 Scheduled Maintenance	$	1,249.68		
EFT38213	**26/07/2024**	**Connect CCS**				**-$**	**198.77**
00117215	15/07/2024		After Hours Call Centre	$	198.77		
EFT38214	**26/07/2024**	**BTW Rural Supplies**				**-$**	**666.60**
42285	18/06/2024		Chainsaw Maintenance - Repairs	$	666.60		
EFT38215	**26/07/2024**	**OneMusic Australia**				**-$**	**327.18**
474071	02/07/2024		KLC Fitness Classes Music Licence	$	327.18		
EFT38216	**26/07/2024**	**Australia Post**				**-$**	**430.29**
1013338114	03/07/2024		Admin Daily Postage - June 2024	$	430.29		

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EFT38217	**26/07/2024**	**Blights Auto Electric**			**-$**	**3,594.50**
21663	03/05/2024	KA25923 Sweeper Maintenance - Power Boom Control	$	2,737.50		
21662	03/05/2024	SKid Steere Maintenance - Aircon Repairs	$	547.00		
21725	17/05/2024	KA11363 Hino Truck Maintenance - Wiring	$	310.00		
EFT38218	**26/07/2024**	**SOS Office Equipment**			**-$**	**60.89**
SOS634683	30/06/2024	KLC Copier Charges - June 2024	$	60.89		
EFT38219	**26/07/2024**	**Econisis Pty Ltd**			**-$**	**3,025.00**
24024-2	15/07/2024	Katanning Saleyards Economic Impact	$	3,025.00		
EFT38220	**26/07/2024**	**Ray Ford Signs**			**-$**	**1,148.40**
INV-0372	19/07/2024	Council Chambers - New Honour Board 2018 - 2024	$	1,148.40		
EFT38221	**26/07/2024**	**Fleet Network Pty Ltd**			**-$**	**854.29**
134718	17/07/2024	Vehicle Lease - CEO Vehicle	$	854.29		
EFT38222	**26/07/2024**	**Pickleball Association of Western Australia**			**-$**	**961.00**
INV-000051	16/07/2024	Term Sports - Pickle Ball Supplies	$	961.00		
EFT38223	**26/07/2024**	**KJB Plumbing and Gas**			**-$**	**7,292.50**
3033	05/07/2024	Standpipe Maintenance - Backflow Testing 2024	$	4,642.50		
3042	22/07/2024	Standpipe Maintenance - Backflow Testing	$	2,650.00		
EFT38224	**26/07/2024**	**Arrow Bronze**			**-$**	**415.14**
752954	04/07/2024	Niche Wall Plaque - Andrew Camden plaque	$	415.14		
EFT38225	**26/07/2024**	**Coca-Cola Amatil**			**-$**	**705.44**
0234487891	18/07/2024	Kiosk Stock Order	$	705.44		
EFT38226	**26/07/2024**	**Department of Water and Environmental Regulation**			**-$**	**408.00**
WL6919-AMEND3	08/07/2024	Refuse Site - Licence Amendment	$	408.00		

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EFT38227	**26/07/2024**	**Grande Food Service**				**-$**	**383.94**
4234534	17/07/2024		Kiosk Stock Order	$	383.94		
EFT38228	**26/07/2024**	**Department of Human Services**				**-$**	**56.76**
180156268	10/07/2024		Centrepay: 01/03/2024 - 30/06/2024	$	56.76		
EFT38229	**26/07/2024**	**Katanning Stock & Trading**				**-$**	**1,752.95**
7/7	20/06/2024		KLC Maintenance - Toilet Cisterns	$	998.00		
7/9	09/07/2024		Building Maintenance - Depot Buildings	$	374.80		
7/10	17/07/2024		Building Maintenance - KLC & Kaatanup Loop	$	380.15		
EFT38230	**26/07/2024**	**LGIS**				**-$**	**876.65**
062-216343	28/06/2024		Marine Cargo Insurance Renewal 30/06/2024 - 30/06/2025	$	876.65		
EFT38231	**26/07/2024**	**LGISWA**				**-$**	**319,010.45**
100-157326-01	04/07/2024		Shire Plant & Property Insurance Membership 2024/25	$	319,010.45		
EFT38233	**26/07/2024**	**MoHana Catering**				**-$**	**400.00**
00000242	18/07/2024		Catering - Council Forum	$	400.00		
EFT38234	**26/07/2024**	**Thinkproject Australia Pty Ltd**				**-$**	**12,073.33**
RSL-20820	01/07/2024		Computer Software Subscriptions - RAMM 24/25 FY	$	12,073.33		
EFT38235	**26/07/2024**	**SEEK Limited**				**-$**	**935.00**
700662658	15/07/2024		Advertisement - Vacant Position	$	935.00		
EFT38236	**26/07/2024**	**Katanning Sportspower**				**-$**	**430.21**
23-00008060	21/09/2023		Kid Sports Materials - 8 Ball Pool	$	187.96		
24-00000252	11/01/2024		Royal Lifesaving WA - Goggles for CaLD Swimming Program	$	242.25		

