



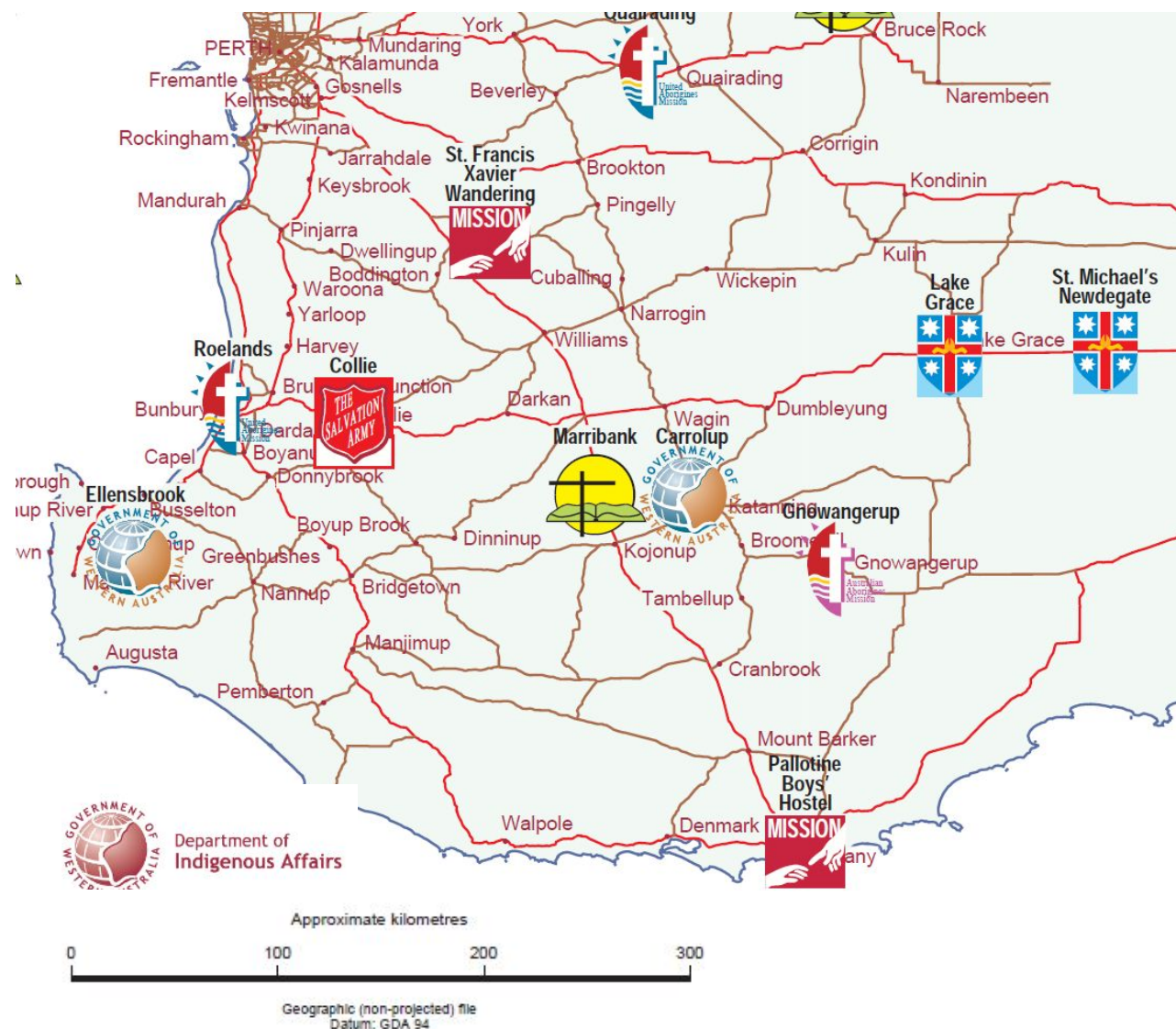
Healing Centre Concept

Business Case for Katanning

Opportunity Statement

We seek to create a Healing Centre at or near Katanning that will be a safe, supportive space for Stolen Generation survivors and their families to heal from the adverse effects from policies and practices of separating children from their families, culture, country and community.

Context: Mission Locations



-  Australian Aborigines Evangelical Mission Board
-  Australian Aborigines Mission
-  Brethren
-  Church of Christ
-  Salvation Army
-  Seventh Day Adventist

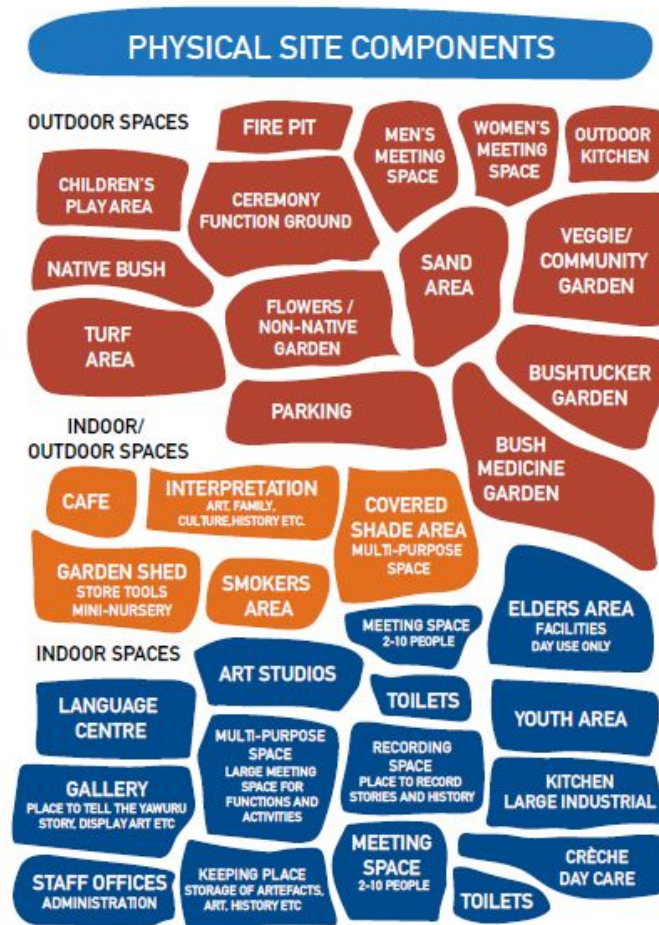
Context: Marribank & Carrollup

- Placeholder for you to talk about work with survivors from these missions
- Maybe add some photos from recent events?

Future: Healing Centre Concept



Key Design Elements for Healing Centre

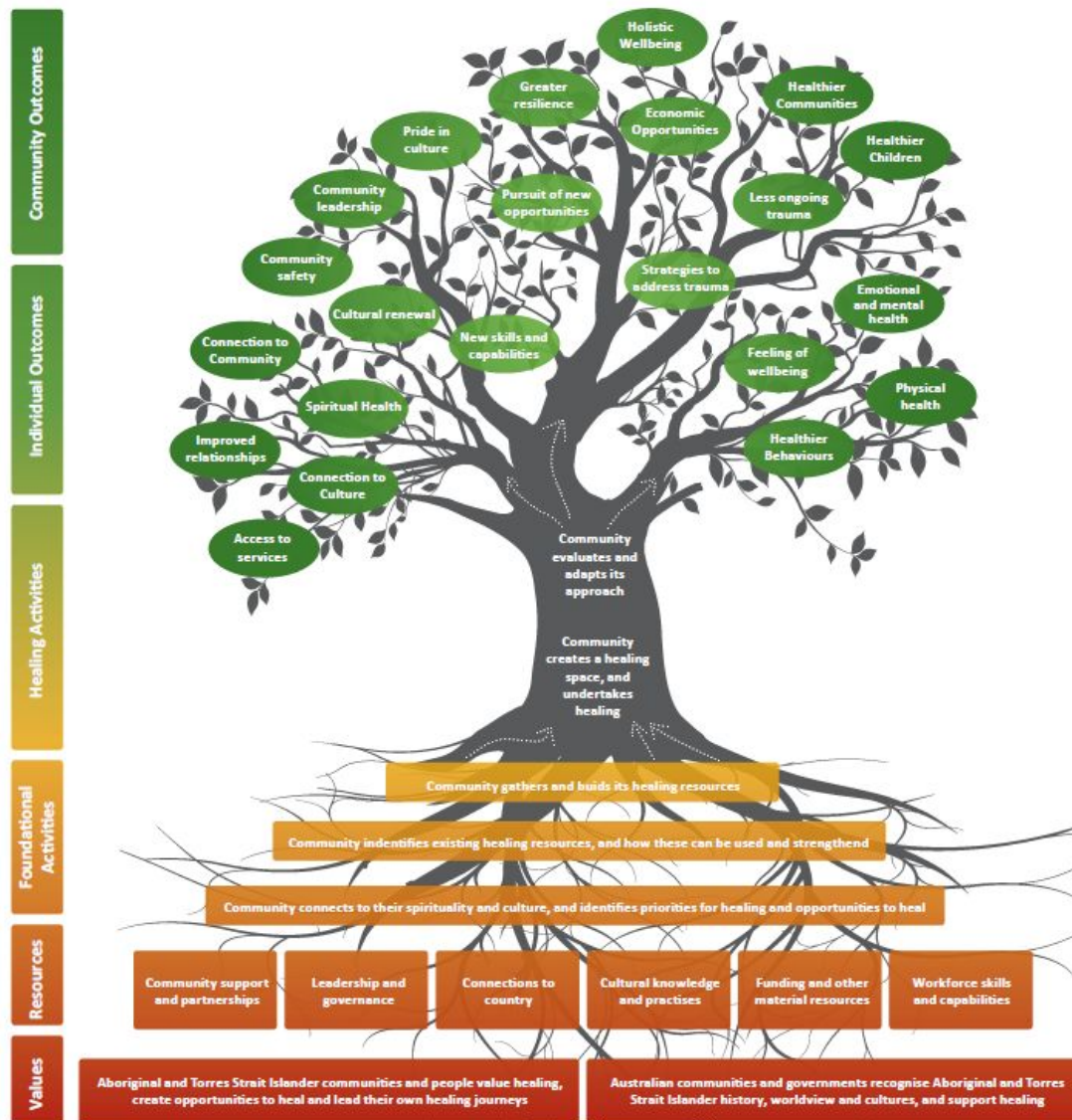


From: Healing Foundation Reports – Healing Centres Final Report, 2012; National Gathering of Healing Centres Final Report, 2017)

Future: Our Vision for Katanning

- Placeholder for you to populate

Future: Program Logic Model



The image of a tree explains how healing is integrally connected to culture

From: Healing Foundation Reports – Healing Centres Final Report, 2012

Business Model Canvas Elements

Key Partnerships Network of suppliers and partners that will make the healing centre work	Key Activities Most important things that need to be done to make the healing centre work	Value Proposition Products and services that create value for specific 'customer segments'	Customer Relationships Ways in which we will serve specific 'customer segments' & build relationships with them	Customer Segments Different groups of people or organisations we aim to serve
	Key Resources Most important assets and resources (physical, human, financial, intellectual, etc) to make this work		Channels How we will communicate with and reach our 'customer segments'	Early Adopters 'Customer segments' we may target first
Cost Structure All the costs involved in running the healing centre			Funding/Revenue Streams How we will generate a diverse and sustainable income stream	

Healing Centre Business Model Canvas

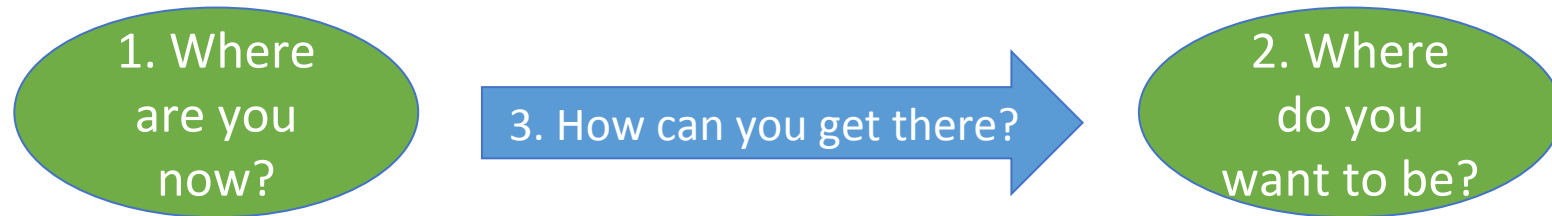
Key Partnerships <ul style="list-style-type: none">• Stolen Generation Survivors & their families• Aboriginal Communities• Elders• Local communities• ACCOs• Service Providers• Healing Foundation• Traditional Owners• Landowners• Local businesses – suppliers/purchasers of goods & services• Local Govts / Shires• State Govt• Federal Govt• Funding Partners	Key Activities <ul style="list-style-type: none">• Governance Management of: <ul style="list-style-type: none">• Business• Finances• Land, Facilities, Equip-ment, Inventory• Programs, Services, Events• Staff, Volunteers, Visitors Key Resources <ul style="list-style-type: none">• Land• Funding streams• Management & operational staff• Cultural knowledge• Traditional healing practices• Mainstream services	Value Proposition <ul style="list-style-type: none">• Self determination for Stolen Generation Survivors (SGS) & their families• Healing programs & activities tailored to SGS & their families• Community activities & events• On country experiences• Accommodation for retreats, meetings & conferences• Local enterprises (e.g. bush tucker, bush medicine)• Employment of Aboriginal people	Customer Relationships <p>For SGS & families:</p> <ul style="list-style-type: none">• Trauma-informed, holistic, culturally secure programs & activities• Long-term healing• Education, training & employment opportunities <p>For communities:</p> <ul style="list-style-type: none">• Unique experiences• Unique produce	Customer Segments <ul style="list-style-type: none">• WA SGS & their families• Aboriginal community• Local community (schools, etc.)• Commercial (businesses) Early Adopters <ul style="list-style-type: none">• WASGAC members• Noongar community
Cost Structure <ul style="list-style-type: none">• Site costs• Construction costs• Facilities, equipment & inventory costs	<ul style="list-style-type: none">• Repair & maintenance costs• Staff costs• Direct program costs• Enterprise costs• Overheads		Funding/Revenue Streams <ul style="list-style-type: none">• Government tenders• Government & other grants• Donations• Fundraising	

Getting There: Project Stages



Getting There: Opportunity Framing

- Essentially consists of answering 3 basic questions, in order
- Comprises a series of modules to help answer these questions
- Used to screen options & select best alternative



MODULE

- Research – HC Practices & Principles
- Stakeholder Identification
- Available Resources
- Forces of Change

- Stakeholder Analysis
- Business Model
- Partnerships
- Opportunity Ranking
- Issues & Risks
- HC Roadmap
- Project Plan

- Vision, Mission, Values
- Opportunity Statement
- Strategic Fit
- Boundaries, Givens, Assumptions
- Measures of Success
- Critical Success Factors

Getting There: Our Request

- Placeholder for you to populate



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
November 2018



Shire of Katanning

List of Accounts due and Submitted to Council - November 2018

Presented to Ordinary Council Meeting 18 December 2018

Cheque Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
42120	01/11/2018	SHIRE OF KATANNING	KLC PETTY CASH	MUNBANK	-	547.15	CSH
KLC PETTY CASH	25/10/2018	SHIRE OF KATANNING	WOOLWORTHS - REUSABLE BAG, WOOLWORTHS - YOUNGSTARS COOKING INGREDIENTS, AUSTRALIA POST - A4 PAPER, KOWALDS NEWS & GLASSHOUSE - YOUNGSTARS COLOURING PENCILS, WOOLWORTHS - REUSEABLE BAG, WOOLWORTHS - ENERGIZER AA BATTERIES, WOOLWORTHS - MILK, WOOLWORTHS - BLUTAC, ZANYACS - YOUNGSTARS ARTS AND CRAFTS, WOOLWORTHS - YOUNGSTARS SCIENCE EXPERIMENTS, WOOLWORTHS - YOUNGSTARS SCIENCE EXPERIMENTS, WOOLWORTHS - YOUNGSTARS SCIENCE EXPERIMENTS, WOOLWORTHS - YOUNGSTARS SCIENCE, KOWALDS NEWS & GLASSHOUSE - STAMP AND PAINT TEXTAS, WOOLWORTHS - ORANGE JUICE AND KITCHEN SCRUBS AND REUSABLE BAG, WOOLWORTHS - MILK, KOWALDS NEWS AND GLASSHOUSE - LAMINATING SHEETS, WOOLWORTHS - SMOOTHIE INGREDIENTS, WOOLWORTHS - MILK, KNIGHTLINE COMPUTERS - AUX CORD, WOOLWORTHS - MILK, WOOLWORTHS - AAS FRUIT, WOOLWORTHS - ICE, WOOLWORTHS - REUSABLE BAG, WOOLWORTHS - AAS FRUIT, CUN N COTE - GAFF TAPE AND TOILET RUBBER SEAL, WOOLWORTHS - REUSABLE BAG, WOOLWORTHS - SMOOTHIE INGREDIENTS, WOOLWORTHS - VALCRO HOOK AND LOOP X 3, CUT N COTE - GAFF TAPE	MUNBANK	547.15		INV
42121	01/11/2018	SYNERGY	SYNERGY U 2/6 HILL WAY	MUNBANK	-	783.55	CSH
159985050	23/10/2018	SYNERGY	ELECTRICITY U 2/6 HILL WAY FROM 21.08.2018 - 17.10.2018	MUNBANK	365.05		INV
138671920	22/10/2018	SYNERGY	ELECTRICITY LOT 4 MARMION ST FROM 21.08.2018 - 17.10.2018	MUNBANK	301.65		INV
253839510	24/10/2018	SYNERGY	ELECTRICITY USAGE U A 61 CONROY ST FROM 23.08.2018 - 22.10.2018	MUNBANK	116.85		INV
42122	08/11/2018	SHIRE OF KATANNING	ADMIN PETTY CASH	MUNBANK	-	655.80	CSH
DEDUCTION	31/10/2018	SHIRE OF KATANNING	Payroll Deduction		80.00		INV
DEDUCTION	31/10/2018	SHIRE OF KATANNING	Payroll Deduction		72.00		INV
DEDUCTION	31/10/2018	SHIRE OF KATANNING	Payroll Deduction 31/10/2018		4.00		INV
ADMIN PETTY CASH	07/11/2018	SHIRE OF KATANNING	WOOLIES MILK & SUGAR, WOOLIES MILK, WOOLIES TEASPOONS ADMIN, WOOLIES COFFEE, WOOLIES FLOWERS FOR CUNCILLORS FAREWELL, WOOLIES FLOWERS FOR CUNCILLORS FAREWELL, WOOLIES MILTON SOLUTIONS FOR CLEANING WATER DISPENSER, WOOLIES MILK & COFFEE, WOOLIES MILK, CAMPBELL BECK SMART SHOP WATER, WOOLIES MILK, CD FOR EVENTS, KDS GARDEN CENTRE CITIZENSHIP CEREMONY GIFT, CAMPBELL BECKS 2X CERTIFICATE FRAMES, WOOLIES MILK, WOOLIES MILK COFFEE & SUGAR, WOOLIES AFTERNOON TEA FOR COURTNEY, WOOLIES AFTERNOON TEA FOR COURTNEY, WOOLIES AFTERNOON TEA FOR COURTNEY, WOOLIES POPCORN, WOOLIES MILK, WOOLIES MILK COFFEE & SUGAR, WOOLIES MILK BUISCUITS COUNCIL MEETING, WOOLIES MILK AND SUGAR, WOOLIES TRAINING LUNCH, WOOLIES TRAINING LUNCH, WOOLIES TRAINING LUNCH, WOOLIES GLEN 20, WOOLIES CARPET FRESHENER, WOOLIES MILK & COFFEE, WOOLIES MILK	MUNBANK	499.80		INV

Shire of Katanning

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Cheque Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
42123	08/11/2018	TELSTRA	UTILITIES (TELSTRA)	MUNBANK	-	974.24	CSH
3376774455	25/10/2018	TELSTRA	TELEPHONE COMMUNICATION EXPENSES (PROJ), INTERNET EXPENSES (OLO), INTERNET EXPENSES (RUR), INTERNET EXPENSES (SAL)), TELEPHONE EXPENSES CEO (OTG), TELEPHONE EXPENSES (ADM), TELEPHONE EXPENSES (CESM), TELEPHONE EXPENSES (CDOW)), TELEPHONE EXPENSES (KLC), TELEPHONE EXPENSES (PWO), TELEPHONE EXPENSES BUILDING MAINTENANCE (PWO), TELEPHONE EXPENSES (SAN), TELEPHONE EXPENSES (HEA)	MUNBANK	974.24		INV
42124	08/11/2018	WATER CORPORATION	WATER CORP UNITS AT AMHERST ST	MUNBANK	-	1,132.45	CSH
9013922945	02/11/2018	WATER CORPORATION	WATER SERVICE CHARGES & SEWERAGE 8 AUSTRAL TCE FROM 01.11.2018 - 31.12.2018	MUNBANK	140.40		INV
9007683714	28/09/2018	WATER CORPORATION	WATER CONSUMPTION UNITS AT AMHERST ST PERIOD 27.07.201287 - 27.09.2018, WATER SERVICE CHARGES UNITS AT AMHERST ST PERIOD 01.09.2018 - 31.10.2018	MUNBANK	648.35		INV
9014202800	28/09/2018	WATER CORPORATION	WATER CONSUMPTION AT HOUSE 55 B BEAUFORT ST PERIOD 27.07.2018 - 27.09.2018, WATER SERVICE CHARGES AT HOUSE 55 B BEAUFORT ST PERIOD 01.09.2018 - 31.10.2018	MUNBANK	343.70		INV
42125	08/11/2018	SYNERGY	synergy Power watch	MUNBANK	-	329.70	CSH
638847540	31/10/2018	SYNERGY	ELECTRICITY POWER WATCH FROM 01.10.2018 - 31.10.2018,	MUNBANK	329.70		INV
42126	19/11/2018	SHIRE OF KATANNING	Payroll deductions	MUNBANK	-	168.00	CSH
DEDUCTION	14/11/2018	SHIRE OF KATANNING	Payroll Deduction		84.00		INV
DEDUCTION	14/11/2018	SHIRE OF KATANNING	Payroll Deduction		84.00		INV
42127	19/11/2018	WATER CORPORATION	WATER CORP OFFICES AT AUSTRAL TCE	MUNBANK	-	1,038.36	CSH
9007688427	28/09/2018	WATER CORPORATION	WATER CONSUMPTION PADDOCK AT 964L KOJONUP RD FROM 01.08.2018 - 27.09.2018	MUNBANK	50.39		INV
9007681049	28/09/2018	WATER CORPORATION	WATER CONSUMPTION OFFICES AT AUSTRAL TCE FROM 27.07.2018 - 27.09.2018, WATER SERVICE CHARGES OFFICES AT AUSTRAL TCE FROM 01.09.2018 - 31.10.2018	MUNBANK	299.67		INV
9007681022	28/09/2018	WATER CORPORATION	WATER CONSUMPTION LIBRARY 14 AUSTRAL TCE FROM 27.07.2018 - 29.09.2018, WATER CONSUMPTION GALLERY 14 AUSTRAL TCE FROM 27.07.2018 - 29.09.2018, WATER SERVICE CHARGES LIBRARY 14 AUSTRAL TCE FROM 01.09.2018 - 31.10.2018, WATER SERVICE CHARGES GALLERY 14 AUSTRAL TCE FROM 01.09.2018 - 31.10.2018	MUNBANK	148.80		INV
9007681145	28/09/2018	WATER CORPORATION	WATER CONSUMPTION WACANT LAND (NON -RES) AT 43 AUSTRAL TCE FROM 01.08.2018 - 27.09.23018	MUNBANK	175.41		INV
9007684864	28/09/2018	WATER CORPORATION	WATER CONSUMPTION PLAYGRUND AT ALBION ST FROM 01.08.2018 - 27.09.2018, WATER SERVICE CHARGE PLAYGRUND AT ALBION ST FROM 01.09.2018 - 31.10.2018	MUNBANK	215.87		INV
9007684987	28/09/2018	WATER CORPORATION	WATER CONSUMPTION PARK ALBION ST FROM 01.08.2018 - 27.09.2018, WATER SERVICE CHARGES PARK ALBION ST FROM 01.09.2018 - 31.10.2018,	MUNBANK	148.22		INV
42128	19/11/2018	SYNERGY	SYNERGY U 1 6 HILL WAY	MUNBANK	-	220.30	CSH
159777820	22/08/2018	SYNERGY	ELECTRICITY U 1/6 HILL WAY PERIOD 21.08.2018 -17.10.2018,	MUNBANK	220.30		INV

Shire of Katanning

List of Accounts due and Submitted to Council - November 2018

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Cheque Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
42129	22/11/2018	WATER CORPORATION	WATER CORP SWIMMING POOL AT CLAUDE ST	MUNBANK	-	5,307.42	CSH
9007692098	16/11/2018	WATER CORPORATION	WATER CONSUMPTION DAYCARE CENTRE (PLAY GROUP) 412 CONROY STREET FROM 19.09.2018 - 15.11.2018, WATER SERVICE CHARGES DAYCARE CENTRE (PLAY GROUP) 412 CONROY STREET FROM 19.09.2018 - 15.11.2018	MUNBANK	86.63		INV
9015857796	16/11/2018	WATER CORPORATION	WATER CONSUMPTION DUPLEX AT 17 MARRI DRIVE FROM 18.09.2018 - 15.11.2018 (SHIRE HOUSE), WATER SERVICE CHARGES DUPLEX AT 17 MARRI DRIVE FROM 01.11.2018 - 15.11.2018, WATER SERVICE CHARGES SWIMMING POOL AT CLAUDE STREET (YMCA) FROM 19.09.2018 - 01.11.2018 - 31.12.2018	MUNBANK	242.12		INV
9007674666	16/11/2018	WATER CORPORATION	WATER CONSUMPTION SWIMMING POOL AT CLAUDE STREET (YMCA) FROM 19.09.2018 - 01.11.2018 - 31.12.2018	MUNBANK	2,359.25		INV
9007673962	16/11/2018	WATER CORPORATION	WATER CONSUMPTION STANDPIPE AT 728L CULLEN STREET 19.09.2018 - 15.1.2018, WATER SERVICE CHARGES STANDPIPE AT 728L CULLEN STREET 01.11.2018 - 31.12.2018	MUNBANK	2,236.27		INV
9015649401	19/11/2018	WATER CORPORATION	WATER CONSUMPTION DUPLEX AT 61A CONROY ST FROM 19.09.2018 - 16.11.2018, , WATER SERVICE CHARGES DUPLEX AT 61A CONROY ST FROM 01.11.2018 - 31.12.2018	MUNBANK	190.68		INV
9015649399	19/11/2018	WATER CORPORATION	WATER CONSUMPTION DUPLEX AT 61B CONROY STREET FROM 19.09.2018 - 16.11.2018, WATER SERVICE CHARGES DUPLEX AT 61B CONROY STREET FROM 01.11.2018 - 31.12.2018	MUNBANK	192.47		INV
42130	22/11/2018	SYNERGY	SYNERGY GROUPED ACCOUNT	MUNBANK	-	18,296.78	CSH
977854430	15/11/2018	SYNERGY	ELECTRICITY SHIRE OFFICE, ELECTRICITY LIBRARY, ELECTRICITY ART GALLERY, ELECTRICITY TOWN HALL 22 AUSTRAL TCE, ELECTRICITY LOT 338 CLAUD ST SALINITY PUMP, ELECTRICITY PARK ST KATANNING SWIMMING POOL, ELECTRICITY SHORT ST GARDEN/PLAYGROUND, ELECTRICITY LIONS PARK BLANTYRE ST, ELECTRICITY CARINYA GARDENS L968, ELECTRICITY LOT 10422 AUSTRAL TCE R/WAY GARDENS, ELECTRICITY PROSSER OVAL L423 CONROY, ELECTRICITY PIESSE STATUE AUSTRAL TCE, ELECTRICITY 10422 AUSTRAL TCE HERITAGE GDNS, ELECTRICITY KOOLBARDIE PARK 80 AVON, ELECTRICITY KLC 561 PEMBLE ST, ELECTRICITY DEPOT L722 CULLEN ST (90%), ELECTRICITY DEPOT L722 CULLEN ST (10%), ELECTRICITY LOT 505 DAPING STREET SALEYARD WASHBAY, ELECTRICITY LOT 3 DORE ST SALEYARD OFFICES, ELECTRICITY 89 CLIVE ST (TOWN SQUARE), ELECTRICITY LOC 52 BRAESIDE RTD 2WAY RADIO, ELECTRICITY 8 AUSTRAL TCE, ELECTRICITY UB61 CONROY ST, ELECTRICITY 17 MARRI DRIVE, OVER THE COUNTER FEE PAYMENT OF 29.10.2018	MUNBANK	18,296.78		INV

Shire of Katanning

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42131	28/11/2018	SHIRE OF KATANNING	ADMIN PETTY CASH	MUNBANK	-	520.05	CSH
ADMIN PETTY CASH	27/11/2018	SHIRE OF KATANNING	CAMPBELL BECKS SMART SHOP A4 FRAME FOR BREANNA CERTIFICATE, WOOLWORTHS COFFEE, WOOLWORTHS CHRISTMAS DECORATIONS, WOOLWORTHS MILK COFFEE, WOOLWORTHS MILK, WOOLWORTHS EUCALYPTUS OIL, WOOLWORTHS FINANCE FORUM CHOCOLATES, CAMPBELL BECKS SMART SHOP 15L WATER, WOOLWORTHS CONGRATULATORY MORNING TEA, WOOLWORTHS CONGRATULATORY MORNING TEA, KOWALDS NEWS & GLASSHOUSE, WOOLWORTHS MILK, ZANYACL CANDLES FOR VIGIL, WOOLWORTHS TEALIGHTS FORT VIGIL, WOOLWORTHS ITEMS FOR MOVIE, WOOLWORTHS DISHWASHING LIQUID, WOOLWORTHS SUNSCREEN, WOOLWORTHS MILK, WOOLWORTHS PLASTIC CONTAINER & EXTENSION LEAD FOR TOWN HALL, WOOLWORTHS INSECT SPRAY DISPENSER, WOOLWORTHS MILK, WOOLWORTHS FOOD PLATTER FOR OPENING OF MACHINES & MAKERS, WOOLWORTHS SUNSCREEN, WOOLWORTHS COFFEE & MILK, WOOLWORTHS MILK, WOOLWORTHS MILK, WOOLWORTHS LOLIES/CHOC/DRINKS FOR COUNCIL, WOOLWORTHS LOLIES/CHOC/DRINKS FOR COUNCIL, WOOLWORTHS SNACKS FOR STAFF XMAS PARTY	MUNBANK	520.05		INV
42132	28/11/2018	WATER CORPORATION	WATER CORP CAR PARK AT 89 CLIVE ST	MUNBANK	-	1,706.00	CSH
9018411087	22/11/2018	WATER CORPORATION	WATER CONSUMPTION DUPLEX UNIT 2/6 HILL WAY 21.09.2018 - 21.11.2018, WATER SERVICE CHARGES DUPLEX UNIT 2/6 HILL WAY 01.11.2018 - 31.12.2018	MUNBANK	270.64		INV
9018411079	22/11/2018	WATER CORPORATION	WATER CONSUMPTION UNIT 1/6 HILLWAY FROM 21.09.2018 - 21.11.2018, WATER SERVICE CHARGES UNIT 1/6 HILLWAY FROM 01.11.2018 - 31.12.2018	MUNBANK	268.85		INV
9017943102	22/11/2018	WATER CORPORATION	WATER CONSUMPTION 25 MARMION STREET FROM 21.09.2018 - 21.11.2018, WATER SERVICE CHARGES 25 MARMION STREET FROM 01.11.2018 - 31.12.2018	MUNBANK	279.55		INV
9007688726	22/11/2018	WATER CORPORATION	WATER CONSUMPTION PLAYGROUND AT 26L CARINYA GDNS 21.09.2018 - 21.11.2018	MUNBANK	78.55		INV
9007691562	21/11/2018	WATER CORPORATION	WATER CONSUMPTION PARK AT FREDERICK ST 20.09.2018 - 20.11.2018	MUNBANK	58.28		INV
9007675378	21/11/2018	WATER CORPORATION	WATER SERVICE CHARGES SPORTS GROUND AT 999L CONROY ST 01.11.2018 - 31.12.2018,	MUNBANK	182.51		INV
9015188852	21/11/2018	WATER CORPORATION	WATER CONSUMPTION CAR PARK AT 89 CLIVE ST FROM 20.09.2018 - 20.11.2018	MUNBANK	567.62		INV
					Total Cheque Payments	31,679.80	

Shire of Katanning

List of Accounts due and Submitted to Council - November 2018
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EFT Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
EFT26402	01/11/2018	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV QUARTERLY MAINTENANCE FOR OCTOBER 2018	MUNBANK	-	1,535.46	CSH
ES00001319	02/10/2018	AVANTGARDE TECHNOLOGIES PTY LTD	OCT 2018 - CCTV QUARTERLY MAINTENANCE 3 YEAR CONTRACT	MUNBANK	1,535.46		INV
EFT26403	01/11/2018	AMPAC DEBT RECOVERY (WA) PTY LTD	Debt Recovery (Rates) for the month of SEPTEMBER 2018	MUNBANK	-	2,194.50	CSH
49818	30/09/2018	AMPAC DEBT RECOVERY (WA) PTY LTD	Debt Recovery (Rates) for the month of September 2018	MUNBANK	2,194.50		INV
EFT26404	01/11/2018	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD	LICENCE FEE APRA CASUAL PUBLIC PERFORMANCE GREAT DANES	MUNBANK	-	82.50	CSH
00993986/00012	19/10/2018	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD	LICENCE FEE APRA CASUAL PUBLIC PERFORMANCE GREAT DANES	MUNBANK	82.50		INV
EFT26405	01/11/2018	ARMS & CARTRIDGE SUPPLIES	Winchester Superspeed bullets	MUNBANK	-	90.00	CSH
00008668	04/10/2018	ARMS & CARTRIDGE SUPPLIES	Winchester Superspeed bullets	MUNBANK	90.00		INV
EFT26406	01/11/2018	CGS TYRES	2 x balance steer tyres for Prime Mover P735	MUNBANK	-	90.00	CSH
68385	30/07/2018	CGS TYRES	2 x balance steer tyres for Prime Mover P735	MUNBANK	90.00		INV
EFT26407	01/11/2018	BGL SOLUTIONS	Irrigation Austral Terrace Service Pipe Provide water supply to Austral Terrace from KCC irrigation system Part required and Labour	MUNBANK	-	423.50	CSH
INV-0002310	24/10/2018	BGL SOLUTIONS	Irrigation Austral Terrace Service Pipe, Provide water supply to Austral Terrace from KCC irrigation system , Part required and Labour	MUNBANK	423.50		INV
EFT26408	01/11/2018	KATANNING CHERRY PICKER	Cut back large gum trees Blantyre and Annie	MUNBANK	-	990.00	CSH
3428	13/10/2018	KATANNING CHERRY PICKER	Cut back large gum trees Blantyre and Annie	MUNBANK	990.00		INV
EFT26409	01/11/2018	COCA-COLA AMATIL	600ml Mt Franklin Water x 2,750ml Plain Pump water x 2	MUNBANK	-	551.80	CSH
218636383	25/10/2018	COCA-COLA AMATIL	600ml Mt Franklin Water x 2,750ml Plain Pump water x 2, 600ml Sprite x 1,390ml coke x 1,250ml Coke x 1,250ml Fanta x 1,250ml Sprite x 1,250ml Lift x 1,Diet Coke 250ml Can x 1,Powerade Mountain Blast x 2,Powerade Lemon/Lime x 1,Powerade Blackcurrant x 2,Powerade Gold Rush x 1,Pump Berry Water 750ml x 1,Barista Iced Mocha x 1	MUNBANK	551.80		INV
EFT26410	01/11/2018	CONNECT CALL CENTRE SERVICES	SEPT 2018 - OVERCALLS FEE FOR CALL CENTRE CA0404	MUNBANK	-	62.92	CSH
00094069	01/11/2018	CONNECT CALL CENTRE SERVICES	SEPT 2018 - OVERCALLS FEE FOR CALL CENTRE CA0404	MUNBANK	62.92		INV
EFT26411	01/11/2018	FOREST ADVENTURES SOUTH WEST	Road Trip to Forest Adventures South West (outdoor activities) for Sep-Oct school Holidays 2018	MUNBANK	-	712.80	CSH
FOREST ADVENTURES	27/09/2018	FOREST ADVENTURES SOUTH WEST	Road Trip to Forest Adventures South West (outdoor activities) for Sep-Oct school Holidays 2018	MUNBANK	712.80		INV
EFT26412	01/11/2018	GPSOZ TRADING AS WANDERING OZ	GLOBALSAT BU-353 S4 USB GPS1 FOR LENOVO POCKET RAMM	MUNBANK	-	89.00	CSH
8348	03/10/2018	GPSOZ TRADING AS WANDERING OZ	GLOBALSAT BU-353 S4 USB GPS1 FOR LENOVO POCKET RAMM	MUNBANK	89.00		INV
EFT26413	01/11/2018	GRANDE FOOD SERVICE	Mio Doro Coffee Beans x 2	MUNBANK	-	299.93	CSH
4133631	24/10/2018	GRANDE FOOD SERVICE	Mio Doro Coffee Beans x 2, Allens Bananas x 1,Allens Strawberry /cream x 1,Allens Freckles x 1,Wonka Raspberry twister x 4,TNT Sour Chews x 2,Wicked Fizz Grape x 1,TNT Sour Straps x 2 ,Radical multi colured storm x 1,Smiths Crinkle Original x 2,Crinkle BBQ x 4,Crinkle Cheese/Onion x 10,Crinkle Chicken x 6,Crinkle Salt/Vinegar x 4,Burger Rings x 8,Caramel buds x 1	MUNBANK	299.93		INV

Shire of Katanning

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EFT Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
EFT26414	01/11/2018	GREAT SOUTHERN FUEL SUPPLIES	DIESEL TO DEPOT 8900 LITRES docket 1079191	MUNBANK	-	22,527.82	CSH
1541406	05/09/2018	GREAT SOUTHERN FUEL SUPPLIES	Supply CASTROL AGRI AS TRANS PLUS OIL FOR JOHN DEERE MOWER.	MUNBANK	121.13		INV
1079191	21/09/2018	GREAT SOUTHERN FUEL SUPPLIES	DIESEL TO DEPOT 8900 LITRES docket 1079191	MUNBANK	13,469.08		INV
00051735	30/09/2018	GREAT SOUTHERN FUEL SUPPLIES	HOLDEN COLORADO 7 TRAILBLAZER KA062 SAM, HOLDEN COLORADO 7 TRAILBLAZER KA062 SAM, HOLDEN COLORADO 4X4 CREW CAB PICK UP KA369, HYUNDAI LOAD KA457 LANCE TAYLOR, FORD RANGER DUAL CAB 4X4 RYKAN D'APRILE, FUEL TRAILER KA13761, HOLDEN COLORADO 7 TRAILBLAZER KA189 ANDRUS, HOLDEN COMMODORE LIFTBACK KA03 LIBBY, HOLDEN COMMODORE LIFTBACK KA03 LIBBY, HOLDEN COLORADO 7 TRAILBLAZER KA472 LISA, HOLDEN COLORADO 7 TRAILBLAZER KA472 LISA, HOLDEN COLORADO TRAILBLAZER LT WAGON KA09, TOYOTA CAMRY KA1100, HOLDEN COLORADO 7 TRAILBLAZER KA00 PAUL, HOLDEN COLORADO 7 TRAILBLAZER KA00 PAUL, TOYOTA PRADO 01KA JULIAN, TOYOTA HIACE VAN KA694 SHANE TRUDGEN, HOLDEN COLORADO 4X4 CREW CAB PICK UP KA566, HOLDEN COLORADO 4X4 CREW CAB KA126, HOLDEN COLORADO 4X4 CREW CAB PICK UP KA25235, DEPOT MAX 12500 TRAILER, HOLDEN COLORADO UTE 4X4 DUAL CAB WHITE TO TOW FUEL TRAILER, FORD RANGER UTE 4X2 XL DING CAB-GENERAL79.59,	MUNBANK	8,937.61		INV
EFT26415	01/11/2018	TOLL IPEC/ COURIER AUSTRALIA	Freight	MUNBANK	-	295.68	CSH
0388	05/10/2018	TOLL IPEC/ COURIER AUSTRALIA	water examination, westrac, he*se*s, admin, other community amenities, public halls, library, gallery, state library, sos office, winc	MUNBANK	163.05		INV
0386	21/09/2018	TOLL IPEC/ COURIER AUSTRALIA	WATER LAB, WATER LAB, SURVEY TECH, WINC, SOS OFFICE	MUNBANK	80.32		INV
0387	28/09/2018	TOLL IPEC/ COURIER AUSTRALIA	PRINSYNC, WINC, WESTRAC	MUNBANK	52.31		INV
EFT26416	01/11/2018	ISUBSCRIBE PTY LTD	12 months of Better Homes and Garden subscription (13 Issues)	MUNBANK	-	381.86	CSH
00035073	31/10/2018	ISUBSCRIBE PTY LTD	12 months of Better Homes and Garden subscription (13 Issues), 12 months of K-zone subscription (13 Issues), 12 months of Men's Health subscription (12 Issues), 12 months of Small Farms subscription (12 issues), 12 months of GRASS ROOTS subscription (6 ISSUES), 12 months of GARDENING AUSTRALIA subscription (12 ISSUES)	MUNBANK	381.86		INV
EFT26417	01/11/2018	KATANNING AREA TELEPHONES	locate and mark telstra Fairfield rd	MUNBANK	-	82.50	CSH
L8907	19/10/2018	KATANNING AREA TELEPHONES	locate and mark telstra Fairfield rd	MUNBANK	82.50		INV
EFT26418	01/11/2018	katanning waste management	Commercial recycling bin collection September 2018	MUNBANK	-	77.00	CSH
42	04/10/2018	katanning waste management	Commercial recycling bin collection SEPTEMBER 2018	MUNBANK	77.00		INV
EFT26419	01/11/2018	WESFARMERS KLEENHEAT GAS PTY LTD	Canteen gas at saleyards	MUNBANK	-	235.22	CSH
21333637	25/10/2018	WESFARMERS KLEENHEAT GAS PTY LTD	Canteen gas at saleyards	MUNBANK	235.22		INV
EFT26420	01/11/2018	KATANNING REGIONAL BUSINESS ASSOCIATION	KRBA Annual Subscription 2018/19	MUNBANK	-	110.00	CSH
INV-0119	24/10/2018	KATANNING REGIONAL BUSINESS ASSOCIATION	KRBA Annual Subscription 2018/19	MUNBANK	110.00		INV