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EFT38237	**26/07/2024**	**Industrial Automation Group**				**-$**	**4,088.70**
SINV-15589	08/07/2024		Admin Building & Standpipe Maintenance - RPZ's	$	3,253.80		
SINV-15598	17/07/2024		RSL Park Maintenance - RPZ	$	834.90		
EFT38238	**26/07/2024**	**Watkins Plumbing**				**-$**	**907.50**
2628	08/07/2024		Airport - Install Emergency Shower	$	759.00		
2634	11/07/2024		1/8 Kaatanup Loop Maintenance - Possible Water Leak	$	148.50		
			TOTAL	**$**	**684,927.78**	**-$**	**684,927.78**

Cheque Payments	Date	Name	Description		Amount		Total
42479	**05/07/2024**	**Shire of Katanning**				**-$**	**722.85**
20240701	01/07/2024		Admin Petty Cash Purchases: May - July 2024	$	612.85		
DEDUCTION	03/07/2024		Payroll deductions - Social Club 03/07/2024	$	54.00		
DEDUCTION	03/07/2024		Payroll deductions - Lottery 03/07/2024	$	56.00		
42480	**25/07/2024**	**Shire of Katanning**				**-$**	**106.00**
DEDUCTION	17/07/2024		Payroll deductions - Social Club 17/07/2024	$	54.00		
DEDUCTION	17/07/2024		Payroll deductions - Lottery 17/07/2024	$	52.00		

Schedule of Accounts Paid - July 2024

42481	**26/07/2024**	**Shire of Katanning**		**-$**	**3,307.15**
A528	17/07/2024	SOK Rates: A528 - 19 Charles Street	$	103.95	
A3825	17/07/2024	SOK Rates: A3825 - 1/6 Kaatanup Loop	$	103.34	
A3826	17/07/2024	SOK Rates: A3826 - 2/6 Kaatanup Loop	$	103.34	
A3827	17/07/2024	SOK Rates: A3827 - 3/6 Kaatanup Loop	$	103.34	
A3828	17/07/2024	SOK Rates: A3828 - 4/6 Kaatanup Loop	$	103.34	
A3829	17/07/2024	SOK Rates: A3829 - 1/25 Kaatanup Loop	$	103.34	
A3830	17/07/2024	SOK Rates: A3830 - 2/25 Kaatanup Loop	$	103.34	
A3831	17/07/2024	SOK Rates: A3831 - 3/25 Kaatanup Loop	$	103.34	
A3832	17/07/2024	SOK Rates: A3832 - 4/25 Kaatanup Loop	$	103.34	
A3833	17/07/2024	SOK Rates: A3833 - 1/27 Kaatanup Loop	$	103.34	
A3834	17/07/2024	SOK Rates: A3834 - 2/27 Kaatanup Loop	$	103.34	
A1194	17/07/2024	SOK Rates: A1194 - Synnott Avenue	$	103.00	
A3835	17/07/2024	SOK Rates: A3835 - 3/27 Kaatanup Loop	$	103.34	
A3836	17/07/2024	SOK Rates: A3836 - 4/27 Kaatanup Loop	$	103.34	
A3785	17/07/2024	SOK Rates: A3785 - 1/5 Kaatanup Loop	$	103.34	
A3784	17/07/2024	SOK Rates: A3784 - 2/5 Kaatanup Loop	$	103.34	
A3786	17/07/2024	SOK Rates: A3786 - 3/5 Kaatanup Loop	$	103.34	
A3787	17/07/2024	SOK Rates: A3787 - 4/5 Kaatanup Loop	$	103.34	
A3771	17/07/2024	SOK Rates: A3771 - 7 Kaatanup Loop	$	103.34	

Schedule of Accounts Paid - July 2024

A3773	17/07/2024		SOK Rates: A3773 - 9 Kaatanup Loop	$	103.34	
A3761	17/07/2024		SOK Rates: A3761 - 11 Kaatanup Loop	$	103.34	
A3762	17/07/2024		SOK Rates: A3762 - 15 Kaatanup Loop	$	103.34	
A1746	17/07/2024		SOK Rates: A1746 - 92 Piesse Street	$	103.34	
A3774	17/07/2024		SOK Rates: A3774 - 16 Kaatanup Loop	$	103.34	
A3763	17/07/2024		SOK Rates: A3763 - 17 Kaatanup Loop	$	103.34	
A3764	17/07/2024		SOK Rates: A3764 - 19 Kaatanup Loop	$	103.34	
A3020	17/07/2024		SOK Rates: A3020 - Kierle Street	$	103.34	
A3139	17/07/2024		SOK Rates: A3139 - 52 Austral Terrace	$	103.34	
A3791	17/07/2024		SOK Rates: A3791 - 1/8 Kaatanup Loop	$	103.34	
A3790	17/07/2024		SOK Rates: A3790 - 2/8 Kaatanup Loop	$	103.34	
A3789	17/07/2024		SOK Rates: A3789 - 3/8 Kaatanup Loop	$	103.34	
A3788	17/07/2024		SOK Rates: A3788 - 4/8 Kaatanup Loop	$	103.34	
			TOTAL	**$**	**4,136.00**	**-$ 4,136.00**

Payroll Payments	Date	Name	Description		Amount		Total
Pay	**04/07/2024**	**Payroll**				**-$**	**119,387.46**
			Payroll PAY 1	$	119,387.46		
Pay	**18/07/2024**	**Payroll**				**-$**	**123,211.21**
			Payroll PAY 2	$	123,211.21		
			TOTAL	**$**	**242,598.67**	**-$**	**242,598.67**

Schedule of Accounts Paid - July 2024

Direct Debit Payments	Date	Name	Description	Amount	Total
DD33077.1	**04/07/2024**	**Synergy**			**-$ 24,568.34**
977 854 430	14/06/2024		Grouped Electricity Account - May 2024	$ 24,568.34	
DD33090.1	**08/07/2024**	**Synergy**			**-$ 1,215.59**
154 025 290	18/06/2024		Electricity - Saleyards	$ 1,215.59	
DD33090.2	**11/07/2024**	**Water Corporation**			**-$ 23.01**
90 07810 32 2	20/06/2024		Water usage - Kojonup-Katanning Road Standpipe	$ 23.01	
DD33090.3	**01/07/2024**	**Australian Taxation Office**			**-$ 1,418.96**
FBT23/24	30/06/2024		Fringe Benefits Tax EOFY 2023/24	$ 1,418.96	
DD33095.1	**05/07/2024**	**Telstra Corporation**			**-$ 2,965.66**
K 249 082 831-9	21/06/2024		Phone & internet charges - June 2024	$ 2,965.66	
DD33103.1	**16/07/2024**	**Synergy**			**-$ 685.06**
303 663 850	26/06/2024		Electricity - 42 Austral Tce	$ 440.24	
328 938 170	26/06/2024		Electricity - 38 Austral tce	$ 244.82	
DD33108.1	**18/07/2024**	**Synergy**			**-$ 311.11**
148 310 600	28/06/2024		Electricity - 22 Austral Tce	$ 311.11	
DD33108.2	**17/07/2024**	**Synergy**			**-$ 169.83**
251 079 810	27/06/2024		Electricity - Lot 964 Kierle St	$ 169.83	
DD33108.3	**14/07/2024**	**SG Fleet Australia**			**-$ 1,054.37**
AUSG00694325	30/06/2024		Vehicle lease - CESM	$ 1,054.37	
DD33111.1	**03/07/2024**	**Aware Super**			**-$ 11,681.02**
SUPER	03/07/2024		Superannuation contributions	$ 10,805.52	
DEDUCTION	03/07/2024		Payroll deductions	$ 875.50	