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Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
EFT26421	01/11/2018	KATANNING STOCK & TRADING	Cable ties for temp fence for fireworks and shelters	MUNBANK	-	392.00	CSH
175898	13/09/2018	KATANNING STOCK & TRADING	Unit 7 Amherst Village, 1 x 40mm Telescop trap- 2 x Bend 40 mm , 2 Joiners 2 pk Angle Brackets , washer - wet area silicone-	MUNBANK	117.05		INV
175952	17/09/2018	KATANNING STOCK & TRADING	KLC - washers, bolt plugs, AAPG - 2 x Danger Tape	MUNBANK	50.00		INV
175963	11/10/2018	KATANNING STOCK & TRADING	sponges, steel step drill, 1 pkt 12g-24 x 32 metal teks	MUNBANK	65.70		INV
ZZ135	23/10/2018	KATANNING STOCK & TRADING	Supply shade cloth and butterfly clips. This was used to stop sticks, leaves, etc from falling around swing circle on excavator when tree mulching.	MUNBANK	28.25		INV
175967	25/10/2018	KATANNING STOCK & TRADING	Cable ties for temp fence for fireworks and shelters	MUNBANK	131.00		INV
EFT26422	01/11/2018	KATANNING H HARDWARE	Paint for Miniature railway station	MUNBANK	-	1,493.14	CSH
594163	19/09/2018	KATANNING H HARDWARE	10litre white ceiling paint for Town hall	MUNBANK	128.69		INV
594219	20/09/2018	KATANNING H HARDWARE	10litre white low sheen paint for Town hall and outdoor broom	MUNBANK	175.94		INV
595783	16/10/2018	KATANNING H HARDWARE	2 x low sheen white paint 10ltr and 2 x 75mm brushes for Welcome Precinct, Clear gloss paint and 1 light globe for Mechanics institute	MUNBANK	354.44		INV
014705	10/10/2018	KATANNING H HARDWARE	2 x low sheen white paint 10ltr and 2 x 75mm brushes for Welcome Precinct	MUNBANK	78.00		INV
596196	23/10/2018	KATANNING H HARDWARE	BLOOD AND BONE FOR RESURFACING OF HOCKEY OVAL AT KLC	MUNBANK	174.05		INV
596194	23/10/2018	KATANNING H HARDWARE	Supply elastic straps for stick catcher on Volvo Excavator P699	MUNBANK	38.57		INV
596215	23/10/2018	KATANNING H HARDWARE	Little ripper - wall and ceiling. painting of Miniature Railway	MUNBANK	12.99		INV
596120	22/10/2018	KATANNING H HARDWARE	Paint for Miniature railway station, Paint for Mechanics institute	MUNBANK	489.99		INV
596449	26/10/2018	KATANNING H HARDWARE	3 x 1 litre low smell Keroscene	MUNBANK	40.47		INV
EFT26423	01/11/2018	LARRY STANBRIDGE TRADING AS LARRY THE LAWN MOWER MECHANIC	Carry out repairs to brush cutter.	MUNBANK	-	106.70	CSH
K23373	17/10/2018	LARRY STANBRIDGE TRADING AS LARRY THE LAWN MOWER MECHANIC	Carry out repairs to brush cutter.	MUNBANK	106.70		INV
EFT26424	01/11/2018	ULTRAPLAST PTY LTD ATF THE BT FAMILY TRUST T/A MAXIPLAST	1x 160mmSDR11 stub flange with 300mm extension of pipe	MUNBANK	-	172.61	CSH
43235	20/09/2018	ULTRAPLAST PTY LTD ATF THE BT FAMILY TRUST T/A MAXIPLAST	1x 160mmSDR11 stub flange with 300mm extension of pipe	MUNBANK	118.80		INV
43943	16/10/2018	ULTRAPLAST PTY LTD ATF THE BT FAMILY TRUST T/A MAXIPLAST	4x O rings poly pipe	MUNBANK	53.81		INV
EFT26425	01/11/2018	MCLEODS	PREPARATION OF LEASE AGREEMENT BETWEEN SHIRE AND GREAT SOUTHERN GYM SPORTS	MUNBANK	-	1,911.77	CSH
103594	29/06/2018	MCLEODS	PREPARATION OF LICENCE AGREEMENT FOR KATANNING AND DISTRICTS FAMILY ASSOCIATION FOR USE OF UNIT HOTEL OFFICE SPACE	MUNBANK	679.03		INV
103593	29/06/2018	MCLEODS	PREPARATION OF LEASE AGREEMENT BETWEEN SHIRE AND GREAT SOUTHERN GYM SPORTS	MUNBANK	1,232.74		INV
EFT26426	01/11/2018	PEERLESS JAL PTY LTD	Strobe Cleaner floor maintainer x 2 5	MUNBANK	-	55.26	CSH
SI251431	29/10/2018	PEERLESS JAL PTY LTD	Strobe Cleaner floor maintainer x 2 5ltr	MUNBANK	55.26		INV

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EFT26427	01/11/2018	PFD FOOD SERVICES	Cottonseed Oil bag in box 15ltr x 2,Tomato sauce portions x 1,2kg Gravy Mix Maggi x 2,Steggles chicken breast nuggets x 1 bag,Sweet Chilli Tenders x 1 bag,Beer Battered Steak Fries x 5 ctns(30 bags)Crumbed Chicken/cheese sausages schnits x , Corn Jacks Chiko x 1	MUNBANK	-	980.30	CSH
KM568950	21/10/2018	PFD FOOD SERVICES	2ply Kleeneex Toilet Tissue x 4 ctns	MUNBANK	341.65		INV
KM568949	24/10/2018	PFD FOOD SERVICES	Cottonseed Oil bag in box 15ltr x 2,Tomato sauce portions x 1,2kg Gravy Mix Maggi x 2,Steggles chicken breast nuggets x 1 bag,Sweet Chilli Tenders x 1 bag,Beer Battered Steak Fries x 5 ctns(30 bags)Crumbed Chicken/cheese sausages schnits x , Corn Jacks Chiko x 1, Cardboard ctn box med x 1,12 oz chip cup x 3 sleeves,8 oz chip cup x 2 sleeves,Beef Pie halal x 1,Beef cheese halal x 1,	MUNBANK	638.65		INV
EFT26428	01/11/2018	FULTON HOGAN INDUSTRY	15 Kg pallets of EZ street containing 60 bags per pallet x 2	MUNBANK	-	3,762.00	CSH
12196908 RI	23/10/2018	FULTON HOGAN INDUSTRY	15 Kg pallets of EZ street containing 60 bags per pallet x 2	MUNBANK	3,762.00		INV
EFT26429	01/11/2018	PREMIER SMASH REPAIRS	tow car from clive st to tip	MUNBANK	-	300.00	CSH
11,899	18/09/2018	PREMIER SMASH REPAIRS	tow car from clive st to tip	MUNBANK	150.00		INV
11949	04/10/2018	PREMIER SMASH REPAIRS	GREENHILL IMPOUNDED CAR TO THE TIP.	MUNBANK	150.00		INV
EFT26430	01/11/2018	PRIME MEDIA GROUP LTD	MARKETING TV CAMPAIGN BLOOM FEST 2018 HIDDEN TREASURES	MUNBANK	-	2,014.10	CSH
270650	30/09/2018	PRIME MEDIA GROUP LTD	MARKETING TV CAMPAIGN BLOOM FEST 2018 HIDDEN TREASURES	MUNBANK	2,014.10		INV
EFT26431	01/11/2018	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	OCTOBER 2018 - COPIER COUNT iR-ADV C5550 (ADMIN), iR-ADV C3330 (ENG), iR-ADV C3330 (DFES)	MUNBANK	-	2,739.98	CSH
AA00412800	31/10/2018	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	OCT 2018 - COPIER COUNT iR-ADV C5550 (ADMIN), iR-ADV C3330 (ENG), iR-ADV C3330 (DFES)	MUNBANK	2,739.98		INV
EFT26432	01/11/2018	RIVERHILL CONTRACTING PTY LTD	Water Usage for roadworks for flood invoice 90	MUNBANK	-	1,485.12	CSH
INV-0090	14/06/2018	RIVERHILL CONTRACTING PTY LTD	Water Usage for roadworks for flood invoice 90	MUNBANK	1,485.12		INV
EFT26433	01/11/2018	TAYLOR, NOTT & MOLINARI	Legal advise from Taylor, Nott & Molinari for 11 Hassell St Katanning invoice 31887	MUNBANK	-	4,103.55	CSH
3841	17/10/2018	TAYLOR, NOTT & MOLINARI	Legal advise from Taylor, Nott & Molinari for 11 Hassell St Katanning invoice 31887, land gate search fees	MUNBANK	4,103.55		INV
EFT26434	01/11/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblock Dump point	MUNBANK	-	840.00	CSH
1370	10/10/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblocked RV Dump point allages playground	MUNBANK	280.00		INV
1353	02/10/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblock Dump point at all ges play ground	MUNBANK	280.00		INV
1380	22/10/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblocking of RV dump point at all ages play ground	MUNBANK	280.00		INV
EFT26435	01/11/2018	WEST AUSTRALIAN NEWSPAPERS	MARKETING COUNTRYMAN SEVN WEST MEDIA	MUNBANK	-	473.00	CSH
1007010420180930	30/09/2018	WEST AUSTRALIAN NEWSPAPERS	MARKETING COUNTRYMAN SEVN WEST MEDIA	MUNBANK	340.00		INV
1007010420180930	30/09/2018	WEST AUSTRALIAN NEWSPAPERS	Advertising Notice of Disposal of Lot 63 Dore Street Katanning to Water Corp	MUNBANK	133.00		INV

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EFT26436	01/11/2018	WESTRAC EQUIPMENT P/L	Supply cutting edges for push blade and bolts and nuts to attach. As per quote number 02Q025448 Invoice PI2810417	MUNBANK	-	1,930.26	CSH
PI 2848705	11/10/2018	WESTRAC EQUIPMENT P/L	Supply cutting edges for push blade and bolts and nuts to attach. As per quote number 02Q025448 Invoice PI2848705	MUNBANK	127.01		INV
PI 2837512	08/10/2018	WESTRAC EQUIPMENT P/L	Supply cutting edges for push blade and bolts and nuts to attach. As per quote number 02Q025448 Invoice PI2837512	MUNBANK	127.01		INV
PI 2837511	08/10/2018	WESTRAC EQUIPMENT P/L	Supply cutting edges for push blade and bolts and nuts to attach. As per quote number 02Q025448 Invoice PI2837511	MUNBANK	853.47		INV
PI 2810417	28/09/2018	WESTRAC EQUIPMENT P/L	Supply cutting edges for push blade and bolts and nuts to attach. As per quote number 02Q025448 Invoice PI2810417	MUNBANK	822.77		INV
EFT26437	01/11/2018	WINC AUSTRALIA PTY LTD	mini sunscreen x 28	MUNBANK	-	747.59	CSH
9025519144	05/10/2018	WINC AUSTRALIA PTY LTD	ENVELOPES,TAPE,BATTERIES,BOXES FOR ADMIN BUILDING	MUNBANK	171.01		INV
9025655827	22/10/2018	WINC AUSTRALIA PTY LTD	mini sunscreen x 28	MUNBANK	238.00		INV
9025022268	13/08/2018	WINC AUSTRALIA PTY LTD	PLOTTER PAPER, PLOTTER PAPER	MUNBANK	123.24		INV
9025017312	13/08/2018	WINC AUSTRALIA PTY LTD	Manilla Folders, Owl Clips, Pens, Yellow Paper, Whiteout, desk organiser and dymo tape	MUNBANK	167.40		INV
9024934797	02/08/2018	WINC AUSTRALIA PTY LTD	Connoisseur Tea Towels 3 pack	MUNBANK	13.09		INV
9024926721	02/08/2018	WINC AUSTRALIA PTY LTD	Reflex A3 copy paper 1 ream	MUNBANK	34.85		INV
EFT26438	01/11/2018	WML CONSULTANTS PTY LTD	Katanning waste transfer station project management consultant fee	MUNBANK	-	4,163.50	CSH
25064	24/10/2018	WML CONSULTANTS PTY LTD	Katanning waste transfer station project management consultant fee	MUNBANK	4,163.50		INV
EFT26439	08/11/2018	ROB GRIFFITHS GUNSMITHING	Maintain bolt gun	MUNBANK	-	355.30	CSH
233	19/10/2018	ROB GRIFFITHS GUNSMITHING	Maintain bolt gun 1 cash kspecial captive bolt gun (katanning sale yard) 1 supply & fit new extractor 1 suply & fit new main spring	MUNBANK	355.30		INV
EFT26440	08/11/2018	ABA SECURITY	Monitoring Secuirty Alarm 21/10/2018-20/01/2019	MUNBANK	-	96.00	CSH
10879	22/10/2018	ABA SECURITY	Monitoring Secuirty Alarm 21/10/2018-20/01/2019	MUNBANK	96.00		INV
EFT26441	08/11/2018	A D CONTRACTORS	400 LITRES OF BITUMEN EMULSION	MUNBANK	-	624.80	CSH
00217165	30/10/2018	A D CONTRACTORS	400 LITRES OF BITUMEN EMULSION	MUNBANK	624.80		INV
EFT26442	08/11/2018	ARROW BRONZE	Plaque order from Arrow Bronze for Valma Hall	MUNBANK	-	642.18	CSH
671389	24/10/2018	ARROW BRONZE	Plaque order from Arrow Bronze for Valma Hall	MUNBANK	642.18		INV
EFT26443	08/11/2018	A SMART START GREAT SOUTHERN REGIONAL	A Smart Start Great Southern Approved Council Donation 2018/19	MUNBANK	-	3,660.00	CSH
2018-19	01/11/2018	A SMART START GREAT SOUTHERN REGIONAL	A Smart Start Great Southern Approved Council Donation 2018/19	MUNBANK	3,660.00		INV
EFT26444	08/11/2018	BEING THERE SOLUTIONS PTY LTD	Being There Annual Subscription. @ 715 per month	MUNBANK	-	715.00	CSH
INV-3273	01/10/2018	BEING THERE SOLUTIONS PTY LTD	Being There Annual Subscription. @ 715 per month, Being There Annual Subscription. @ 715 per month, Being There Annual Subscription. @ 715 per month	MUNBANK	715.00		INV
EFT26445	08/11/2018	BLIGHTS AUTO ELECTRICS	Bushfire Brigade Expenditure - Fire Truck install Radio & Aerial	MUNBANK	-	1,970.90	CSH
8764	23/10/2018	BLIGHTS AUTO ELECTRICS	CESM Motor Venhicle Expenditure - Install Radio & Aerial	MUNBANK	927.95		INV
8805	18/10/2018	BLIGHTS AUTO ELECTRICS	Bushfire Brigade Expenditure - Fire Truck install Radio & Aerial	MUNBANK	1,042.95		INV
EFT26446	08/11/2018	BOB SMONS PHOTOGRAPHER	MARKETING PHOTOGRAPHY VARIOUS EVENTS	MUNBANK	-	500.00	CSH
B118 24-18	20/10/2018	BOB SMONS PHOTOGRAPHER	MARKETING PHOTOGRAPHY VARIOUS EVENTS	MUNBANK	500.00		INV
EFT26447	08/11/2018	ORIGIN ENERGY	LP Gas Delivery - 18 Sept 2018 LPG Propane LT 635 units (KLC)	MUNBANK	-	1,124.45	CSH
1000877881	12/10/2018	ORIGIN ENERGY	LP Gas Delivery - 18 Sept 2018 LPG Propane LT 635 units (KLC)	MUNBANK	1,124.45		INV

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EFT26448	08/11/2018	SANDY BOXALL	Catering for training FCO	MUNBANK	-	314.00	CSH
00000106	01/11/2018	SANDY BOXALL	Catering for training FCO	MUNBANK	182.00		INV
00000105	01/11/2018	SANDY BOXALL	Council Lunch Catering 30 October 2018	MUNBANK	132.00		INV
EFT26449	08/11/2018	CENTAMAN SYSTEM PTY LTD	Centaman Program Annual License 01/01/2019 to 31/12/2019	MUNBANK	-	4,044.04	CSH
ANN11768	01/11/2018	CENTAMAN SYSTEM PTY LTD	Centaman Program Annual License 01/01/2019 to 31/12/2019	MUNBANK	4,044.04		INV
EFT26450	08/11/2018	CIVIL KERBING CONCRETING PTY LTD	RFQ-005-2018 Aberdeen Street RV Park (Civil Package)	MUNBANK	-	100,363.71	CSH
IV00000000038	25/10/2018	CIVIL KERBING CONCRETING PTY LTD	RFQ-005-2018 Aberdeen Street RV Park (Civil Package), Civil Kerbing Concreting Pty Ltd.	MUNBANK	100,363.71		INV
EFT26451	08/11/2018	CJD EQUIPMENT PTY LTD	Supply Fog light assembly for Daf truck P/N 1788492 (\$75.62inc each). And supply 2 x	MUNBANK	-	473.62	CSH
1767474	22/10/2018	CJD EQUIPMENT PTY LTD	Brake boosters for Daf P/N 3430050 (199.00each inc gst). Supply Fog light assembly for Daf truck P/N 1788492 (\$75.62inc each). And supply 2 x Brake boosters for Daf P/N 3430050 (199.00each inc gst).	MUNBANK	473.62		INV
EFT26452	08/11/2018	DAVID GRAY & CO PTY LTD	20lt drum of thermol fogging (mosquito ULV)	MUNBANK	-	2,296.40	CSH
1492733	22/10/2018	DAVID GRAY & CO PTY LTD	20lt drum of thermol fogging (mosquito ULV)	MUNBANK	2,296.40		INV
EFT26453	08/11/2018	35 DEGREES SOUTH	Survey of Quartermaine Oval at KLC	MUNBANK	-	2,090.00	CSH
00003881	01/11/2018	35 DEGREES SOUTH	Survey of Quartermaine Oval at KLC	MUNBANK	2,090.00		INV
EFT26454	08/11/2018	DEPARTMENT OF PLANNING LANDS AND HERITAGE	Application Fee for Proposed Easement described as portion of Lot 500 on Deposited Plan 410305 for the purpose of Drainage	MUNBANK	-	1,068.20	CSH
LD233443	24/10/2018	DEPARTMENT OF PLANNING LANDS AND HERITAGE	Application Fee for Proposed Easement described as portion of Lot 500 on Deposited Plan 410305 for the purpose of Drainage	MUNBANK	518.20		INV
LD233441	24/10/2018	DEPARTMENT OF PLANNING LANDS AND HERITAGE	Application Fee for Proposed Easement described as portion of Lot 500 on Deposited Plan 410305 for the purpose of Drainage	MUNBANK	550.00		INV
EFT26455	08/11/2018	DIAMOND LOCK & SECURITY	Lockwood Generation 6 570/590 Oval Cylinder B13 Profile Satin Chrome - Town Hall	MUNBANK	-	3,480.00	CSH
236366	19/10/2018	DIAMOND LOCK & SECURITY	Lockwood Generation 6 570/590 Oval Cylinder B13 Profile Satin Chrome - Town Hall, Generation 6 PE3000SSS Entrance Lock Keyed to Generation 6 - Town Hall, Generation Six 201 Night Latch Cylinder B13 Profile Satin Chrome - Town Hall, Generation 6 PD cylinder Keyed to Generation 6 - Town Hall, Generation 6 Security door cylinder - Town Hall, Carbine Entrance Leverset (60mm Backset) Satin Chrome - Town Hall, Lockwood 334 Padlock Hardened Boron 19mm Shackle Keyed to Restricted Generation 6T B13 Profile - Town Hall, Carbine ALB4010 Single Sided Deadbolt Keyed to B13 Generation 6 - Town Hall, Lockwood Generation 6 Key, B13 Profile - Town Hall	MUNBANK	3,350.00		INV
236363	19/10/2018	DIAMOND LOCK & SECURITY	WK4 Cylinders	MUNBANK	130.00		INV
EFT26456	08/11/2018	EDWARDS HOLDEN	Supply service parts as per quote number 12122k.	MUNBANK	-	1,154.55	CSH
GMCSK125791	11/10/2018	EDWARDS HOLDEN	bleed air from crutch system for Ford Ranger Ute - Parks and Gardens - Kel Vann	MUNBANK	101.20		INV
61095K	25/10/2018	EDWARDS HOLDEN	Supply service parts as per quote number 12122k., Supply service parts as per quote number 12122k.	MUNBANK	1,053.35		INV
EFT26457	08/11/2018	ELDERS RURAL SERVICES AUSTRALIA LIMITED	supply and fit gates to fire break	MUNBANK	-	484.00	CSH
CT 61399	17/10/2018	ELDERS RURAL SERVICES AUSTRALIA LIMITED	supply and fit gates to fire break,	MUNBANK	484.00		INV

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EFT26458	08/11/2018	EMU LANE	Councillor Farewell Dinner 11 October 2018	MUNBANK	-	1,356.30	CSH
1-601	31/10/2018	EMU LANE	Councillor Farewell Dinner 11 October 2018 ALEP MYDIE	MUNBANK	943.80		INV
1-602	31/10/2018	EMU LANE	Emu Lane Catering - , OCM 28/08/2018, Forum 09/10/2018, OCM 27/11/2018	MUNBANK	412.50		INV
EFT26459	08/11/2018	FIRM CONSTRUCTION	RFT 04-2017 Varitation 42	MUNBANK	-	18,186.91	CSH
00001544	02/11/2018	FIRM CONSTRUCTION	RFT 04-2017 Varitation 42 , Supply of Plants	MUNBANK	18,186.91		INV
EFT26460	08/11/2018	GRANDE FOOD SERVICE	Allens Jelly Babies x 1,Allens Snakes Alive x 1,Allens Redskins sticks x 1Wonka Raspberry twister x 3,TNT Sour Chews x 2,Wicked Fizz Grape x 1,M & Ms Mini tube x 1,TNT Sour Straps x 2,Smiths crinkle original chips x 4,Caramel buds x 1,Mrs Macs halal Sausage Rolls x 1	MUNBANK	-	241.71	CSH
4133957	31/10/2018	GRANDE FOOD SERVICE	Allens Jelly Babies x 1,Allens Snakes Alive x 1,Allens Redskins sticks x 1Wonka Raspberry twister x 3,TNT Sour Chews x 2,Wicked Fizz Grape x 1,M & Ms Mini tube x 1,TNT Sour Straps x 2,Smiths crinkle original chips x 4,Caramel buds x 1,Mrs Macs halal Sausage Rolls x 1	MUNBANK	250.97		INV
6012172	26/10/2018	GRANDE FOOD SERVICE	credit for 1 pkt wicked fizz grape 60x12g	MUNBANK	- 9.26		INV
EFT26461	08/11/2018	GREAT SOUTHERN ZONE OF THE WA LOCAL GOVT ASSN	Great Southern Zone of WA Local Government Association - Annual Subscription 2018/19	MUNBANK	-	935.00	CSH
21.10.18	21/10/2018	GREAT SOUTHERN ZONE OF THE WA LOCAL GOVT ASSN	Great Southern Zone of WA Local Government Association - Annual Subscription 2018/19	MUNBANK	935.00		INV
EFT26462	08/11/2018	GREAT SOUTHERN MONUMENTAL MASONS	Granite Plinth - RSL Memorial	MUNBANK	-	1,500.00	CSH
93	26/10/2018	GREAT SOUTHERN MONUMENTAL MASONS	Granite Plinth - RSL Memorial	MUNBANK	1,500.00		INV
EFT26463	08/11/2018	JR & A HERSEY PTY LTD	100 Guide Post, 100 Delineator (Red), 100 Delineator (White) plus freight	MUNBANK	-	1,309.00	CSH
S43521	15/10/2018	JR & A HERSEY PTY LTD	100 Guide Post, 100 Delineator (Red), 100 Delineator (White) plus freight	MUNBANK	1,309.00		INV
EFT26464	08/11/2018	TOLL IPEC/ COURIER AUSTRALIA	Freight	MUNBANK	-	153.09	CSH
0389	12/10/2018	TOLL IPEC/ COURIER AUSTRALIA	water lab, westrac, westrac, westrac, water lab, westrac, westrac, acu tech	MUNBANK	153.09		INV
EFT26465	08/11/2018	KATANNING BETTA HOME LIVING	Oven for New Admin Building - Westinghouse model WVE614SA	MUNBANK	-	599.00	CSH
10073935	31/10/2018	KATANNING BETTA HOME LIVING	Oven for New Admin Building - Westinghouse model WVE614SA	MUNBANK	599.00		INV
EFT26466	08/11/2018	THE KATANNING CLUB	Katanning Club Venue Hire - Councillor Farewell Dinner 11 October 2018	MUNBANK	-	438.00	CSH
222	22/10/2018	THE KATANNING CLUB	Katanning Club Venue Hire - Councillor Farewell Dinner 11 October 2018	MUNBANK	438.00		INV
EFT26467	08/11/2018	KATANNING COMMUNITY CHILD CARE CENTRE	CEO Donation - Katanning Community Childcare	MUNBANK	-	300.00	CSH
0000011	22/10/2018	KATANNING COMMUNITY CHILD CARE CENTRE	CEO Donation - Katanning Community Childcare	MUNBANK	300.00		INV
EFT26468	08/11/2018	KATANNING JUNIOR BASKETBALL ASSOCIATION	Kidpsort Invoice KS026309. 3 children @ \$60, 1child x \$10, 14 children x \$40	MUNBANK	-	750.00	CSH
KS026309	22/10/2018	KATANNING JUNIOR BASKETBALL ASSOCIATION	Kidpsort Invoice KS026309. 3 children @ \$60, 1child x \$10, 14 children x \$40	MUNBANK	750.00		INV
EFT26469	08/11/2018	KATANNING SECURITY PROTECTION PTY LTD	Late to close 14 October 2018 Sprigg Bar	MUNBANK	-	196.00	CSH
00000150	17/10/2018	KATANNING SECURITY PROTECTION PTY LTD	Late to close 14 October 2018 Sprigg Bar	MUNBANK	196.00		INV

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EFT26470	08/11/2018	KENNARDS HIRE PTY LTD	HIRE OF TRAFFIC LIGHTS FOR FAIRFIELD ROAD, HIRE OF TRAFFIC LIGHTS FOR FAIRFIELD ROAD,	MUNBANK	-	1,880.00	CSH
19821715	21/10/2018	KENNARDS HIRE PTY LTD	Hire of Turf Cutter and trailer , Relocation of Turf at the Country Club , Relocate Bowls Project	MUNBANK	600.00		INV
19874358	06/11/2018	KENNARDS HIRE PTY LTD	HIRE OF TRAFFIC LIGHTS FOR FAIRFIELD ROAD, ,	MUNBANK	1,280.00		INV
EFT26471	08/11/2018	WESFARMERS KLEENHEAT GAS PTY LTD	BULK GAS SALEYARD	MUNBANK	-	77.04	CSH
21320832	27/09/2018	WESFARMERS KLEENHEAT GAS PTY LTD	gas for canteen BULK GAS SALEYARDS	MUNBANK	77.04		INV
EFT26472	08/11/2018	KATANNING MEN'S SHED	Community Puzzle Table (purpose built with perspex cover and drawers)	MUNBANK	-	350.00	CSH
1	10/10/2018	KATANNING MEN'S SHED	Community Puzzle Table (purpose built with perspex cover and drawers)	MUNBANK	350.00		INV
EFT26473	08/11/2018	BEVERLEY KOWALD	Rates refund for assessment A3102 1131 Hutton Road KATANNING WA 6317	MUNBANK	-	335.08	CSH
A3102	07/11/2018	BEVERLEY KOWALD	Rates refund for assessment A3102 1131 Hutton Road KATANNING WA 6317		192.38		INV
A3698	07/11/2018	BEVERLEY KOWALD	Rates refund for assessment A3698 311 CHEVIOT HILLS RD KATANNING 6317		98.56		INV
A3678	07/11/2018	BEVERLEY KOWALD	Rates refund for assessment A3678 3469 KOJONUP RD KATANNING 6317		44.14		INV
EFT26474	08/11/2018	KATANNING STOCK & TRADING	Amherst Village -DAR	MUNBANK	-	755.95	CSH
175899	13/09/2018	KATANNING STOCK & TRADING	Amherst Village -DAR, Hillway Units - Silicone - zinc, Childcare - Reseating kit - Flush core-washers-valve, KLC - 4m tubing,Angle Iron, 90x 40 battons, Credit for over charge invoice number 175899	MUNBANK	424.35		INV
175960	02/10/2018	KATANNING STOCK & TRADING	Air Duster for Business incubator hib, Marine Varnish for KLC, Plastic moulding, Strong bond adhesive for child care building, Square and sockey adaptor for Van, Paint bucket,undercoat paint and roller kit for the swimming pool, Duct tape and 2 paint brushes for KLC outbuildings	MUNBANK	331.60		INV
EFT26475	08/11/2018	KATANNING H HARDWARE	Dynamic Lifter for relocated turf at Country Club	MUNBANK	-	759.74	CSH
596005	19/10/2018	KATANNING H HARDWARE	Dynamic Lifter for relocated turf at Country Club, Relocate Bowls Project	MUNBANK	479.80		INV
596294	24/10/2018	KATANNING H HARDWARE	Fly baits for Depot	MUNBANK	16.98		INV
596258	24/10/2018	KATANNING H HARDWARE	Paint for Miniature Railway	MUNBANK	184.99		INV
015047	25/10/2018	KATANNING H HARDWARE	Paint for miniature Railway Station	MUNBANK	58.99		INV
015141	30/10/2018	KATANNING H HARDWARE	Pop rivets to attach pen numbers	MUNBANK	18.98		INV
EFT26476	08/11/2018	LADYBIRD ENTERTAINMENT	ENTERTAINMENT FAIRY PERFORMERS BLOOM FEST CLOSING EVENT 20 OCT	MUNBANK	-	1,750.00	CSH
INV-0494	23/10/2018	LADYBIRD ENTERTAINMENT	ENTERTAINMENT FAIRY PERFORMERS BLOOM FEST CLOSING EVENT 20 OCT, RETURN TRAVEL	MUNBANK	1,750.00		INV
EFT26477	08/11/2018	LES MILLS ASIA PACIFIC	Contract Fee CX Worx, Bodypump, Bodyattack, Bodybalance, RPM Licensee Account Keeping Fee 01 November to 30 November 2018	MUNBANK	-	891.80	CSH
954975	01/11/2018	LES MILLS ASIA PACIFIC	Contract Fee CX Worx, Bodypump, Bodyattack, Bodybalance, RPM Licensee Account Keeping Fee 01 November to 30 November 2018, Contract Fee Born to Move 01 November to 30 November 2018	MUNBANK	891.80		INV
EFT26478	08/11/2018	LGIS INSURANCE BROKING	ADJUSTMENT TO MOTOR VEHICLE POLICY	MUNBANK	-	1,570.88	CSH
062-201918	29/10/2018	LGIS INSURANCE BROKING	ADJUSTMENT TO MOTOR VEHICLE POLICY	MUNBANK	1,570.88		INV
EFT26479	08/11/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	PROJECT MANAGEMENT ESSENTIALS - 4/10/2018-05/10/2018	MUNBANK	-	780.00	CSH
9826	17/09/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	PROJECT MANAGEMENT ESSENTIALS - 4/10/2018-05/10/2018	MUNBANK	780.00		INV
EFT26480	08/11/2018	MARKET CREATIONS	OCTOBER 2018 - MARKET CREATIONS INFRASTRUCTURE SERVICES	MUNBANK	-	4,922.91	CSH
5602	29/10/2018	MARKET CREATIONS	OCT 2018 - MARKET CREATIONS INFRASTRUCTURE SERVICES	MUNBANK	3,091.19		INV
5603	29/10/2018	MARKET CREATIONS	OCT 2018 - OFFICE 365 SUBSCRIPTION	MUNBANK	1,831.72		INV

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EFT26481	08/11/2018	MOORE STEPHENS	MOORE STEPHENS AND ITVISION NUTS AND BOLTS TRAINING 29-30 NOVEMBER 2018	MUNBANK	-	1,595.00	CSH
95	23/10/2018	MOORE STEPHENS	MOORE STEPHENS AND ITVISION NUTS AND BOLTS TRAINING 29-30 NOVEMBER 2018	MUNBANK	1,595.00		INV
EFT26482	08/11/2018	NELSONS DRYCLEANING	KWFC Table cloths Round x 16, rectangle x 1, Ag Society Members Dinner Round x 6, Rectangle x 3	MUNBANK	-	679.80	CSH
00008705	31/10/2018	NELSONS DRYCLEANING	Drycleaning - Council Meetings	MUNBANK	198.00		INV
00008704	31/10/2018	NELSONS DRYCLEANING	KWFC Table cloths Round x 16, rectangle x 1, Ag Society Members Dinner Round x 6, Rectangle x 3, Local Gov Meeting Table cloths Round x 5, Rectangle x 1	MUNBANK	481.80		INV
EFT26483	08/11/2018	NURRUNGA COMMUNICATIONS GROUP	Maintanance to Black Bushfire Radios	MUNBANK	-	1,134.40	CSH
1217626	06/11/2018	NURRUNGA COMMUNICATIONS GROUP	Maintanance to Black Bushfire Radios	MUNBANK	1,134.40		INV
EFT26484	08/11/2018	PEERLESS JAL PTY LTD	Hand Soap Katanning hotel	MUNBANK	-	180.01	CSH
SI248631	15/08/2018	PEERLESS JAL PTY LTD	ACTIV O CONC SPRAY & WIPE 5L	MUNBANK	85.33		INV
SI248625	15/08/2018	PEERLESS JAL PTY LTD	Hand Soap Katanning Hotel	MUNBANK	94.68		INV
EFT26485	08/11/2018	PERITAS CIVIL PTY LTD	PERITAS CIVIL PTY LTD - STAGE 1- CONCEPT NEW ADMINISTRATION BUILDING	MUNBANK	-	577.50	CSH
PCI11472	23/10/2018	PERITAS CIVIL PTY LTD	PERITAS CIVIL PTY LTD - STAGE 4 , CONTRACT ADMINISTRATION ,	MUNBANK	577.50		INV
EFT26486	08/11/2018	PRE EMPTIVE STRIKE PTY LTD	Design and print of 1000 A6 promotional flyer for Harmony Fest 2019	MUNBANK	-	731.50	CSH
94175	23/10/2018	PRE EMPTIVE STRIKE PTY LTD	Design and print of 1000 A6 promotional flyer for Harmony Fest 2019	MUNBANK	731.50		INV
EFT26487	08/11/2018	PREMIER SMASH REPAIRS	Supply and fit new windscreen to Holden trailerblazer 7 (Works Supervisor's vehicle KA.09) Genuine screen due to after market not been available	MUNBANK	-	748.22	CSH
12004	16/10/2018	PREMIER SMASH REPAIRS	Supply and fit new windscreen to Holden trailerblazer 7 (Works Supervisor's vehicle KA.09) Genuine screen due to after market not been available	MUNBANK	748.22		INV
EFT26488	08/11/2018	SKATE SCULPTURE	Full Skate Park Design Services for the extension of the existing Skate Park.	MUNBANK	-	18,075.20	CSH
INV0000115	24/10/2018	SKATE SCULPTURE	Full Skate Park Design Services for the extension of the existing Skate Park.	MUNBANK	18,075.20		INV
EFT26489	08/11/2018	SOS OFFICE EQUIPMENT	Photocopier reading October	MUNBANK	-	156.70	CSH
533478	30/10/2018	SOS OFFICE EQUIPMENT	Photocopier Billing Job October 2018 Black and Colour Readings	MUNBANK	45.18		INV
533478	31/10/2018	SOS OFFICE EQUIPMENT	Photocopier reading October	MUNBANK	108.90		INV
533478	30/10/2018	SOS OFFICE EQUIPMENT	Photocopier billing job october 2018	MUNBANK	2.62		INV
EFT26490	08/11/2018	SOUTH REGIONAL TAFE	FIRE WARDEN TRAINING	MUNBANK	-	528.00	CSH
I0006421	24/10/2018	SOUTH REGIONAL TAFE	FIRE WARDEN TRAINING 25/10/2018,x 4 staff	MUNBANK	528.00		INV
EFT26491	08/11/2018	SOUTHERN STONE & WOOD CONSTRUCTION	Austral Terrance Street Upgrade Variations Trees- liners installed, concrete surrounds, and	MUNBANK	-	54,953.25	CSH
112	23/10/2018	SOUTHERN STONE & WOOD CONSTRUCTION	Paving Stage 2 , Remove existing paving, extra soil and prepare sub base to MRWA Spec, Stage 2 , Flagsonte install only 195 m2, Stage 2 , Edging 6 lm	MUNBANK	10,238.25		INV
112	23/10/2018	SOUTHERN STONE & WOOD CONSTRUCTION	Concrete polishing	MUNBANK	4,669.50		INV
113	25/10/2018	SOUTHERN STONE & WOOD CONSTRUCTION	Austral Terrance Street Upgrade Variations, Trees- liners installed, concrete surrounds, and grates repainted, , mulching and planting., Concrete planter+ all materials, Bitumen removal, kerb install, , concealed drain, cobblestone & drain lids., Street sign posts Light pole removal and footing, bitumen removal for lawn., Plus all labour costs ,	MUNBANK	40,045.50		INV
EFT26492	08/11/2018	SURVEYTECH TRAFFIC SURVEYS PTY LTD	Rental of 8 Traffic counters and tubing (10 sets)	MUNBANK	-	3,135.00	CSH
180711A	17/10/2018	SURVEYTECH TRAFFIC SURVEYS PTY LTD	Rental of 8 Traffic counters and tubing (10 sets), Freight	MUNBANK	3,135.00		INV

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EFT26493	08/11/2018	URBAN KULTURE PTY LTD	REFUND OF BOND TOWN HALL 23.10.18	MUNBANK	-	250.00	CSH
REFUND OF BOND	26/10/2018	URBAN KULTURE PTY LTD	REFUND OF TOWN HALL BOND 23.10.18	MUNBANK	250.00		INV
EFT26494	08/11/2018	WARREN BLACKWOOD WASTE	Domestic Recycling collection invoice 16310	MUNBANK	-	4,537.00	CSH
00016310	29/10/2018	WARREN BLACKWOOD WASTE	Domestic Recycling collection invoice 16310	MUNBANK	4,537.00		INV
EFT26495	08/11/2018	WIDESPREAD CONTRACTING	Removal of trees and stumps to a suitable depth for earthworks.	MUNBANK	-	4,180.00	CSH
IV00000000018	31/10/2018	WIDESPREAD CONTRACTING	Removal of trees and stumps to a , suitable depth for earthworks., Katanning Country Club , Relcoate Bowls	MUNBANK	4,180.00		INV
EFT26496	08/11/2018	WINC AUSTRALIA PTY LTD	STATIONERY	MUNBANK	-	253.86	CSH
9025763127	01/11/2018	WINC AUSTRALIA PTY LTD	STATIONERY - Calculator, Scissors Staple remover x 5, clipfolder x 3, Black rollerball pen x 2, Black rollerball pen x 2, Box blue pens, Box black pens, Highlighter pack, black Uniball pen refills x 2, black Uniball pen refills x 2, red Uniball pen, Winc foldback clips & Clipboard Storage case.	MUNBANK	147.93		INV
9025724861	29/10/2018	WINC AUSTRALIA PTY LTD	Thermal Roll 10pk, Packing Tape 6pk, Artline White board marker, Elmers Glue, Uhu Glue	MUNBANK	80.83		INV
9025765780	01/11/2018	WINC AUSTRALIA PTY LTD	STATIONERY - Calculator, Scissors Staple remover x 5, clipfolder x 3, Black rollerball pen x 2, Black rollerball pen x 2, Box blue pens, Box black pens, Highlighter pack, black Uniball pen refills x 2, black Uniball pen refills x 2, red Uniball pen, Winc foldback clips & Clipboard Storage case.	MUNBANK	8.10		INV
9025776860	02/11/2018	WINC AUSTRALIA PTY LTD	mini sunscreen x 30	MUNBANK	17.00		INV
EFT26497	08/11/2018	AUSTRALIAN TAXATION OFFICE	PAYG FOR PAY 9 18/10/2018 - 31/10/2018	MUNBANK	-	36,103.00	CSH
PAY9	18/10/2018	AUSTRALIAN TAXATION OFFICE	PAYG FOR PAY 9 18/10/2018 - 31/10/2018	MUNBANK	34,480.00		INV
PAY9/2	05/11/2018	AUSTRALIAN TAXATION OFFICE	PAYG FOR PAY 9/2 INTERIM PAY 18/10/2018 - 31/10/2018	MUNBANK	1,623.00		INV
EFT26498	15/11/2018	SHIRE OF CUBALLING	Building consultant annual fee	MUNBANK	-	6,644.30	CSH
4508	19/10/2018	SHIRE OF CUBALLING	Building consultant annual fee	MUNBANK	6,644.30		INV
EFT26499	15/11/2018	ART MATTERS	VALUATION REVIEW OF SHIRE OF KATANNING ART COLLECTION	MUNBANK	-	3,075.00	CSH
00000196	31/10/2018	ART MATTERS	VALUATION REVIEW OF SHIRE OF KATANNING ART COLLECTION	MUNBANK	3,075.00		INV
EFT26500	15/11/2018	AMPAC DEBT RECOVERY (WA) PTY LTD	Debt Recovery (Rates) for the month of October 2018	MUNBANK	-	4,324.32	CSH
50666	31/10/2018	AMPAC DEBT RECOVERY (WA) PTY LTD	Debt Recovery (Rates) for the month of October 2018	MUNBANK	4,324.32		INV
EFT26501	15/11/2018	AMY KUCHEL NOW AMY KNIGHT	REIMBURSEMENT FOR FACEBOOK ADVERT	MUNBANK	-	16.56	CSH
REIMBURSEMENT	08/11/2018	AMY KUCHEL NOW AMY KNIGHT	REIMBURSEMENT FACEBOOK ADVERT TOWN HALL SHOW THE GREAT DANES	MUNBANK	16.56		INV
EFT26502	15/11/2018	AUSTRALIA POST	POSTAGE	MUNBANK	-	1,416.34	CSH
1007964843	03/11/2018	AUSTRALIA POST	DAILY POSTAGE ADMIN, DAILY POSTAGE CES, DAILY POSTAGE RATES, DAILY POSTAGE KLC, DAILY POSTAGE LIBRARY	MUNBANK	1,416.34		INV
EFT26503	15/11/2018	AUTOSMART WA SOUTHWEST	Supply 60ltr floor smart for main street paver scrubbing in Hako.	MUNBANK	-	854.96	CSH
7680	23/10/2018	AUTOSMART WA SOUTHWEST	Supply 60ltr floor smart for main street paver scrubbing in Hako., Supply mirror image polish/cleaner, Supply Topaz polish/cleaner, Supply rubber gloves, Supply cab scent, Supply sponge., Supply micro fibre cloths., Supply Truck wash., Supply Solvent 20ltr, Supply PA Sprayer 1 ltr., Supply Triple 20ltr.	MUNBANK	854.96		INV
EFT26504	15/11/2018	AYTON BAESJOU PLANNING	Planning Consultant annual fee	MUNBANK	-	7,031.20	CSH
2312	05/11/2018	AYTON BAESJOU PLANNING	Planning Consultant annual fee	MUNBANK	7,031.20		INV