Schedule of Accounts Paid - July 2024

DD33111.2	**03/07/2024**	**The Trustee For PEK Super**			**-$**	**980.30**
SUPER	03/07/2024	Superannuation contributions	$	847.61		
DEDUCTION	03/07/2024	Payroll deductions	$	132.69		
DD33111.3	**03/07/2024**	**The Trustee for AMP Super Fund**			**-$**	**884.61**
SUPER	03/07/2024	Superannuation contributions	$	884.61		
DD33111.4	**03/07/2024**	**Land & Shed Superannuation Fund**			**-$**	**317.35**
SUPER	03/07/2024	Superannuation contributions	$	317.35		
DD33111.5	**03/07/2024**	**Retirement Portfolio Service**			**-$**	**705.48**
SUPER	03/07/2024	Superannuation contributions	$	705.48		
DD33111.6	**03/07/2024**	**MLC Masterkey Personal**			**-$**	**237.03**
SUPER	03/07/2024	Superannuation contributions	$	237.03		
DD33111.7	**03/07/2024**	**Hostplus Superannuation Fund**			**-$**	**560.98**
SUPER	03/07/2024	Superannuation contributions	$	560.98		
DD33111.8	**03/07/2024**	**Australian Super**			**-$**	**972.87**
SUPER	03/07/2024	Superannuation contributions	$	972.87		
DD33111.9	**03/07/2024**	**Zurich Australian Insurance Limited**			**-$**	**259.87**
SUPER	03/07/2024	Superannuation contributions	$	259.87		
DD33142.1	**24/07/2024**	**Synergy**			**-$**	**436.22**
138 671 920	04/07/2024	Electricity - 25 Marmion Street	$	199.59		
159 777 820	04/07/2024	Electricity - 1/6 Hill Way	$	88.14		
159 985 050	04/07/2024	Electricity - 2/6 Hill Way	$	148.49		
DD33142.2	**19/07/2024**	**Synergy**			**-$**	**4,280.63**
638 847 540	01/07/2024	Unmetered Electricity - Street Lighting	$	362.12		
312 951 080	01/07/2024	Electricity - 52 Austral Terrace	$	3,918.51		

Schedule of Accounts Paid - July 2024

DD33142.3	**18/07/2024**	**Water Corporation**				**-$**	**203.00**
90 13922 94 5	02/07/2024		Water Usage - 8 Austral Terrace	$	203.00		
DD33142.4	**26/07/2024**	**Synergy**				**-$**	**838.65**
155 057 680	08/07/2024		Electricity - Refuse Site	$	404.03		
407 889 690	08/07/2024		Electricity - 61A Conroy Street	$	434.62		
DD33142.5	**22/07/2024**	**Synergy**				**-$**	**319.29**
239 593 320	02/07/2024		Electricity - 1 Warren Road	$	138.22		
303 539 720	02/07/2024		Electricity - 1 Synnott Avenue	$	181.07		
DD33142.6	**23/07/2024**	**Synergy**				**-$**	**11,563.74**
338 348 270	02/07/2024		Electricity - Street Lighting	$	11,563.74		
DD33155.1	**17/07/2024**	**Aware Super**				**-$**	**12,386.90**
SUPER	17/07/2024		Superannuation contributions	$	11,303.47		
DEDUCTION	17/07/2024		Payroll deductions	$	1,083.43		
DD33155.2	**17/07/2024**	**The Trustee For PEK Super**				**-$**	**988.03**
SUPER	17/07/2024		Superannuation contributions	$	855.34		
DEDUCTION	17/07/2024		Payroll deductions	$	132.69		
DD33155.3	**17/07/2024**	**The Trustee for AMP Super Fund**				**-$**	**884.61**
SUPER	17/07/2024		Superannuation contributions	$	884.61		
DD33155.4	**17/07/2024**	**Shadforth Portfolio Service - Super**				**-$**	**529.37**
SUPER	17/07/2024		Superannuation contributions	$	529.37		
DD33155.5	**17/07/2024**	**Land & Shed Superannuation Fund**				**-$**	**317.79**
SUPER	17/07/2024		Superannuation contributions	$	317.79		
DD33155.6	**17/07/2024**	**Retirement Portfolio Service**				**-$**	**641.35**
SUPER	17/07/2024		Superannuation contributions	$	641.35		
DD33155.7	**17/07/2024**	**MLC Masterkey Personal**				**-$**	**261.51**
SUPER	17/07/2024		Superannuation contributions	$	261.51		