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EFT26505	15/11/2018	CGS TYRES	Supply and fit 4 x 10 x 156.5 L4A Junkyard Boss 12PLY Tyres fitted to JCB Skid steer at sale yards.	MUNBANK	-	2,103.00	CSH
69189	29/10/2018	CGS TYRES	CARRY OUT PUNCTURE REPAIR TO GRADER TYRE AS PER QUOTE NUMBER 69189.	MUNBANK	177.00		INV
68872	29/09/2018	CGS TYRES	Major Tyre Repair to Trailer	MUNBANK	147.00		INV
69067	22/10/2018	CGS TYRES	MAJOR TYRE REPAIR, STRIP AND FITTING TO ROADWEST TRANSPORT TRAILER	MUNBANK	147.00		INV
69216	31/10/2018	CGS TYRES	Carry out puncture repair to truck tyre and balance. (Tyre bought in off of truck)	MUNBANK	92.00		INV
69232	31/10/2018	CGS TYRES	Supply and fit 4 x 10 x 156.5 L4A Junkyard Boss 12PLY Tyres fitted to JCB Skid steer at sale yards.	MUNBANK	1,540.00		INV
EFT26506	15/11/2018	BEING THERE SOLUTIONS PTY LTD	Being There Annual Subscription. @ 715 per month	MUNBANK	-	715.00	CSH
INV-3294	01/11/2018	BEING THERE SOLUTIONS PTY LTD	Being There Annual Subscription. @ 715 per month, Being There Annual Subscription. @ 715 per month, Being There Annual Subscription. @ 715 per month	MUNBANK	715.00		INV
EFT26507	15/11/2018	KATANNING CHERRY PICKER	Remove tree near Piesse Dam off Clive Street 24 October 18	MUNBANK	-	3,410.00	CSH
3429	30/10/2018	KATANNING CHERRY PICKER	Remove tree near Piesse Dam off Clive Street 24 October 18	MUNBANK	2,420.00		INV
3430	02/11/2018	KATANNING CHERRY PICKER	Cut down 3 large trees on Fairfield Road 1st November 2018	MUNBANK	990.00		INV
EFT26508	15/11/2018	COCA-COLA AMATIL	Berry Blast x 2,Pump water lime x 1	MUNBANK	-	507.30	CSH
218685341	01/11/2018	COCA-COLA AMATIL	Mount Franklin water 600ml x 2,Pump Water 750ml x 1, 390ml Diet Coke x 1,Coke 250ml x 1,Pump Mango 750ml x 1,Barista Iced Chocolate x 1,Barista Iced Coffee x 1	MUNBANK	235.60		INV
218737020	07/11/2018	COCA-COLA AMATIL	Coke 390ml x 1,Diet Coke 250ml x 1,Fanta 250ml x 1,Sprite 250ml x 1,Diet Coke 250ml can x 1,Powerade Mountain Blast x 2,Powerade Berry Blast x 2,Pump water lime x 1	MUNBANK	271.70		INV
EFT26509	15/11/2018	ENGENUITY ENGINEERING	Engineering Services Schematic/Detailed Design	MUNBANK	-	21,681.00	CSH
00004578	29/10/2018	ENGENUITY ENGINEERING	Engineering Services, Schematic/Detailed Design, Engineering Services Contract Documentation, Tender and Tender Award	MUNBANK	21,681.00		INV
EFT26510	15/11/2018	RAY FORD SIGNS	CAKE - PROMOTIONAL MATERIAL FOR HARMONY FESTIVAL	MUNBANK	-	582.34	CSH
11084	18/10/2018	RAY FORD SIGNS	4x recycled water 1x no entry	MUNBANK	102.74		INV
11124	01/11/2018	RAY FORD SIGNS	15 min parking signs x 2	MUNBANK	105.60		INV
11108	28/10/2018	RAY FORD SIGNS	CAKE - PROMOTIONAL MATERIAL FOR HARMONY FESTIVAL	MUNBANK	374.00		INV
EFT26511	15/11/2018	GRANDE FOOD SERVICE	Coffee Beans Mio Doro 1kg bag x 1	MUNBANK	-	349.66	CSH
4134304	07/11/2018	GRANDE FOOD SERVICE	Coffee Beans Mio Doro 1kg bag x 1, Allens Chicos Bag x 1,Allens Pineapples x 1,Allens Strawberries/Cream x 1,Allens Freckles x 1,Fine Time Caramel Buds x 1,Wonka Raspberry Twister x 4,TNT Sour Chews x 1,Mars Bar Single 53g x 1,Kit Kat 4 finger bar 45g x 1,TNT Sour Strap x 1,Smiths Original Crinkle 45g x 6,Smiths Salt/Vinegar x 4,Doritos Cheese supreme x 6,	MUNBANK	349.66		INV
EFT26512	15/11/2018	HAYDEN MCGLINN	ENTERTAINMENT ACOUSTIC SESSION PINGRUP CLOSING EVENT BLOOM FEST 2018	MUNBANK	-	455.00	CSH
159	22/10/2018	HAYDEN MCGLINN	ENTERTAINMENT ACOUSTIC SESSION PINGRUP CLOSING EVENT BLOOM FEST 2018	MUNBANK	455.00		INV
EFT26513	15/11/2018	i2C DESIGN & MANAGEMENT P/L	Contract Administration New Administration Building	MUNBANK	-	7,700.00	CSH
00008235	25/10/2018	i2C DESIGN & MANAGEMENT P/L	Contract Administration New Administration Building	MUNBANK	7,700.00		INV

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EFT Payments

Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
EFT26514	15/11/2018	MARGARET INNES	SALE OF ART WORK	MUNBANK	-	189.70	CSH
SALE OF ART WORK	29/10/2018	MARGARET INNES	SALE OF ART WORK FACE OF A KANGAROO EXHIBITION #31, SALE OF ART WORK MUMMA AND KBUBBA GIRAFFE EXHIBITION #22, SALE OF ART WORK " CHOOKS FEEDING TIME" EXHIBITION #28"	MUNBANK	189.70		INV
EFT26515	15/11/2018	TOLL IPEC/ COURIER AUSTRALIA	freight	MUNBANK	-	183.04	CSH
0390	19/10/2018	TOLL IPEC/ COURIER AUSTRALIA	DAIMLER TRUCKS, WINC, PRINTSYNC, KENWORTH DAF	MUNBANK	85.05		INV
0391	26/10/2018	TOLL IPEC/ COURIER AUSTRALIA	WINC, SOS OFFICE, DAVID GREY, LIBRARY, WINC, GREEN COMMUNICATION & DATA	MUNBANK	97.99		INV
EFT26516	15/11/2018	JANELLE NEHME	Catering for Seniors week 'Cakes on us' event Thursday 15 Nov 2018	MUNBANK	-	580.00	CSH
11.11.2018	11/11/2018	JANELLE NEHME	CATERING FOR GREAT SOUTHERN PEER SUPPORT GROUP HELD AT KATANNING LEISURE CENTRE, TUESDAY 30 OCTOBER 2018 (12 PERSONS)	MUNBANK	80.00		INV
15.11.2018	11/11/2018	JANELLE NEHME	Catering for Seniors week 'Cakes on us' event Thursday 15 Nov 2018	MUNBANK	500.00		INV
EFT26517	15/11/2018	THE KATANNING CLUB	Hire of the room and kitchen for training	MUNBANK	-	135.00	CSH
223	31/10/2018	THE KATANNING CLUB	Hire of the room and kitchen for training	MUNBANK	135.00		INV
EFT26518	15/11/2018	KATANNING GLAZING	Replacement of broken window panels in the Town Hall	MUNBANK	-	805.00	CSH
15843	19/10/2018	KATANNING GLAZING	Repair of Sliding Door , Unit 14 Amherst Village	MUNBANK	260.00		INV
15893	31/10/2018	KATANNING GLAZING	Replacement of broken window panels, Dressing Rooms , Town Hall	MUNBANK	475.00		INV
15855	22/10/2018	KATANNING GLAZING	Lever Entry Lock set for Pool	MUNBANK	70.00		INV
EFT26519	15/11/2018	KATANNING PANEL BEATING	Repair damage to pillar and paint. Also new windscreen. All as per quote number 11199. For Holden Colorado KA.566 KLC MANAGER.	MUNBANK	-	750.53	CSH
22413	05/11/2018	KATANNING PANEL BEATING	Repair damage to pillar and paint. Also new windscreen. All as per quote number 11199. For Holden Colorado KA.566 KLC MANAGER.	MUNBANK	750.53		INV
EFT26520	15/11/2018	KATANNING PLANT HIRE	4 cubic meters stabilized sand for fredrick st drainage	MUNBANK	-	1,265.01	CSH
3679	18/10/2018	KATANNING PLANT HIRE	1.5 cubic meters of concrete for canon base at the war memorial,	MUNBANK	605.01		INV
3680	06/11/2018	KATANNING PLANT HIRE	4 cubic meters stabilized sand for fredrick st drainage,	MUNBANK	660.00		INV
EFT26521	15/11/2018	KOWALDS NEWS & GLASSHOUSE	NEWS PAPERS FOR MONTH OF SEPTEMBER 2018	MUNBANK	-	197.35	CSH
10000009255	19/09/2018	KOWALDS NEWS & GLASSHOUSE	Stationary ARTLINE 70 YELLOW UNI POSCA ULR FINE ARTLINE 70 ORANGE	MUNBANK	19.10		INV
10000009274	21/09/2018	KOWALDS NEWS & GLASSHOUSE	Visitors Sign in book	MUNBANK	46.60		INV
SN0000393009 2018	30/09/2018	KOWALDS NEWS & GLASSHOUSE	WEST AUST GREAT SOUTHERN HERALD 02.09.2018, WEST AUST GREAT SOUTHERN HERALD 09.09.2018, WEST AUST GREAT SOUTHERN HERALD 16.09.2018, WEST AUST GREAT SOUTHERN HERALD 23.09.2018, WEST AUST GREAT SOUTHERN HERALD 30.09.2018	MUNBANK	117.50		INV
10000009274	21/09/2018	KOWALDS NEWS & GLASSHOUSE	CREDIT VISITORS BOOK	MUNBANK	-	112.70	INV
10000009409	04/10/2018	KOWALDS NEWS & GLASSHOUSE	ADVERTISING WHITE CARD FOR BIRTHDAY INVITES	MUNBANK	22.95		INV
10000009472	10/10/2018	KOWALDS NEWS & GLASSHOUSE	B4 ENVELOPES FOR PRINTING OF BUILDING ENVELOPES	MUNBANK	9.90		INV
SN0000390111 2018	01/11/2018	KOWALDS NEWS & GLASSHOUSE	WEST AUSTRALIAN GREAT SOUTHERN NEWSPAPERS 07.10.2018, WEST AUSTRALIAN GREAT SOUTHERN NEWSPAPERS 14.10.2018, WEST AUSTRALIAN GREAT SOUTHERN NEWSPAPERS 21.10.2018, WEST AUSTRALIAN GREAT SOUTHERN NEWSPAPERS 28.10.2018	MUNBANK	94.00		INV
EFT26522	15/11/2018	KATANNING SENIOR HIGH SCHOOL	BOND REFUND KSH VALEDICTORY PRESENTATION	MUNBANK	-	250.00	CSH
REFUND OF BOND	09/11/2018	KATANNING SENIOR HIGH SCHOOL	REFUND OF BOND KSH SCHOOL VALEDICTORY PRESENTATION 25TH OCTOBER 2018	MUNBANK	250.00		INV

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EFT26523	15/11/2018	LANDGATE	Cadastral File supplied by Landgate to update synergy mapping	MUNBANK	-	5,835.17	CSH
64227736	24/10/2018	LANDGATE	Cadastral File supplied by Landgate to update synergy mapping	MUNBANK	5,682.60		INV
343669-10000954	24/10/2018	LANDGATE	SEARCH FEES 110120.05, RURAL UV'S CHARGEABLE SCHEDULE R2018/7	MUNBANK	82.10		INV
343628-10000954	24/10/2018	LANDGATE	SEARCH FEES 110320, 110120 VALUATIONS GRV INT VALS CTRY & FESA CHEDULE NO: G2018/8	MUNBANK	70.47		INV
EFT26524	15/11/2018	NATIONAL LIVESTOCK REPORTING SERVICE	NLRS Saleyard Market Reporting - October 2018	MUNBANK	-	1,100.00	CSH
2400010266	31/10/2018	NATIONAL LIVESTOCK REPORTING SERVICE	NLRS Saleyard Market Reporting - October 2018	MUNBANK	1,100.00		INV
EFT26525	15/11/2018	LOVEGROVE	450 square mtrs grss for cricket pitch area	MUNBANK	-	2,630.00	CSH
38673	09/11/2018	LOVEGROVE	450 square mtrs grss for cricket pitch area	MUNBANK	2,630.00		INV
EFT26526	15/11/2018	LUCID CONSULTING ENGINEERS (WA) PTY	LUCID CONSULTING ENGINEERS- BUILDING SERVICES - STAGE 1 CONCEPT	MUNBANK	-	2,058.74	CSH
WA002637	29/10/2018	LUCID CONSULTING ENGINEERS (WA) PTY LTD	LUCID CONSULTING ENGINEERS- SUSTAINABILITY NABERS- STAGE1 - CONCEPT, LUCID CONSULTING ENGINEERS- SUSTAINABILITY NABERS- STAGE 2 - CONCEPT DEVELOPMENT, LUCID CONSULTING ENGINEERS- SUSTAINABILITY NABERS- STAGE 3 - DOCUMENTATION, BUILDING LICENCE AND TENDERING, LUCID CONSULTING ENGINEERS- SUSTAINABILITY NABERS- STAGE 4 - CONTRACT ADMINISTRATION	MUNBANK	206.25		INV
WA002637	29/10/2018	LUCID CONSULTING ENGINEERS (WA) PTY LTD	LUCID CONSULTING ENGINEERS- BUILDING SERVICES - STAGE 1 CONCEPT, LUCID CONSULTING ENGINEERS- BUILDING SERVICES - STAGE 2 CONCEPT, LUCID CONSULTING ENGINEERS- BUILDING SERVICES - STAGE 3 DOCUMENTATION, BUILDING LICENCE AND TENDERING, LUCID CONSULTING ENGINEERS- BUILDING SERVICES - STAGE 4 CONTRACT ADMINISTRATION	MUNBANK	1,852.49		INV
EFT26527	15/11/2018	MULE CREATIVE	MARKETING TALENT SOURCE AND ACTOR PAYMENT	MUNBANK	-	220.00	CSH
HT23	06/11/2018	MULE CREATIVE	MARKETING TALENT SOURCE AND ACTOR PAYMENT	MUNBANK	220.00		INV
EFT26528	15/11/2018	QFH MULTIPARTS	Grease lines for Cat Roller	MUNBANK	-	181.59	CSH
8061	16/10/2018	QFH MULTIPARTS	Grease lines for Cat Roller	MUNBANK	181.59		INV
EFT26529	15/11/2018	NURRUNGA COMMUNICATIONS GROUP	Programme Tait 8200 VHF radio with shire channel.	MUNBANK	-	65.00	CSH
01217651	06/11/2018	NURRUNGA COMMUNICATIONS GROUP	Programme Tait 8200 VHF radio with shire channel.	MUNBANK	65.00		INV
EFT26530	15/11/2018	ROXAINE O'TOOLE	Remembrance Day 2018 Wreath	MUNBANK	-	75.00	CSH
45	09/11/2018	ROXAINE O'TOOLE	Remembrance Day 2018 Wreath	MUNBANK	75.00		INV
EFT26531	15/11/2018	PEERLESS JAL PTY LTD	ACCMUSS X 1 Carton, K4322 8 X Cartons,Chux Roll X 2,K5741 X 1 Carton,Active SRA Bottle and Nozzle x 2,Active O Bottle and Nozzle x 2	MUNBANK	-	659.89	CSH
SI251730	05/11/2018	PEERLESS JAL PTY LTD	ACCMUSS X 1 Carton, K4322 8 X Cartons,Chux Roll X 2,K5741 X 1 Carton,Active SRA Bottle and Nozzle x 2,Active O Bottle and Nozzle x 2, Accent Musk O Bottle and Nozzle x 2,	MUNBANK	614.72		INV
SI252052	13/11/2018	PEERLESS JAL PTY LTD	WIPES DURAWIPE ROLL 45MX30CM GREEN	MUNBANK	45.17		INV
EFT26532	15/11/2018	PFD FOOD SERVICES	15ltr Cottonseed Oil bag x 2,Steggles Premium Nuggets x 1,Steggles Sweet Chilli Tenders x 1,Beer Battered Steak Fries x 3 ctns(18 bags),Schnits Beef Crumbed Sausage x 1,Pineapple Thins 825g x 6 Tins,	MUNBANK	-	476.15	CSH
KM646885	31/10/2018	PFD FOOD SERVICES	20ltr Dishwashing Detergent Sungold x 1 ,240ltr bin liner tuff supreme x 1	MUNBANK	127.10		INV
KM726070	07/11/2018	PFD FOOD SERVICES	15ltr Cottonseed Oil bag x 2,Steggles Premium Nuggets x 1,Steggles Sweet Chilli Tenders x 1,Beer Battered Steak Fries x 3 ctns(18 bags),Schnits Beef Crumbed Sausage x 1,Pineapple Thins 825g x 6 Tins,	MUNBANK	349.05		INV

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EFT26533	15/11/2018	POPTRONICS	Remembrance Day 2018 - Hire PA	MUNBANK	-	150.00	CSH
10	12/11/2018	POPTRONICS	Remembrance Day 2018 - Hire PA	MUNBANK	150.00		INV
EFT26534	15/11/2018	BRENTON STEWART ELECTRICS	install RCD protected outlet on 50 kva generator	MUNBANK	-	1,146.20	CSH
P0513	31/10/2018	BRENTON STEWART ELECTRICS	install RCD protected outlet on 50 kva generator, check and repair fault to 13 KVA generator	MUNBANK	915.20		INV
P0502	29/10/2018	BRENTON STEWART ELECTRICS	To investigate and repair the roundabout lights - not working	MUNBANK	231.00		INV
EFT26535	15/11/2018	FAIRFAX DIGITAL AUSTRALIA AND NEW ZEALAND PTY LTD TRADING AS TERLINK	Tenderlink for public tender - Katanning Welcome Precinct Tender RFT 05-2018	MUNBANK	-	172.70	CSH
AU-259257	31/10/2018	FAIRFAX DIGITAL AUSTRALIA AND NEW ZEALAND PTY LTD TRADING AS TERLINK	Tenderlink for public tender - Katanning Welcome Precinct Tender RFT 05-2018	MUNBANK	172.70		INV
EFT26536	15/11/2018	TYREPOWER KATANNING	Tyres for cesm ute	MUNBANK	-	1,195.00	CSH
130328	06/11/2018	TYREPOWER KATANNING	Tyres for cesm ute	MUNBANK	1,195.00		INV
EFT26537	15/11/2018	WAMMCO INTERNATIONAL KATANNING	REFUND OF BOND SALEYARD BOOKING WAMMCO	MUNBANK	-	600.00	CSH
REFUND OF BOND	08/11/2018	WAMMCO INTERNATIONAL KATANNING	REFUND OF BOND WITH ALCOHOL SALEYARD BOOKING 31.10.2018	MUNBANK	600.00		INV
EFT26538	15/11/2018	WA TRAFFIC PLANNING	Christmas on Clive traffic plan	MUNBANK	-	440.00	CSH
743	12/11/2018	WA TRAFFIC PLANNING	Christmas on Clive traffic plan, Carols by candle light traffic plan, Christmas Decorations traffic plan	MUNBANK	440.00		INV
EFT26539	15/11/2018	WEST AUSTRALIAN NEWSPAPERS	ADVERTISEMENT: DISPOSAL OF SURPLUS EQUIPMENT	MUNBANK	-	530.00	CSH
1007010420181031	31/10/2018	WEST AUSTRALIAN NEWSPAPERS	ADVERTISEMENT: DISPOSAL OF SURPLUS EQUIPMENT	MUNBANK	228.00		INV
1007010420181031	31/10/2018	WEST AUSTRALIAN NEWSPAPERS	Bushfire Directory Advertising	MUNBANK	150.00		INV
1007010420181031	31/10/2018	WEST AUSTRALIAN NEWSPAPERS	Public Meeting Standpipe Charges & Rural Roads	MUNBANK	152.00		INV
EFT26540	15/11/2018	WML CONSULTANTS PTY LTD	Katanning waste transfer station project management consultant fee	MUNBANK	-	4,537.50	CSH
25100	30/10/2018	WML CONSULTANTS PTY LTD	Katanning waste transfer station project management consultant fee	MUNBANK	4,537.50		INV
EFT26541	15/11/2018	THE WORKWEAR GROUP	Uniforms	MUNBANK	-	1,495.26	CSH
10617106	30/06/2018	THE WORKWEAR GROUP	UNIFORM ORDER MAY 2018	MUNBANK	206.80		INV
10930369	02/11/2018	THE WORKWEAR GROUP	UNIFORM PACK FOR	MUNBANK	285.00		INV
10918365	29/10/2018	THE WORKWEAR GROUP	S/S LAYERED TOP SLIMLINE PANTS PENCIL SKIRT	MUNBANK	272.75		INV
10918216	29/10/2018	THE WORKWEAR GROUP	Uniforms	MUNBANK	387.50		INV
10926005	01/11/2018	THE WORKWEAR GROUP	Uniform Order for 18/19	MUNBANK	219.51		INV
10951632	01/11/2018	THE WORKWEAR GROUP	Uniform Order for 18/19	MUNBANK	123.70		INV
EFT26542	15/11/2018	WURGABUP RIFLE CLUB	Catering for bushfire brigade meeting	MUNBANK	-	236.00	CSH
BF430411	12/11/2018	WURGABUP RIFLE CLUB	Catering for bushfire brigaaade meeting	MUNBANK	236.00		INV

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EFT26543	16/11/2018	FIRM CONSTRUCTION	NEW ADMIN & CIVIC BUILDING	MUNBANK	-	548,811.27	CSH
00001537	09/11/2018	FIRM CONSTRUCTION	STONework, METALWORK, WOODWORK, HARDWARE, PARTITION, CEILING, WALL AND LINING, WINDOW, DOOR, FINISHES, PAINTING, HYDRAULIC, ELECTRICAL, MECHANICAL, EXTERIOR ELEMENTS, PRELIMINARIES, PROVISIONAL SUM	MUNBANK	506,248.70		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation 21, Server / IT In-Wall Tundish, Contract Rft 04/2017 Variation 20.1, Granite Supply and Mechanical Fixing	MUNBANK	27,854.26		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation No 27, Cabinet Door Handles	MUNBANK	1,367.30		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation 31.1, Waterproofing Granite Panels	MUNBANK	9,553.36		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation 34, Tree Pits	MUNBANK	3,943.63		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation 35, Relocate Light Bollard Prelays	MUNBANK	495.00		INV
00001537	09/11/2018	FIRM CONSTRUCTION	Contract Rft 04/2017 Variation 36.1, Stonechip Cost Savings	MUNBANK	-	1,086.58	INV
00001537	09/11/2018	FIRM CONSTRUCTION	RFT 04-2017 Variation 38, Service Void Access Panels	MUNBANK	435.60		INV
EFT26544	19/11/2018	AUSTRALIAN TAXATION OFFICE	PAYG PAY10 01/11/2018 - 14/11/2018	MUNBANK	-	32,925.47	CSH
PAYG	15/11/2018	AUSTRALIAN TAXATION OFFICE	PAYG PAY10 01/11/2018 - 14/11/2018	MUNBANK	32,925.47		INV
EFT26545	22/11/2018	AVANTGARDE TECHNOLOGIES PTY LTD	NOVEMBER 2018 - CCTV QUARTERLY MAINTENANCE 3 YEAR CONTRACT	MUNBANK	-	1,535.46	CSH
ES00001333	01/11/2018	AVANTGARDE TECHNOLOGIES PTY LTD	AUG 2018 - CCTV QUARTERLY MAINTENANCE 3 YEAR CONTRACT, NOV 2018 - CCTV QUARTERLY MAINTENANCE 3 YEAR CONTRACT	MUNBANK	1,535.46		INV
EFT26546	22/11/2018	ABA SECURITY	ADMIN - Install GPRS Permaconn for Security Alarm Communications	MUNBANK	-	1,793.53	CSH
11201	16/11/2018	ABA SECURITY	ADMIN - Install GPRS Permaconn for Security Alarm Communications, KLC - Install GPRS Permaconn for Security Alarm Communications, LIB - Install GPRS Permaconn for Security Alarm Communications	MUNBANK	1,793.53		INV
EFT26547	22/11/2018	AMY KUCHEL NOW AMY KNIGHT	REIMBURSEMENT	MUNBANK	-	199.73	CSH
REIMBURSEMENT	19/11/2018	AMY KUCHEL NOW AMY KNIGHT	REIMBURSEMENT	MUNBANK	60.23		INV
REIMBURSEMENT	19/11/2018	AMY KUCHEL NOW AMY KNIGHT	REIMBURSEMENT FOR ALL AGES PLAYGROUND FAREWELL REFRESHMENTS JUICE BOXES ONIONS & SAUCE	MUNBANK	139.50		INV
EFT26548	22/11/2018	BOETEL DRAFTING	Basic Plan for Clive Street West Redevelopment Project	MUNBANK	-	640.00	CSH
SOK008	12/11/2018	BOETEL DRAFTING	Basic Plan for Clive Street West Redevelopment Project, Basic Plan for Clive Street West Redevelopment Project	MUNBANK	640.00		INV
EFT26549	22/11/2018	SANDY BOXALL	Sandy Boxall Catering - OCM 24/07/2018	MUNBANK	-	462.00	CSH
00000113	17/11/2018	SANDY BOXALL	Sandy Boxall Catering - , OCM 24/07/2018, Forum 11/09/2018, OCM 23/10/2018, Forum 11/12/2018	MUNBANK	350.00		INV
00000114	17/11/2018	SANDY BOXALL	Catering KSHCP PAG , Breakfast meeting 15/11/18,	MUNBANK	112.00		INV
EFT26550	22/11/2018	BTW SPRAY SHOP	Submersible solar pump kit includes panel, fittings, pipe, workshop inspection, basic assembly and freight for Piesse Dam. As per quote QU0198	MUNBANK	-	6,879.00	CSH
17597	25/10/2018	BTW SPRAY SHOP	Submersible solar pump kit includes panel, fittings, pipe, workshop inspection, basic assembly and freight for Piesse Dam. As per quote QU0198	MUNBANK	6,879.00		INV
EFT26551	22/11/2018	CAFE CORPORATE	1 x WMF 1100 coffee/choc/steam P & C/Tanked serial number 1947 - setup and program & delivery to Shire of Katanning	MUNBANK	-	7,645.00	CSH
174965	13/11/2018	CAFE CORPORATE	1 x WMF 1100 coffee/choc/steam P & C/Tanked serial number 1947 - setup and program & delivery to Shire of Katanning	MUNBANK	7,645.00		INV
EFT26552	22/11/2018	CAMPBELL BECK'S SMART SHOP	Framing of Shire owned picture - Carrolup Collection	MUNBANK	-	80.00	CSH
1094	14/11/2018	CAMPBELL BECK'S SMART SHOP	Framing of Shire owned picture - Carrolup Collection	MUNBANK	80.00		INV

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EFT26553	22/11/2018	CANNON HYGIENE AUSTRALIA PTY LTD	SANITARY UNIT SERVICES AMENITIES	MUNBANK	-	492.56	CSH
96240277	14/11/2018	CANNON HYGIENE AUSTRALIA PTY LTD	Sanitary Unit Services KAC, Sanitary Unit Services Leisure Centre, Sanitary Unit Services Library, Sanitary Unit Services Depot, Sanitary Unit Services Administration	MUNBANK	492.56		INV
EFT26554	22/11/2018	KATANNING CHERRY PICKER	Cut trees as per invoice 3431 Clive Street and creek	MUNBANK	-	2,640.00	CSH
3431	13/11/2018	KATANNING CHERRY PICKER	Cut trees as per invoice 3431 Clive Street and creek	MUNBANK	1,540.00		INV
3432	13/11/2018	KATANNING CHERRY PICKER	Cut tree as per invoice 3432 - 83 Richardson	MUNBANK	1,100.00		INV
EFT26555	22/11/2018	CJD EQUIPMENT PTY LTD	Supply alternator for Volvo BL71 Backhoe (P710) as per quote.	MUNBANK	-	507.10	CSH
1774890	06/11/2018	CJD EQUIPMENT PTY LTD	Supply alternator for Volvo BL71 Backhoe (P710) as per quote.	MUNBANK	507.10		INV
EFT26556	22/11/2018	COCA-COLA AMATIL	600ml Mt Franklin water x 2,750ml Pump plain water x 1	MUNBANK	-	278.50	CSH
218786278	15/11/2018	COCA-COLA AMATIL	600ml Mt Franklin water x 2,750ml Pump plain water x 1, 250ml Coke x 1, Powerade Blackcurrant x 2, Powerade Gold Rush x 1, Apple Blackcurrant Fruit Box x 1, Fuze Peach & Black Tea x 1, Fuze Lemon & Black tea x 1	MUNBANK	278.50		INV
EFT26557	22/11/2018	CONCEPT MEDIA	MARKETING OCTOBER EDITION TRAVEL SECTION BLOOM FEST 2018	MUNBANK	-	825.00	CSH
050756	05/10/2018	CONCEPT MEDIA	MARKETING OCTOBER EDITION TRAVEL SECTION BLOOM FEST 2018	MUNBANK	825.00		INV
EFT26558	22/11/2018	CONNECT CALL CENTRE SERVICES	OCTOBER 2018 - OVERCALLS FEE FOR CALL CENTRE CA0404	MUNBANK	-	95.81	CSH
00094444	15/11/2018	CONNECT CALL CENTRE SERVICES	OCT 2018 - OVERCALLS FEE FOR CALL CENTRE CA0404	MUNBANK	95.81		INV
EFT26560	22/11/2018	SAM DAVIS	REIMBURSEMENT FOR SAM	MUNBANK	-	11.40	CSH
REIMBURSEMENT	19/11/2018	SAM DAVIS	REIMBURSEMENT FOR CANOLA OIL & WATER BOTTLES FOR MOVIE THE DECADANT AND THE DEPRAVED	MUNBANK	11.40		INV
EFT26561	22/11/2018	35 DEGREES SOUTH	Design and set out survey for Langaweira Road	MUNBANK	-	2,244.00	CSH
00003889	14/11/2018	35 DEGREES SOUTH	Design and set out survey for Langaweira Road	MUNBANK	2,244.00		INV
EFT26562	22/11/2018	EMERGE ASSOCIATES	Piesse Park Concept Plans and Detailed Design RFT 08-2017 Phase 1	MUNBANK	-	14,146.00	CSH
18566	31/10/2018	EMERGE ASSOCIATES	Concept Aerial Perspective Drawings, Concept Ground Level Perspective Drawings, Allowance for Project Presentation Meeting	MUNBANK	14,146.00		INV
EFT26563	22/11/2018	GRANDE FOOD SERVICE	Allens Chicos 1.3 kg x 1, Allens Pineapples 1.3kg x 1, Allens Snakes Alive 1.3kg x 1, Witchetty Grubs x 1, Caramel Buds x 1, Wonka Raspberry Twister x 2, Wicked Fizz blue raspberry x 1, Smiths Crinkle BBQ chips x 4, Smiths Cheese/Onion Crinkle x 4, Smiths Original chicken x 4, Smiths Original x 6, Mrs Macs sausage roll halal x 1,	MUNBANK	-	173.38	CSH
4134682	14/11/2018	GRANDE FOOD SERVICE	Allens Chicos 1.3 kg x 1, Allens Pineapples 1.3kg x 1, Allens Snakes Alive 1.3kg x 1, Witchetty Grubs x 1, Caramel Buds x 1, Wonka Raspberry Twister x 2, Wicked Fizz blue raspberry x 1, Smiths Crinkle BBQ chips x 4, Smiths Cheese/Onion Crinkle x 4, Smiths Original chicken x 4, Smiths Original x 6, Mrs Macs sausage roll halal x 1,	MUNBANK	173.38		INV
EFT26564	22/11/2018	GREAT SOUTHERN GYMSPORTS	Kidsport invoice KS026504. (1 child)	MUNBANK	-	150.00	CSH
KS026504	12/11/2018	GREAT SOUTHERN GYMSPORTS	Kidsport invoice KS026504. (1 child)	MUNBANK	150.00		INV
EFT26565	22/11/2018	HALANSON EARTHMOVING	Gravel Push up from Warren Rd Pit for Gibney Rd roadworks project	MUNBANK	-	47,965.50	CSH
1325	23/10/2018	HALANSON EARTHMOVING	Gravel Push up from Warren Rd Pit for Gibney Rd roadworks project, Gravel Push up from Throssell Rd Pit for Hutton Rd roadworks project, Gravel Push up from Punchmirup Rd Pit for Fairfield Rd roadworks project, Gravel Push up from Gairen Rd Pit for Langaweira Rd roadworks project	MUNBANK	47,965.50		INV

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Cheque No	Date	Name	Invoice Description	Bank Code	Invoice Amount	Amount	
EFT26567	22/11/2018	JR & A HERSEY PTY LTD	PPE and hand tools for Depot Invoice number 43910	MUNBANK	-	1,741.30	CSH
00043911	08/11/2018	JR & A HERSEY PTY LTD	PPE and hand tools for Depot Invoice number 43911	MUNBANK	424.71		INV
00043910	08/11/2018	JR & A HERSEY PTY LTD	PPE and hand tools for Depot Invoice number 43910	MUNBANK	1,151.59		INV
00043941	15/11/2018	JR & A HERSEY PTY LTD	SAFETY VEST	MUNBANK	165.00		INV
EFT26568	22/11/2018	PETER HIGGINS	CLEANING SHIRE AMENITIES	MUNBANK	-	2,705.50	CSH
0594-0607	31/10/2018	PETER HIGGINS	Cleaning, opening and closing - Town Hall Public Toilets, 10 Months @ \$430.00 per month, Cleaning, opening and closing - AAPG Public Toilets, 10 Months @ \$430.00 per month, Cleaning, opening and closing - Lions Park Public Toilets, 10 Months @ \$430.00 per month, Cleaning, opening and closing - Town Square Public Toilets, 10 Months @ \$600.00 per month, Cleaning, opening and closing - Lake Ewlyamartup and Airport Public Toilets, 10 Months @ \$540.00 per month, Cleaning, opening and closing - Cemetery Public Toilets, 10 Months @ \$30.40 per month, Cleaning, opening and closing - AAPG Cleaning BBQ's, 10 Months @ \$125.00 per month	MUNBANK	2,705.50		INV
EFT26569	22/11/2018	DEPARTMENT OF HUMAN SERVICES	CENTREPAY 11	MUNBANK	-	67.98	CSH
CENTREPAY/11	12/11/2018	DEPARTMENT OF HUMAN SERVICES	CENTREPAY/11 COUNCIL SERVICES PERIOD 01.10.2018 - 31.10.2018 PERIOD 01.09.2018 TO 30.09.2018 01.08.2018 -31.08.2018 01.07.2018 -31.07.2018,	MUNBANK	67.98		INV
EFT26570	22/11/2018	KATANNING BETTA HOME LIVING	Library and Gallery 10Ltr Urn	MUNBANK	-	198.00	CSH
10074624	13/11/2018	KATANNING BETTA HOME LIVING	Library and Gallery 10Ltr Urn, Community Room Kettle 2Ltr	MUNBANK	198.00		INV
EFT26571	22/11/2018	KATANNING DISTRICTS CARPET CARE	Pioneer Room Carpet Cleaning Steam - 19/11 after Wedding	MUNBANK	-	385.00	CSH
72	19/11/2018	KATANNING DISTRICTS CARPET CARE	Pioneer Room Carpet Cleaning Steam - 19/11 after Wedding	MUNBANK	385.00		INV
EFT26572	22/11/2018	KATANNING STOCK & TRADING	Cabin Hook for the swimming pool	MUNBANK	-	2,930.55	CSH
175974	06/11/2018	KATANNING STOCK & TRADING	1x 15amp 20mtr extension cord for pressure cleaner at pool	MUNBANK	69.00		INV
175972	05/11/2018	KATANNING STOCK & TRADING	LOCKWOOD KEYS CUT	MUNBANK	20.00		INV
175978	13/11/2018	KATANNING STOCK & TRADING	2 x extension cords 40 m 10 amp	MUNBANK	66.00		INV
175977	13/11/2018	KATANNING STOCK & TRADING	Dust face mask for peter higgins	MUNBANK	62.90		INV
175962	05/10/2018	KATANNING STOCK & TRADING	Solnoid covers for new admin building landscape and parking	MUNBANK	30.75		INV
175964	15/10/2018	KATANNING STOCK & TRADING	Screws and hinges for swimming pool door, Plugs for AAPG, Plant roller kit, roller skin and paving equipment, Roller kit, Chisel set for Shane's van	MUNBANK	686.10		INV
175969	31/10/2018	KATANNING STOCK & TRADING	Wheel chair ramp for Town Hall	MUNBANK	537.00		INV
175965	18/10/2018	KATANNING STOCK & TRADING	Custom Ordered door for the pool	MUNBANK	444.00		INV
175966	19/10/2018	KATANNING STOCK & TRADING	Door stop, skirting, cable ties, multi-purpose rope, rubber skirt, double bowl connector and more for the swimming pool	MUNBANK	272.40		INV
175968	26/10/2018	KATANNING STOCK & TRADING	Cabin Hook for the swimming pool, 15 litre wet look sealer, 50 metres black plastic, pine, tape, mortar mi, star pickets and paint brush	MUNBANK	742.40		INV
EFT26573	22/11/2018	KATANNING H HARDWARE	10 litres white paint for Town Hall	MUNBANK	-	2,162.07	CSH
596776	01/11/2018	KATANNING H HARDWARE	Repairs to Makita AVT Jack hammer / sds drill. Including freight.	MUNBANK	150.00		INV
597749	15/11/2018	KATANNING H HARDWARE	grinding disc,s and dyna bolts for securing grate,s on drain,	MUNBANK	108.18		INV
015588	19/11/2018	KATANNING H HARDWARE	1 pallet rapid set cement for drainage and bollards,	MUNBANK	504.00		INV
597234	07/11/2018	KATANNING H HARDWARE	10 litres white paint for Town Hall	MUNBANK	568.95		INV
596798	21/10/2018	KATANNING H HARDWARE	Spray painter Lance van	MUNBANK	267.95		INV
596777	31/10/2018	KATANNING H HARDWARE	30 litre paint for swimming pool, 4 litre low sheen paint for memorials	MUNBANK	562.99		INV
EFT26574	22/11/2018	MEG FLUGGE	ALL AGES PLAYGROUND FAREWELL FACE PAINTING 3X HOURS	MUNBANK	-	150.00	CSH
0001	19/11/2018	MEG FLUGGE	ALL AGES PLAYGROUND FAREWELL FACE PAINTING 3X HOURS	MUNBANK	150.00		INV