Schedule of Accounts Paid - July 2024

DD33155.8	**17/07/2024**	**Hostplus Superannuation Fund**				**-$**	**627.68**
SUPER	17/07/2024		Superannuation contributions	$	627.68		
DD33155.9	**17/07/2024**	**Australian Super**				**-$**	**1,095.94**
SUPER	17/07/2024		Superannuation contributions	$	1,095.94		
DD33178.1	**01/07/2024**	**West Australian Treasury Corporation**				**-$**	**11,830.97**
JUN2024	30/06/2024		Government Guarantee Fees - 30 June 2024	$	11,830.97		
DD33188.1	**18/07/2024**	**Synergy**				**-$**	**204.94**
299 567 230	28/06/2024		Electricity - 8 Austral Terrace	$	204.94		
DD33188.2	**07/07/2024**	**City Of Bunbury**				**-$**	**3,779.95**
68193	30/06/2024		Long Service Leave Entitlements Claim	$	3,779.95		
DD33193.1	**31/07/2024**	**Aware Super**				**-$**	**12,074.89**
SUPER	31/07/2024		Superannuation contributions	$	11,018.89		
DEDUCTION	31/07/2024		Payroll deductions	$	1,056.00		
DD33193.2	**31/07/2024**	**The Trustee For PEK Super**				**-$**	**1,031.97**
SUPER	31/07/2024		Superannuation contributions	$	888.66		
DEDUCTION	31/07/2024		Payroll deductions	$	143.31		
DD33193.3	**31/07/2024**	**The Trustee for AMP Super Fund**				**-$**	**2,042.40**
SUPER	31/07/2024		Superannuation contributions	$	1,986.15		
DEDUCTION	31/07/2024		Payroll deductions	$	56.25		
DD33193.4	**31/07/2024**	**Land & Shed Superannuation Fund**				**-$**	**342.26**
SUPER	31/07/2024		Superannuation contributions	$	342.26		
DD33193.5	**31/07/2024**	**Retirement Portfolio Service**				**-$**	**641.35**
SUPER	31/07/2024		Superannuation contributions	$	641.35		
DD33193.6	**31/07/2024**	**Mercer Super Trust**				**-$**	**28.31**
SUPER	31/07/2024		Superannuation contributions	$	28.31		

Schedule of Accounts Paid - July 2024

DD33193.7	**31/07/2024**	**MLC Masterkey Personal**				**-$**	**245.89**
SUPER	31/07/2024		Superannuation contributions	$	245.89		
DD33193.8	**31/07/2024**	**Hostplus Superannuation Fund**				**-$**	**625.99**
SUPER	31/07/2024		Superannuation contributions	$	625.99		
DD33193.9	**31/07/2024**	**Australian Super**				**-$**	**1,148.49**
SUPER	31/07/2024		Superannuation contributions	$	1,148.49		
DD33111.10	**03/07/2024**	**Rest Superannuation**				**-$**	**695.42**
SUPER	03/07/2024		Superannuation contributions	$	695.42		
DD33111.11	**03/07/2024**	**Retail Employees Superannuation Trust**				**-$**	**241.31**
SUPER	03/07/2024		Superannuation contributions	$	241.31		
DD33111.12	**03/07/2024**	**Australian Prime Superannuation Fund**				**-$**	**613.21**
SUPER	03/07/2024		Superannuation contributions	$	613.21		
DD33111.13	**03/07/2024**	**MobiSuper**				**-$**	**236.21**
SUPER	03/07/2024		Superannuation contributions	$	236.21		
DD33155.10	**17/07/2024**	**Zurich Australian Insurance Limited**				**-$**	**269.70**
SUPER	17/07/2024		Superannuation contributions	$	269.70		
DD33155.11	**17/07/2024**	**Rest Superannuation**				**-$**	**606.13**
SUPER	17/07/2024		Superannuation contributions	$	606.13		
DD33155.12	**17/07/2024**	**Retail Employees Superannuation Trust**				**-$**	**284.15**
SUPER	17/07/2024		Superannuation contributions	$	284.15		
DD33155.13	**17/07/2024**	**Australian Prime Superannuation Fund**				**-$**	**644.39**
SUPER	17/07/2024		Superannuation contributions	$	644.39		
DD33155.14	**17/07/2024**	**MobiSuper**				**-$**	**250.77**
SUPER	17/07/2024		Superannuation contributions	$	250.77		
DD33193.10	**31/07/2024**	**Zurich Australian Insurance Limited**				**-$**	**269.62**
SUPER	31/07/2024		Superannuation contributions	$	269.62		