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EFT26575	22/11/2018	PETA DAVIES	MARKETING PROOF READING PROGRAM BLOOM FEST 2018	MUNBANK	-	780.00	CSH
308	24/10/2018	PETA DAVIES	MARKETING PROOF READING PROGRAM BLOOM FEST 2018	MUNBANK	780.00		INV
EFT26576	22/11/2018	PEERLESS JAL PTY LTD	GLOVE CAPRI BLUE LARGE P/F 100 BOX	MUNBANK	-	222.07	CSH
SI249230	30/08/2018	PEERLESS JAL PTY LTD	H2 Super Concentrate Disinfectant 5 ltr x 1 KLC	MUNBANK	41.83		INV
SI252051	13/11/2018	PEERLESS JAL PTY LTD	1 CARTON EXTRA LARGE GLOVES	MUNBANK	87.81		INV
SI252202	16/11/2018	PEERLESS JAL PTY LTD	GLOVE CAPRI BLUE LARGE P/F 100 BOX	MUNBANK	92.43		INV
EFT26577	22/11/2018	PFD FOOD SERVICES	Sliced Mango 800g x 6,Rich Gravy Mix 2 kg x 2,Chicken Breast Nuggets x 1,Sweet Chilli	MUNBANK	-	572.50	CSH
KM809547	14/11/2018	PFD FOOD SERVICES	Tenders x 1,Beer Battered Steak Fries x 6,Corn Jacks x 1, Sliced Mango 800g x 6,Rich Gravy Mix 2 kg x 2,Chicken Breast Nuggets x 1,Sweet Chilli Tenders x 1,Beer Battered Steak Fries x 6,Corn Jacks x 1,, Square white paper bag x 1,12oz paper cups castaway x 2 sleeves,8oz paper cups x 2 sleeves,Dixie cup vanilla ice creams bucket x 1,Billabong Rainbow x 1,Beef pie halal x 1,Beef Cheese pie halal x 1,	MUNBANK	572.50		INV
EFT26578	22/11/2018	PLAN E	RFT 07-2017 Welcome Precinct & All Ages Playground Detailed Design, Contruction	MUNBANK	-	53,230.38	CSH
INV06450	31/08/2018	PLAN E	Documentation and Contract	MUNBANK	34,034.00		INV
INV06713	31/10/2018	PLAN E	Construction Documentation	MUNBANK	19,196.38		INV
EFT26579	22/11/2018	PRIME MEDIA GROUP LTD	MARKETING TV CAMPAIGN BLOOM FEST 2018	MUNBANK	-	2,215.40	CSH
274200	31/10/2018	PRIME MEDIA GROUP LTD	MARKETING TV CAMPAIGN BLOOM FEST 2018	MUNBANK	2,215.40		INV
EFT26580	22/11/2018	RON FARRIS REAL ESTATE PTY LTD	100 Clive Street - rent and ongoings for 26 weeks. Pop up Shop 100 Clive st	MUNBANK	-	660.00	CSH
20.11.2018	20/11/2018	RON FARRIS REAL ESTATE PTY LTD	CLIVE STREET POP UP SHOP RENT FROM 07/11/2018 -20/11/2018, CLIVE STREET POP UP SHOP RENT FROM 21.11.2018 - 01/11/2018 - 01/01/2019	MUNBANK	660.00		INV
EFT26581	22/11/2018	SUE EASTCOTT	REIMBURSEMENT TRAINING SUE EASTCOTT	MUNBANK	-	67.65	CSH
REIMBURSEMENT	16/11/2018	SUE EASTCOTT	REIMBURSEMENT MEALS/ BREAKFAST SUE EASCOTT 11TH 12TH NOVEMBER 2018	MUNBANK	67.65		INV
EFT26582	22/11/2018	SOUTHERN CROSS AUSTERO PTY LTD	MARKETING BLOOM FEST 2018 RADIO AND PRODUCTION	MUNBANK	-	2,541.00	CSH
DWM1809051P	30/09/2018	SOUTHERN CROSS AUSTERO PTY LTD	MARKETING BLOOM FEST 2018 RADIO AND PRODUCTION	MUNBANK	1,383.80		INV
70752915	31/10/2018	SOUTHERN CROSS AUSTERO PTY LTD	MARKETING RADIO ADVERTISING BLOOM FEST 2018	MUNBANK	1,157.20		INV
EFT26583	22/11/2018	BURGESS RAWSON (WA) PTY LTD	PUBLIC TRANSPORT AUTHORITY PREMISES DORE ST	MUNBANK	-	178.75	CSH
2863	16/11/2018	BURGESS RAWSON (WA) PTY LTD	PUBLIC TRANSPORT AUTHORITY DORE STREET PRIORITY W5270 LEASE 33520-2 RENT 04/12/2018-28.02.2019	MUNBANK	178.75		INV
EFT26584	22/11/2018	STATE WIDE TURF SERVICES	Verti Mow and Hollow Core n Sweep	MUNBANK	-	11,975.70	CSH
00003778	06/11/2018	STATE WIDE TURF SERVICES	Verti Mow and Hollow Core n Sweep, Verti Mow and Hollow Core n Sweep	MUNBANK	11,975.70		INV
EFT26585	22/11/2018	ST LUKE'S FAMILY PRACTICE	MEDICAL FOR PETER HIGGINS WITH DR SAMANTHA WEAVER 12/11/2018	MUNBANK	-	271.40	CSH
168873	31/10/2018	ST LUKE'S FAMILY PRACTICE	MEDICAL FOR PETER HIGGINO - DR BILAL	MUNBANK	132.00		INV
169133	12/11/2018	ST LUKE'S FAMILY PRACTICE	MEDICAL FOR PETER HIGGINS WITH DR SAMANTHA WEAVER 12/11/2018	MUNBANK	139.40		INV
EFT26587	22/11/2018	WESTNET PTY LTD	INTERNET CHARGES	MUNBANK	-	347.52	CSH
105760470	16/11/2018	WESTNET PTY LTD	KSCDEPOT BROADBAND SERVICE PERIOD 01.12.2018 - 01.01.2019, CSO ADMIN PERIOD 01.12.2018 - 01.01.2019, CSO JULIAN BROADBND CHARGES PERIOD 01.12.2018 - 01.01.2019, INVOICE ALIGNMENT CHARE FOR BUSINESS NBN50 KATVIC (VISITORS CENTRE), ADJUSTMENT FOR SERVICE 2047683991 FOR COMMENCEMENT OF 201711-BUS NBN-NETPHONE 1 BUNDLE (JULIAN), TRANSFER TO CUSTOMER 225173976 KAT VISITORS CENTRE, TRANSFER TO CUSTOMER 225173976 KAT VISITORS CENTRE, CREDIT FOR NBN NON-OPERATIONAL DAYS AFTER INSTALL	MUNBANK	347.52		INV

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EFT26588	22/11/2018	WOOD & GRIEVE ENGINEERS LIMITED	Electrical and lighting advice and recommendations for the Piesse park project	MUNBANK	-	4,107.95	CSH
231831	31/10/2018	WOOD & GRIEVE ENGINEERS LIMITED	Park project	MUNBANK	2,375.45		INV
231817	31/10/2018	WOOD & GRIEVE ENGINEERS LIMITED	Electrical and lighting advice and recommendations for the, Piesse Park project	MUNBANK	1,732.50		INV
EFT26589	22/11/2018	WOOD & GRIEVE ENGINEERS LIMITED	Engineering reveiw and reporting	MUNBANK	-	214.50	CSH
10918275	26/10/2018	THE WORKWEAR GROUP	STAFF UNIFORM -	MUNBANK	214.50		INV
EFT26590	28/11/2018	AIRPORT CONSULTANCY GROUP PTY LTD	STAFF UNIFORM -	MUNBANK	-	9,812.00	CSH
E18076-01-01	30/10/2018	AIRPORT CONSULTANCY GROUP PTY LTD	Taxiway and Apron Design at Katanning Regional Airport	MUNBANK	9,812.00		INV
EFT26591	28/11/2018	ACCUWEIGH PTY LTD	Taxiway and Apron Design at Katanning Regional Airport	MUNBANK	-	25,365.90	CSH
46884	23/11/2018	ACCUWEIGH PTY LTD	Installation of weigh bridge works for the Katanning Transfer Station	MUNBANK	25,365.90		INV
EFT26592	28/11/2018	AYTON BAESJOU PLANNING	Installation of weigh bridge works for the Katanning Transfer Station	MUNBANK	-	7,686.04	CSH
2321	12/11/2018	AYTON BAESJOU PLANNING	Illareen - Prosser Structure Plan (Invoice number 2321) 23 July to 31 October 18	MUNBANK	7,686.04		INV
EFT26593	28/11/2018	BIBIKIN FARMS	Illareen - Prosser Structure Plan (Invoice number 2321) 23 July to 31 October 18	MUNBANK	-	531.37	CSH
A2031	28/11/2018	BIBIKIN FARMS	Rates refund for assessment A2031 20 James Road KATANNING WA 6317	MUNBANK	531.37		INV
EFT26594	28/11/2018	BLUESTEEL ENTERPRISES PTY LTD	Rates refund for assessment A2031 20 James Road KATANNING WA 6317	MUNBANK	-	363.00	CSH
62171	08/11/2018	BLUESTEEL ENTERPRISES PTY LTD	Bushfire Goggles	MUNBANK	363.00		INV
EFT26595	28/11/2018	BOC GASES AUSTRALIA	Bushfire Goggles	MUNBANK	-	84.24	CSH
4021008420	29/10/2018	BOC GASES AUSTRALIA	RO20G OXYGEN INDUST GAS OCTOBER 2018	MUNBANK	35.55		INV
4021008420	29/10/2018	BOC GASES AUSTRALIA	Gas for workshop yards-Oct	MUNBANK	12.05		INV
4021008420	29/10/2018	BOC GASES AUSTRALIA	Inspection of R400C oxygen Medical C Size, July 18 - June 19	MUNBANK	36.64		INV
4021008420	29/10/2018	BOC GASES AUSTRALIA	RO20G OXYGEN INDUST G SIZE AND R065G ARGOSHIELD UNIVERSAL G SIZE October	MUNBANK	-	7,983.46	CSH
EFT26596	28/11/2018	BLACK STUMP ELECTRICAL	Disconnect and relocate pumps to new site supply new power board wire in pumps and decommission old site.	MUNBANK	7,983.46		INV
INV-3951	17/10/2018	BLACK STUMP ELECTRICAL	Disconnect and relocate pumps to new site supply new power board wire in pumps and decommission old site.	MUNBANK	-	294.60	CSH
EFT26597	28/11/2018	BTW SPRAY SHOP	fittings for emulsion tank	MUNBANK	51.00		INV
17694	01/11/2018	BTW SPRAY SHOP	Supply 3 mtr of Hose, Armasteel suction, discharge25mm for Hako Sweeper /Scrubber.	MUNBANK	11.60		INV
17755	15/11/2018	BTW SPRAY SHOP	Parts for spray ute	MUNBANK	136.00		INV
17792	09/11/2018	BTW SPRAY SHOP	fittings for emulsion tank,	MUNBANK	64.00		INV
17836	13/11/2018	BTW SPRAY SHOP	Gas bottle swap for bbq's at lake ewly	MUNBANK	32.00		INV
17323	02/10/2018	BTW SPRAY SHOP	Swap gas bottle	MUNBANK	-	54,670.00	CSH
EFT26598	28/11/2018	CPR OUTDOOR CENTRE (BUNBURY)	Supply and erection of a Gable and Mono Shed 18750mm Length x 7000 mm wide x 3500 wall height,	MUNBANK	54,670.00		INV
74612206	15/11/2018	CPR OUTDOOR CENTRE (BUNBURY)	Supply and erection of a Gable and Mono Shed , 18750mm Length x 7000 mm wide x 3500 wall height, zincalume,, 5 bays, 8 doors, for the Katanning Country Club as per , proposal no 74827650 dated the 1/5/18, as part of the Relocate Bowls Project.	MUNBANK	-	179.00	CSH
EFT26599	28/11/2018	DIAMOND LOCK & SECURITY	AC MASTER KEY	MUNBANK	179.00		INV
237068	08/11/2018	DIAMOND LOCK & SECURITY	AC MASTER KEY, AC7 BBQ LOCK, AC7 BBQ LOCK POSTAGE	MUNBANK	-		

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EFT26600	28/11/2018	RAY FORD SIGNS	NEW ALL AGES PLAYGROUND SIGNS X 4	MUNBANK	-	1,313.18	CSH
11149	15/11/2018	RAY FORD SIGNS	PPE COMBINATION 450 X 700 MM ALUMINIUM AND 1 X HAZCHEM SIGN 600 X 300MM SIGN	MUNBANK	136.18		INV
11167	19/11/2018	RAY FORD SIGNS	NEW ALL AGES PLAYGROUND SIGNS X 4	MUNBANK	739.20		INV
11158	19/11/2018	RAY FORD SIGNS	10 x Danger construction signs made for Playground	MUNBANK	437.80		INV
EFT26601	28/11/2018	GREAT SOUTHERN INSTITUTE OF TECHNOLOGY	CEO Donation - Great Southern Insitute of Technology	MUNBANK	-	100.00	CSH
10006675	20/11/2018	GREAT SOUTHERN INSTITUTE OF TECHNOLOGY	CEO Donation - Great Southern Insitute of Technology	MUNBANK	100.00		INV
EFT26602	28/11/2018	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT	MUNBANK	-	771.13	CSH
0392	02/11/2018	TOLL IPEC/ COURIER AUSTRALIA	FROM SHIRE LIBRARY TO BROOMEHILL, URRUNG CO, WATER LAB, STEWART & HEATON, SHIRE STATE LIBRARY, WINC, ARM SECURITY, WATER LAB, WINC, , WINC	MUNBANK	166.48		INV
0393	09/11/2018	TOLL IPEC/ COURIER AUSTRALIA	PEERLESS ADMIN, PEERLESS OTHER COMMUNITY AMENITIES, PEERLESS LIBRARY, PEERLESS GALLERY, PEERLESS ADMIN, PEERLESS OTHER COMMUNITY AMENITIES, PEERLESS PUBLIC HALLS, PEERLESS LIBRARY, PEERLESS GALLERY, PRINTSYNC, SUNNY INDUST, SUNNY INDUST, WESTRAC, WESTRAC, WINC, WESTRAC, PEERLESS PUBLIC HALLS	MUNBANK	604.65		INV
EFT26603	28/11/2018	KATANNING AGRICULTURAL SOCIETY INC	Katanning Agricultural Society Approved Council Donation 2018/19	MUNBANK	-	5,000.00	CSH
182880	31/10/2018	KATANNING AGRICULTURAL SOCIETY INC	Katanning Agricultural Society Approved Council Donation 2018/19	MUNBANK	5,000.00		INV
EFT26604	28/11/2018	KATANNING DISTRICTS CARPET CARE	Pioneer Room (after Ag Society Show) and Creche Carpet steam cleaning 30/10/2018	MUNBANK	-	473.00	CSH
58A	30/10/2018	KATANNING DISTRICTS CARPET CARE	Pioneer Room (after Ag Society Show) and Creche Carpet steam cleaning 30/10/2018	MUNBANK	473.00		INV
EFT26605	28/11/2018	KATANNING GLAZING	SUPPLY AND FIT NEW REAR WINDOW AND RUBBER ON FREIGHTLINER.	MUNBANK	-	1,281.50	CSH
15912	07/11/2018	KATANNING GLAZING	Supply and fit new mirror glass to mirror. Cat 12H Grader.	MUNBANK	55.00		INV
15913	07/11/2018	KATANNING GLAZING	SUPPLY AND FIT NEW REAR WINDOW AND RUBBER ON FREIGHTLINER., Supply and fit new mirror glass to housing., Supply and fit new mirror glass to housing., Supply and fit new mirror glass to housing.	MUNBANK	829.50		INV
15926	08/11/2018	KATANNING GLAZING	Flat bar for roller door alarms	MUNBANK	397.00		INV
EFT26606	28/11/2018	katanning waste management	Empty 5m3 front load recycle bins for October	MUNBANK	-	154.00	CSH
104	06/11/2018	katanning waste management	Empty 5m3 front load recycle bins for October	MUNBANK	154.00		INV
EFT26607	28/11/2018	KENNARDS HIRE PTY LTD	HIRE OF TRAFFIC LIGHTS FOR FAIRFIELD ROAD,	MUNBANK	-	1,280.00	CSH
19919619	20/11/2018	KENNARDS HIRE PTY LTD	HIRE OF TRAFFIC LIGHTS FOR FAIRFIELD ROAD, traffic lights towable (master) 06.11.2018 - 20.11.2018 traffic lights towable (slave (y57115) 06.11.2018 - 20.11.2018	MUNBANK	1,280.00		INV
EFT26608	28/11/2018	KOJONUP EMBROIDERY	Library Polo Shirts	MUNBANK	-	347.00	CSH
00005354	22/10/2018	KOJONUP EMBROIDERY	Library Polo Shirt -x1, Ranger Polo Shirts - x1 Polo Shirt -x1, Harmony Polo Shirts - x2, Polo Shirt - x1	MUNBANK	347.00		INV

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EFT26609	28/11/2018	KATANNING MINIATURE RAILWAY INC.	ALL AGES PLAYGROUND FAREWELL FREE MINI RAILWAY RIDES X400 18 NOVEMBER	MUNBANK	-	800.00	CSH
19.11.2018	19/11/2018	KATANNING MINIATURE RAILWAY INC.	ALL AGES PLAYGROUND FAREWELL FREE MINI RAILWAY RIDES X400 18 NOVEMBER	MUNBANK	800.00		INV
EFT26610	28/11/2018	MJB INDUSTRIES	BOX CULVERT 600 X 300 for Fairfield Rd	MUNBANK	-	4,402.20	CSH
00001622	22/11/2018	MJB INDUSTRIES	BOX CULVERT 600 X 300 for Fairfield Rd	MUNBANK	4,402.20		INV
EFT26611	28/11/2018	MODDEX PTY LTD	ASSISTRAIL Inline Handrail with Midrail and Kerbrail Katanning Airport- Transfer Lounge Ramp At request of the RFDS and Katanning	MUNBANK	-	1,587.43	CSH
24015	12/11/2018	MODDEX PTY LTD	ASSISTRAIL Inline Handrail with Midrail and Kerbrail , Katanning Airport- Transfer Lounge Ramp, At request of the RFDS and Katanning, Ambulance Service, Freight	MUNBANK	1,587.43		INV
EFT26612	28/11/2018	PRE EMPTIVE STRIKE PTY LTD	6X BROCHURES PRINTED FOR WELCOME PACK 150GSM MATT STOCK (EHO, CAT, DOG, CUSTOMER SERVICE, BUILDING, KLC).	MUNBANK	-	1,386.00	CSH
94279	08/11/2018	PRE EMPTIVE STRIKE PTY LTD	6X BROCHURES PRINTED FOR WELCOME PACK 150GSM MATT STOCK (EHO, CAT, DOG, CUSTOMER SERVICE, BUILDING, KLC).	MUNBANK	1,386.00		INV
EFT26613	28/11/2018	ALBANY PRINTERS	Albany Printers - Term 4 timetables x 100 copies	MUNBANK	-	130.00	CSH
00043141	31/10/2018	ALBANY PRINTERS	Albany Printers - Term 4 timetables x 100 copies	MUNBANK	130.00		INV
EFT26615	28/11/2018	SEEK LIMITED	Advertisement for Executive Manager Property and Assets	MUNBANK	-	308.00	CSH
96021929	19/11/2018	SEEK LIMITED	Advertisement for Executive Manager Property and Assets	MUNBANK	308.00		INV
EFT26616	28/11/2018	SOS OFFICE EQUIPMENT	PHOTOCOPIER METER READING SEPT	MUNBANK	-	81.14	CSH
531996	30/09/2018	SOS OFFICE EQUIPMENT	Photocopier meter reading job for september 2018 not paid on invoice 531996	MUNBANK	76.23		INV
531996	30/09/2018	SOS OFFICE EQUIPMENT	GST NOT PAID ON THIS INVOICE PRINTER FUJI EEROX SC2020MFD, GST NOT PAID ON THIS INVOICE PRINTER KLC FUJI XEROX	MUNBANK	4.91		INV
EFT26617	28/11/2018	SUNNY INDUSTRIAL BRUSHWARE	Supply side and centre broom as per quote number 00019263	MUNBANK	-	6,459.20	CSH
00019263	07/11/2018	SUNNY INDUSTRIAL BRUSHWARE	Supply side and centre broom as per quote number 00019263, Supply brooms as per quote number 00019263 (For tractor broom)	MUNBANK	6,459.20		INV
EFT26618	28/11/2018	TRACEY BLIGHT	BOND RELEASE	MUNBANK	-	600.00	CSH
BOND RELEASE	19/11/2018	TRACEY BLIGHT	BOND RELEASE TRCEY BLIGHT	MUNBANK	600.00		INV
EFT26619	28/11/2018	TYREPOWER KATANNING	Supply 2 x 86ZMF batteries for Volvo loader, @ \$305.00each	MUNBANK	-	2,838.45	CSH
129964	11/10/2018	TYREPOWER KATANNING	Supply, fit and balance 2 x Toyo 245/70R16 OPAT2 tyres to Holden Colorado.	MUNBANK	570.00		INV
130049	14/11/2018	TYREPOWER KATANNING	Supply N70ZZLX MF Century Battery for FESA ute.	MUNBANK	235.00		INV
129444	14/11/2018	TYREPOWER KATANNING	Carry out rotate, balance and wheel alignment as per quote number 129444	MUNBANK	140.00		INV
129915	14/11/2018	TYREPOWER KATANNING	Supply and fit 12.5/80-18 BKT 16 ply tyre for backhoe, as per quote number 129915	MUNBANK	490.45		INV
129550	14/11/2018	TYREPOWER KATANNING	Supply 1 x N70ZZX MF Battery for ute. As Per quote number 130049	MUNBANK	235.00		INV
130098	14/11/2018	TYREPOWER KATANNING	Supply 2 x Century 68 batteries for Generator, as per quote number 130098.	MUNBANK	418.00		INV
130439	14/11/2018	TYREPOWER KATANNING	Supply 2 x 86ZMF batteries for Volvo loader, @ \$305.00each	MUNBANK	610.00		INV
130096	14/11/2018	TYREPOWER KATANNING	Carry out rotation, balance and wheel alignment on Colorado as per quote number 130096	MUNBANK	140.00		INV
EFT26620	28/11/2018	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Evaluation (including submission of Evaluation Report) Quote number QUO 2018-54	MUNBANK	-	2,831.40	CSH
13074073	19/11/2018	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	Evaluation (including submission of Evaluation Report) Quote number QUO 2018-54	MUNBANK	2,831.40		INV

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EFT26621	28/11/2018	WARREN BLACKWOOD WASTE	Domestic Recycling Collection Invoice 16353	MUNBANK	-	4,537.00	CSH
00016353	12/11/2018	WARREN BLACKWOOD WASTE	Domestic Recycling Collection Invoice 16353	MUNBANK	4,537.00		INV
EFT26622	28/11/2018	WA TRAFFIC PLANNING	traffic plans for planter boxes busy bee	MUNBANK	-	990.00	CSH
745	20/11/2018	WA TRAFFIC PLANNING	traffic plans for planter boxes busy bee	MUNBANK	495.00		INV
738	20/11/2018	WA TRAFFIC PLANNING	traffic plan for Langaweira rd widen and seal	MUNBANK	495.00		INV
EFT26623	28/11/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblocking of RV dump point	MUNBANK	-	280.00	CSH
1395	31/10/2018	WATSON'S LIQUID WASTE DISPOSAL	Unblocking of RV dump point	MUNBANK	280.00		INV
EFT26624	28/11/2018	WYWURRY ELECTRICAL	TOWN HALL: ELECTRICAL WORKS FOR EMERGENCY EXIT SIGNAGE AND LIGHTING. Repair of two signs - removal of one sign - hardwiring of emergency stairwell lighting as identified by EHO	MUNBANK	-	677.33	CSH
00002660	31/10/2018	WYWURRY ELECTRICAL	Replacing oven - 55B Beaufort Street	MUNBANK	319.00		INV
00002662	31/10/2018	WYWURRY ELECTRICAL	TOWN HALL: ELECTRICAL WORKS FOR EMERGENCY EXIT SIGNAGE AND LIGHTING., Repair of two signs - removal of one sign - hardwiring of emergency stairwell lighting as identified by EHO , safety inspection.	MUNBANK	358.33		INV

Total EFT Payments 1,313,834.19

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810181	08/10/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 10/10/17	MUNBANK	-	38,755.90	CSH
LICENSING	30/10/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 26/10/17	MUNBANK	13,238.60		INV
LICENSING	12/10/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 10/10/17	MUNBANK	14,183.60		INV
LICENSING	11/10/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 9/10/17	MUNBANK	11,333.70		INV
810182	08/10/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 22/11/2017	MUNBANK	-	25,956.10	CSH
LICENSING	23/11/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 21/11/2017	MUNBANK	6,406.60		INV
LICENSING	24/11/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 22/11/2017	MUNBANK	6,846.75		INV
LICENSING	27/11/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 23/11/17	MUNBANK	6,491.20		INV
LICENSING	28/11/2017	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	Transport & Licensing Transactions 24/11/17	MUNBANK	6,211.55		INV
DD28608.1	01/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 29/10/2018	MUNBANK	-	12,044.70	CSH
LICENSING	31/10/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 29/10/2018	MUNBANK	12,044.70		INV
DD28608.2	02/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 30/10/2018	MUNBANK	-	13,100.25	CSH
LICENSING	01/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 29/10/2018	MUNBANK	13,100.25		INV
DD28610.1	06/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 01/11/2018	MUNBANK	-	3,820.80	CSH
LICENSING	05/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 01/11/2018	MUNBANK	3,820.80		INV
DD28610.2	07/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS	MUNBANK	-	13,879.90	CSH
LICENSING	06/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 02/11/2018	MUNBANK	13,879.90		INV
DD28612.1	03/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 31/10/2018	MUNBANK	-	24,184.95	CSH
LICENSING	02/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 31/10/2018	MUNBANK	24,184.95		INV
DD28617.1	08/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	LICENSING AND TRANSPORT TRANSACTIONS 5/11/2018	MUNBANK	-	6,544.60	CSH
LICENSING	07/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	LICENSING AND TRANSPORT TRANSACTIONS 5/11/2018	MUNBANK	6,544.60		INV

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DD28622.1	09/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 06/11/2018	MUNBANK	-	1,364.00	CSH
LICENSING	08/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 06/11/2018	MUNBANK	1,364.00		INV
DD28626.1	12/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 07/11/2018	MUNBANK	-	12,384.20	CSH
LICENSING	09/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 07/11/2018	MUNBANK	12,384.20		INV
DD28629.1	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll deductions	MUNBANK	-	12,405.63	CSH
SUPER	14/11/2018	WA LOCAL GOVT SUPER PLAN	Super.	MUNBANK	10,980.59		INV
DEDUCTION	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction 14/11/2018	MUNBANK	186.20		INV
DEDUCTION	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction 14/11/2018	MUNBANK	55.86		INV
DEDUCTION	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction	MUNBANK	1,182.98		INV
DD28629.2	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Payroll deductions	MUNBANK	-	420.65	CSH
SUPER	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Super.	MUNBANK	326.30		INV
DEDUCTION	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Payroll Deduction	MUNBANK	94.35		INV
DD28629.3	14/11/2018	FIRST STATE SUPER	Superannuation contributions	MUNBANK	-	191.90	CSH
SUPER	14/11/2018	FIRST STATE SUPER	Super. for 415028 14/11/2018	MUNBANK	191.90		INV
DD28629.4	14/11/2018	AMP FLEXIBLE LIFETIME SUPER	Payroll deductions	MUNBANK	-	807.69	CSH
SUPER	14/11/2018	AMP FLEXIBLE LIFETIME SUPER	Super. for 946776485 14/11/2018,	MUNBANK	576.92		INV
DEDUCTION	14/11/2018	AMP FLEXIBLE LIFETIME SUPER	Payroll Deduction	MUNBANK	230.77		INV
DD28629.5	14/11/2018	COMMONWEALTH PERSONAL SUPERANNUATION FUND	Superannuation contributions	MUNBANK	-	438.46	CSH
SUPER	14/11/2018	COMMONWEALTH PERSONAL SUPERANNUATION FUND	Super. for 41643496 14/11/2018	MUNBANK	438.46		INV
DD28629.6	14/11/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	MUNBANK	-	102.60	CSH
SUPER	14/11/2018	ANZ SMART CHOICE SUPER	Super. 14/11/2018	MUNBANK	102.60		INV
DD28629.7	14/11/2018	MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND	Superannuation contributions	MUNBANK	-	185.49	CSH
SUPER	14/11/2018	MEAT INDUSTRY EMPLOYEES SUPERANNUATION FUND	Super. 312279 14/11/2018	MUNBANK	185.49		INV
DD28629.8	14/11/2018	AUSTRALIAN SUPER	Superannuation contributions	MUNBANK	-	1,196.17	CSH
SUPER	14/11/2018	AUSTRALIAN SUPER	Super. for 69124347 14/11/2018, Super. for 712564249 14/11/2018, Super. for 713832789 14/11/2018, Super. for 713985358 14/11/2018, Super. for 69160442 14/11/2018, Super. for 702133345 14/11/2018	MUNBANK	1,196.17		INV
DD28629.9	14/11/2018	AMP FLEXIBLE SUPER	Superannuation contributions	MUNBANK	-	161.39	CSH
SUPER	14/11/2018	AMP FLEXIBLE SUPER	Super. for 954880905 14/11/2018	MUNBANK	161.39		INV

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DD28632.1	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Payroll deductions	MUNBANK		330.22	CSH
REVERSAL	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Reversal of Super. for 27941364 14/11/2018, Reversal of Super. for 27941364 14/11/2018	MUNBANK	- 235.87		INV
DEDUCTION REVERSAL	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Payroll Deduction for 14/11/2018	MUNBANK	- 94.35		INV
DD28638.1	12/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 8/11/2018	MUNBANK	-	11,265.40	CSH
LICENSING	11/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 8/11/2018	MUNBANK	11,265.40		INV
DD28640.1	12/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 11/11/2018	MUNBANK	-	11,383.85	CSH
LICENSING	11/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 8/11/2018	MUNBANK	11,383.85		INV
DD28642.1	12/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 9/11/2018	MUNBANK	-	7,079.65	CSH
LICENSING	11/12/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 9/11/2018	MUNBANK	7,079.65		INV
DD28644.1	14/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 13/11/2018	MUNBANK	-	9,766.25	CSH
LICENSING	13/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 13/11/2018	MUNBANK	9,766.25		INV
DD28646.1	15/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 14/11/2018	MUNBANK	-	3,642.90	CSH
LICENSING	14/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 14/11/2018	MUNBANK	3,642.90		INV
DD28650.1	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	MUNBANK	-	80.55	CSH
SUPER	14/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Super. for 27941364 14/11/2018	MUNBANK	80.55		INV
DD28650.2	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll deductions	MUNBANK	-	286.23	CSH
SUPER	14/11/2018	WA LOCAL GOVT SUPER PLAN	Super. for 14/11/2018,	MUNBANK	204.45		INV
DEDUCTION	14/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction	MUNBANK	81.78		INV

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DD28660.1	27/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 22/11/2018	MUNBANK	-	65,889.40	CSH
LICENSING	19/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 15/11/2018	MUNBANK	10,848.80		INV
LICENSING	20/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 16/11/2018	MUNBANK	7,165.90		INV
LICENSING	21/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 19/11/2018	MUNBANK	11,773.20		INV
LICENSING	22/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 20/11/2018	MUNBANK	6,679.65		INV
LICENSING	23/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 21/11/2018	MUNBANK	19,402.85		INV
LICENSING	26/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 22/11/2018	MUNBANK	10,019.00		INV
DD28663.1	28/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 23/11/2018	MUNBANK	-	12,978.85	CSH
LICENSING	27/11/2018	DEPARTMENT FOR PLANNING AND INFRASTRUCTURE	TRANSPORT AND LICENSING TRANSACTIONS 23/11/2018	MUNBANK	12,978.85		INV
DD28670.1	28/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll deductions	MUNBANK	-	12,985.80	CSH
SUPER	28/11/2018	WA LOCAL GOVT SUPER PLAN	Super.	MUNBANK	11,564.97		INV
DEDUCTION	28/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction 28/11/2018	MUNBANK	186.20		INV
DEDUCTION	28/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction 28/11/2018	MUNBANK	55.86		INV
DEDUCTION	28/11/2018	WA LOCAL GOVT SUPER PLAN	Payroll Deduction	MUNBANK	1,178.77		INV
DD28670.2	28/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Superannuation contributions	MUNBANK	-	164.87	CSH
SUPER	28/11/2018	MLC MASTERKEY SUPER FUNDAMENTALS	Super. for 004554499 28/11/2018	MUNBANK	164.87		INV
DD28670.3	28/11/2018	FIRST STATE SUPER	Superannuation contributions	MUNBANK	-	191.90	CSH
SUPER	28/11/2018	FIRST STATE SUPER	Super. for 415028 28/11/2018	MUNBANK	191.90		INV
DD28670.4	28/11/2018	AMP FLEXIBLE LIFETIME SUPER	Payroll deductions	MUNBANK	-	807.69	CSH
SUPER	28/11/2018	AMP FLEXIBLE LIFETIME SUPER	Super. for 946776485 28/11/2018,	MUNBANK	576.92		INV
DEDUCTION	28/11/2018	AMP FLEXIBLE LIFETIME SUPER	Payroll Deduction	MUNBANK	230.77		INV
DD28670.5	28/11/2018	COMMONWEALTH PERSONAL SUPERANNUATION FUND	Superannuation contributions	MUNBANK	-	438.46	CSH
SUPER	28/11/2018	COMMONWEALTH PERSONAL SUPERANNUATION FUND	Super. for 41643496 28/11/2018	MUNBANK	438.46		INV
DD28670.6	28/11/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	MUNBANK	-	91.20	CSH
SUPER	28/11/2018	ANZ SMART CHOICE SUPER	Super. 28/11/2018	MUNBANK	91.20		INV
DD28670.7	28/11/2018	ZURICH AUSTRALIA	Superannuation contributions	MUNBANK	-	212.04	CSH
SUPER	28/11/2018	ZURICH AUSTRALIA	Super. for 03265370 28/11/2018	MUNBANK	212.04		INV

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DD28670.8	28/11/2018	MEAT INDUSTRY EMPLOYEES	Superannuation contributions	MUNBANK	-	185.49	CSH
		SUPERANNUATION FUND					
SUPER	28/11/2018	MEAT INDUSTRY EMPLOYEES	Super. for 312279 28/11/2018	MUNBANK	185.49		INV
		SUPERANNUATION FUND					
DD28670.9	28/11/2018	AUSTRALIAN SUPER	Superannuation contributions	MUNBANK	-	1,292.27	CSH
SUPER	28/11/2018	AUSTRALIAN SUPER	Super.	MUNBANK	1,292.27		INV
DD28676.1	29/11/2018	DEPARTMENT FOR PLANNING AND	TRANSPORT AND LICENSING TRANSACTIONS 26/11/2018	MUNBANK	-	9,629.40	CSH
		INFRASTRUCTURE					
LICENSING	28/11/2018	DEPARTMENT FOR PLANNING AND	TRANSPORT AND LICENSING TRANSACTIONS 26/11/2018	MUNBANK	9,629.40		INV
		INFRASTRUCTURE					
DD28676.2	30/11/2018	DEPARTMENT FOR PLANNING AND	TRANSPORT AND LICENSING TRANSACTIONS 27/11/2018	MUNBANK	-	7,478.20	CSH
		INFRASTRUCTURE					
LICENSING	29/11/2018	DEPARTMENT FOR PLANNING AND	TRANSPORT AND LICENSING TRANSACTIONS 27/11/2018	MUNBANK	7,478.20		INV
		INFRASTRUCTURE					
DD28629.10	14/11/2018	REST SUPERANNUATION	Superannuation contributions	MUNBANK	-	461.66	CSH
SUPER	14/11/2018	REST SUPERANNUATION	Super. for 137228973 14/11/2018, Super. for 710277072 14/11/2018, Super. for 125500983 14/11/2018	MUNBANK	461.66		INV
DD28629.11	14/11/2018	BT SUPER FOR LIFE	Superannuation contributions	MUNBANK	-	173.40	CSH
SUPER	14/11/2018	BT SUPER FOR LIFE	Super. for 110837432 14/11/2018	MUNBANK	173.40		INV
DD28629.12	14/11/2018	CBUS	Superannuation contributions	MUNBANK	-	192.21	CSH
SUPER	14/11/2018	CBUS	Super. for 3999729 14/11/2018	MUNBANK	192.21		INV
DD28629.13	14/11/2018	MLC MASTERKEY PERSONAL	Superannuation contributions	MUNBANK	-	358.30	CSH
SUPER	14/11/2018	MLC MASTERKEY PERSONAL	Super. for 4784955 14/11/2018, Super. for 6147233 14/11/2018	MUNBANK	358.30		INV
DD28629.14	14/11/2018	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	MUNBANK	-	366.86	CSH
SUPER	14/11/2018	HOSTPLUS SUPERANNUATION FUND	Super. for 102528883 14/11/2018, Super. for 103697577 14/11/2018	MUNBANK	366.86		INV
DD28670.10	28/11/2018	AMP FLEXIBLE SUPER	Superannuation contributions	MUNBANK	-	161.39	CSH
SUPER	28/11/2018	AMP FLEXIBLE SUPER	Super. for 954880905 28/11/2018	MUNBANK	161.39		INV
DD28670.11	28/11/2018	REST SUPERANNUATION	Superannuation contributions	MUNBANK	-	518.18	CSH
SUPER	28/11/2018	REST SUPERANNUATION	Super. for 137228973 28/11/2018, Super. for 710277072 28/11/2018, Super. for 125500983 28/11/2018	MUNBANK	518.18		INV
DD28670.12	28/11/2018	BT SUPER FOR LIFE	Superannuation contributions	MUNBANK	-	182.46	CSH
SUPER	28/11/2018	BT SUPER FOR LIFE	Super. for 110837432 28/11/2018	MUNBANK	182.46		INV
DD28670.13	28/11/2018	CBUS	Superannuation contributions	MUNBANK	-	244.24	CSH
SUPER	28/11/2018	CBUS	Super. for 3999729 28/11/2018	MUNBANK	244.24		INV
DD28670.14	28/11/2018	MLC MASTERKEY PERSONAL	Superannuation contributions	MUNBANK	-	306.86	CSH
SUPER	28/11/2018	MLC MASTERKEY PERSONAL	Super. for 4784955 28/11/2018, Super. for 6147233 28/11/2018	MUNBANK	306.86		INV
DD28670.15	28/11/2018	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	MUNBANK	-	280.16	CSH
SUPER	28/11/2018	HOSTPLUS SUPERANNUATION FUND	Super. for 102528883 28/11/2018, Super. for 103697577 28/11/2018	MUNBANK	280.16		INV
Total Direct Deposit Payments						326,711.28	



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
30 November 2018



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2018

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Katanning for the 2018/19 year is \$10,000 or 10% whichever is the greater.

The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

		Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
	% Completed				
Capital Expenditure					
Buildings					
Aged Accommodation		832,000	0	0	0
New Administration Building	53%	3,822,185	2,800,000	2,009,985	(790,016)
Welcome Precinct	8%	4,660,980	300,000	351,721	51,721
Piesse Park Precinct	4%	4,235,177	200,000	153,048	(46,952)
Regional Waste Initiative	3%	1,712,269	162,269	52,486	(109,783)
Plant					
Cat Grader (c/fwd)		350,000	0	0	0
Hino Tip Truck 6 x 4		220,000	0	0	0
Infrastructure - Roads					
Hutton Road - Resheet (6.75 kms)	7%	402,182	100,541	26,756	(73,785)
Gibney Road - Roadworks	68%	292,691	292,691	200,400	(92,291)

% Compares current ytd actuals to annual budget

For a full list of capital expenditure, see Note 7 - Capital Acquisitions

		Prior Year 30 November 2017	Current Year 30 November 2018
Financial Position	* Note		
Adjusted Net Current Assets	52%	\$ 8,407,732	\$ 4,385,546
Cash and Equivalent - Unrestricted	41%	\$ 5,722,221	\$ 2,346,507
Cash and Equivalent - Restricted	102%	\$ 27,175,040	\$ 27,612,100
Receivables - Rates	96%	\$ 1,625,407	\$ 1,565,743
Receivables - Other	212%	\$ 531,247	\$ 1,123,614
Payables	95%	\$ 19,453,167	\$ 18,393,623

* Note: Compares current ytd actuals to prior year actuals at the same time

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 December 2018
Prepared by: Senior Finance Officer
Reviewed by: Manager Finance

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

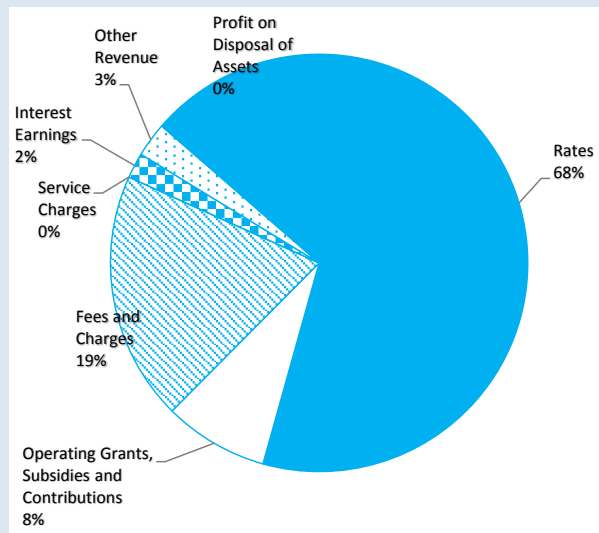
ROUNDING OFF FIGURES

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

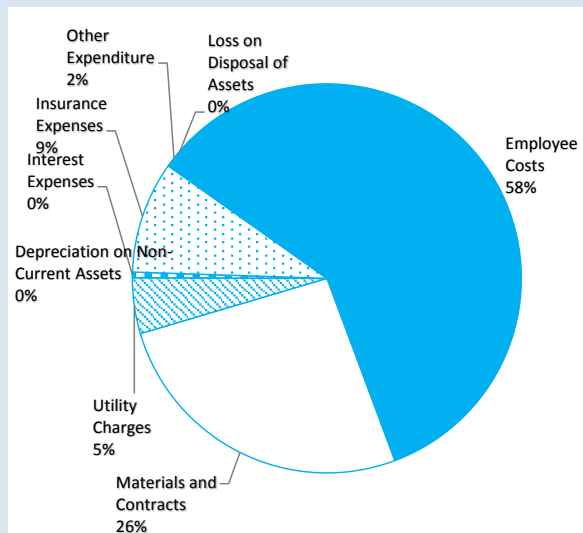
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2018

SUMMARY GRAPHS

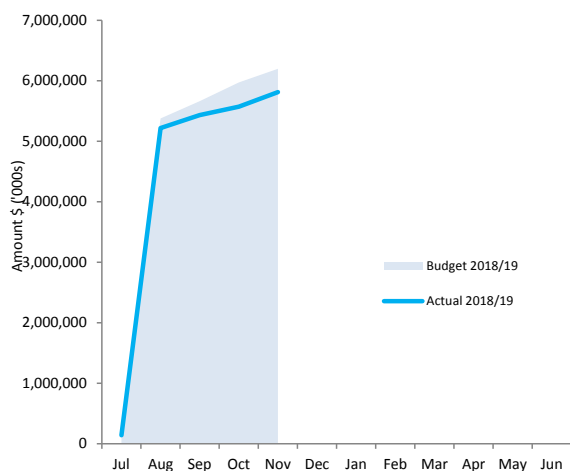
OPERATING REVENUE



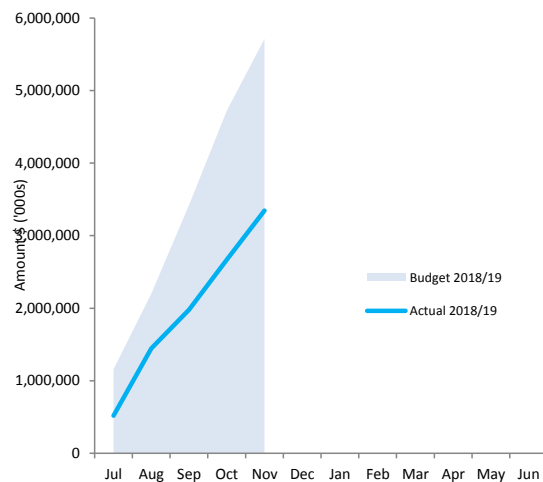
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

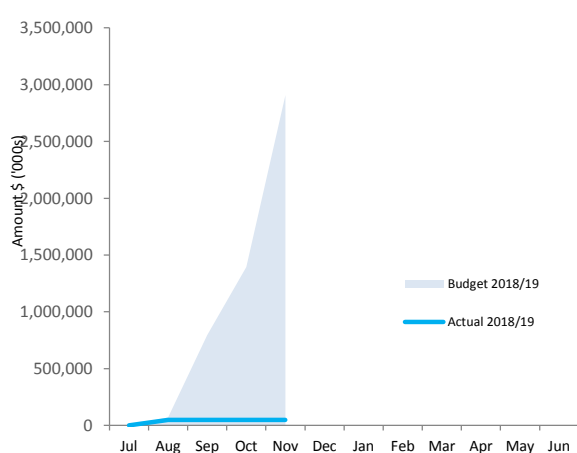


Budget Operating Expenses -v- YTD Actual



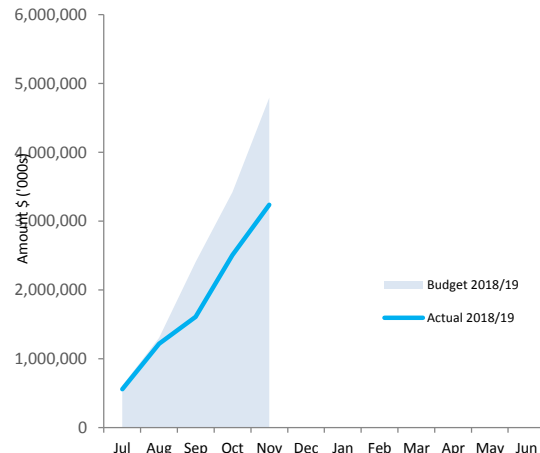
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 30 NOVEMBER 2018****STATUTORY REPORTING PROGRAMS**