Schedule of Accounts Paid - July 2024

DD33193.11	**31/07/2024**	**Rest Superannuation**				**-$**	**473.39**
SUPER	31/07/2024		Superannuation contributions	$	473.39		
DD33193.12	**31/07/2024**	**Retail Employees Superannuation Trust**				**-$**	**288.44**
SUPER	31/07/2024		Superannuation contributions	$	288.44		
DD33193.13	**31/07/2024**	**Australian Prime Superannuation Fund**				**-$**	**621.91**
SUPER	31/07/2024		Superannuation contributions	$	621.91		
DD33193.14	**31/07/2024**	**MobiSuper**				**-$**	**245.89**
SUPER	31/07/2024		Superannuation contributions	$	245.89		
			TOTAL	**$**	**124,124.10**	**-$**	**124,124.10**

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Credit Card Payments	Date	Name	Description	Amount	Total
DD33118.1	**26/06/2024**	**Commonwealth Bank of Australia**		**-$**	**5,494.87**
JUN2024	**26/06/2024**	**Manager Recreation Services**	**Credit Card Purchases - June 2024**	**-$**	**734.83**
			Sportswest - Truesport Conference	99.00	
			JB's Quality Meats - Seniors prizes	32.00	
			John's Bakery - Kiosk stock	5.50	
			Woolworths - Kiosk stock GST free	103.08	
			Woolworths - Kiosk stock inc GST	24.00	
			Royal on the Waterfront - Dinner whilst training	73.73	
			Toast - Breakfast whilst training	54.84	
			Toast - Breakfast whilst training	59.89	
			Katanning Betta Home Living - Kiosk equipment	69.95	
			Woolworths - Kiosk stock inc GST	24.00	
			Woolworths - Kiosk stock GST free	14.06	
			Woolworths - Kiosk stock inc GST	12.50	
			Woolworths - Kiosk stock GST free	72.84	
			Woolworths - Kiosk stock inc GST	24.50	
			Woolworths - Kiosk stock GST free	64.94	

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JUN2024	**26/06/2024**	**Human Resources Coordinator**	**Credit Card Purchases - June 2024**	**-$**	**4,675.63**
			Agoda - Accommodation for Fit for Duty medical	150.21	
			ALMA Inc - Aus Saleyards Conference registration	550.00	
			Dome Katanning - Lunch for EHO interview	58.20	
			Dome Katanning - Coffes for EHO interview	13.40	
			Sportswest - Truesport Conference	99.00	
			Let's Talk Flowers - Staff sympathy flowers	80.00	
			Agoda - Accommodation for WALGA Supervision training	538.65	
			East Perth Suites Hotel - Accommodation & parking for Sports & Rec Conference	916.00	
			Kowalds News & Glasshouse - Farewell card	9.98	
			Woolworths - Morning tea inc GST	47.90	
			Woolworths - Morning tea GST free	45.79	
			Agoda - Accommodation for President in Northam	132.30	
			JB's Quality Meats - Pingo prizes	32.00	
			FMT - Smartfill & antenna	1472.31	
			Adobe - Annual subscription for InDesign	379.10	
			Woolworths - Bed sheets and pillows	70.80	
			Zanyacs - Blanket	79.99	
JUN2024	**26/06/2024**	**Chief Executive Officer**	**Credit Card Purchases - June 2024**	**-$**	**51.08**
			Dome Katanning - Coffees	24.10	
			Emu Lane Coffee Cart - Coffees	15.18	
			Subiaco Roma Republic - Coffees	11.80	
JUN2024	**26/06/2024**	**Executive Assistant to CEO**	**Credit Card Purchases - June 2024**	**-$**	**33.33**
			Annual Fee	33.33	
			TOTAL	**$ 5,494.87**	**-$ 5,494.87**

Schedule of Accounts Paid - July 2024

Notes				
EFT38232 - Canceled due to incorrect bank details	EFT Payments	$	684,927.78	64.54%
	Cheque Payments	$	4,136.00	0.39%
	Payroll Payments	$	242,598.67	22.86%
	Direct Debit Payments	$	124,124.10	11.70%
	Credit Card Payments	$	5,494.87	0.52%
		$	**1,061,281.42**	**100.00%**