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
HOUSING	To provide and maintain staff and elderly residents housing.	Provision and maintenance of staff and elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, bridges footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control Council's overheads operating accounts.	Private works operation, plant repair and operational costs and engineering operation costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

STATUTORY REPORTING PROGRAMS

	Ref Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	1(b)	5,286,507	5,286,507	5,286,507	5,093,025	(193,482)	(4%)	
Revenue from operating activities								
Governance		536,638	536,638	81,874	16,723	(65,151)	(80%)	▼
General Purpose Funding - Rates	5	3,945,620	3,945,620	3,947,370	3,950,099	2,729	0%	
General Purpose Funding - Other		1,304,812	1,304,812	403,520	403,418	(102)	(0%)	
Law, Order and Public Safety		206,266	206,266	60,604	37,067	(23,537)	(39%)	▼
Health		3,080	3,080	1,275	652	(623)	(49%)	
Education and Welfare		193,954	193,954	102,090	68,734	(33,356)	(33%)	▼
Housing		226,797	226,797	94,455	30,678	(63,777)	(68%)	▼
Community Amenities		929,695	929,695	855,615	745,991	(109,624)	(13%)	▼
Recreation and Culture		519,949	519,949	226,789	214,881	(11,908)	(5%)	
Transport		277,930	277,930	114,785	25,470	(89,315)	(78%)	▼
Economic Services		805,503	805,503	284,130	296,959	12,829	5%	
Other Property and Services		63,000	63,000	26,245	22,440	(3,805)	(14%)	
		9,013,244	9,013,244	6,198,752	5,813,112			
Expenditure from operating activities								
Governance		(1,307,904)	(1,307,904)	(490,961)	(936,597)	445,636	91%	▲
General Purpose Funding		(310,259)	(310,259)	(107,685)	(30,076)	(77,609)	(72%)	▼
Law, Order and Public Safety		(445,235)	(445,235)	(199,696)	(119,214)	(80,482)	(40%)	▼
Health		(180,641)	(180,641)	(77,883)	(47,136)	(30,747)	(39%)	▼
Education and Welfare		(509,208)	(509,208)	(167,747)	(102,036)	(65,711)	(39%)	▼
Housing		(341,851)	(341,851)	(151,190)	(58,222)	(92,968)	(61%)	▼
Community Amenities		(1,058,044)	(1,058,044)	(481,083)	(335,971)	(145,112)	(30%)	▼
Recreation and Culture		(3,678,715)	(3,678,715)	(1,571,977)	(971,967)	(600,010)	(38%)	▼
Transport		(4,129,799)	(4,129,799)	(1,696,072)	(684,699)	(1,011,373)	(60%)	▼
Economic Services		(1,498,806)	(1,498,806)	(657,262)	(263,165)	(394,097)	(60%)	▼
Other Property and Services		(63,412)	(63,412)	(112,059)	203,747	(315,806)	(282%)	▼
		(13,523,874)	(13,523,874)	(5,713,615)	(3,345,336)			
Operating activities excluded from budget								
Add Back Depreciation		4,605,808	4,605,808	1,934,120	0			
Adjust (Profit)/Loss on Asset Disposal	6	11,271	11,271	(58,584)	0			
Amherst Reducing Equity		0	0	0	(61,200)			
Amount attributable to operating activities		106,449	106,449	2,360,673	2,406,576			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	10	11,130,107	11,130,107	295,126	48,946	(246,180)	(83%)	▼
Proceeds from Disposal of Assets	6	363,000	363,000	269,500	126,819	(142,681)	(53%)	▼
Capital Acquisitions	7	(18,308,959)	(18,308,959)	(4,793,487)	(3,238,843)	(1,554,644)	(32%)	▼
Amount attributable to investing activities		(6,815,852)	(6,815,852)	(4,228,861)	(3,063,078)			
Financing Activities								
Transfer from Reserves	9	11,632,723	11,632,723	2,612,481	0	(2,612,481)	(100%)	▼
Repayment of Debentures	8	(217,874)	(217,874)	0	0	0		
Transfer to Reserves	9	(9,991,953)	(9,991,953)	(6,799,976)	(80,246)	6,719,730	(99%)	
Amount attributable to financing activities		1,422,896	1,422,896	(4,187,495)	(80,246)			
Closing Funding Surplus(Deficit)	1(b)	0	0	(769,176)	4,356,277			

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2018

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

BY NATURE OR TYPE

	Ref Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	5,286,507	5,286,507	5,286,507	5,093,025	(193,482)	(4%)	
Revenue from operating activities								
Rates	5	3,945,620	3,945,620	3,947,370	3,950,099	2,729	0%	
Operating Grants, Subsidies and Contributions	10	1,881,389	1,881,389	574,568	471,366	(103,202)	(18%)	▼
Fees and Charges		2,007,751	2,007,751	1,199,995	1,121,862	(78,133)	(7%)	
Interest Earnings		630,304	630,304	150,330	114,415	(35,915)	(24%)	▼
Other Revenue		472,172	472,172	267,905	155,370	(112,535)	(42%)	▼
Profit on Disposal of Assets	6	76,008	76,008	58,584	0	(58,584)	(100%)	▼
		9,013,244	9,013,244	6,198,752	5,813,112			
Expenditure from operating activities								
Employee Costs		(4,860,350)	(4,860,350)	(2,125,284)	(1,955,949)	(169,335)	(8%)	
Materials and Contracts		(2,682,832)	(2,682,832)	(975,059)	(880,917)	(94,142)	(10%)	
Utility Charges		(471,775)	(471,775)	(199,180)	(156,917)	(42,263)	(21%)	▼
Depreciation on Non-Current Assets		(4,605,808)	(4,605,808)	(1,934,120)	0	(1,934,120)	(100%)	▼
Interest Expenses		(126,360)	(126,360)	(8,981)	15,418	(24,399)	100%	
Insurance Expenses		(312,649)	(312,649)	(312,580)	(314,077)	1,497	0%	
Other Expenditure		(376,822)	(376,822)	(158,411)	(52,895)	(105,516)	(67%)	▼
Loss on Disposal of Assets	6	(87,278)	(87,278)	0	0	0		
		(13,523,874)	(13,523,874)	(5,713,615)	(3,345,337)			
Operating activities excluded from budget								
Add back Depreciation		4,605,808	4,605,808	1,934,120	0			
Adjust (Profit)/Loss on Asset Disposal	6	11,271	11,271	(58,584)	0			
Amherst Reducing Equity		0	0	0	(61,200)			
Amount attributable to operating activities		106,449	106,449	2,360,673	2,406,575			
Investing activities								
Non-operating grants, subsidies and contributions	10	11,130,107	11,130,107	295,126	48,946	(246,180)	(83%)	▼
Proceeds from Disposal of Assets	6	363,000	363,000	269,500	126,819	(142,681)	(53%)	▼
Capital acquisitions	7	(18,308,959)	(18,308,959)	(4,793,487)	(3,238,843)	(1,554,644)	(32%)	▼
Amount attributable to investing activities		(6,815,852)	(6,815,852)	(4,228,861)	(3,063,078)			
Financing Activities								
Transfer from Reserves	9	11,632,723	11,632,723	2,612,481	0	(2,612,481)	(100%)	▼
Repayment of Debentures	8	(217,874)	(217,874)	0	0	0		
Transfer to Reserves	9	(9,991,953)	(9,991,953)	(6,799,976)	(80,246)	(6,719,730)	(99%)	▼
Amount attributable to financing activities		1,422,896	1,422,896	(4,187,495)	(80,246)			
Closing Funding Surplus (Deficit)	1(b)	0	0	(769,176)	4,356,276			

KEY INFORMATION

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

Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 1(a)
NET CURRENT ASSETS**

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

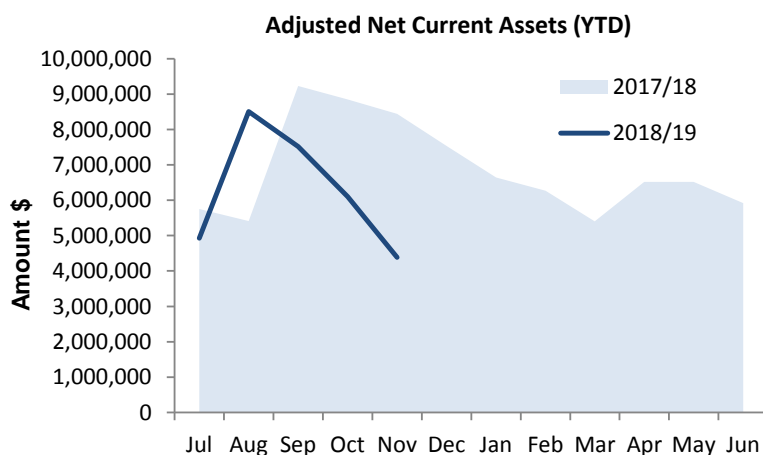
	Ref Note	Last Years Closing 30 June 2018	This Time Last Year 2017	Year to Date Actual 30 November 2018
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	4,903,984	5,722,221	2,346,507
Cash Restricted	3	9,545,966	9,194,279	9,626,211
Cash Restricted - Other	3	18,155,070	17,980,761	17,985,889
Receivables - Rates	4	586,818	1,625,407	1,565,743
Receivables - Other	4	1,017,065	531,247	1,123,614
ATO Receivable		144,987	108,277	56,580
Accrued Income		21,637	1,025,748	0
Payments in Advance		59,616	250	250
Provision for Doubtful Debts		(303,608)	(351,814)	(303,608)
Inventories		4,821	23,259	4,444
		34,136,356	35,859,635	32,405,630
Less: Current Liabilities				
Payables		(19,453,167)	(18,257,374)	(18,393,623)
Provisions - employee		(679,190)	(712,715)	(679,190)
Long term borrowings		(217,874)	(172,919)	(217,874)
		(20,350,231)	(19,143,008)	(19,290,687)
Unadjusted Net Current Assets		13,786,125	16,716,627	13,114,943
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(9,545,966)	(9,194,279)	(9,626,211)
Less: Payments in Advance		(59,616)	(250)	(250)
Add: Provisions - employee		679,190	712,715	679,190
Add: Long term borrowings		217,874	172,919	217,874
Add: Accrued interest on debentures		15,418	0	0
Adjusted Net Current Assets		5,093,025	8,407,732	4,385,546

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Statement of Financial Activity.



This Year YTD

Surplus(Deficit)

\$4.39 M

Last Year YTD

Surplus(Deficit)

\$8.41 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 2
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 budget materially. The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	(65,151)	(80%)	▼	Timing	Awaiting the release of funds (\$50,000) from WATC for the Main Street Stage 2 project.
General Purpose Funding - Rates	2,729	0%			No notable variances.
General Purpose Funding - Other	(102)	(0%)		Timing	Interest on municipal (\$25,000 under budget) receipts are yet to be applied to the account.
					Financial Assistance Grants are currently \$13,763 over budget; the final grant allocation was announced after budget adoption. This will be reflected in the budget review.
					Rates late payment penalty over budget (\$19,342); still within full year budget however will be monitored and re-evaluated in the budget review.
Law, Order and Public Safety	(23,537)	(39%)	▼	Timing	Grant income (\$3,777) received but not budgeted - will amend at Budget Review.
					CESM reimbursements are to be invoiced (\$31,129).
Health	(623)	(49%)			No notable variances.
Education and Welfare	(33,356)	(33%)	▼		Awaiting receipt of some Harmony Festival grant funding (\$30,000).
Housing	(63,777)	(68%)	▼	Timing	Amherst Village reducing equity allocations (\$14,875) and subsidised staff housing allocations have not yet been applied to the income accounts (\$47,480).
Community Amenities	(109,624)	(13%)	▼	Timing	Income is slightly down across a number of accounts including Refuse Site disposal (\$6,697), Commercial Refuse collections (\$8,877), Commercial Refuse - Additional Services (\$2,994) and Cemetery Charges (\$5,428).
					Soil Conservation levy is yet to be reimbursed to Department of Primary Industries and Regional Development (\$70,656).
Recreation and Culture	(11,908)	(5%)		Timing	Income is down across several accounts including KLC Membership Fees (\$9,104), KAC Reimbursements (Power and Water) (\$5,558), KLC Entry fees (\$4,493) and Kidsport Grant income (\$3,424).
					YMCA Profit share (\$24,803) is unbudgeted and will be included in the budget review.
Transport	(89,315)	(78%)	▼	Timing	Direct Road Grant - MRBD (\$69,150) not yet received.
Economic Services	12,829	5%		Timing	Saleyard fees are \$5,859 less than budgeted for the month.
					Business Activation Grant received (\$20,000).
Other Property and Services	(3,805)	(14%)			No notable variances.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

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Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Expenditure from operating activities					
Governance	445,636	91%	▲	Timing	Administration Allocations journals have not been processed (\$682,220). Computer Software Subscriptions over YTD Budget (\$25,140) This is not foreseen to exceed budget by EOFY. IT Support under YTD Budget (\$12,309) Due to payment schedule of invoices. Depreciation journals have not been processed (\$68,980); these will occur after the finalisation of the 2017/18 annual report. Audit Fees under budget (\$29,950) Awaiting invoice for final Audit. Housing Subsidy under budget (\$25,790) Internal allocations yet to be processed.
General Purpose Funding	(77,609)	(72%)	▼	Timing	Administration Allocations journals have not been processed (\$87,860).
Law, Order and Public Safety	(80,482)	(40%)	▼	Timing	Depreciation (\$26,550) and Administration Allocation journals have not been processed (\$26,375). CESM - under budget (\$21,099) due to officer secondment.
Health	(30,747)	(39%)	▼	Timing	Expenditure across Maternal Health is less than budgeted (\$20,020) which includes depreciation and administration allocation these will be finalised with Annual Report.
Education and Welfare	(65,711)	(39%)	▼	Timing	Depreciation (\$14,940) and Administration Allocation journals have not been processed (\$38,520).
Housing	(92,968)	(61%)	▼	Timing	Depreciation (\$81,510) and Administration Allocation journals have not been processed (\$8,345).
Community Amenities	(145,112)	(30%)	▼	Timing	Depreciation (\$49,195) and Administration Allocation journals have not been processed (\$31,710). Refuse site is over budget (\$43,392). Soil Conservation levy is yet to be reimbursed to Department of Primary Industries and Regional Development (\$70,656). Town Planning consultants over budget (\$11,417) - work required to complete structure plan. Cemetery burials and maintenance under budget (\$21,388).
Recreation and Culture	(600,010)	(38%)	▼	Timing	Depreciation (\$458,135) and Administration Allocation journals have not been processed (\$85,430). KLC Court divider not yet replaced (\$29,864). KLC Works Program under budget (\$28,980) in particular Quartermaine Oval.
Transport	(1,011,373)	(60%)	▼	Timing	Depreciation (\$760,270) and Administration Allocation journals have not been processed (\$154,135). Footpath Maintenance under budget (\$64,798). Road maintenance is over budget (\$135,760) and drainage maintenance under budget (\$134,333).
Economic Services	(394,097)	(60%)	▼	Timing	Depreciation (\$255,055) and Administration Allocation journals have not been processed (\$60,925). Works program - rural services is over budget (\$16,776). Decommission/post closure plan for the old saleyards has been budgeted but expenditure has not yet commenced (\$51,480). Saleyard plant expenses is below budget (\$10,265).

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 2
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 budget materially. The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Other Property and Services	\$ (315,806)	% (282%)	▼	Timing	Depreciation (\$205,530), staff housing subsidy (\$10,400) and Administration Allocation journals have not been processed (\$178,310). Staff training is under budget (\$13,905).
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(246,180)	(83%)	▼	Timing	Awaiting first payment of Regional road group and Roads to recovery funding.
Proceeds from Disposal of Assets	(142,681)	(53%)	▼	Permanent	Vehicle trade was \$6,818 less than budgeted (KA03). Sale of land parcel was not budgeted (\$27,273). Remaining vehicles and plant are yet to be disposed, anticipate 2019 disposals.
Capital Acquisitions	(1,554,644)	(32%)	▼	Timing	Capital building projects are progressing, including the new Administration building, Welcome Precinct, Piesse Lake, Airstrip apron and Regional Waste Facility.
Financing Activities					
Proceeds from New Debentures	0				No notable variances.
Transfer from Reserves	(2,612,481)	(100%)	▼	Timing	Reserve transfers not yet processed - this will take place following the annual report processes.
Repayment of Debentures	0				No notable variances.
Transfer to Reserves	6,719,730	(99%)		Timing	Reserve transfers not yet processed - this will take place following the annual report processes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 2
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 budget materially. The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Nature / Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%			
Rates	2,729	0%		Permanent	Rates discount is \$2,066 over budget; all discounts should have now been applied to eligible properties.
Operating Grants, Subsidies and Contributions	(103,202)	(18%)	▼	Permanent	Financial Assistance Grants are currently \$13,763 over budget; the final grant allocation was announced after budget adoption. The Business Activation grant was received (\$20,000). These will be reflected in the budget review. Funding anticipated but not yet received include Harmony Festival grants (\$30,000), CESM reimbursements (\$31,129) and Direct Road grant (\$69,150).
Fees and Charges	(78,133)	(7%)		Timing	Fees and charges under budget include Saleyard fees (\$5,859), Cemetery charges (\$5,428), KLC fees and charges (\$17,586), and Waste site fees and charges (\$15,159). Highway signage income is yet to be invoiced (\$8,100). Town Hall Hire income over budget (\$3,679) - rental agreement spanning multiple years.
Interest Earnings	(35,915)	(24%)	▼	Timing	Staff housing allocations are yet to be processed (\$8,185). Interest on municipal (\$25,000 under budget) and reserve (\$9,334 under budget) accounts is yet to be applied to the accounts.
Other Revenue	(112,535)	(42%)	▼	Timing	Rates late payment penalty over budget (\$19,342). YMCA Profit share (\$24,803) is unbudgeted and will be included in the budget review. Subsidised staff housing (\$39,295) and Amherst Village tenant reducing equity (\$14,875) allocations are yet to be applied to the income accounts.
Profit on Disposal of Assets	(58,584)	(100%)	▼		Soil Conservation levy is yet to be reimbursed to Department of Primary Industries and Regional Development (\$70,656). The disposal of the asset 01KA is yet to be applied. This will occur following the finalisation of the 2017/18 annual report, after which the profit/loss on the assets will be reflected in the financial statements. Other budgeted asset disposals are anticipated to occur in 2019.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 2
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 budget materially. The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Nature / Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Expenditure from operating activities					
Employee Costs	(169,335)	(8%)		Timing	Superannuation is \$48,311 under budget, where not all staff are utilising additional superannuation contributions. Subsidised staff housing allocations have not yet been applied to the staff housing income accounts (\$44,440). Staff training is below budget (\$11,400) but anticipated to be met by 30 June 2019. Works program overall is under budget (\$12,292) however roads construction is currently over on employee costs. CESM under budget while on secondment (\$10,725).
Materials and Contracts	(94,142)	(10%)		Timing	Decommission/post closure plan for the old saleyards has been budgeted but expenditure has not yet commenced (\$51,480). Awaiting invoicing of audit fees for 2017/18 final audit (\$29,950).
Utility Charges	(42,263)	(21%)	▼	Timing	No notable variances, other than street lighting under budget (\$15,887) due to timing of invoice. Budget has been spread evenly across all calendar months; there may be some seasonal variances, such as the swimming pool.
Depreciation on Non-Current Assets	(1,934,120)	(100%)	▼	Timing	Depreciation journals have not been processed; these will occur after the finalisation of the 2017/18 annual report.
Interest Expenses	(24,399)	100%			Accrued interest to 30 June 2018. Interest is paid bi annually.
Insurance Expenses	1,497	0%			Adjustment to motor vehicle policy.
Other Expenditure	(105,516)	(67%)	▼		Soil Conservation levy is yet to be reimbursed to Department of Primary Industries and Regional Development (\$70,656).
Loss on Disposal of Assets	0			Timing	No notable variances.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

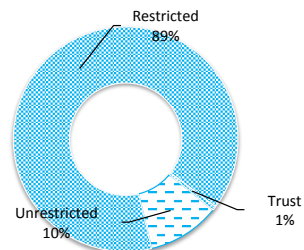
Municipal						
Bank	Deposit Details	Lodgement Date	Maturity Date	Total YTD Actual	Interest Rate	Interest to be Earned
CBA	06-0615-00000015	N/A	N/A	1,429,871.95	N/A	1,075.19
CBA	35-586-305	31/10/2018	30/11/2018	771,136.10	1.45%	948.49
NAB	77-167-1902	1/10/2018	29/01/2019	1,041,860.50	2.45%	8,391.97
Treasury	OCDF - Main ECH	N/A	N/A	4,139,461.46	1.45%	5,091.44
Treasury	OCDF - Heritage Centre	N/A	N/A	13,425,813.57	1.45%	16,513.70
Treasury	OCDF - Main St Stg 2	N/A	N/A	55,706.40	1.45%	68.51
Treasury	OCDF - Supertowns	N/A	N/A	364,907.33	1.45%	448.88
				21,228,757.31		
Reserve						
NAB	24-429-3575	30/09/2018	28/01/2019	1,456,183.77	2.45%	11,729.26
NAB	31-081-3138	8/09/2018	8/06/2019	3,218,532.11	2.55%	61,380.30
NAB	31-086-0209	8/09/2018	8/06/2019	3,103,380.99	2.55%	59,184.25
NAB	80-741-7341	28/11/2018	28/02/2019	577,884.24	2.48%	3,612.33
CBA	35586305	29/10/2018	29/01/2019	511,462.97	2.30%	2,965.08
CBA	35586305	27/06/2018	27/12/2018	726,822.32	2.60%	9,474.58
				9,594,266.40		
Trust						
CBA	65-1510-24846	N/A	N/A	172,069.94	N/A	21.21
				172,069.94		
Cash and Investments Totals				30,995,093.65		

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

Variance between Note 1(b) Adjusted Net Current Assets and Note 3 Cash and Investments occurs where the timing of deposits and withdrawals through the bank accounts do not perfectly align with system receipts and payments.



Total Cash	Unrestricted
\$31. M	\$3.24 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

OPERATING ACTIVITIES

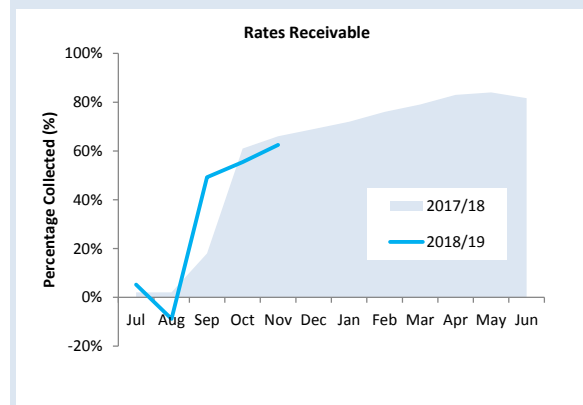
NOTE 4

RECEIVABLES

Rates Receivable	30 June 2018	30 November 2018
	\$	\$
Opening Arrears Previous Years	661,262	586,818
Levied this year	3,799,316	3,950,098
Less Collections to date	(3,642,744)	(2,740,157)
Equals Current Outstanding	817,834	1,796,759
Less Pensioner deferred rates	(231,016)	(231,016)
Net Rates Collectable	586,818	1,565,743
% Collected	81.67%	62.48%

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.

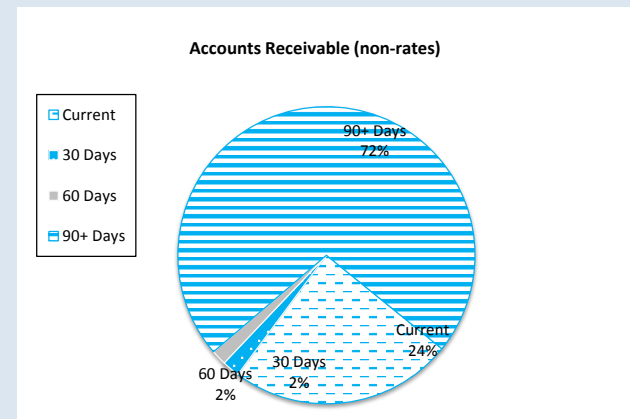


Collected	Rates Due
62%	\$1,565,743

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	246,449	19,358	16,870	729,905	1,012,582
Percentage	24%	2%	2%	72%	
Balance per Trial Balance					
Sundry debtors					1,123,614
GST receivable					56,580
Loans receivable - clubs/institutions					0
Income in advance					0
Total Receivables General Outstanding					1,180,194
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$1,180,194
Over 30 Days
76%
Over 90 Days
72%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 10,335	0.58%	Payment Plan
A86	\$ 14,126	0.79%	Legal Action
A183	\$ 21,849	1.22%	Legal Action
A184	\$ 64,835	3.61%	Legal Action
A267	\$ 12,852	0.72%	Pensioner
A569	\$ 15,772	0.88%	Legal Action
A897	\$ 11,677	0.65%	Legal Action
A921	\$ 10,268	0.57%	Legal Action
A978	\$ 15,153	0.84%	
A1148	\$ 10,985	0.61%	Pensioner
A1192	\$ 10,328	0.57%	Pensioner
A1232	\$ 11,471	0.64%	Pensioner
A1260	\$ 13,676	0.76%	Pensioner
A1347	\$ 12,528	0.70%	Legal Action
A1458	\$ 13,453	0.75%	Pensioner
A1514	\$ 26,936	1.50%	Legal Action
A2264	\$ 17,039	0.95%	Legal Action
A2693	\$ 18,497	1.03%	Legal Action
A2695	\$ 17,166	0.96%	Legal Action
A3128	\$ 41,210	2.29%	Legal Action
A3186	\$ 14,401	0.80%	
A3222	\$ 28,280	1.57%	
A3341	\$ 23,870	1.33%	Legal Action
A3413	\$ 10,290	0.57%	
	\$ 446,997	24.88%	

Significant Receivables - General Outstanding Exceeding \$10,000:

Debtor #	Debtor Outstanding	% of Outstanding Receivables - General Total	Age	Comments
BRIDE	\$ 250,906	24.78%	90+ Days	
MAINROAD	\$ 338,600	33.44%	90+ Days	
OPTUS	\$ 36,099	3.57%	90+ Days	
	\$ 625,605	61.78%		

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General Rate Revenue	Amended Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross Rental Value (GRV)	0.102450	1151	18,883,544	1,933,305	(4,000)	2,000	1,931,305	1,933,900	1,611	0	1,935,511
Unimproved Value (UV)	0.010410	209	124,200,500	1,292,927	0	0	1,292,927	1,292,998	0	0	1,292,998
Sub-Totals		1,360	143,084,044	3,226,232	(4,000)	2,000	3,224,232	3,226,898	1,611	0	3,228,509
Minimum \$											
Minimum Payment											
Gross Rental Value (GRV)	991	648	4,185,730	642,168	0	0	642,168	642,887	729	0	643,616
Unimproved Value (UV)	991	120	6,426,636	118,920	0	0	118,920	118,849	71	0	118,920
Sub-Totals		768	10,612,366	761,088	0	0	761,088	761,736	800	0	762,536
Discount							(43,000)				(45,066)
Rates Adjustments							(1,000)				(73)
Amount from General Rates							3,941,320				3,945,906
Ex-Gratia Rates							4,300				4,192
Total Rates							3,945,620				3,950,098

SIGNIFICANT ACCOUNTING POLICIES

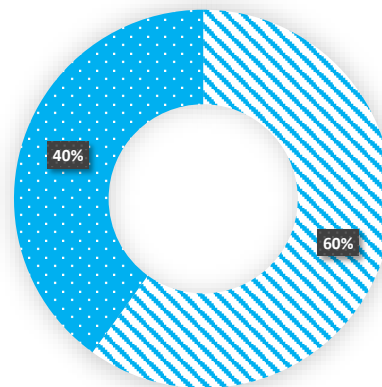
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION

The 2018/19 rates were raised on 21 August 2018.

Gross Rental Value (GRV)

Unimproved Value (UV)



General Rates

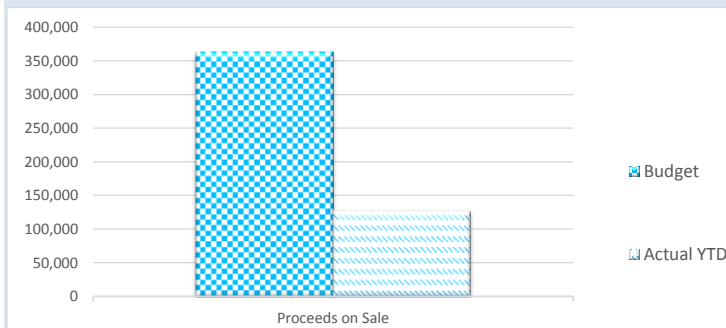
Budget	YTD Actual	%
\$3.95 M	\$3.95 M	100%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Property Plant and Equipment - Land								
LB0030	Lot 512 Daping Street	0	0			20,000	27,273	7,273	
	Property Plant and Equipment - Motor Vehicles								
MV106	Toyota Prado VX Wagon - CEO (c/fwd)	41,274	53,500	12,226		42,599	56,364	13,765	
MV102	Toyota Camry - Pool (c/fwd)	13,993	25,000	11,007		14,598	17,273	2,675	
MV116	Colorado Trailblazer - EMFA	26,401	32,000	5,599			0		
MV107	Mazda CX-5 - MOF (c/fwd)	21,099	30,000	8,901		21,755	23,182	1,427	
MV117	Colorado Trailblazer - EMPA	26,672	32,000	5,328			0		
MV119	Colorado Trailblazer - EMPCB	27,447	32,000	4,553			0		
MV108	Colorado Ute - KLC	18,030	29,000	10,970			0		
MV118	Colorado Trailblazer - EMID	27,447	32,000	4,553			0		
P6158	Mitsubishi Triton T/Top Ute - Refuse site (c/fwd)	6,938	4,000		(2,938)	7,000	2,727		(4,273)
	Property Plant and Equipment - Plant								
P6162	Cat Grader (c/fwd)	117,483	50,000		(67,483)		0		
P1	Hino Tip Truck 6 x 4	22,504	35,000	12,496			0		
PE78	Tandem Bobcat Trailer	11,701	1,000		(10,701)		0		
PE178	Toro Mower	12,156	6,000		(6,156)		0		
P670	Honda Quad Bike	1,125	1,500	375			0		
		374,270	363,000	76,008	(87,278)	105,952	126,819	25,140	(4,273)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$363,000	\$126,819	35%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

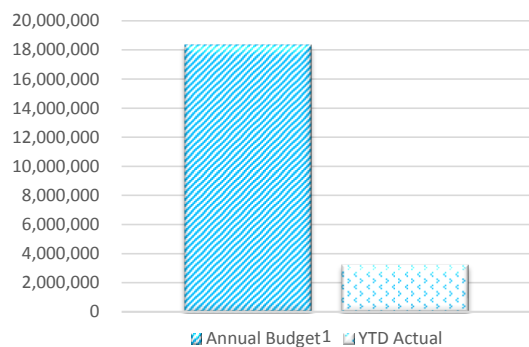
**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital Acquisitions	Original	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	Annual Budget	YTD Budget		
		\$	\$	\$	\$
Property Plant and Equipment - Land	0	0	0	0	0
Property Plant and Equipment - Buildings non-specialised	832,000	832,000	0	0	0
Property Plant and Equipment - Buildings specialised	14,498,444	14,498,444	3,474,769	2,569,000	-905,769
Property Plant and Equipment - Furniture and Equipment	0	0	0	0	0
Property Plant and Equipment - Plant	649,500	649,500	0	0	0
Property Plant and Equipment - Paintings and Sculptures	0	0	0	0	0
Property Plant and Equipment - Motor Vehicles	348,000	348,000	348,000	144,868	-203,132
Property Plant and Equipment - Equipment	177,500	177,500	7,500	10,678	3,178
Infrastructure - Roads	1,579,146	1,579,146	795,243	503,940	-291,303
Infrastructure - Footpaths	0	0	0	0	0
Infrastructure - Drainage	0	0	0	0	0
Infrastructure - Parks and Ovals	64,769	64,769	8,375	7,617	-758
Infrastructure - Other	159,600	159,600	159,600	2,740	-156,860
Infrastructure - Bridges	0	0	0	0	0
Capital Expenditure Totals	18,308,959	18,308,959	4,793,487	3,238,843	(1,554,644)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	11,130,107	11,130,107	295,126	48,946	(246,180)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	363,000	363,000	269,500	126,819	(142,681)
Cash Backed Reserves					
Plant Replacement Reserve	300,000	300,000	0	0	0
Land & Buildings Reserve	3,296,840	3,296,840	1,648,419	0	(1,648,419)
New Saleyard Project Reserve	150,000	150,000	0	0	0
Heritage Project Reserve	7,712,500	7,712,500	964,062	0	(964,062)
Contribution - operations	3,069,012	3,069,012	2,580,442	3,063,078	482,636
Capital Funding Total	26,021,459	26,021,459	5,757,549	3,238,843	(2,518,706)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.


KEY INFORMATION








Acquisitions	Annual Budget	YTD Actual	% Spent
	\$18.31 M	\$3.24 M	18%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$11.13 M	\$0.05 M	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018


INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)









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

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
Property Plant and Equipment - Buildings non-specialised		0	0	0	0	0
Governance		0	0	0	0	0
Aged Accommodation		832,000	832,000	0	0	0
Property Plant and Equipment - Buildings non-specialised Total		832,000	832,000	0	0	0
Property Plant and Equipment - Buildings specialised						
Property Plant and Equipment - Buildings specialised		0	0	0	0	0
Governance		0	0	0	0	0
53%  New Administration Building	1	3,822,185	3,822,185	2,800,000	2,009,985	(790,016)
8%  Welcome Precinct	1	4,660,980	4,660,980	300,000	351,721	51,721
4%  Piesse Park Precinct	1	4,235,177	4,235,177	200,000	153,048	(46,952)
Law, Order and Public Safety		0	0	0	0	0
3%  Regional Pound		67,833	67,833	12,500	1,760	(10,740)
Community Amenities		0	0	0	0	0
3%  Regional Waste Initiative	1	1,712,269	1,712,269	162,269	52,486	(109,783)
Property Plant and Equipment - Buildings specialised Total		14,498,444	14,498,444	3,474,769	2,569,000	(905,769)
Property Plant and Equipment - Plant						
Property Plant and Equipment - Plant		0	0	0	0	0
Transport		0	0	0	0	0
Cat Grader (c/fwd)		350,000	350,000	0	0	0
Hino Tip Truck 6 x 4		220,000	220,000	0	0	0
Trailer (Bushfire Brigade) Ldstar Boxtop		5,000	5,000	0	0	0
Tandem Bobcat Trailer		5,000	5,000	0	0	0
Toro Mower		46,500	46,500	0	0	0
Mower General		5,000	5,000	0	0	0
Honda Floorsaw with water tank		2,500	2,500	0	0	0
Mikasa MT65HA Jumping Jack Flat Top		3,500	3,500	0	0	0
Honda Quad Bike		12,000	12,000	0	0	0
Property Plant and Equipment - Plant Total		649,500	649,500	0	0	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018


INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)















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

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
Property Plant and Equipment - Motor Vehicles						
		0	0	0	0	0
Governance						
		0	0	0	0	0
100% 	Toyota Prado VX Wagon - CEO (c/fwd)	65,000	65,000	65,000	65,242	242
82% 	Toyota Camry - Pool (c/fwd)	32,000	32,000	32,000	26,207	(5,793)
	Colorado Trailblazer - EMFA	37,000	37,000	37,000	0	(37,000)
83% 	Mazda CX-5 - MOF (c/fwd)	35,000	35,000	35,000	29,176	(5,824)
	Colorado Trailblazer - EMPA	37,000	37,000	37,000	0	(37,000)
	Colorado Trailblazer - EMPCB	37,000	37,000	37,000	0	(37,000)
Recreation and Culture						
		0	0	0	0	0
	Colorado Ute - KLC	34,000	34,000	34,000	0	(34,000)
Transport						
		0	0	0	0	0
	Colorado Trailblazer - EMID	37,000	37,000	37,000	0	(37,000)
71% 	Mitsubishi Triton T/Top Ute - Refuse site (c/fwd)	34,000	34,000	34,000	24,242	(9,758)
	Property Plant and Equipment - Motor Vehicles Total	348,000	348,000	348,000	144,868	(203,132)
Property Plant and Equipment - Equipment						
		0	0	0	0	0
Recreation and Culture						
		0	0	0	0	0
93% 	KLC Coffee machine	7,500	7,500	7,500	6,950	(550)
	KLC Server	20,000	20,000	0	0	0
Economic Services						
		0	0	0	0	0
	Saleyards - Irrigation/Grey Water Pumps	100,000	100,000	0	0	0
7% 	Saleyards - Renewable Energy Generation & Storage	50,000	50,000	0	3,728	3,728
	Property Plant and Equipment - Equipment Total	177,500	177,500	7,500	10,678	3,178

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018


INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

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

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
	Transport	0	0	0	0	0
75% 	Fairfield Road - Widen and seal (1.5 kms)	210,000	210,000	210,000	158,083	(51,917)
0% 	Dumblenyung Road - Repair failures (9.9 kms)	210,000	210,000	0	1,021	1,021
100% 	Fairfield Road - Repair failed pavement & reseal (1km) carry forward	46,053	46,053	46,053	45,849	(204)
88% 	Warren Road - Reconstruct & widen crests (4.66km) carry forward	48,526	48,526	48,526	42,943	(5,583)
7% 	Hutton Road - Resheet (6.75 kms)	402,182	402,182	100,541	26,756	(73,785)
68% 	Gibney Road - Roadworks	292,691	292,691	292,691	200,400	(92,291)
21% 	Langaweira Road - Widen shoulders and seal widened areas (1 km)	127,065	127,065	84,710	26,201	(58,509)
	Cheviot Hills Road - Resheet (4.11 kms) carry forward	12,722	12,722	12,722	0	(12,722)
1% 	Resheet	229,907	229,907	0	2,330	2,330
100% 	Hutton Road - Resheet (6.75 km)	0	0	0	228	228
100% 	Laneway - St John Ambulance - Asphalt	0	0	0	130	130
	Infrastructure - Roads Total	1,579,146	1,579,146	795,243	503,940	(291,303)
	Infrastructure - Parks and Ovals	0	0	0	0	0
	Recreation and Culture	0	0	0	0	0
3% 	RSL/Light Horse Monument	44,669	44,669	0	1,364	1,364
	Transport	0	0	0	0	0
31% 	Piesse Lake Improvement	20,100	20,100	8,375	6,254	(2,121)
	Infrastructure - Parks and Ovals Total	64,769	64,769	8,375	7,617	(758)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

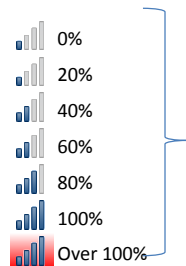
% of
Completion  Level of completion indicator, please see table at the end of this note for further detail.

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
Infrastructure - Other		0	0	0	0	0
Transport		0	0	0	0	0
Airstrip Apron		159,600	159,600	159,600	2,740	(156,860)
Infrastructure - Other Total		159,600	159,600	159,600	2,740	(156,860)
Grand Total		18,308,959	18,308,959	4,793,487	3,238,843	(1,554,644)

KEY INFORMATION

- 1 Timing of expenditure on projects; projects are ongoing throughout 2018/19.
- 2 Gibney Road - Variance between budget and actual is timing, where majority of the costs will be incurred towards the end of the job - roadworks are now complete.

**Capital Expenditure Total
Level of Completion Indicators**



Percentage YTD Actual to Amended Annual Budget
Expenditure over budget highlighted in red.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
Particulars	30 June 2018								
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan 158 - New Admin Building	2,500,000			0	85,392	2,500,000	2,414,608	(15,231)	111,451
Housing									
Loan 146 - Conroy Street Duplex	0			0	0	0	0	0	1
Community Amenities									
Loan 154 - Plant Purchase (Compactor)	0			0	0	0	0	0	0
Recreation and Culture									
Loan 148 - Katanning Aquatic Centre	49,918			0	24,225	49,918	25,693	(121)	2,997
Other Property and Services									
Loan 155 - Footpath Sweeper	14,113			0	14,113	14,113	0	(41)	454
Loan 156 - Road Sweeper	236,375			0	56,979	236,375	179,396	(15)	6,934
Loan 157 - Tipping Truck	154,177			0	37,165	154,177	117,012	(10)	4,523
Total	2,954,583	0	0	0	217,874	2,954,583	2,736,709	-15,418	126,360

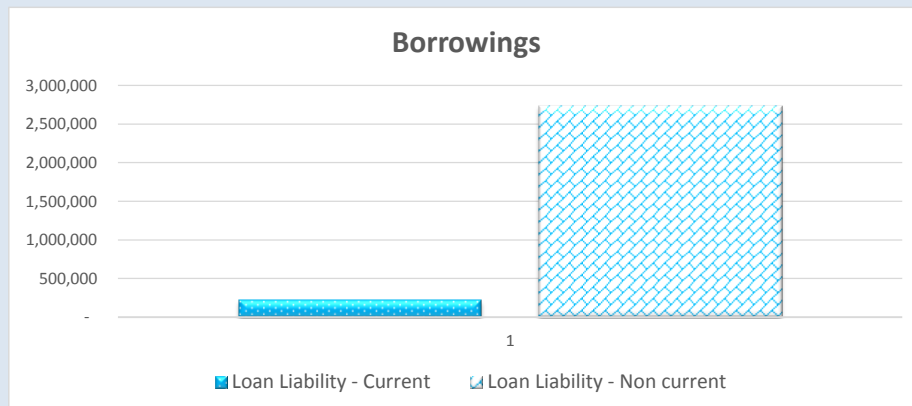
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments

\$0

Interest Earned

\$114,415

Reserves Bal

\$9.63 M

Interest Expense

-\$15,418

Loans Due

\$2.95 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

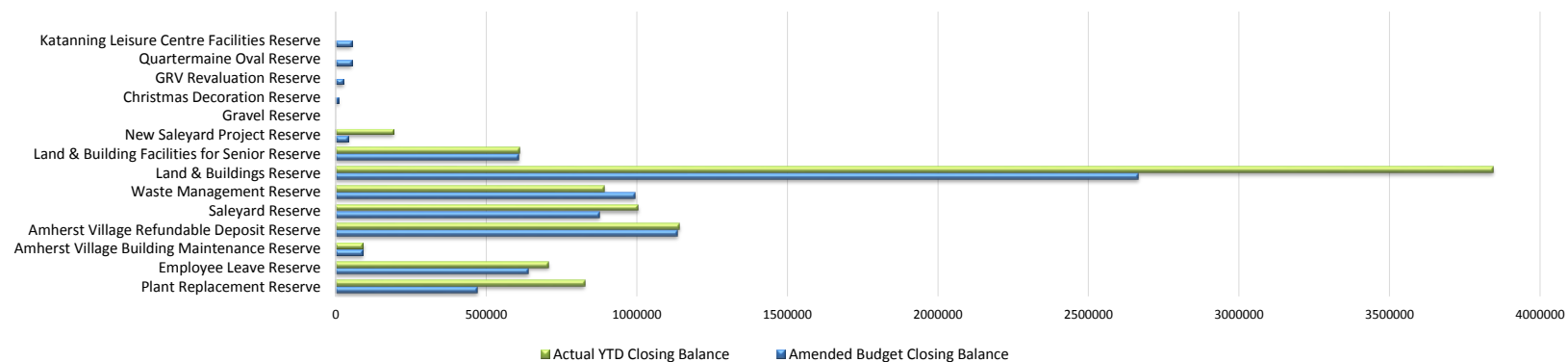
OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	827,395	18,638	6,955	0	0	(300,000)	0	546,033	834,350
Employee Leave Reserve	660,997	14,897	5,557	50,000	0	0	0	725,894	666,554
Amherst Village Building Maintenance Reserve	91,225	2,055	767	0	0	0	0	93,280	91,992
Amherst Village Refundable Deposit Reserve	1,171,929	26,395	9,852	0	0	(24,827)	0	1,173,497	1,181,781
Saleyard Reserve	1,005,939	22,660	8,456	0	0	(123,556)	0	905,043	1,014,395
Waste Management Reserve	893,245	20,122	7,509	219,168	0	0	0	1,132,535	900,754
Land & Buildings Reserve	3,907,089	88,004	32,844	1,500,000	0	(3,296,840)	0	2,198,253	3,939,933
Land & Building Facilities for Senior Reserve	611,926	13,785	5,144	0	0	0	0	625,711	617,070
New Saleyard Project Reserve	232,722	5,236	1,956	177,685	0	(150,000)	0	265,643	234,678
Christmas Decoration Reserve	10,073	225	85	10,000	0	0	0	20,298	10,158
GRV Revaluation Reserve	25,181	563	212	10,600	0	(25,000)	0	11,344	25,393
Quartermaine Oval Reserve	52,909	1,183	445	40,000	0	0	0	94,092	53,354
Katanning Leisure Centre Facilities Reserve	55,336	1,237	465	40,000	0	0	0	96,573	55,801
Election Reserve	0	0	0	9,500	0	0	0	9,500	0
Heritage Project Reserve	0	0	0	7,712,500	0	(7,712,500)	0	0	0
Library Building Reserve	0	0	0	7,500	0	0	0	7,500	0
	9,545,966	215,000	80,247	9,776,953	0	(11,632,723)	0	7,905,196	9,626,213

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	Key Information Note	REVENUE					EXPENDITURE					Unspent Grant (Under)/Over [h] - [d]
		Original Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over [d] - [c]	Original Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over [h] - [g]	
		[a]	[b]	[c]	[d]	[d] - [c]	[e]	[f]	[g]	[h]	[h] - [g]	
Operating grants, subsidies and contributions												
Governance		0	0	0	0	0	0	0	0	0	0	0
Other Reimbursements (GEM)		0	0	0	4,909	4,909	0	0	0	0	0	(4,909)
Insurance Scheme Surplus (ADM)		24,515	24,515	24,514	24,515	1	0	0	0	0	0	(24,515)
KCC Redevelopment Project Grant Revenue - Auspicing (ST)		142,445	142,445	0	0	0	170,000	170,000	0	0	0	0
General Purpose Funding		0	0	0	0	0	0	0	0	0	0	0
General Purpose Grant (GPF)	1	683,654	683,654	170,913	183,068	12,155	0	0	0	0	0	(183,068)
Untied Road Grant (GPF)	1	221,408	221,408	55,352	56,960	1,608	0	0	0	0	0	(56,960)
ESL Commission (GPF)		4,000	4,000	0	0	0	0	0	0	0	0	0
Legal Fees Reimbursement (GPF)	2	30,000	30,000	12,500	12,085	(415)	30,000	30,000	12,500	20,501	8,001	8,416
Law, Order and Public Safety		0	0	0	0	0	0	0	0	0	0	0
BFB LGGs Income	3	35,960	35,960	8,990	12,990	4,000	35,960	35,960	25,404	23,067	(2,337)	10,077
Contributions & Reimbursements (CESM)	3	124,518	124,518	31,129	0	(31,129)	144,078	144,078	62,604	41,505	(21,099)	41,505
Grant Income (FPV) - Aware - Risk Assessment	4	0	0	0	3,777	3,777	0	0	0	1,288	1,288	(2,489)
Education & Welfare Services		0	0	0	0	0	0	0	0	0	0	0
Youth Activity Grant Income		32,000	32,000	16,000	16,032	32	12,000	12,000	4,970	3,230	(1,740)	(12,801)
Seniors Week Grant Income		1,000	1,000	415	0	(415)	1,500	1,500	625	500	(125)	500
National Youth Week Grant Income (CDOW)		1,000	1,000	415	0	(415)	1,000	1,000	415	0	(415)	0
Drumbeats Grant Income (CDOW)	5	40,000	40,000	20,000	20,000	0	40,000	40,000	16,829	10,231	(6,598)	(9,769)
Harmony Festival Income Grant	6	98,000	98,000	60,000	30,000	(30,000)	105,704	105,704	0	1,385	1,385	(28,615)
Thank-a Volunteer Day		1,000	1,000	0	0	0	0	0	0	0	0	0
Disability Awareness Week		1,000	1,000	1,000	0	(1,000)	1,000	1,000	1,000	0	(1,000)	0
Youth Engagement Grant Income		10,000	10,000	0	0	0	10,000	10,000	0	0	0	0
Seniors - Other Income		200	200	200	0	(200)	0	0	0	0	0	0
Community Amenities		0	0	0	0	0	0	0	0	0	0	0
LCDC Lease Vehicle		5,233	5,233	2,180	1,800	(380)	5,233	5,233	2,713	2,389	(324)	589
Recreation and Culture		0	0	0	0	0	0	0	0	0	0	0
Kidsport		10,000	10,000	4,165	741	(3,424)	10,000	10,000	4,165	959	(3,206)	218
Community Outreach		10,000	10,000	0	0	0	0	0	0	0	0	0
Connect to the Creative Grid		900	900	0	0	0	1,900	1,900	0	0	0	0
Utility Reimbursements (KLC)		19,000	19,000	8,550	8,058	(492)	0	0	0	0	0	(8,058)
Ground Fees (KLC)		6,600	6,600	6,600	4,227	(2,373)	0	0	0	0	0	(4,227)
Traineeship Grant/Subsidy (KLC)		0	0	0	2,273	2,273	0	0	0	0	0	(2,273)
Transport		0	0	0	0	0	0	0	0	0	0	0
Direct Road Grant (MRBD)	7	69,150	69,150	69,150	0	(69,150)	0	0	0	0	0	0
Street Light Subsidy		2,006	2,006	0	0	0	0	0	0	0	0	0
Commissions & Contributions (TPL)		98,000	98,000	40,830	39,715	(1,115)	0	0	0	0	0	(39,715)
RADS Grant (AERO)		79,800	79,800	0	-16,972	(16,972)	0	0	0	1,350	1,350	18,322
Economic Services		0	0	0	0	0	0	0	0	0	0	0
Business Activation Project Grant Income		0	0	0	20,000	20,000	0	0	0	5,147	5,147	(14,853)
Women's Economic Advancement Project		10,000	10,000	0	0	0	10,000	10,000	4,165	0	(4,165)	0
BBRF - Economic Innovation		20,000	20,000	0	0	0	20,000	20,000	8,330	0	(8,330)	0
Hidden Treasures		100,000	100,000	41,665	47,189	5,524	100,000	100,000	41,665	44,073	2,408	(3,117)
Operating grants, subsidies and contributions Total		1,881,389	1,881,389	574,568	471,366	(103,202)	698,375	698,375	185,385	155,625	(29,760)	(315,741)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	REVENUE						EXPENDITURE						Unspent Grant (Under)/Over ([h] - [d])
	Key Information Note	Original Annual Budget [a]	Amended		Variance (Under)/Over [d] - [c]	Original		Amended		Variance (Under)/Over [h] - [g]			
			Annual Budget [b]	YTD Budget [c]		YTD Actual [d]	Annual Budget [e]	Annual Budget [f]	YTD Budget [g]		YTD Actual [h]		
Non-operating grants, subsidies and contributions													
Governance													
		80,000	80,000	0	0	0	0	0	0	0	0	0	0
	8	4,212,500	4,212,500	70,000	70,000	0	4,660,980	4,660,980	300,000	351,721	51,721	281,721	
	8	3,500,000	3,500,000	0	0	0	4,235,177	4,235,177	200,000	153,048	(46,952)	153,048	
		50,000	50,000	50,000	0	(50,000)	0	0	0	0	0	0	
		832,000	832,000	0	0	0	832,000	832,000	0	0	0	0	
Community Amenities													
		0	0	0	0	0	0	0	0	0	0	0	
		1,743,367	1,743,367	0	0	0	1,712,269	1,712,269	162,269	52,486	(109,783)	52,486	
Recreation and Culture													
		0	0	0	0	0	0	0	0	0	0	0	
		11,740	11,740	0	0	0	44,669	44,669	0	1,364	1,364	1,364	
Transport													
		0	0	0	0	0	0	0	0	0	0	0	
	9	305,638	305,638	76,410	0	(76,410)	304,579	304,579	94,579	89,813	(4,766)	89,813	
	9	394,862	394,862	98,716	-21,054	(119,770)	821,938	821,938	477,942	253,357	(224,585)	274,411	
Non-operating grants, subsidies and contributions Total		11,130,107	11,130,107	295,126	48,946	(246,180)	12,611,612	12,611,612	1,234,790	901,788	(333,002)	852,842	
Grand Total		13,011,496	13,011,496	869,694	520,312	(349,382)	13,309,987	13,309,987	1,420,175	1,057,413	(362,762)	537,101	

KEY INFORMATION

- 1 Half of the Financial Assistance Grants for 2018/19 were paid in advance (2017/18). This has been reflected in the 2018/19 budget. Final grant was advised after adoption of the budget, resulting in actual greater than budgeted. This will be reflected in the budget review.
- 2 Legal charges incurred to recover rates have now been applied to assessments.
- 3 Income is received on a quarterly basis.
- 4 Grant was awarded after the adoption of the budget.
- 5 Half of the Drumbeat funding has been paid in advance.
- 6 Harmony Festival grants will be received throughout the year, however the majority of expenditure will occur closer to the event.
- 7 Grant has not been received.
- 8 The next grant drawdowns will occur once the next milestones are achieved. Until this time, expenditure is paid for by the first drawdowns (received in 2016/17).
- 9 Awaiting first drawdowns for the year.

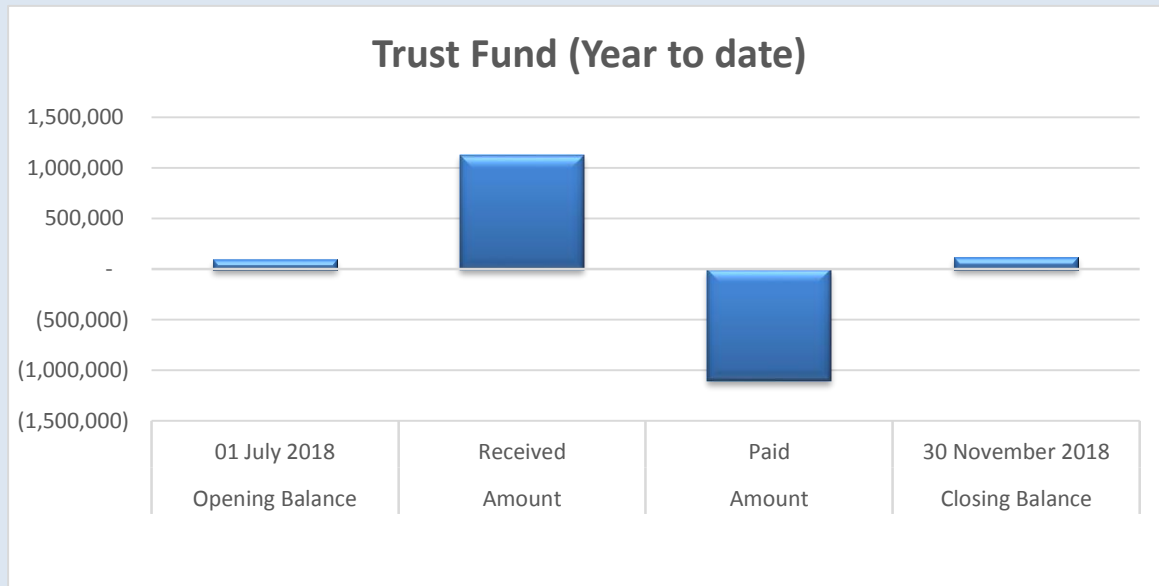
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 11
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 July 2018	Amount Received	Amount Paid	Closing Balance 30 November 2018
	\$	\$	\$	\$
Transport Licencing	27,841	1,114,868	(1,093,297)	49,412
Saleyad Bonds	850	1,450	(1,950)	350
KLC Bonds	(3,145)	1,599	(2,100)	(3,646)
Town Hall Bonds	1,390	2,100	(2,000)	1,490
Cat Trap Bonds	90	240	(240)	90
Other Bonds & Guarantees	7,650	600	-	8,250
Carpark Contibution Liability	8,168	-	-	8,168
Public Open Space Contributions	38,000	-	-	38,000
Agriculture Society Contributions	13,818	2,000	-	15,818
BCITF Licence Levy	521	1,434	(742)	1,213
Building Licence Levy	-	2,056	(1,457)	599
Sale of Painting	(80)	190	(190)	(80)
Art Prize Scholarship	200	-	-	200
	95,303	1,126,536	(1,101,975)	119,863

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2018**

**NOTE 12
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget Adoption			Opening Surplus				0
				0	0	0	0

KEY INFORMATION

The 2018/19 budget has not yet been reviewed.

Shire of Katanning Council Policy Register Review #4 Schedule – November 2018

New #	Policy Name	Recommendation
3.3	Related Party Disclosures	Amend & Adopt
6.11	Consumption of Food	Rescind
6.20	Donation of Centenary Plaques	Adopt
2.9	Community Financial Assistance Program	Amend & Adopt
2.12	Portable Stage Community Access	Rescind
6.12	Katanning Community Groups Hire	Adopt
6.16	Smoke Free Places	Adopt
7.17	RAV Extra Mass Permits	Rescind
7.2	Footpath Vehicle Crossover	Rescind
7.3	Signage on Road Reserves	Amend & Adopt
7.4	Street Trees	Adopt
7.5	Road Verge Treatment	Rescind
8.7	Annual Works Program	Rescind
7.6	Private Works – Local Clubs	Adopt
7.7	Private Works	Amend & Adopt
7.8	Subdivision Development Requirements	Rescind
8.1	Amalgamation of Lots	Adopt
8.2	Cancellation of Building Licences	Rescind
8.3	Shade type structures	Rescind
8.4	Commercial Vehicles in Residential...	Rescind
8.5	Temporary Accommodation	Adopt
10.1	Use of Council Leased Vehicle	Rescind
3.4	Legislative Compliance	Adopt
3.5	Internal Controls	Adopt
X.X	Public Memorials and the Pioneer Wall	Adopt

3.3 Related Party Disclosures - ADOPT

Policy Owner: Risk Management and Workplace
Person Responsible: Executive Manager Finance and Administration
Date of Approval:
Amended:

Objectives: To provide guidance to elected members and identified Key Management Personnel to assist in them making an informed judgement as to who is considered to be a related party and what transactions need to be considered when determining if disclosure is required. The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made.

Policy Subject: This policy relates to the requirements of Related Party Disclosures to be made in the Shire's Annual Financial Reports in compliance with AASB 124.

Policy Statement: That:

1. Council recognises the requirement to comply with AASB 124 and thus disclose Related Party Disclosures in each Annual Financial Report commencing from 1 July 2016 (effectively the report for the year ending 30 June 2017).
2. This policy outlines required mechanisms to meet the disclosure requirements of AASB 124.

Guidelines:

1. Identification of Related Parties

AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of *Related Party*:

- An elected Council member
- Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer, Director or Executive Manager
- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs).

The Shire will therefore be required to assess all transactions made with these persons or entities.

2. Identification of related party transactions

A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates
- Fines
- Use of Shire owned facilities such as [Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)]
- Attending council functions that are open to the public
- Employee compensation whether it is for KMP or close family members of KMP
- Application fees paid to the Shire for licences, approvals or permits
- Lease agreements for housing rental (whether for a Shire owned property or property sub-leased by the Shire through a Real Estate Agent)
- Lease agreements for commercial properties
- Monetary and non-monetary transactions between the Shire and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire (trading arrangement)
- Sale or purchase of any property owned by the Shire, to a person identified above.
- Sale or purchase of any property owned by a person identified above, to the Shire
- Loan Arrangements
- Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives. These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the Shire can determine that an OCT was provided at arms-length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

3. Disclosure Requirements

For the purposes of determining relevant transactions in point 2 above, elected Council members and key management personnel as identified above, will be required to complete a *Related Party Disclosures - Declaration* form for submission to financial services.

4. Ordinary Citizen Transactions (OCTs)

Management will put forward a draft resolution to Council annually, declaring that in its opinion, based on the facts and circumstances, the following OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the quarterly *Related Party Disclosures - Declaration* form will be required.

- Paying rates

- Fines
- Use of Shire owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)
- Attending council functions that are open to the public

Where these services were not provided at arms-length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

All other transactions

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form.

Frequency of disclosures

Elected Council members and KMP will be required to complete a *Related Party Disclosures - Declaration* form each annually.

Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of/by a KMP.

Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

5. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Associated Regulatory Framework

AASB 124 Related Party Disclosures

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Further Information

Related Party Disclosures - Declaration form

6.11 Consumption of Food and Drink in the Katanning Art Gallery

Policy Owner: Community Services and Facilities
Person Responsible: Executive Manager of Projects and Community Building
Date of Approval:
Amended:

Objective: To allow functions to be held in the Katanning Gallery and establish a set of procedures to clarify what food and drink may be consumed in the Gallery.

Policy Statement: To ensure that the venue can safely stage exhibitions with minimal risk of damage to items, whilst at the same time being used to host social functions where refreshments are consumed.

Guidelines:

- 1) Food and drinks are only to be served in the foyer of the Library/Gallery not in the Gallery itself.
- 2) Patrons maybe allowed to carry food and drinks in the Gallery at the discretion of Gallery Staff, depending on the type of exhibition.
- 3) Supervisors of exhibitions are allowed to consume food and drinks at the supervisor's desk only.

6.10 Donation of Centenary Plaques - ADOPT

Policy Owner: Community Services and Facilities
Person Responsible: Executive Manager of Projects and Community Building
Date of Approval:
Amended:

Objective: To provide recognition from Council to families, businesses and groups who have established a significant historical presence in the Shire.

Policy Statement: That Council donate a centenary plaque to families, businesses and groups who have farmed the same land or utilised the same premises for the same purpose for 100 years or more.

Guidelines: Eligibility

- All applications for Council to donate a centenary plaque must be made to the Shire of Katanning for approval.
- The applicant must represent a family or group who have been farming the same property, running the same business from the same premises or using the same premises for the same purpose for 100 years or more.

Plaque Specifications

- The prescribed size must conform to the dimensions of 300 mm x 210 mm x 5 mm.
- The wording is to be in a suitable manner to reflect the significant event or person.

Costs

- The Shire of Katanning will meet the cost of purchase of the plaque.
- The recipient of the plaque will need to make their own arrangements to display it. If the recipient requests that the plaque be placed on the Pioneer and Memorial Wall, they will incur any fee associated with attaching the plaque to this wall.
- A register is to be kept of all Council donated plaques, detailing the date of purchase, name and address of recipient and inscription details on the plaque.

2.9 Community Financial Assistance Programme - ADOPT

Policy Owner: Finance
Person Responsible: Executive Manager of Projects & Community Building
Date of Approval:
Amended:

Objective: To enable Council to plan its support of community projects.

Policy Statement: The Community Financial Assistance Programme (CFAP) provides funding support in two categories of up to, and over \$5000 each, to enable Katanning community based organisations to develop projects that increase participation and benefit the community.

Guidelines:

Selection Criteria
Each application will be assessed against the following criteria:

- Does the project meet a community need?
- Does the project benefit a sufficiently broad, or diverse, target group?
- Does the organisation have the capacity to undertake and manage the project?
- Does the application represent value for money?
- Collaborative community wide projects are encouraged

Funding Rounds

The Community Financial Assistance Programme is allocated from within Council's general revenue budget each year with applications being called at the beginning of May and closing on the 29th of June for funding early (generally August) in the new financial year.

A second round of funding may be held opening end of January and closing end of February for Council consideration in March, if further budgeted funds remain available.

Eligible Projects can include:

- Printing of posters/flyers;
- Advertising & promotion;
- Purchase of equipment required for the ongoing operations of the club, e.g. shade tent, tables, chairs etc. Equipment for administration purposes is ineligible including: computer equipment and office equipment; and
- Up to 50% discount will be considered in fees for Council venues including tip fees and the supply of sand, gravel etc. This excludes the bar/kitchen, where full hiring costs apply.

What items will not be funded

- Assistance towards councils rates or standard user agreements;

- Assistance towards financial operating costs of the applicant e.g. rent, staff wages, utility costs, insurance, stationery, computer, office equipment etc;
- Food, drinks and alcohol;
- Interstate and overseas travel;
- Conference attendance;
- Projects that have already commenced;
- Projects not based in Katanning;
- Projects that duplicate an existing or similar project/service within the community; or
- An item benefiting an individual.

Who can apply?

Eligible groups and organisations must be:

- An incorporated not-for-profit organisation; or
- An unincorporated not-for-profit organisation, applying through the auspice of a not-for-profit incorporated body or a local government authority.

Who can not apply?

- An unincorporated organisation without an auspice arrangement;
- An individual;
- A commercial for profit organisation;
- Organisations that have not provided an acquittal from previous CFAP applications are ineligible to apply until the required documentation has been submitted.

Advertising

Each year, at the beginning of June, Council shall advertise it's intention to consider applications for financial assistance under the Community Financial Assistance Programme.

The advertisements will be placed in:

- At least 2 editions of the local newspaper 'The Great Southern Herald';
- The monthly Shire newsletter, 'The Shire Matters';
- The Shire of Katanning website; and
- Shire foyer information board.

Minor Community Grants (Under \$5,000 GST exclusive)

Minor Community Grants may be used for any purpose, including minor building construction, repair, equipment purchase (excluding office equipment) or hire, events or functions.

Major Community Grants (\$5,000 GST exclusive or more)

Major Community Grants are generally provided for purposes such as building purchase or construction, purchase of equipment (excluding office equipment), ground-works etc.

Community Donations

This programme is in addition to the approval of Community Donations. Applications for Community Donations, to a maximum of \$300 GST exclusive, may be submitted at any time throughout the year for any purpose. Applications will be received from community-based organisations.

Community Donations shall be referred to the Chief Executive Officer for consideration under delegated authority of Council.

Administration of Financial Assistance

Financial assistance approvals shall be administered in accordance with the following:

- 1) Where financial assistance is approved by Council for projects that are dependent upon funding from an outside source, eg: Department of Sport & Recreation; Lotterywest etc, and that funding application is unsuccessful, then subject to section 4 below, the Council funds may be held until the following financial year, such funds again being made available to the organisation involved, on condition that their application for funding from the outside source is approved in that financial year.
- 2) Where an application for outstanding funding is again unsuccessful, the approved Council financial assistance shall be withdrawn and may be made available to other community organisations.
- 3) Where funding from an outside source is approved, Council financial assistance (as approved) shall be paid to the applicant, on receipt of and up to the value of paid invoices, statements or receipts.
- 4) Where approved financial assistance is not claimed by 31st May of the following year in which the grant was approved and the organisation involved has failed to provide an explanation and request for those funds to be carried forward, the Chief Executive Officer shall advise the organisation that the approval is revoked and that they should then re-apply.
- 5) Where the level of financial assistance from an outside source has been reduced below that requested by an organisation, the organisation shall be required to demonstrate its ability to meet the funding shortfall. In such circumstances the Community Financial Assistance Committee will reassess the viability of the project and may, if project viability is not

substantiated, revoke the grant approval. Those funds may then be made available to other applicant organisations.

- 6) Where requests for financial assistance are received outside the deadline for receipt of applications they shall not be accepted and the applicants will be advised accordingly.
- 7) Projects that are able to demonstrate benefits to the wider community will be preferred. Those projects that can demonstrate contributions from the community or community groups will be preferred.
- 8) Approved applications must acknowledge that the Shire of Katanning has provided funding towards their project and to include the Shire of Katanning logo on all promotional and marketing material.
- 9) Applications for Major and Minor grants received from individuals will not be accepted.
- 10) Projects requesting funding for salary costs, administration support and recurring expenditure are ineligible for support.
- 11) Council's decision is FINAL and applicants may not request an appeal
- 12) Applicants are permitted to only apply successfully for one round in each financial year.

Acquittal process and outcomes

As part of the acquittal process grant recipients will be required to provide supporting documentation in the form of receipts and a brief evaluation report to the Shire of Katanning, within 30 days of project completion.

This information is to be disseminated to the CFAP Committee.

Failure to complete the acquittal will disqualify the applicant for future CFAP funding.

CFAP program is to be reported via the Shire's Annual Report.

2.12 Portable Stage – Community Access and Usage - RESCIND

Policy Owner: Finance
Person Responsible: Manager of Finance
Date of Approval:
Amended:

Objectives: To provide fair and equitable arrangement for the use of Council's portable stage by community and commercial groups.

Policy Statement: Council will allow use of the portable stage as follows:

1. Not-for-profit Katanning community groups will be allowed free use of the stage for community events. If Council staff are required to install or remove the stage this will be charged for at rates determined in Council's Fees and Charges; and
2. Commercial groups may use the stage at the hire fee specified in Council's Fees and Charges.

6.12 Katanning Community Groups Hire Charge Policy - ADOPT

Policy Owner: Community Services and Facilities
Person Responsible: Executive Manager of Projects and Community Building
Date of Approval:
Amended:

Objectives: To encourage the effective use by community groups through an equitable access process.

Policy Statement: To provide access to shire owned facilities that best meet the community's current and future needs and are available for use by all community groups.

Guidelines: To make the following shire facilities available to Katanning community groups to hold meetings free of charge:

- Community Room at the Katanning Library
- Meeting Room at the Katanning Leisure Centre
- Meeting Rooms at the Town Hall/Katanning Regional Entertainment Centre

Community groups include, but are not limited, to the following:

- Sporting groups
- Church groups
- Voluntary community support groups
- Not for profit organisations
- Playgroups
- Groups/individuals undertaking community projects.

Administration

Bookings are to be directed to the relevant staff of the facility.

Bookings and Charges

Bookings of the facility will be taken during normal operating hours and are not confirmed until the relevant hire form and conditions of hire form have been signed and returned.

No Fee and/or charge will be made to community groups for the hire of the facilities listed above.

Charges in relation to call out fees remain applicable to community groups. The charges for call out fees are listed in Council's schedule of fees and charges.

Consumption of Alcohol

Consumption of alcohol is not permitted at the facilities listed above.

Compliance with Acts and Regulations

The hirers shall comply with the provision of the Health Act and any other Act and/or Regulation in force for the time being and applicable to such hiring and use of the facilities.

Other Conditions

- 1) All hire conditions as listed on the conditions of hire form must be adhered to.
- 2) Hirers of the facility who pay for the facility have priority in making bookings and will replace a community group booking when required.
- 3) Bookings for community groups will only be permitted for a maximum of up to three months in advance.
- 4) Cancellation with less than 48 hours notice, or not attending a booking will result in the community group being charged for the facility at the not for profit rate stated in Council's schedule of fees and charges.
- 5) The Katanning Community Room at the Library can be hired to community groups outside of usual operating hours. If Shire staff are required to attend call outs for non-arming of the facility then a call out charge will be payable by the community group as set out in Council's schedule of fees and charges.

Applications for free venue hire for activities other than meetings can be made to the Chief Executive Officer and will be approved at their discretion

6.16 Smoke Free Places - ADOPT

Policy Owner: Community Services and Facilities
Person Responsible: Executive Manager of Projects and Community Building
Date of Approval:
Amended:

Objective: To support and promote the ideals of a Smoke Free policy within all council owned buildings and selected outdoor areas where play equipment is present, including skate parks and at all shire run community events.

Policy: Council supports the promotion of good health and activities which encourage healthy lifestyles by banning smoking in the following locations:

- Inside all council owned buildings
- Inside the external fence of the Shire of Katanning Aquatic Centre
- Within 10 metres of outdoor play equipment, including skate parks
- At all shire run community events

Signage at the following shire owned buildings and outdoor areas will be erected to clearly indicate the area has been declared a “Smoke Free Zone”.

- All Ages Playground
- Skate Park
- Lions Park (located by the picnic area)
- Katanning Leisure Centre
- Katanning Town Hall/ Regional Entertainment Centre
- Katanning Public Library & Gallery
- Katanning Town Square
- Shire of Katanning Administration Office
- Katanning Aquatic Centre
- Katanning Regional Saleyards building

Guidelines: ‘*Smoke Free Zone*’ means the inside of buildings, or part of an outdoor area in which smoking is not permitted. The ‘Smoke Free Zone’ will be identified by the presence of one or more signs displaying the phrase ‘smoke-free zone’.

Smoking means smoking, holding or otherwise having control over an ignited smoking product. Smoking product includes any tobacco or other product that is intended to be smoked.

7.1 Restricted Access Vehicles – Extra Mass Permits - RESCIND

Policy Owner: Works and Services
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

- Objectives:**
- 1) To set conditions for Main Roads WA to attach to Extra Mass Permits issued for vehicle movements within the Shire of Katanning.
 - 2) To provide direction to Council when required to make a decision regarding a particular route, which has not been designated a heavy vehicle route as part of the Restricted Access Vehicle (RAV) network

Policy: Council sets the conditions relevant to Extra Mass Permits, which are issued by Main Roads WA for large truck and trailer combinations, B-Doubles and road trains within the Shire of Katanning.

Guidelines: General Conditions

- 1) It is accepted that large truck and trailer combinations provide an efficient and economic means for transport of goods.
- 2) Vehicle movement is not to be undertaken on school bus routes during school bus times.
- 3) Movement to cease on unsealed roads immediately and for two days after 12mm of rain has fallen.
- 4) Vehicle speed limited to 80km per hour.
- 5) Permits are to be issued to companies or individuals by Main Roads WA.
- 6) Where the route requested is through residential areas, restricted hours of operation are to be considered. (General restriction between 10.00pm and 6.00am).
- 7) The conditions also apply to the route(s) taken by empty trucks.
- 8) Requests of a contentious nature are to be referred to Council for consideration.
- 9) Headlights are to be switched on during vehicle movements.
- 10) Routes and classification as shown on Annexure A and attached maps.
- 11) Maximum overall vehicle length not to exceed 36.5 metres.
- 12) Council office to be contacted for advice on road conditions during periods of wet weather.
- 13) Compliance with all conditions set by Council for roads under its control.

10.2.3

- 14) Council retains the right to withdraw approval for any route at any time.

7.2 Crossovers - RESCIND

Policy Owner: Works and Services
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objective: To define the specifications and standards for construction of crossovers and detail the procedures for determination of eligibility for a contribution to the cost of construction.

Policy: Council will bear one half the cost of a standard crossover as defined in the guidelines subject to the crossover being the first constructed to that lot and to a maximum value as shown in Appendix 1.

Council authorises the Chief Executive Officer to determine all matters relating to this policy.

This policy in general applies to all building approvals.

Guidelines: Council has adopted, under Regulations 12-16 of the Local Government Local Provisions Regulations, the following specifications that set out the minimum standards for the construction of a vehicle crossover.

In accordance with these provisions, Council will permit the crossover to be constructed by a private contractor under the supervision and to the satisfaction of the Council. If the crossover is a standard crossover, or superior to a standard crossover, Council shall bear one half the cost of a standard crossover as estimated by Council, but if the crossing is a type that is inferior to a standard crossover, then Council shall bear no part of the cost thereof. "Standard Crossover" means the first constructed crossover to a lot that is constructed in accordance with the specifications fixed by the resolution of Council.

Refer to attached Crossover Detail Drawings and specifications:

Attachment 1: Table of costs for standard crossovers

Attachment 2: General plan and sections – kerbed roads (X - Over STD 1)

Attachment 3: General plan and sections – sealed roads no kerbing (X- Over STD 2)

Attachment 4: General plan and sections – under-width sealed roads; gravel roads and special cases (X - Over STD 3)

Attachment 5: Position of crossover in relation to block (X – Over STD 4)

Attachment 6: Changes of grade.

Attachment 7: Visual Truncation (X – Over STD 5)

Attachment 8: APPLICATION FOR CROSSOVER CONTRIBUTION FORM

Attachment 9: APPLICATION FOR CROSSOVER REBATE

Crossings wider than standard must be specifically approved in writing by Council.

Crossover categories

RESIDENTIAL AND SPECIAL RURAL BLOCKS FRONTING SEALED ROADS

Minimum criteria to qualify for a crossover contribution in this category:

- Block fronts a kerbed and sealed road; or
- Block fronts an unkerbed-sealed road.

Dimensions of Crossover:

- Minimum Width – 2.7m
- Maximum Width – 6.0 m
- All crossovers with a width less than 5.0m to be constructed with a 1.5m by 2.0m
- Splay on each side at the road frontage.

Where two residential crossings abut one to the other, they may be combined on

approval by the Director of Engineering Services and subject to the combined width

not exceeding 8.00 m (at the property boundaries) (refer to Attachment 4).

INDUSTRIAL AND COMMERCIAL BLOCKS FRONTING SEALED ROADS

Minimum criteria to qualify for a crossover contribution in this category:

- Block fronts a kerbed and sealed road; or
- Block fronts an unkerbed sealed road.

Dimensions of Industrial and Commercial crossovers shall be determined using the

turning templates for the vehicles which are to use the crossover. The width of the

crossing shall not exceed 10.0 m (except Service Stations which are 11.0m).

Residential, Special Rural, Rural, Industrial and Commercial Blocks fronting gravel roads or under-width sealed roads (roads that receive regular shoulder maintenance grading)

Dimensions as per the above categories

Construction Standards

The following finished surfaces are considered acceptable to qualify for a contribution

from Council in each of the three categories:

- Residential and Special Rural Blocks & Industrial and Commercial Blocks fronting sealed roads:
 - Concrete
 - Asphaltic Concrete (hotmix)
 - Bitumen Seal (various aggregates)
 - Brick
 - Paving Block
- Residential, Special Rural, Rural, Industrial and Commercial Blocks fronting gravel roads or under-width sealed roads (roads that receive regular shoulder maintenance grading):
 - Waterbound gravel
 - Blue Metal scalps

Refer to relevant drawings for compaction details and base material depths.

LOCATION OF CROSSOVER

Crossovers will generally be 1.00m minimum from dividing (side) boundary.

Crossovers will be set out to cross the kerbline at or near the perpendicular.

Crossovers must not be constructed closer than 8.00m to the intersection of property lines at street corners. This measurement is to the straight of the crossing not to the wing (as per attachment 5).

Crossovers must not be constructed through any truncations on intersecting roads. Crossovers must not be constructed into turnout radii of intersecting streets.

All unusual situations will be referred to the Director of Engineering Services for direction.

Under the said Regulations of the Local Government Act, Council will fix the position of the crossover where the Chief Executive Officer deems it necessary.

LEVELS AND GRADIENTS

Maximum gradients of driveways shall be as follows:

- Across a footpath i.e. between the edge of the frontage roadway and property line – 5% (1 in 20)
- Within property – 20% (1 in 5)

Grade changes should be checked in accordance with Attachment 6 and discussed with the Director of Engineering Services if clarity is required.

The crossover levels should match existing verge levels. Verge levels must not be altered without prior written permission from the Director of Engineering Services.

Edge treatment to crossovers will ensure that there is minimal risk of trippage for pedestrians in poor light.

RAMP GRADES

To prevent vehicles scraping or bottoming, algebraic changes in grade in excess of 12.5 % (1 in 8) will require introduction of a transition between the main grade lines (refer attachment 6).

Transitions of 2.0 m in length will usually be sufficient to correct bottoming or scraping. They may be in the form of a simple chord with grade calculated as half the algebraic sum of the two adjacent grades, as illustrated, although for vehicle occupant comfort, the transitions should desirably be constructed as short vertical curves.

Grade changes substantially greater than 12.5 %, or the need to cater for vehicles with unusually small ground clearance, may require longer transitions.

Visual Truncation

Except with the approval of Council, no building, wall, fence or other form of visual obstruction greater than 0.75 metres in height, measured from the natural ground level at the boundary is permitted, within a 3 metre by 1.5 metre truncation of a vehicular accessway. (Refer attachment 7)

Footpaths

Should a footpath exist where a crossing is to be constructed the contractor shall:

- If the footpath is precast concrete slabs, remove the slabs and carefully place them to one side of the crossing, where they shall be collected by the Engineering Services Department.
- The contractor shall make good any difference in levels between the footpath and the crossing.
- If the footpath is insitu concrete and is less than 100 mm thick, the contractor shall cut out the footpath, remove it and make good any difference in levels between the footpath and crossing. (Cut the concrete footpath using an approved concrete saw).
- If the footpath is insitu concrete and has a thickness of 100 mm or greater and minimum width of 1.8m, construct the crossover either side of the footpath. Footpath is not to be removed.
- Confirmation of the thickness should be obtained from the Director of Engineering Services before any work is commenced.

Footpath Specification

Footpath box to be compacted to 95% of a maximum density as determined by the modified compaction test.

The path to be 2.00 m wide by 100mm thick concrete.

Concrete to have a 28 day minimum cylinder compressive strength of 20 MPa.

Surface to be non-slip finish (brushed finish) with a smooth edge to all outside edges and joints.

Drainage Structures, Kerbing & Underground Services

In the event of drainage manholes or side entry pits and such like, the owner or builder must refer the matter to the Director of Engineering Services for directions as to levels, protection, reinstatement etc.

Mountable kerbing **is not to be removed**. Precast, semi barrier or barrier kerbing is only to be removed after inspection and agreement by the Director of Engineering Services.

All work associated with the removal of kerbing to be carried out under the direction of the Director of Engineering Services. All costs associated with the removal of kerbing shall be the responsibility of the Owner.

Relocation or alteration to other services (e.g. water, gas, electricity, telecommunications) will be at the owner's cost and works are to be undertaken by the relevant service authority.

Roadside Table Drains (Unkerbed Roads)

Where a table drain exists between the edge of road and the front boundary of the property a 300 mm diameter Class 2 reinforced concrete pipe including headwalls is to be incorporated into the crossover at the owner's expense. Construction of pipe and headwalls is to be to the satisfaction of the Director of Engineering Services.

Special cases where shallow swale drains exist will need to be referred to the Director of Engineering Services.

Should a pipe of a diameter in excess of 300 mm be required, the difference in cost for the larger pipe will be borne by Council. The Director of Engineering Services will determine the size of pipe required.

Standard Crossover

For the purpose of calculating Council's portion of the cost, Council will contribute half the construction cost or the maximum amount set by Council in Appendix 1 - whichever is the lesser.

Note: Applicants installing crossovers to commercial and industrial blocks will require a more substantial base layer dependant on vehicle usage.

Dangerous Crossover

Under the said Regulations of the Local Government Act, where a crossover is not constructed or is in poor repair and is considered dangerous to:

- Pedestrian traffic,
- Vehicular traffic, and/or
- Discharges debris onto the roadway and or into Council's drainage system.

Council may serve in writing to the owner notice to construct or repair the crossing.

Strata Titled Properties

In the case of Strata-titled properties, the rebate referred to in this policy shall apply only to the parent lot and the refund will be payable to the body corporate.

A rebate will only be paid for the first crossover to be constructed on the parent lot.

Maintenance of Crossover

It is the property owner's responsibility to maintain the crossover to a neat and safe standard in accordance with this policy.

Should works be carried out in the road verge and across the crossover, the service authority will reinstate the crossover to the best of their ability. However due to the availability of materials the standard of the reinstatement cannot be guaranteed.

7.3 Signage on Road Reserves - ADOPT

Policy Owner: Works and Services
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Policy Subject: Directional, Advisory, Service, Tourism & Advertising Signs on Road Reserves.

Part A – Road/Street Name Plate and Advisory Signs

Part B – Directional Signs

Part C – Advertising Signs within Road Reserves

Policy Statement: This policy relates to signs erected within the road reserve.

For all other signs on private property, refer to Shire of Katanning Town Planning Scheme No. 4.

Street signage is a valuable tool for providing information and directional guidance to pedestrian and vehicular traffic. Where it is effectively integrated into the urban and rural landscape it should achieve these aims with minimum impact on local amenity.

No person shall erect, display or maintain a sign or advertising device within the road reserve within the Shire of Katanning without Council approval (refer Part B Directional Signs and Appendix C Application Form).

- Objectives:**
- 1) To ensure that signs on road reserves do not become so various or numerous so as to be unacceptable to residents in the area or to be injurious to the amenity or natural beauty or safety of the area.
 - 2) To provide uniform standards for the installation, location, colour and materials of signs placed on road reserves.
 - 3) To delegate responsibility for approval of sign installation.

Part A – Road/Street Name Plate and Advisory Signs.

- Council installs and maintains street and road name plate signs with the current shire logo (refer appendix A). Existing old signage will be updated through natural attrition.
- In order to reduce the proliferation of posts, existing post should be used where possible to mount new signs.
- In positioning signs regard must be given to the location of existing services, visibility of the sign and sight distances/lines of sight for drivers.

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- When installing or updating street signs, rationalising of existing signs and posts should be considered where possible/practical.
- When installing signs and posts consideration must be given to reducing the opportunity for vandalism.

Specifications

- Street/Road name plates
Council's standard for all areas shall be 150mm high green letters on white reflective background affixed to 200mm wide aluminium plates.

Name plates are to be dual sided and have Council's logo affixed.
- Advisory Signs
To Main Roads Western Australia and Australian Standards.

Approval

- Approval for the installation of Road/Street Name Plate and Advisory Signs is delegated to the Director of Engineering Services and will generally be implemented via the Work List System.

Part B Directional Signs

- Where a business or activity is decided by Council to be of sufficient interest and importance to the travelling public, then it will allow erection of business or activity signs which indicate the nature of the business or activity that may be located by following the direction indicated by the sign. Examples include; homes for the aged, hospitals, tourist facilities, libraries, medical services, accommodation, fuel.
- Sign requests including business names will not be approved. As detailed above the sign must only include the type/nature of the business activity.
- A maximum of up to 3 finger board signs per business/activity may be approved.
- Fees and charges shall be set through Council's Schedule of Fees and Charges in the yearly budget.

Specifications

Council's standard for all areas shall be 150mm high white letters on blue reflective background affixed to 200mm wide aluminium plates.

Approval

Applications for Directional Signs must be submitted on Directional Signs Application Form (Appendix C).

Council may approve the erection of a sign with or without conditions and for a period to be determined by Council.

As detailed on the Directional Signs Application Form, Council reserves the right to remove any of these signs without notice at any time.

Should the sign fall into disrepair Council may remove the sign (replacement costs would be at cost of the applicant).

Approval for the installation of Directional Signs is delegated to the Director of Engineering Services.

Council will maintain a register of Directional Signs for the Purpose of regularly reviewing their relevance. Signs that are determined to be redundant may be removed and disposed of.

Part C – Advertising Signs Within Road Reserves

Council has been delegated powers under the Main Roads (Control of Advertisements) Regulations 1996 by the Commissioner of Main Roads to approve all Category 2,3 & 4 advertising devices (as defined by Main Roads WA's Guide to the Management of Roadside Advertising. For definitions refer www.mainroads.wa.gov.au/standards/roads_engineering/traffic_management/roadside_advertising) on Highways and Main Roads.

This policy allows for category 2,3 & 4 advertising devices to be installed on the Great southern Highway, Kojonup-Pingrup Road, Dumbleyung Road and Warren Road in accordance with Main Roads WA guidelines.

Within these guidelines the Shire of Katanning has approved 25 Category 3 Roadside Advertising Agreements for designated signs positioned on:

- Katanning-Dumbleyung Rd
- Warren Rd
- Great Southern Highway
- Kojonup-Katanning-Nyabing Rd

Generally signs advertising the location or presence of business or commercial premises are not permitted on Shire controlled road reserves (with the exception of Dumbleyung Rd and Warren Rd as detailed above).

Dumbleyung Road and Warren Road are to be considered as main roads for the purpose of this policy.

When considering applications, Council is required to observe and comply with the abovementioned guide and keep a register of approvals granted under the delegation.

Council will refer all applications for Category 1 signs to the Commissioner of Main Roads for approval.

7.4 Street Trees - ADOPT

Policy Owner: Infrastructure
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Policy: The Chief Executive Officer shall be responsible for all planting, maintenance and removal of street trees where deemed necessary, on Council managed road reserves. Private planting, removals or pruning on all road reserves shall first require the approval of the Chief Executive Officer.

- 1) The position of trees or shrubs to be between 1.5 m and 3 m from property lines and approximately 10 m apart.
- 2) Consideration for vehicle driver visibility must be taken into account when planting new trees. No trees to be planted nearer than 10 m back from the building/property line of the intersection.
- 3) The Chief Executive Officer or their representative, shall decide the species or varieties of trees and/or shrubs to be planted in road reserves controlled by the Shire of Katanning, and will have regard to possible impact on underground and overhead infrastructure.
- 4) Every effort should be made to identify and maintain heritage trees.
- 5) Proximity to pavers shall be considered when selecting tree varieties.
- 6) No street tree to be planted under overhead power lines.

7.5 Road Verge Treatment – Townsite - RESCIND

Policy Owner: Works and Services
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objective: To permit use of the road reserve for means of upgrading and beautification of verges.

Policy: Council authorises the Chief Executive Officer to approve the installation and/or construction of gardens, reticulation, landscaping and gravel treatments to the verge between the front property line and the kerb.

Guidelines: It is accepted that road reserves form a significant proportion of public open space available to residents for improving their streetscape and lifestyle.

The treatments are to be in accordance with the Shire of Katanning Local Laws Part IX Thoroughfare Lawns and Gardens and installation may take place after approval by the Shire. Applications are to be in writing and supported by a sketch of the proposal.

The following principles shall apply to any application:

- No permanent structure can be permitted in the road reserve except with the written approval of Council.
- Treatments must not present hazards to pedestrians with due allowance being made for infirmities and poor lighting.
- There should not be holes, stakes or trip hazards (including steps, kerbs, loose pebble gravel on smooth hard surfaces, rocks, or any other physical barrier).
- Plants should not be dangerous, have thorns or branches projecting at eye height. Plants should be maintained so that they do not present a danger to pedestrians.
- Treatments should permit free access to services by the relevant authorities. As a guide, the treatment should not impede access by men using shovels at night to repair a broken service.
- A 1.5 metre strip adjacent to the road carriageway should be kept free of any traffic hazards or any object which may impede pedestrian movement along the side of the road.
- Care should be taken to keep sightlines clear near corners and for vehicles using a driveway.
- Maintenance should be to a reasonable standard as assessed by Council.
- Verge must not be sealed or otherwise covered with an impermeable treatment.
- Washed pebble gravel will require special arrangements to prevent its spreading onto footpaths, kerbing or roadways. This can be done by waterbinding, rolling or setting the level below the top of the kerbing.

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- Loose crushed aggregate is to be avoided as it tends to be scattered or thrown.
- Pine bark is undesirable as it dries out and is wind blown.
- Any irrigation equipment installed in the verge is at the risk of the occupier.
- Grass or lawn as requested or advised by the Director of Engineering Services.
- Its use must not inconvenience pedestrians or constitute a hazard (eg water spraying onto a road which causes motorists to swerve)

Reinstatement of verge treatment will not be limited and will be the complete responsibility of the occupier.

The selection of trees and suitable plants will be subject to approval by the Chief Executive Officer or their representative.

Council's staff can provide advice to occupiers on a range of suitable plants which may be used for an alternative verge treatment.

Residents must inform the Water Corporation, Telstra or Western Power in regard to underground facilities prior to commencement of work

7.6 Private Works – Local Clubs/Organisations - ADOPT

Policy Owner: Works and Services
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objectives: To provide a fair and equitable arrangement for the provision of Council services to local sporting and charitable organisations.

Policy: That Council's policy relating to works of a private nature for clubs and organisations within the Shire of Katanning be as follows:

- 1) Where Council is requested to undertake or provide services relating to outside works on behalf of community groups or organisations on Crown, Club or Council property then the following will apply.
 - a. Works performed during normal hours of Council operations which are of a routine maintenance and adhoc in nature and do not lead rise to further requests on a regular basis be provided free of charge if approved by the Chief Executive Officer (ie. one off load of sand to a community group)
 - b. Works performed either during normal hours of Council operation or outside these hours which are of a routine maintenance and are carried out on a regular basis for the benefit of that group or organisation shall be charged at cost recovery rates if approved by the Chief Executive Officer (ie. regular mowing of a leased reserve or grounds)
 - c. Works requests which are significant in nature and beyond routine maintenance and result in a capital improvement of that group or organisation's grounds/facilities shall be placed before Council with a decision relating to the charge or otherwise being on the merits of the application.
- 2) Works performed on land outside of Crown, club or Council owned property to be charged at normal private works rates for community groups or organisations.

Guidelines: A record shall be kept of all private works of this nature so that the value of services to groups/clubs can be identified.

7.7 Undertaking Private Works – ADOPT

Policy Owner: Infrastructure
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

- Objectives:**
- 1) to provide a service to persons or organisations within the Local Government.
 - 2) To ensure a source of income for Council and efficient use of Council's plan and manpower resources.

- Guidelines:**
- 1) An estimate of the cost of the works will be prepared and unless other arrangements are made, this estimate will be prepaid to Council with a written undertaking by the customer to pay the actual cost of the works if it exceeds the estimate.
 - 2) The estimate will be in accordance with Council's schedule of fees and charges.
 - 3) Private Works totalling more than \$50,000 needs to have Council approval, prior to the commencement of works.

7.8 Subdivision Development Requirements - RESCIND

Policy Owner: Works and Services

Person Responsible: Executive Manager Infrastructure and Development

Date of Approval:

Amended:

Objectives: To provide clear direction and guidelines for developers and Council staff on standards required for subdivision proposals.

Policy Statement: To set a minimum standard on requirements for subdivision approval.

Guidelines: Please see separate document “Subdivision Development Requirements”.

8.1 Amalgamation of Lots - ADOPT

Policy Owner: Town Planning and Building
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objectives: To ensure that buildings are constructed on one lot of land in accordance with the Building Codes of Australia and planning requirements.

Policy Statement: Where a proposed building extends over more than one surveyed allotment, as a condition of approval to commence development under the Town Planning Scheme, such lots shall be amalgamated into one allotment. The Building Surveyor shall not issue a building licence until satisfied that an approved diagram of survey has been lodged at the Lands Title Office and an application for a Certificate of Title for the amalgamated allotments has been registered and accepted.

In the case of exceptional circumstances, at the discretion of the Chief Executive Officer, a building licence may be issued on receipt of an appropriate bank guarantee and a formal agreement prepared at the proponent's cost which will be released upon formal registration of the amalgamated title.

Objectives: To ensure that buildings are constructed on one lot of land in accordance with the Building Codes of Australia and planning requirements.

Guidelines: The Building Surveyor shall not issue the building licence until such time as the applicant shows proof that application for title has been lodged

8.2 Cancellation of Building Licence - RESCIND

Policy Owner: Town Planning and Building
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objectives: To facilitate the reissue of a building licence to another party in the case of a change of builder or owner of the property.

Policy Statement: To provide a Building Licence refund in certain circumstances.

Guidelines: Where a building licence has been issued and the prescribed fees, paid upon written advice from the builder or owner that he will not proceed with the building, the Chief Executive Officer is authorised to cancel the building licence.

No refund will be made of building licence fees, planning application fees or other associated fees on a cancelled building licence, except in cases where the Chief Executive Officer after considering an application accepts genuine exceptional circumstances can be demonstrated. Council will not refund the Building Levy or BCITF Levy. The applicant is to apply to the relevant agencies for a refund.

8.3 Shade type structures between dwelling and boundary fence - RESCIND

Policy Owner: Town Planning and Building
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objectives: To give property owners the choice of enhancing the amenity of their property by providing shade protection to their dwellings.

Policy Statement: 1) The area between the required wall setback may be used as shade protection to that area of the site provided that:

- a. The framework used to support the shade material is constructed of non-combustible material.
- b. The framework slopes in a plane from point of attachment to top of fence.
- c. The top of framework at the boundary is not more than 1.8 metres from ground level taken on applicant's side.
- d. The covering is to be such that it does not restrict more than 75% of natural light and allows the passage of air to pass through it.
- e. The material is to be kept in a good condition at all times and secured to prevent flapping.

2) The point of attachment shall be no less than 750mm from the boundary, and be no higher than 3 metres from ground level taken directly below that point. From this point (fascia) the framing must slope in one plane to the top of fence:

Guidelines: Structures as outlined in the policy that have the point of attachment not more than 750mm from the boundary may be erected without the requirement of a building licence.

All other situations require a building licence.

8.4 Commercial Vehicles in Residential Areas - RESCIND

Policy Owner: Town Planning and Building
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objective: To limit Commercial Vehicle parking in residential areas.

Policy Statement: To control commercial vehicle parking in residential areas to ensure local amenity is adversely affected.

Residential Zone – means those areas of the Shire of Katanning zoned Residential, Special Residential or Special Rural under the Town Planning Scheme in force within the Shire at the current time.

- Guidelines:**
- 1) No more than two commercial vehicles may be parked on a lot within a Residential Zone, provided that:
 - a. only one vehicle may exceed a gross combination mass of 20.7 tonnes and/or have an overall axle spacing of the vehicle or combination of vehicles of greater than 4 metres;
 - b. the vehicles are parked on a lot containing only a single house;
 - c. the vehicles form an essential part of the occupation of an resident of the dwelling;
 - d. no vehicle exceeds 15 metres in length;
 - e. major repairs to either of the vehicles are not undertaken on the lot; and
 - f. any minor repairs, servicing or cleaning of either of the vehicles is carried out in areas which are screened from view from outside the lot.
 - 2) Where Council is of the opinion that a particular commercial vehicle may affect the local amenity, notwithstanding that it meets the provisions of Clause 1A, it may impose any condition that it sees fit in order to protect that amenity. This may include, but is not limited to, the hours the vehicle

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is permitted to be brought to, or taken from the lot, the need to provide screening, and the prohibition of storing certain goods on the vehicle.

- 3) Notwithstanding the provisions of Clause 1 above, special approval of the Council (with or without conditions) may be granted allowing for the keeping of commercial vehicles where criteria in Clause 1 cannot be met. Where the application involves only one vehicle, Council delegates to the Chief Executive Officer the authority to allow approval with or without conditions.
- 4) An approval of the Council granted under Clause 2:
 - a. is personal to the person to whom it was granted;
 - b. is not capable of being transferred or assigned to any other person;
and
 - c. is not transferred with the land in respect of which it was granted.
- 5) A person to whom an approval has been granted under Clause 2 shall not park, or cause to be parked, such vehicle on any lot within a Residential Zone other than on the lot in respect of which the approval was granted.
- 6) If a vehicle has been parked, with the approval of the Council under Clause 2 and if there is annoyance to neighbours or to owners or occupiers of land in the neighbourhood, the Council may alter and add other conditions of approval, or rescind the approval granted by it. After such rescission, no person shall upon the land subject of a resolution for rescission, park a commercial vehicle unless approval to do so shall subsequently be granted by the Council.
- 7) A person shall not stack or place any fuel or raw material, or products of waste or manufacture, in front of the building line.

8.5 Temporary Accommodation - ADOPT

Policy Owner: Town Planning and Building
Person Responsible: Executive Manager Infrastructure and Development
Date of Approval:
Amended:

Objective: To provide guidelines on the prerequisite conditions for approval of temporary accommodation for occupation during the completion of a permanent dwelling.

Policy Statement: To guide circumstances of allowable temporary accommodation means a person or persons residing in a caravan whilst building their permanent dwelling on the same lot.

Temporary accommodation for a 12 month period may be approved by Council under the provisions of the *Caravan Parks and Camping Grounds Regulations 1997*

- Guidelines:**
- 1) Applications to reside in a caravan on a temporary basis whilst constructing a permanent dwelling on the same property must be submitted in writing and accompanied by a town planning application fee. The caravan must be located inside a shed.
 - 2) Applications will only be considered for land zoned rural or special rural.
 - 3) Applicants must submit a guarantee of \$5,000 to be returned upon temporary accommodation being vacated.
 - 4) Prior to submitting an application for temporary accommodation the proponents must already have obtained a building license for the construction of a permanent dwelling.
 - 5) A toilet, hand wash basin in close proximity, bath and/or shower and laundry trough may be provided in the shed (and connected to an approved onsite effluent disposal system and hot and cold potable water supply). A laundry trough is permitted to be used as the hand wash basin. Cooking facilities must be provided for in the caravan.

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- 6) The shed must have a supply of potable water, in the form of a water tank with a minimum capacity of 10,000L in areas of restricted water supply and 50,000L in areas with no water supply. Water supply must meet bush fire fighting requirements of a single house.
- 7) Applicants will be encouraged to install a smoke alarm to the temporary accommodation.
- 8) Temporary accommodation must be inspected and approved by the Environmental Health Officer or Building Surveyor prior to occupation.
- 9) Temporary accommodation permission will only be granted to those persons who are to occupy the house when completed.
- 10) Temporary accommodation may be permitted for a maximum of 12 months.
- 11) In accordance with the provisions of the *Caravan Parks and Camping Grounds Regulations 1997*, for occupation of temporary accommodation greater than 12 months, applications must be made to the Minister, Department of Local Government and Regional Development. Applications will only be supported where significant progress has been made on the construction of the permanent dwelling.
- 12) Council reserves the right to revoke temporary accommodation permission at any time if it is dissatisfied with the state of progress towards the construction of a permanent dwelling or any general terms of the temporary accommodation permission have not been met.
- 13) The Chief Executive Officer has delegated authority to approve/refuse applications for temporary accommodation in rural and special rural zones.
- 14) Legal action may be instigated if owners fail to vacate temporary accommodation within the given time frame.

3.4 Legislative Compliance – ADOPT

Policy Owner: Risk Management and Workplace
Person Responsible: Executive Manager of Finance and Administration
Date of Approval:
Amended:

Background: A fundamental principle of good public administration is that public officials comply with both the letter and the spirit of the law.

The Shire of Katanning has an obligation to ensure that legislative requirements are complied with. The community and those working at the Shire have an expectation that the Council will comply with applicable legislation and the Council should take all appropriate measures to ensure that that expectation is met.

Regulation 14 of the Local Government (Audit) Regulations 1996 requires local governments to carry out a compliance audit for the period 1 January to 31 December in each year. The compliance audit is structured by the Department of Local Government and Communities and relates to key provisions of the Local Government Act 1995.

Regulation 17 of the Local Government (Audit) Regulations 1996 also requires a review of the appropriateness and effectiveness of systems and procedures in relation to legislative compliance at least once every two calendar years and a report to the Audit Committee on the results of that review.

Policy: The Council will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the Council.

These processes and structures will aim to:-

- a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
- b) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.
- c) Provide people with the resources to identify and remain up-to-date with new legislation.
- d) Establish a mechanism for reporting non-compliance.
- e) Review accidents, incidents and other situations where there may have been noncompliance.
- f) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

Roles and Responsibilities

- a) Councillors and Committee Members
Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.
- b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation. Employees shall report through their supervisors to Senior Management any areas of noncompliance that they become aware of.

Implementation of Legislation

The Council will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

LEGISLATIVE COMPLIANCE PROCEDURES

1. Identifying Current Legislation

The Council accesses electronic up to date versions of legislation through the Western Australian State Law Publisher website at www.slp.wa.gov.au. Direct access to this site is provided from the Council's networked computers.

2. Identifying New or Amended Legislation

a) Western Australian Government Gazette

The Council has access to the WA Government Gazette which publishes all new or amended legislation applicable to Western Australia. Copies of gazetted changes are distributed to Senior Staff and other designated staff. It is incumbent on the CEO and Senior Staff to determine whether any gazetted changes to legislation need to be incorporated into processes.

b) Department of Local Government

The Council receives regular circulars from the Department of Local Government on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the CEO and relevant Council officers for implementation.

c) Department of Planning

The Council receives Planning Bulletins from the Department of Planning on any new or amended legislation. Such advice is received through the Council's Records section and is distributed to the relevant Council officers for implementation.

d) Western Australian Local Government Association (WALGA)

The Council receives regular circulars from WALGA and these circulars highlight changes in legislation applicable to local governments.

3. Obtaining advice on Legislative Provisions

The Council will obtain advice on matters of legislation and compliance where this is necessary. Contact can be made with the Department of Local Government, WALGA or the relevant initiating government department for advice.

4. Informing Council of Legislative Change

If appropriate the CEO will, on receipt of advice of legislative amendments, advise the Council on new or amended legislation. The Council's format for all its reports to Council meetings provides that all reports shall have a section headed 'Statutory Environment' which shall detail the sections of any Act, Regulation or other legislation that is relevant.

5. Review of Incidents and Complaints of Non-compliance

The Council shall review all incidents and complaints of non-compliance. Such reviews will assess compliance with legislation, standards, policies and procedures that are applicable.

6. Reporting of Non-compliance

All instances of non-compliance shall be reported immediately to the supervising manager. The supervising manager shall determine the appropriate response and then report the matter to the relevant Manager. The CEO may investigate any reports of significant non-compliance and if necessary report the non-compliance to the Council and/or the relevant government department. The CEO will also take the necessary steps to improve compliance systems.

3.5 Internal Control – ADOPT

Policy Owner: Finance & Administration
Person Responsible: Executive Manager Finance and Administration
Date of Approval:
Amended:

Objective: To ensure that appropriate internal controls are implemented in order to:

- 1** Fulfil the statutory obligations under the Local Government (Financial Management) Regulations 1996 and Local Government (Audit) Regulations 1996; and
- 2** Ensure that the Shire's assets are safe from loss due to fraud and mismanagement.

Policy Statement: The Council will, through the Chief Executive Officer, ensure that appropriate and efficient internal controls are in place covering

- 1** Staffing and segregation of duties;
- 2** Information technology;
- 3** Documented procedures and processes covering the recording reporting and authorisation of transactions; and
- 4** Monitoring performance and adherence.

x.x Public Memorials and the Pioneer Wall

Policy No	X.X	
Policy Name	Memorials	
Responsible Directorate	Infrastructure & Development	
Responsible Officer	Executive Manager Infrastructure & Development	
Council Adoption	Date:	Resolution No.
Reviewed/Modified	Date:	Resolution No.
Review Date	September 2020	
Legislation	<i>Local Government Act 1995, s.6.20 and 6.21 Local Government (Financial Management) Regulations 1996</i>	
Related Policies		
Related Organisational Directives		

Background:

The Katanning Shire Council (Council) recognize that members of the community may wish to use public open space to commemorate a person or group of people through a memorial or plaque.

The Pioneer Wall, located near the corner of Austral Terrace and Clive Street provides a further option to commemorate an event or person/s of historical, social or community significance to Katanning,

Objectives:

This policy has been established to provide guidance for the Council for memorials recognising people or groups of people within the Council's public open spaces and the Pioneer Wall.

Policy Statement:

The policy has been developed acknowledging that, whilst memorials can enrich public spaces and are important for individuals and groups of people, they also need to be carefully considered to ensure they do not negatively impact on those spaces or incur any additional maintenance costs on Council.

Definitions:

Applicant/Donor	A person or group who proposes the installation of a memorial.
Local Government Land	Land owned by a Council or under Council's care, control and management.
Memorial	Park furniture (i.e. park bench), garden, artworks, artefacts, tree, stone/rock or etched paving designed to preserve the memory of a person or group.
Plaque	A flat tablet of metal or other durable material which includes text and/or images that commemorate a person or group.

Public Open Space	Includes community land, road reserve and operational land owned by Council and any other land in Council's care, control and management.
Pioneer Wall	Located near the corner of Austral Terrace and Clive Street, the Pioneer Wall was established to commemorate events or persons of historical significance to Katanning.

Guidelines:

1. All requests for memorials must be made in writing to the Chief Executive Officer;
2. All applications must be relevant to the Shire of Katanning community;
3. All applications and approvals must be considered in accordance with this policy;
4. Applications for memorials should include:
 - a. The type of memorial requested – being Pioneer Wall or Public Open Space;
 - b. If the application is for a Public Open Space location, three feasible sites/locations, where possible, should be provided for consideration;
 - c. An explanation of the significance of these sites;
 - d. Proposed text for the plaque, if applicable; and
 - e. Any other pertinent information.
5. CEO will consider applications in consultation with the Executive Manager of Infrastructure and Development and make a recommendation to Council.
6. Approvals or refusal will be decided by Council.
7. Council decision will be forwarded to the applicant by the CEO.

Costs:

1. All costs including the supply and installation of a memorial are to be borne by the applicant.
2. A memorial located on Public Open Space should not add any additional costs, such as maintenance, to Council's normal operating costs.

Plaques

1. In relation to Public Open Space memorials, the size of plaques to be affixed to park infrastructure or other secure footing should fit appropriately on the infrastructure with the text as size of the plaque to be approved as part of the application process.
2. In relation to the Pioneer Wall, the prescribed size for plaques is 230mm x 100mm x 5mm in order to fit within marked out spaces.
3. Plaques are to be made of durable material, such as bronze.
4. Any costs associated with any replacement plaque required for the memorial will be the responsibility of the applicant.

Lifespan

1. Council cannot guarantee that a memorial located on Public Open Space will be preserved or remain at the site indefinitely. For park furniture or paving, the lifespan of the memorial will be approximately 10 years. At this time, the Shire will make every attempt to contact the original applicant as recorded in the register to discuss the possibility of renewal.

2. If a reserve is to be redeveloped, then every attempt will be made to contact the applicant to advise that the reserve is to be redeveloped. The life of the memorial will cease at the time of the reserve redevelopment regardless of the memorial age and the applicant will have the option to install a new memorial in line with this policy and proposed design standards of the reserve.
3. If a memorial is removed due to reserve redevelopment and contact is established with the applicant, the applicant will be offered the removed memorial and/or plaque.
4. Should a memorial be vandalised beyond repair it will be deemed to be at the end of its useful life. If the applicant wishes to renew the memorial they will need to lodge a new application.
5. Should the applicant wish to renew the memorial, and this is acceptable to Council, then the memorial and plaque will be replaced at the applicants cost.
6. If the memorial is a tree, and the tree dies, the applicant may, at their own cost, replace the tree.

Register

1. Upon adoption of this policy, the Shire will keep a register of memorials located on Public Open Space including the type and details of the memorial and contact details of the applicant.
2. It will be the responsibility of the applicant to ensure their contact details are kept current with the Shire.

Public Safety

1. The design and placement of a memorial on Public Open Space should not present a safety risk to pedestrians, cyclists or vehicles.
2. A risk assessment will be conducted for each memorial on Public Open Space as an integral part of the approval process.
3. Council reserves the right to relocate a memorial from Public Open Space to a suitable nearby location if there is deemed to be a safety issue with the location and placement of the memorial. In doing so, every attempt will be made to do this in liaison with the applicant of the memorial.

REG 17 ACTION LIST - UPDATE							
CATEGORY	MATTER NOTED	RECOMMENDATION	RESPONSIBLE PERSON/S	ACTION	Update May 2018	September 2018	Dec-18
Risk Management Policy	Risk Management Policy adopted in October 2014 has not been implemented as prescribed in Policy.	Review the Risk Management Governance Framework drafted in August 2014 and update the document with current risk methodology and practices.	EMFA	<i>Review to commence Q1 2018 - Interim review does not see major changes - Policy will need to return to Council. A program will be developed to roll out Risk Management to all levels of the organisation and roll out will take place Q2 2018.</i>	This is included in the major Policy Review process currently being progressed with Council.	Risk Management Policy reviewed at Policy Review #2 Workshop, Appetite & definitions included in September ACM	Complete.
		Develop an entity wide risk register to monitor and assess top risks. The risk register should be integrated with the Shire's strategic and operational plans and formally reviewed at least annually (or more frequently if required).	EMFA	<i>The Entity wide risk register will form part of the Risk Management document set and will accompany the Risk Management and Governance Framework. Estimate Q1 2018</i>	Expect Q3 2018	Draft Entity Risk Register included in September ACM.	Ongoing.
	Risk Appetite statement not formally articulated and established.	Formulate a risk appetite statement and corresponding definitions for risk tolerance to enable more effective risk management process.	EMFA	<i>Will need to accompany the Risk Management and Governance Framework. Estimate Q1 2018</i>	Expect Q3 2018	See Above.	Complete.
Business Continuity & Disaster Recovery	The Shire's strategy for business continuity and disaster recovery is in the process of being upgraded to a Cloud based technological solution. Until this is complete, the Shire currently does not have a reliable back-up plan in the event of a prolonged disruption to telecommunication services impacting on email service and local servers etc.	To ensure continuity of services to the community in the event of a prolonged disruption to telecommunications, the Shire should formally track the progress of the 'Cloud Project' in a similar manner as the other key Shire infrastructure projects.	All Senior Staff. Executive Manager of Finance and Administration to contact LGIS - Emma Horsefield re a new or review of Business Continuity Plan	<i>The matter as noted is no longer correct. The use of a "cloud" based solution for business continuity is now off the table and the Shire will use "on premise" technology to ensure best practice business continuity. Draft Business Continuity Plans will be prepared for Council Q3 2018</i>	Remove not relevant.	Draft Business Continuity Plan will be prepared first quarter 2019.	No change.
Corporate Governance	Strategic Community Plan – 2027 and Corporate Business Plan	For Noting - The Shire has prioritised completion of the Strategic Community Plan and is aware of the impact it has on the Corporate Business Plan and other informing plans.	Executive Manager Projects and Community Building	<i>It is aimed to have both the strategic Community Plan and Corporate Plan presented to Council by December 2017.</i>	Corporate Business Plan adopted by Council at OCM April 2018	Complete. Currently drafting 1/4 report on progress.	Complete. Report went to OCM October 2018.
Code of Conduct	The Code of Conduct was reviewed and approved by Council in response to the Probity Audit. The Code of Conduct consists of twenty-two pages	Incorporate a simple table with the key guiding principles within the Code of Conduct to reduce confusion.	All Senior Staff + HR. Executive Manager of Finance and Administration to coordinate	<i>Disagree that a simple table will reduce confusion. Most LG Code of Conducts are 12 to 15 pages due to the complexity of what needs to be covered. The SoK adopted version is a comprehensive document and the information contained is critical to both elected members and staff. EMFA will consider conducting 1:1 inductions with new staff and group refreshers with existing staff. Q2 2018</i>	No change.	Case Studies presented to Council at September ACM.	Training to commence 2019.
	To consider a Code of Business Ethics for third parties	A Code of Business Ethics should be developed for Suppliers /contractors and communicated at the start of their engagement with the Shire.	All Senior Staff + Procurement. Executive Manager of Finance and Administration to coordinate	<i>Review commenced Q4 2017 and draft Code will be presented to Council Q1 2018.</i>	Presented to Audit Committee Meeting May 2018	Statement of Business Ethics, recommended by ACM May 18 will be presented to September OCM.	Complete.

Code of Conduct	Roll-out of Code of Conduct training did not include prepared material nor sample case studies	To ensure consistency of training, case studies for discussion should be prepared in advance and covered in all sessions. Whilst it is acknowledged that questions may vary between the sessions, prepared material ensures at a minimum specific topics are covered.	All Senior Staff + HR. Executive Manager of Finance and Administration to coordinate	<i>As noted above, EMFA will consider how to improve roll out process for the Code of Conduct, including case studies for discussion in training sessions. Q2 2018.</i>	No change.	Apart from initial induction for new staff, the Intranet will be used to refresh staff on an annual basis. EMFA will also use regular scheduled meetings - ie. Weekly staff meetings and Monthly Safety Meetings to keep CoC alive.	Staff training to commence 2019.
Policies & Procedures	We understand a full review of existing Council Policies is being undertaken	Going forward, to facilitate timely review of Council Policies, a master listing of policies, their review due dates, policy owners (person responsible for review) and date of council approval should be captured in a simple document.	CEO and Executive Manager of Finance and Administration	<i>First draft of Policy Manual Review completed November 2017. A number of issues require addressing including consideration of new policies, deletions of policies that are redundant or covered in other areas such as Local Laws. A Policy Review Workshop will be conducted with Councillors in Q2 2018.</i>	3 Policy Review Workshops have been conducted and Council are approximately 50% through the full process.	Finally Policy review workshops TBA by Council. Batches of reviewed and adopted policies are being uploaded to a new, easy to navigate page on the Shire website.	Final policy review workshop held 20 November 2018
	A review of the Table of Contents for the Policy Manual indicated that there are some key policies which are not included in the Policy Manual i.e. Code of Conduct, Asset Management, Internal Control Policy, Legislative Compliance Policy	As part of the review of existing policies for currency, it is recommended to include a process for ensuring that key policies have been drafted, ratified by Council and included as official policies in the Shire's records management system.	CEO and Executive Manager of Finance and Administration	<i>The first draft Policy Manual Review completed November 2017 has already identified matters noted and is addressing the issues. EMFA will take ownership of the Policy Manual and ensure, through liaison with the Executive Team, that all policies required are drafted, reviewed by the stakeholders and presented to Council.</i>	As noted above, Council Policy Review is progressing.	As noted above, these policies will be reviewed by Council via the Policy Workshop process.	Complete.
Policies & Procedures	Communication of Council Policies/Records Retention During the review, it was observed and confirmed with some staff that they are not aware of the intranet location of Council Policies. It appears that over time, there have been multiple locations where Council Policies have been found including some which are no longer current.	Maintain all Council Policies in one central location on the intranet to ensure that staff are referring to the correct version. Redundant and previous versions of Policies should be removed to avoid confusion. When the full review of Policies has been completed, staff can be advised of the intranet location.	CEO and Executive Manager of Finance and Administration	<i>The Shire's IT infrastructure and system requires review and it will be necessary to conduct that review prior to addition of an intranet. IT Infrastructure and systems will be reviewed 2017/18. While an intranet is required as a priority and subject to budget considerations will be developed in 2018/19.</i>	Intranet has been ordered (20 May 2018) and will be functional by 30 June 2018.	Intranet has been delayed by supplier. Expected to be functional 2nd half of 2018.	Project is operational as at December 2018 - policies and procedures now being loaded.
Segregation of Duties	<u>Review of System Access Privileges</u> Random live tests of user access revealed that there is further work to be done to ensure that security profiles are set up correctly to allow access only to authorised menus/transactions. It was detected that the Manager, Finance had access to change salary details and is responsible for reviewing the pay run.	Perform a detailed review of every user's access privileges to Synergy to ensure that users do not have access to incompatible functions.	Executive Manager of Finance and Administration	<i>A review has commenced and will be completed by end Q1 2018.</i>	By 30 June 2018.	Review completed and access privileges changed in June 2018. SRO received formal training on management August 2018.	Complete.

Segregation of Duties	Independent review of bank reconciliation/journals. This was reported in the FMR in April and during the site inspection in May; the procedure had not been changed to require independent review due to staff capacity issues.	Independent review of bank reconciliations and journals should be implemented as a matter of priority.	Manager of Finance	Q1 2018	All Bank Recs were brought up to date and a review process instigated. CEO is now required to sign off on monthly bank reconciliations.	Complete.	Complete.
Operationalise compliance requirements	Compliance requirements are not always embedded into operational procedures.	It is recommended that key regulatory obligations be embedded into operational procedures and monitored for adherence by supervisory staff.Examples: <ul style="list-style-type: none"> • Review total spend with suppliers to detect non-compliance to Purchasing Policy [Reg 11A] • Annual health-check of credit card statements randomly selected for compliance to Credit Card Policy [Reg 11(1)(a)] • Consider simple register of mandatory compliance obligations and deadline cycles (i.e. 28th of month, quarterly etc) to mitigate against non-compliance or untimely execution. 	CEO and all Senior Staff - Executive Manager of Finance and Administration to co-ordinate	<i>An electronic compliance calendar will be implemented Q1 2018. All regulatory obligations will be included, and the electronic calendar will include random spot checks for Purchasing compliance and Credit Card usage compliance on a quarterly basis.</i>	Electronic Compliance Calendar is currently being reviewed by relevant officers and will include reminders for random checks of purchasing compliance on a quarterly basis.	Compliance calendar provided (for information purposes) to ACM September 2018.	Not implemented yet. Waiting for intranet.



Shire of
Katanning
Heart of the Great Southern

Annual Report
2017 – 2018





This document is available in other formats on request for people with disability.

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Facebook: www.facebook.com/ShireOfKatanning

Twitter: www.twitter.com/Katanning_Shire



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President's Report

I am pleased to provide this report on the activities of the Shire of Katanning for the 12- month period ending 30 June 2018.

The local government elections in October 2017 saw 2 new Councillors elected and three re-elected. Kristy D'Aprile and Ernie Menghini bring new skills and passion to our Council. Owen Boxall, Danny McGrath and Alep Mydie continue to build their experience in Local Government and are great contributors around the table.

Alep Mydie, after 13 years in Local Government and the celebration of his 60th birthday, made the decision to step down from Council in July 2018. On behalf of the community we thank Alep for his valuable years of service.



Again, we take this opportunity to sincerely thank and recognise Richard Kowald and Craig McKinley for their service and dedication to the Shire of Katanning for 12 and 4 years respectively. Craig and Richard both retired at the 2017 election, both also served as Deputy President, Richard serving a 4 year term as President and providing leadership to our community.

The Shire of Katanning was successful in gaining funding for the Welcome Precinct, Piesse Park, a Residential Subdivision and Co-location of the Bowling Club. The funds were provided by the State Government of Western Australia in May 2016 under the Growing our South Initiative under Royalty for Regions.

Extensive planning has been undertaken in the past 12 months to ensure developments are sustainable, cost effective, meet community needs and are of high quality. 2019 will now be one of action, particularly in the area of the All Ages Playground redevelopment. Council acknowledge that this component of the Katanning Heritage Centre Project holds the highest priority for our community and will greatly increase the liveability of our community.

Many thanks to all who have contributed in some way to the planning of our new developments within the Katanning Heritage Centre Project. Many people have contributed ideas and input, including Playgroup, Young people with an interest in skateboarding and the miniature Railway volunteers. Special thanks to Project Advisory Group community members Lisa Blacklow, Cameron Taylor and Doug Cherry whose input has been invaluable.

April 2018 saw the opening of The Premier Mill Hotel. This development highlighted the value of community partnerships and strong leadership. The Council of the day showed inspired leadership and ingenuity to offer The Mill for \$1. This year we have continued to work with The Premier Mill to provide high quality streetscape surrounding the development.

This partnership created a catalyst for future improvements in streetscape in our Katanning. These developments, whilst sometimes accused of being cosmetic, are essential for both community members and visitors experience of our town. We are all very proud of the Mill development and have been invigorated by the interest in our community and history. A very special thanks to Nigel Oakey CEO of the Dome Group whose passion and energy has driven the project and continues to see Katanning and The Mill promoted across Australia.

Our challenge for 2019 is to ensure that we as a community build on the opportunities provided, encourage further investment, and develop Katanning as a destination to live, work and visit. Council will continue to support initiatives that grow our economic base and prosperity.

The New Administration and Civic Centre Building will be completed in early 2019. This project demonstrates an investment in a strong and positive future of Katanning as an important regional centre. Staff will experience first class working conditions. One of the major reasons the design was chosen was the linkage provided with the old Hotel. The Katanning Hotel was purchased and renovated by the Shire some years ago as a Business incubator, the ground floor is currently leased to the Katanning Hub Community Resource Centre who partners with the Katanning Regional Business Association to deliver business, State Government and community outcomes for the district. The connection to the new Administration building provides the opportunity to engage and use the space on the top floor of the Katanning Hotel.

I would also like to thank the many and varied community organisations that continue to provide worthy services to our community, as well as the individual volunteers that make those contributions possible.

A lot of what is achieved could not take place without support from the State Government, their continued support demonstrates that Katanning is an important regional centre worthy of the investment to improve infrastructure that improves the economic prospects and liveability of our community.

Council's appreciation is extended to CEO Julian Murphy for the advice and leadership of the Shire of Katanning. To all our dedicated Shire staff who continue to work alongside the Council to deliver for our community we sincerely thank you.

Thank you to all Councillors who have given a great deal of time to deliberate on issues, plans and processes. Your contributions are appreciated and provide great assistance to Council in its decision-making process on behalf of the community.

Special thanks to Deputy President Cr John Goodheart for his dedication, support and advice.

As President I am committed to leading Council in continuing to improve communication with our community. I thank those people who continually ask questions of myself, Councillors and CEO to gain a clear understanding of particular projects and actions or raise issues.

Katanning's future looks bright, we look forward to working with you to create positive outcomes now and for future generations.

Cr Liz Guidera
President

Chief Executive Officer's Report

2017/18 saw a number of personnel changes to Elected Members following the October 2017 Council Elections and Senior Staff during the year. Although facing a number of challenges over the last twelve months we have continued to work together towards building a strong cohesive team to address the current needs of the Community and to take the organisation into the future.

Over the past year the Shire has made significant progress towards implementing a number of major transformational projects. These projects are funded by the State Government Royalties for Regions Program, Lotterywest and the Council.

Landscaping works commenced on Clive Street and Austral Terrace to support the opening of the Premier Mill Hotel Development.

The New Shire Administration and Civic Building is nearing completion with the Shire Staff expected to move into the new building in early 2019. The new building will provide facilities for the Shire administration and customer service functions, and Council Chambers.

Development of the Welcome Precinct/All Ages Playground Design has been completed after extensive community consultation with construction due to commence in early 2019.

The Piesse Park Concept Plan development has been completed with works on the implementation of the plan ongoing until the latter half of 2019.

Council gave particular consideration to the Piesse Lake Residential Subdivision plan which has been advertised for public comment following which, Council will decide on the progress of this project.

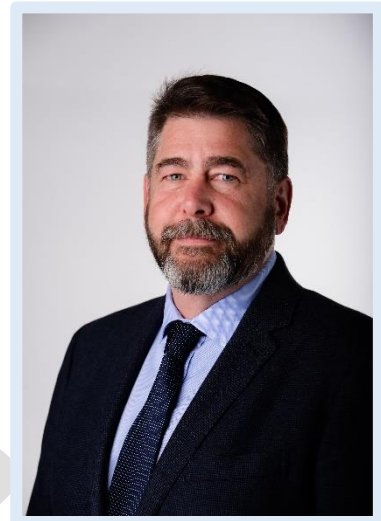
Restoration and repair works continued on rural roads following the February 2017 flood event which caused substantial damage to the Shires roads and drainage infrastructure. These works have now been completed.

The Shire employs a dedicated Community Relations Officer to ensure that communication and engagement with the community is maintained. The Shire regularly provides information to the community through the Shire Matters Newsletter, the Shire website, Facebook and other social media platforms.

We have continued to work cooperatively with our neighbouring local governments particularly in the area of tourism, fire and emergency services, housing development and building control. The Shire has also participated in the Great Southern Peer Support Program with other Local Governments working towards improving our integrated planning and reporting processes.

I would like to take this opportunity to thank the President Cr Liz Guidera and Councillors for their extraordinary commitment to attending workshops and meetings to progress the major capital projects currently being undertaken by the Shire of Katanning as well as dealing with the day to day business of Council. I would also like to express my thanks to the Staff for their hard work and support over the past year.

Julian Murphy
Chief Executive Officer



Katanning in Brief

The Shire of Katanning is located in the Upper Great Southern Region of Western Australia approximately three hours' drive south east of Perth.

Katanning is a vibrant country community founded on rural industries.

Katanning provides a range of services to meet the community's needs including education, health, recreation facilities and affordable land and housing.

Shire of Katanning Statistics	
Distance from Perth	283km
Area	1,523 sq. km
Length of Sealed Roads	255.1km
Length of Unsealed Roads	528.6km
Population	4,151 (ABS, 2016, LGA)
Number of Electors * WA Electoral Commission, 2017	2,540
Number of Dwellings *Based on Rates	2,456
Total Rates Levied	3,639,013
Total Revenue	16,016,783
Number of Employees	64 FTE

Councillors



Cr Liz Guidera
Shire President

Term expires 2019



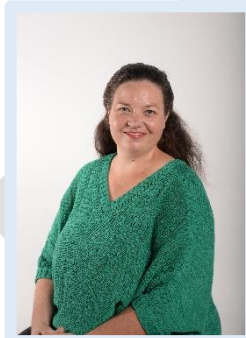
Cr John Goodheart
Deputy Shire President

Term expires 2019



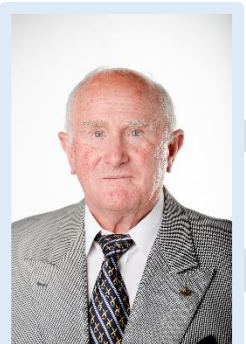
Cr Owen Boxall

Term expires 2021



Cr Serena Sandwell

Term expires 2019



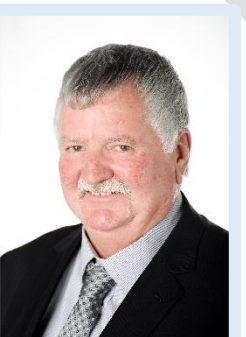
Cr Martin Van
Koldenhoven

Term expires 2019



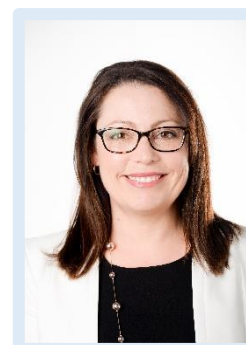
Cr Danny McGrath

Term expires 2021



Cr Ernie Menghini

Term expires 2021



Cr Kristy D'Aprile

Term expires 2021

Retired Councillors



Cr Alep Mydie

Retired May 2018

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Executive Management Team



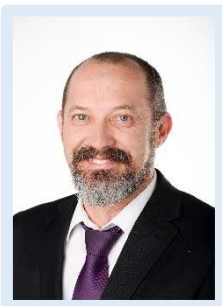
Julian Murphy
Chief Executive Officer

Governance
Community Relations
Human Resources
OSH and Risk



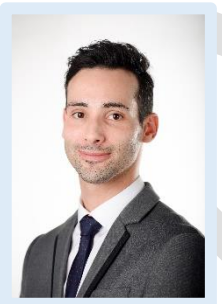
Lisa Hannagan
Executive Manager Finance and Administration

Corporate Services
Finance and Rates
Customer Service and Administration
Information Technology



Paul Webb
Executive Manager Infrastructure and Development

Engineering
Public Works
Ranger Services
Parks and Gardens
Building Control, Environmental Health and Planning Services



Sam Davis
Executive Manager Projects and Community Building

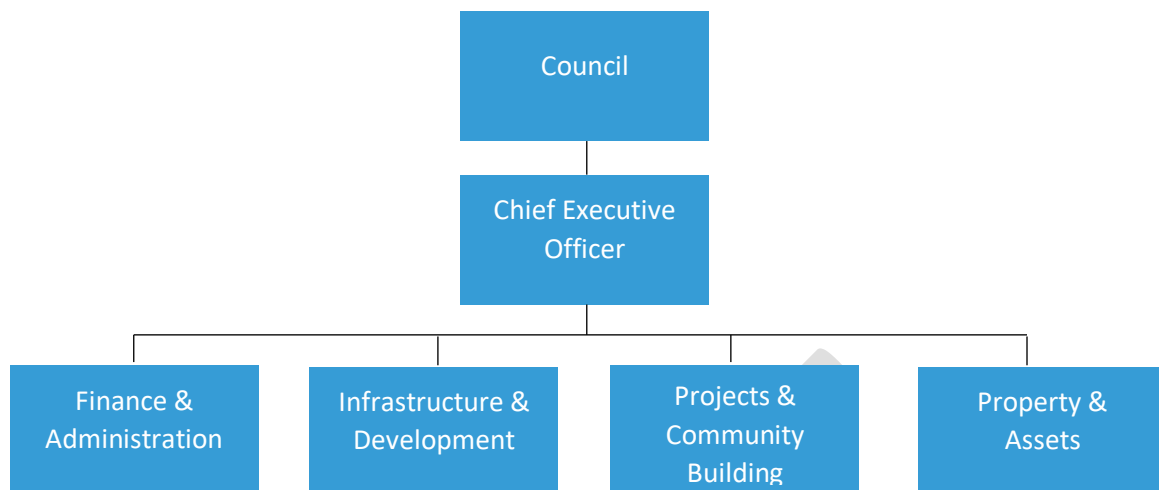
Strategic Planning
Community Development
Leisure Centre
Library and Art Gallery
Aquatic Centre



Andrus Budrikis
Executive Manager Property and Assets

Project Management
Building Maintenance
Infrastructure Management
Saleyards
Asset Management

Organisational Structure



Council Highlights, Events and Milestones

July 2017

Council Highlights

At the July Ordinary Council Meeting, having considered the submissions received following public consultation, resolved to make application to the Department of Mines, Industry Regulation and Safety - Consumer Protection Division, to permanently allow retail trading in the Shire of Katanning on Sundays 10.00am to 5.00pm.

Community Highlights

The Shire worked with community volunteers over 8 weeks of activity with a make-over at Piesse Lake. Works included garden maintenance, swale planting, shore planning and a celebration on completion.

The Katanning Art Gallery presented the *Doors Exhibition* from 27 July until 19 August 2017.

The Katanning Library hosted the Travelling Sketchbook Exhibition as part of the annual Kickstart Festival held during National Youth Week.



The Shire of Katanning July School Holiday program included *Dot Painting Shoes* at the Town Hall.

August 2017

Council Highlights

Each year Council set aside funds in the annual budget to support local community initiatives.

At the August Ordinary Council Meeting, Council considered Community Financial Assistance Program applications and resolved to support the following groups:

- Lions Club of Katanning for a portion of entertainment costs for Free Community Concert; plus in kind support for Mosquito Control, Stage setup & road closure.
- Katanning Historical Society for Security barrier screens for windows in administration building.
- Katanning Landcare for part payments of events, presenters, entertainment, venue, accommodation, marketing and advertising for Ecoweek 'Out of the Bin'; plus in kind volunteer labour.
- Palmerston Association Inc for Entertainment, band travel expenses, PA system and Lighting for the NAIDOC Ball plus in kind support for 50% discount of venue hire.

At the same meeting, Council also granted Development Approval for land and buildings leased by the Shire in Katanning to be used for Community Purpose – Katanning Men's Shed.

Community Highlights



The Katanning Town Hall hosted the greatest love story ever told on 2 August 2017 when Romeo and Juliet was performed by The Players group.

The Katanning Art Gallery hosted a celebration of the artistic skills of our local Noongar artists as part of our Naidoc Week activities.

The Sweet, Sour and Saucy show came to Katanning Town Hall in August 2017. Featuring Barbara and Barry, the show toured regional Western Australia and included a workshop on group singing.

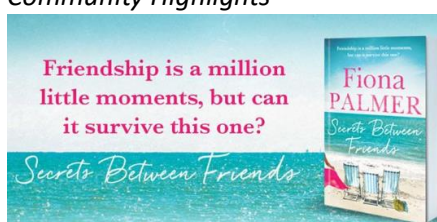


September 2017

Council Highlights

At the Ordinary Council Meeting held in September, Council considered the Katanning Supertowns Heritage Centre Project (KSHCP) and resolved that Council would hold a public meeting to seek the views of the community on the Hames Sharley Masterplan for the Welcome Precinct, Austral Terrace Precinct and Piesse Lake Precinct including Welcome Precinct Options A & B.

Community Highlights



The Katanning Library hosted best-selling Western Australian visiting author Fiona Palmer on her tour to launch her new novel *Secrets Between Friends*.



Katanning Leisure Centre hosted the *2017 Bloom Festival & Eco Week Flowers Feathers Family Fund Fair* in September 2017. The Ram Pavilion was buzzing with art, craft, live music, family entertainment, farmers market and a chook auction!



The Katanning Art Gallery hosted the *Blooming Art Exhibition* which presented amazing creative floral designs made by local identities, groups and individuals.

Techspo came to Katanning in September 2018. The event, organised by local grower group Southern Dirt, was supported by the Shire of Katanning and run primarily at the Katanning Leisure Centre over 3 days. The aim of the event is to be Australia's premier technology and innovation event for the agricultural community and included a full day Conference, exhibitions and field events. The event brought significant economic benefit to Katanning with +300 attendees at the Conference plus exhibitors.



October 2017

Council Highlights

At a Special Council Meeting held 12 October 2017, Council resolved to accept the tender from Firm Construction Pty Ltd for Request for Tender 04-2017 for the Construction of the new Administration and Civic Building.

Local Government Elections were held on 21 October 2017 with 5 positions filled. The CEO called a Special Council Meeting on 23 October 2017 to manage the business associated with the newly elected Council. Matters included election of the Shire President and Deputy Shire President, and appointment of elected members to Committees, Working Groups, Advisory Groups and non-Council Committees.

Community Highlights

The *Art Access Exhibition* was presented at the Katanning Art Gallery over September and October. The event exhibited works from TAFE Art Access Students with ceramics, sculptural and drawing artworks available for sale.

November 2017

Council Highlights

Council adopted the Strategic Community Plan – Katanning 2017- 2027 at the Ordinary Council Meeting held in November. The Strategic Community Plan is the Council’s key document, developed with extensive community consultation, that sets out what Council aim to achieve for their community over a 10-year period.

At the same meeting Council approved the Concept Plan produced by Hames Sharley for the Piesse Lake Residential Sub Division, subject to final approval from WAPC of the Piesse Lake Structure Plan.

Community Highlights

The Katanning Town Hall celebrated WA Seniors Week with a Seniors Spring Dance – Old Time Dance to step back in time.



The Katanning Art Gallery hosted *Public in Katanning* featuring murals by four prominent Western Australian artists and included workshops with local youth and *The Core* an exhibition by visiting international artist Karim Jabbari.

December 2017

Community Highlights

The “Ask Me” short film launch was held at the Katanning Town Hall in December. This initiative was supported by the Disability Services Commission and featured a number of local people answering questions about how they overcame the difficulties of living with a disability.



Christmas on Clive was held 9 December 2017 and was a great community event with a free concert, Father Christmas. Closely followed by Carols by Candlelight in the Town Square with a free sausage sizzle and drinks.

January 2018

Community Highlights



Australia Day Celebrations took place at Lions Park with a fantastic community turn out.

February 2018

Council Highlights

At a Special Council Meeting held 12 February 2018, Council accepted the Auditors Report for the 2016/17 financial year, adopted the Annual Report (including the Financial Report) for the year ended 30 June 2017; and determined that the General Meeting of Electors was to be held on Monday 12 March 2018 at 7.30pm at the Katanning Leisure Centre.

At the Ordinary Council Meeting held 27 February 2018 Council considered Round 2 of the Community Financial Assistance Program applications and resolved to support the following groups:

- Katanning Senior High School P&C for venue hire and decoration hire costs.
- Rotary Club of Katanning for Katanning Cinema Project equipment.

Council appointed Plan E to carry out the detailed design, construction documentation and contract administration of the Welcome Precinct and All Ages Playground as per RFT 07-2017.

That Council appointed Emerge Associates to undertake the concept planning and detailed design of Piesse Park as per RFT 08-2017.

Community Highlights



The Katanning Concert in the Park was held in February and featured free music and local entertainment. This event is supported by the Shire and is growing in popularity every year.

The Katanning Library hosted *Creations from the man cave* during February. Featuring sculptures by Neil Elliot, the exhibition featured a collection sculptures, jigsaw puzzles of wood, metal and found objects.

March 2018

Council Highlights

Council committed Wheatbelt Natural Resource Management agency that the Shire of Katanning will act as the lead agent for the Lake Ewlyamartup Maintenance and Management Plan. Council are committed to the ongoing maintenance and management of Lake Ewlyamartup and are working closely with the community and a group of highly motivated volunteers to ensure the future sustainability of this valued natural resource.

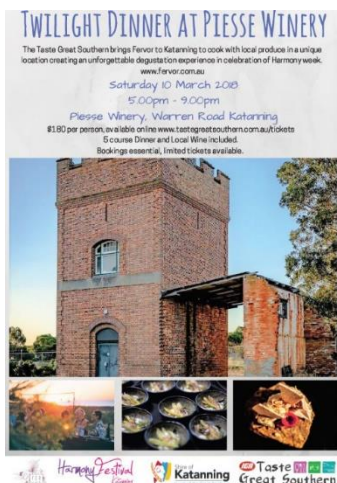
Community Highlights



Harmony Week celebrations ran during March 2018. This event continues to grow and attract community participation. With the Street Parade, loads of free cultural entertainment, and international food village and market stalls.

Friday Night Food Night was held in March and was well attended by the community.

The “Believe it or Not Tour” ran in conjunction with the Food Night and featured a whistle stop tour of some of Katanning’s art, culture and architecture including the Mosque and other houses of faith.



A *Twilight Dinner at Piesse Winery* was held in March. The *Taste Great Southern Event* brought *Fervor* to town to cook local produce in a unique location. The degustation menu included a 5-course dinner with matching wines.



Katanning Toy Library celebrated 30 years of operation in March 2018. The Toy Library is fully run by fantastic volunteers and has over 450 active toys.

April 2018

Council Highlights

Council adopted the Shire of Katanning Corporate Business Plan at the April Ordinary Council Meeting. The Corporate Business Plan is a key component of the Integrated Planning and Reporting Framework requirements for Local Government. The intent of the Integrating Planning and Reporting Framework is to ensure improved strategic, financial and asset management planning across Western Australian Local Governments.

Essentially, the Corporate Business Plan is the document that translates the goals and objectives set out in the Strategic Community Plan into activities that will address and achieve those goals and objectives.

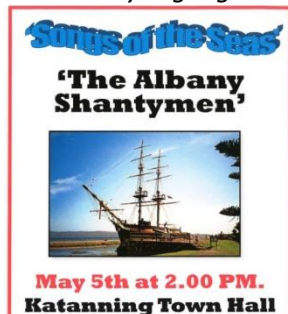
Community Highlights



The Great Southern Youth Festival 2018 was held at the Katanning Leisure Centre. This free event included Bubble Soccer, a Rock Climbing Wall, Food Vans and free music.

May 2018

Community Highlights



The Katanning Town Hall came alive with *Songs of the Sea* sung by the *Albany Shantymen*. The show was followed up by singing workshop and all money raised from the door was donated to the Royal Flying Doctor Service.

June 2018

Council Highlights

At a Special Council Meeting held 13 June 2018, Council authorised the CEO to sign the Royalties for Regions – Great Southern Regional Grants Scheme (RGS) Round 6 – Katanning Country Club Redevelopment – Stage 1 Grant Agreement.

The Grant Agreement is in relation to grant funding of \$170,000 (excluding GST) for the specific purpose of the following projects at the Katanning Country Club:

This project is one portion of a larger project to relocate the Katanning Bowling Club to the Katanning Country Club precinct which is also being managed by the Shire of Katanning.

Community Highlights



The Katanning Leisure Centre hosted a Business Expo in June 2018. The program was run with the support of the Shire, Katanning Regional Business Association, CRC and included networking, business support stalls and key note speakers.

Grants

The Shire received grants funding totalling over \$2.91 million during the reporting period.

Name of Grant/Source	Amount
Katanning Country Club Redevelopment Project (Auspice)	\$ 27,555
Youth Activities	\$ 31,931
National Youth Week (CPFS Grant)	\$ 1,000
Harmony Festival	\$ 42,818
All Ways 5 Days	\$ 5,808
Seniors Week	\$ 1,000
Kidsport	\$ 11,546
Club Development Officer	\$ 20,000
Community Water Supply Project	\$ 10,000
Regional Road Group	\$ 491,933
Roads to Recovery	\$ 440,736
Western Australian Natural Disaster Relief and Recovery Arrangement (WANDRRA)	\$ 1,718,127
Regional Airports Development Scheme (RADS)	\$ 13,000
Hidden Treasures (Auspice)	\$ 78,793
Business Activation	\$ 19,492
TOTAL	\$ 2,913,739

Major Assets

Katanning Saleyards



2017/18 Actual		2017/18 Budget		2016/17 Actual	
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
747,454	870,942	818,624	1,009,953	2,593,633	966,826

The Saleyards had a successful year with income through yarding fees 38% greater than budgeted. The operating profit, prior to applying depreciation, was \$322,164.00 for the year. Depreciation was larger than budgeted as a result of the fair value revaluation of Shire building assets.

\$150,000.00 was budgeted for capital upgrades at the Saleyards but remained unutilised at 30 June 2018. These funds focussed on renewable energy generation and storage, and irrigation infrastructure from the Saleyards dams. An energy study was completed to inform strategies for the better generation and use of energy. Ensuring the best combination of renewable resources for the future of the Saleyards remains a focus, and the budget has been carried forward to 2018/19.

Katanning Leisure Centre



2017/18 Actual		2017/18 Budget		2016/17 Actual	
Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
327,488	1,691,771	401,340	1,413,084	393,200	1,776,170

Overall, Katanning Leisure Centre revenue is \$73,852 less than budgeted for 2017/18. This is largely a result of a decreased membership take-up (\$24,999) and gym entries (\$19,430). A trainee position was introduced, and a corresponding subsidy budgeted for 2017/18 (\$21,040) was received late in 2016/17.

Expenditure for KLC was \$278,687 greater than budgeted. This can be largely attributed to a higher depreciation on buildings than budgeted where fair value revaluation occurred at 30 June 2017. The air-conditioning system was replaced in the KLC Pioneer room, funding for which was identified during the budget review process.

Road Infrastructure

Council consider spending on road infrastructure on an annual basis during the Budget deliberations.

Funds are contributed by Council and external sources such as the Regional Road Group and Roads 2 Recovery.

In 2017/18, \$1,361,736 was budgeted to improve the following roads:

Road and work completed	2017/18 Actual	2017/18 Budget
Fairfield Road – Repair failed pavement and reseal	300,495	240,000
Dumbleyung Road – Repair failed pavement and reseal	54,778	126,000
Warren Road – Reconstruct and widen crests	240,183	300,000
Conroy Road – Repair failures and reseal	47,075	45,000
Andover Street (at Clive) – Reconstruct and reseal	34,191	65,000
Conning Road – Resheet	148,205	135,000
Hutton Road – Resheet	148,817	140,000
Cheviot Hills Road – Resheet	99,075	100,736
Illareen Road – Resheet	111,190	95,000
Braeside Road – Repair failures and reseal	38,326	115,000
St John Ambulance – Asphalt laneway	26,047	24,000
	\$1,248,381	\$1,385,736

Community Financial Assistance Program

Each year Council sets aside funds to provide financial support to the community.

In 2017/18, Council budgeted \$25,000 for the Community Financial Assistance Program.

Local community groups make application for funds and the following donations were awarded in the 2017/18 financial year:

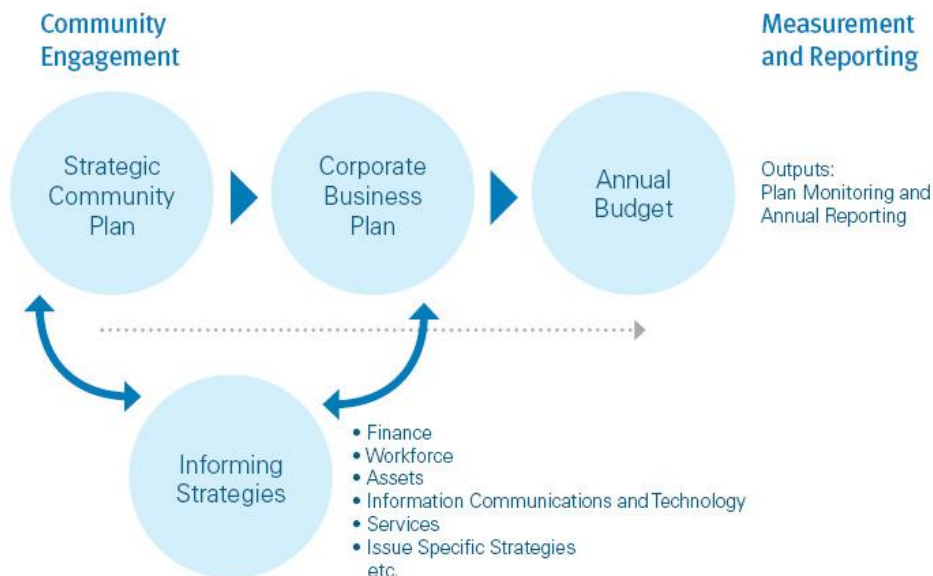
Round 1	Recipient
\$2,500 cash; plus \$1,600 in kind for Mosquito Control, Stage setup & road closure.	Lions Club of Katanning for portion of entertainment cost for Free Community Concert.
\$1,401.82 cash.	Katanning Historical Society for security barrier screens for windows in administration building.
\$5,000 cash; plus \$3,500 in kind for volunteer labour.	Katanning Landcare for part payments of events, presenters, entertainment, venue, accommodation, marketing and advertising for Ecoweek 'Out of the Bin'.
\$2,500 cash plus \$517.50 in kind for 50% discount of venue hire.	Palmerston Association Inc for Entertainment, Band travel expenses, PA system and Lighting for the NAIDOC Ball.
Round 2	
\$845.45 cash.	Katanning Senior High School P&C for venue hire and decoration hire costs.
\$10,247 cash.	Rotary Club of Katanning for Katanning Cinema Project equipment as listed in application.

Strategic Community Plan

In 2010, the Western Australian State Government introduced legislation requiring Local Governments to prepare an Integrated Planning and Reporting (IPR) Framework by June 2013. Integrated planning ensures that Councils Strategic Plan reflect the community aspirations, visions, and priorities of the district.

The Shire consulted widely with the community to produce the Strategic Community Plan and other plans within the IPR Framework.

The diagram below highlights the components of the framework:



Elements of Integrated Planning and Reporting Framework

In accordance with the legislation and following extensive community input, Council adopted its Strategic Community Plan in February 2013.

The plan is Council's principal planning and strategy document, which means that it governs all of the works that the Shire undertakes, either through direct services delivered, partnership arrangements, or advocacy on behalf of the community.

In accordance with the legislations, Council is required to report to the community annually its progress towards achieving the objectives.

Our Vision

"A prosperous, vibrant and diverse community working together"

In partnership with Council the community has developed a clear and powerful vision to build the future of Katanning based on an evolution of growth and progression. By mid-2023 the Shire of Katanning will;

Achieve a population of 15,000 by embracing its Aboriginal, agricultural, multicultural and built heritage as it moves forward as a cohesive community seeking investment in economic, environmental and social infrastructure. Our aim is to achieve self-supporting growth and recognition as the inland heart of the Great Southern.

Corporate Business Plan

Key Result Area	Annual Highlights
Social	<i>Councillors engage with the community and represent the Shire at regularly scheduled meetings including Katanning Leisure Centre User Group, Katanning Aquatic Centre User Group and the Christmas Decorations Working Group.</i>
	S1 – A capable, vibrant, healthy and connected community
	<ul style="list-style-type: none"> • The Shire's Disability and Access Inclusion Plan was updated to ensure services and facilities actively optimise inclusion. Community education of all hazards continues through the Shire's Facebook page, website and Shire Matters publication. • The Shire Art Gallery hosted 13 exhibitions over the period and the Library door count (established in 2015) saw a record door count for the period. • The Library Management System was upgraded to provide better ease of access and use by the community. • Agreement was reached with the Katanning Bowling Club and Katanning Country Club to collocate the bowling green at the Country Club. • Piesse Park Concept Plan was substantially progressed. • All Ages Playground / Welcome Precinct detail design was completed.
	S2 – A safe community
	<ul style="list-style-type: none"> • The Shire continues to provide administrative support to Local Emergency Management Committee and coordinates the distribution of information to the Shire's of Katanning, Kent and Woodanilling (S.2.1.1). • Shire staff contributed the Katanning Action and Drug Association Strategic Action Plan (S.2.1.3). • A review into CCTV has commenced, with the Shire developing a Strategy document that will include a register of all CCTV currently in place (Shire and other), document gaps and facilitate grant funding applications (S.2.1.3).
	S3 – A resilient, engaged community with a strong sense of pride
	<ul style="list-style-type: none"> • Katanning Noongar Leadership Group – the Shire convened 8 meetings (S.3.1.1). • The Shire continues to support operation of the Katanning Hub CRC through the provision of facilities at the Katanning Hotel (S.3.2.3). • Council continues to provide financial assistance grants to community groups and not for profits via the Community Financial Assistance Program (S.3.2.3). • Staff facilitated the development of the Katanning Cinema Group (S.3.2.2). • The Shire supported over 15 significant events at the Katanning Leisure Centre by providing financial and/or in kind support. • The Shire supported the Noongar Wellbeing and Sport Program.

<p>Built Environment</p>	<p><i>Councillors engage with the community and represent the Shire at scheduled meetings including the Katanning Heritage Centre Project Advisory Group (KHCPAG), Katanning Administration and Civic Building Project Advisory Group, the Roadwise Committee and the Great Southern Regional Road Group.</i></p> <p>B1 – Infrastructure that meets community needs</p> <ul style="list-style-type: none"> • Annual Road Construction Program developed (B.1.1.2). • 10 year Plant Replacement Program developed (B.1.1.2). • 10 Year Plan for Footpath Network (B.1.1.2). • In relation to Biennial Satisfaction Surveys, the Shire is working with the Great Southern Peer Support group to deliver a process that will allow participating Local Governments in the region to benchmark progress. (B.1.1.1). • Continued renovation program at Town Hall, Mechanics Institute and Town Clock (B.1.1.4). • Maintained a focus on safety improvement planning and auditing on the Shire's key building assets (B.1.1.5). • Provided financial assistance to the St John Ambulance Car Park sealing project (B.1.2.2). <p>B2 – Places for the community to live, work and connect</p> <ul style="list-style-type: none"> • The front façade revitalisation program continued with further properties on both Austral Terrace and Clive Street upgraded with assistance from Council (B.2.1.4). • The Building Better Regions Fund and Great Southern Housing Initiative continues to progress (B.2.2.1). • Completed landscaping upgrades and tree planting in Clive Street and Austral Terrace (B.2.1.5).
<p>Natural Environment</p>	<p><i>Councillors engage with the community and represent the Shire at scheduled meetings including the Local Emergency Management Committee (LEMC), Katanning Land Conservation District Committee (LCDC), Katanning Bushire Advisory Committee, Katanning Townscape Advisory Committee</i></p> <p>N1 – A community and Council that are environmentally aware and engaged</p> <ul style="list-style-type: none"> • Provided funding and support for the Katanning Landcare's Eco Week (N.1.1.1). • Established Eco Lane as a feature at the Harmony Festival in 2018 (N.1.1.1). • Maintained a close working relationship with Katanning Landcare to assist in the delivery of Community Projects (N.1.1.1). • Worked with Department of Primary Industries and Regional Development to investigate ground water options for local industry (N.1.3.1). • Planning commenced for expansion of recycled water use for public open spaces (N.1.3.1). <p>N2 – A high level of biodiversity and healthy ecosystems</p> <ul style="list-style-type: none"> • Professor Stephen Hopper from UWA was engaged to provide professional advice to the Piesse Lake and Regional Botanic Garden Project (N.2.1.1). • Undertook a water use analysis study for the use and distribution of recycled and Saleyard catchment water (N.2.1.1).

	<p>N3 – A strong sense of community ownership and pride for the natural environment</p> <ul style="list-style-type: none"> Regional Botanic Garden Project – formed Piesse Lake Working Group (N.3.1.1). Living Lakes Project at Lake Ewlyamartup commenced (N.3.1.1). Worked with Katanning Landcare on conservation works at Police Pools (N.3.1.1).
Economic	<p><i>Councillors engage with the community and represent the Shire at scheduled meetings including the Katanning Saleyards Operations User Group, the Katanning Economic Development Working Group, the Great Southern Regional Recreation Advisory Committee, Hidden Treasures of the Great Southern, Katanning Action Network.</i></p> <p>E1 – Local business and industry is resilient, growing</p> <ul style="list-style-type: none"> Worked with the Business community to deliver the Gearing Up Skill Building and Training project (E.1.1.2). Collaborated with Katanning Regional Business Association and Katanning Hub CRC to develop a Local Business Activation Innovation Action Plan (E.1.1.1). Council reviewed and updated Regional Price Preference and Buy Local Policy (E.1.2.1). Provided support to Christmas on Clive event to assist with the activation of the CBD (E.1.3.1). Facilitated the urban art project Public in Katanning in collaboration with FORM's Silo Art Trail (E.1.3.1). <p>E2 – A place to live and visit</p> <ul style="list-style-type: none"> Worked with neighbouring Local Governments on the ongoing development of regional tourism strategy (E.2.1.1). Continued to participate with Hidden Treasures of the Great Southern on tourism initiatives (E.2.1.1). Worked collaboratively with Dome Cafes to support the Premier Mill Hotel development (E.2.1.2). Auspiced Bloom Festival funding and finance functions (E.2.2.1). Initiated and coordinated new regionally significant events including Fervor's Twilight Dinner at Piesse Winery and Harmony Friday Food Night and tour (E.2.2.2). Maintained community relations via social media platforms and main street presence at the Shire Pop-up Shop in Clive Street (E.2.3.1). <p>E3 – Sustainable economic and population growth</p> <ul style="list-style-type: none"> The Shire worked actively to extend and embed collaboration with Katanning Landcare (E.3.1.2). Provided support to local grower groups through financial and in kind contributions to the Southern Dirt Techspo event (E.3.1.1). Progressed planning for the development of residential sub division at Piesse Lake (E.3.2.2). <p>E4 – A culture of learning</p> <ul style="list-style-type: none"> The Shire continues to advocate for provision of locally based family services and support programs with all stakeholders (E.4.1.3). Provided ongoing support to the Katanning Middle School Project (E.4.1.1).

	<ul style="list-style-type: none"> Continued to advocate for the development of an Early Childhood Hub in Katanning with the Department of Education and Department of Primary Industries and Regional Development (E.4.1.3).
Leadership	<p><i>Councillors represent the Shire on the Audit and Risk Committee, Citizen of the Year Committee, Community Financial Assistance Program (CFAP) Advisory Committee and the WALGA Great Southern Country Zone.</i></p> <p><i>Councillors participate in ongoing professional development. During this reporting period Councillors attended the Local Government Convention in Perth, WALGA's Effective Community Leadership (Tambellup) and WALGA Local Government Financial Training (Albany).</i></p> <p>L1 – An inclusive community, recognised as a great place to live and visit</p> <ul style="list-style-type: none"> Shire Officers continue to operate the Pop-up Shop on Clive Street two mornings per week to encourage engagement with the community (L.1.1.3). Council undertook a comprehensive review of all Council Policies over the second half of the reporting period (L.1.1.1). Council adopted a Customer Service Charter to establish a standard for working with the community (L.1.1.4). <p>L2 – A collaborative, progressive and resilient local government which is sustainably resourced</p> <ul style="list-style-type: none"> Council adopted a 10 year Strategic Community Plan in November 2017 (L.2.1.1). Council adopted a Corporate Business Plan in May 2018 (L.2.1.1). Continued revision of other Integrated Planning and Reporting informing strategy documents such as the Long Term Financial Plan and Workforce Management Plan (L.2.1.1).

Compliance

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers and the economy by removing unnecessary protection of monopolies of markets where completion can be enhanced. It effects local government as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

In respect to Council's responsibilities in relation to the National Competition Policy the Shire reports as follows:

- No business enterprise of the Shire of Katanning has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competitive neutrality has not applied to any activities undertaken by the Shire in this reporting period.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

Freedom of Information

In complying with the *Freedom of Information Act 1992*, the Shire of Katanning is required to prepare and publish an information statement.

The Shire of Katanning's Information Statement is reviewed annually and is available via Council's website or at the Shire administration office. The information statement contains information on the type of documents available to the public and how to access those documents.

3 Freedom of Information enquiries were processed during the 2017-2018 period.

State Records Act

The *State Records Act 2000* requires the Shire maintains and disposes of all records in the prescribed manner.

Principle 6 – Compliance: Government Organisations ensure their employees comply with the record keeping plan.

Rationale: An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements:

The record keeping plan is to provide evidence to adduce that:

1. The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.

2. The organisation conducts a record keeping training program.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

The Shire has complied with Items 1 to 4.

Disability Access and Inclusion Plan

All Western Australian Local Government Authorities are required to develop and implement Disability Access and Inclusion Plans in accordance with the Disability Services Act (1993) to ensure people with disability have the same opportunity as others to access council services, facilities, information, employment and civic participation. The Shire of Katanning offers many services that ensure the community is inclusive of people with disability and their families.

People with disabilities represent a significant section of the Katanning community. According to the Disability Services Commission (Disability Services Commission website, 2004) the number of people living in the Shire of Katanning who have a disability is 17.8% of the total population. This represents almost one in five people or approximately 900 people. Given that Katanning is also a regional service provider for the Shire's of Broomehill, Woodanilling, Dumbleyung, Kojonup, Gnowangerup and Kent it can be estimated that the number of people with Disabilities for whom the Shire of Katanning provides services and facilities is significantly higher than 1000.

The vast majority of people with a disability (or disabilities) live in the community. It is therefore important that they have the same opportunities and choices as other people to participate in community life.

Given the broad range of services provided to its communities, Local Government plays a vital role in the lives of people with disabilities, their carer's and families.

In 2017-2018 the following Shire initiatives contributed towards the Achievement of the DAIP outcomes:

- Katanning Leisure Centre offered social recreational programs monthly for seniors, additionally they have gym sessions on Tuesday and Thursday afternoons both of which are inclusive of people with disability.
- Katanning Public Library have a community puzzle table and board gaming program which is accessed weekly by people with disabilities.
- For Disability Awareness Week 2017, the Shire of Katanning produced a short film 'Ask Me' featuring local people sharing stories to raise awareness around some aspects of living with a disability.
- The Shire of Katanning assisted the local TAFE organise an Art Exhibition at the Katanning Gallery as part of the Disability Awareness Week 2017.
- New access friendly soap dispensers & bins have been installed in the Katanning Town Hall toilets.
- Description signs for the new public artworks were installed at a height accessible for people in wheelchairs or seniors with electric scooters.
- Currently the Shire of Katanning prints 40+ copies of Shire Matters newsletter which is hand delivered by a volunteer to seniors in Katanning, printed copies are also available at the Shire Administration, Library, Visitor's Centre and Leisure Centre.

- 'Changing Places' toilets, will be located at the Lions Park are currently under construction.
- Accessibility is a key consideration for the Shire of Katanning when planning projects.
- Annually the Shire of Katanning hosts workplace experience students from the Katanning Senior High School, this year we hosted two students with disabilities.
- The shire provided work experience for a person with a mental illness for three months through the Pathways program.

Employee Remuneration Disclosure

Regulation 19B of the *Local Government (Administration) Regulation 1996* requires the Shire to include the following information in its Annual Report:

- The number of employees of the Shire entitled to an annual salary of \$100,000 or more; and
- The number of those employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range

\$ From	\$To	Number of Employees
100,000	109,999	
110,000	119,999	2
120,000	129,999	3
130,000	139,999	
140,000	149,999	
150,000	159,999	
160,000	169,999	1
Total		6

Public Interest Disclosures

The *Public Interest Disclosures Act 2003* facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. The Chief Executive Officer has complied with all obligations under the Act including:

Appointing the Executive Manager Finance & Administration as the PID officer for the organisation and publishing an internal procedure relating to the Shire's obligation.

Providing protection from detrimental action or the threat of detrimental action for an employee of the Shire who makes an appropriate disclosure of public interest information.

There were no Public Interest Disclosure requests received during the reporting period.

Complaints Register

Section 5.121 of the *Local Government Act 1995* requires the Annual Report to contain details of the entries made in the Complaints Register regarding complaints made about elected members.

Nil complaints were lodged against elected members during the 2017-2018 period.



Shire of
Katanning
Heart of the Great Southern

Annual Financial Report
2017 – 2018



SHIRE OF KATANNING
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

Together, we're building Katanning's future

Principal place of business:

16-24 Austral Terrace
Katanning WA 6317

**SHIRE OF KATANNING
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Katanning for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Katanning at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 11TH day of DECEMBER 2018



Chief Executive Officer

Julian Murphy

Name of Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Rates	20(a)	3,762,820	3,772,000	3,598,889
Operating grants, subsidies and contributions	2(a)	4,419,658	4,648,423	5,960,741
Fees and charges	2(a)	2,152,470	2,047,374	2,006,347
Interest earnings	2(a)	384,388	424,280	417,495
Other revenue	2(a)	499,381	280,706	430,689
		11,218,717	11,172,783	12,414,161
Expenses				
Employee costs		(4,278,399)	(4,478,406)	(4,523,268)
Materials and contracts		(4,037,063)	(4,851,568)	(3,487,100)
Utility charges		(421,194)	(390,711)	(382,560)
Depreciation on non-current assets	9(b)	(4,466,902)	(2,964,909)	(3,264,209)
Interest expenses	2(b)	(40,826)	(22,159)	(10,971)
Insurance expenses		(291,960)	(291,306)	(303,730)
Other expenditure		(234,925)	(99,677)	(871,440)
		(13,771,269)	(13,098,736)	(12,843,278)
		(2,552,552)	(1,925,953)	(429,117)
Non-operating grants, subsidies and contributions	2(a)	967,224	7,271,413	3,548,354
Profit on asset disposals	9(a)	91,657	90,101	54,268
(Loss) on asset disposals	9(a)	(541,086)	(82,366)	(728,531)
Fair value adjustments to financial assets at fair value through profit or loss		14,287	0	0
Net result		(2,020,470)	5,353,195	2,444,974
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	44,010,578	0	3,346,367
Total other comprehensive income		44,010,578	0	3,346,367
Total comprehensive income		41,990,108	5,353,195	5,791,341

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
Revenue				
Governance		166,860	213,632	101,274
General purpose funding		6,142,560	5,001,685	7,054,605
Law, order, public safety		169,085	201,235	204,213
Health		5,481	3,916	6,234
Education and welfare		95,390	80,250	202,243
Housing		216,380	180,669	214,406
Community amenities		962,623	956,174	953,469
Recreation and culture		515,580	534,870	639,401
Transport		1,916,156	3,258,189	2,002,656
Economic services		912,507	676,663	928,702
Other property and services		116,096	65,500	106,958
		11,218,718	11,172,783	12,414,161
Expenses				
Governance		(947,759)	(1,073,772)	(1,927,550)
General purpose funding		(184,399)	(131,716)	(107,531)
Law, order, public safety		(441,843)	(445,972)	(400,824)
Health		(137,707)	(140,349)	(118,502)
Education and welfare		(489,844)	(464,299)	(347,172)
Housing		(298,700)	(240,179)	(261,280)
Community amenities		(1,257,227)	(1,202,404)	(1,183,685)
Recreation and culture		(3,501,856)	(2,930,973)	(2,507,285)
Transport		(5,077,866)	(5,148,673)	(4,756,732)
Economic services		(1,369,003)	(1,251,395)	(1,155,789)
Other property and services		(24,242)	(46,845)	(65,959)
		(13,730,446)	(13,076,577)	(12,832,309)
Finance Costs				
Governance		(18,108)	0	0
Housing		(1,899)	(1,729)	(3,360)
Community amenities		(660)	(562)	(1,006)
Recreation and culture		(4,753)	(4,519)	(5,313)
Other property and services		(15,405)	(15,349)	(1,292)
		(40,825)	(22,159)	(10,971)
		(2,552,553)	(1,925,953)	(429,119)
Non-operating grants, subsidies and contributions	2(a)	967,224	7,271,413	3,548,354
Profit on disposal of assets	9(a)	91,657	90,101	54,269
(Loss) on disposal of assets	9(a)	(541,085)	(82,366)	(728,529)
Fair value adjustments to financial assets at fair value through profit or loss		14,287	0	0
		532,083	7,279,148	2,874,094
Net result		(2,020,470)	5,353,195	2,444,975
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	10	44,010,578	0	3,346,367
Total other comprehensive income		44,010,578	0	3,346,367
Total comprehensive income		41,990,108	5,353,195	5,791,342

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

	NOTE	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	3(a)	32,605,020	32,016,825
Trade and other receivables	5	1,526,514	1,923,974
Inventories	6	4,821	25,308
TOTAL CURRENT ASSETS		34,136,355	33,966,107
NON-CURRENT ASSETS			
Other receivables	5	231,017	210,502
Investments	3(b)	122,620	108,332
Property, plant and equipment	7	57,831,300	57,693,056
Infrastructure	8	148,581,117	104,186,906
TOTAL NON-CURRENT ASSETS		206,766,054	162,198,796
TOTAL ASSETS		240,902,409	196,164,903
CURRENT LIABILITIES			
Trade and other payables	11	20,585,406	20,140,807
Current portion of long term borrowings	12(a)	217,874	172,919
Provisions	13	679,190	712,715
TOTAL CURRENT LIABILITIES		21,482,470	21,026,441
NON-CURRENT LIABILITIES			
Trade and other payables	11	22,565	22,565
Long term borrowings	12(a)	2,736,709	454,583
Provisions	13	165,392	156,149
TOTAL NON-CURRENT LIABILITIES		2,924,666	633,297
TOTAL LIABILITIES		24,407,136	21,659,738
NET ASSETS		216,495,273	174,505,165
EQUITY			
Retained surplus		92,472,022	94,928,471
Reserves - cash backed	4	9,545,966	9,109,987
Revaluation surplus	10	114,477,285	70,466,707
TOTAL EQUITY		216,495,273	174,505,165

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

		RESERVES			
	NOTE	RETAINED SURPLUS	CASH/INVESTMENT BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2016		91,635,775	9,957,708	67,120,340	168,713,823
Comprehensive income					
Net result		2,444,975	0	0	2,444,975
Changes on revaluation of assets	10	0	0	3,346,367	3,346,367
Total comprehensive income		2,444,975	0	3,346,367	5,791,342
Transfers from/(to) reserves		847,721	(847,721)	0	0
Balance as at 30 June 2017		94,928,471	9,109,987	70,466,707	174,505,165
Comprehensive income					
Net result		(2,020,470)	0	0	(2,020,470)
Changes on revaluation of assets	10	0	0	44,010,578	44,010,578
Total comprehensive income		(2,020,470)	0	44,010,578	41,990,108
Transfers from/(to) reserves		(435,979)	435,979	0	0
Balance as at 30 June 2018		92,472,022	9,545,966	114,477,285	216,495,273

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018

	NOTE	2018 Actual	2018 Budget	2017 Actual
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$	\$
Receipts				
Rates		3,606,248	3,918,266	3,450,201
Operating grants, subsidies and contributions		4,184,950	4,819,423	4,964,666
Fees and charges		2,152,470	2,047,374	2,006,347
Interest earnings		384,388	424,280	417,496
Goods and services tax		827,592	0	897,276
Other revenue		499,381	280,706	430,689
		11,655,029	11,490,049	12,166,675
Payments				
Employee costs		(4,247,778)	(4,456,406)	(4,349,371)
Materials and contracts		(3,498,974)	(8,592,043)	(5,921,328)
Utility charges		(421,194)	(390,711)	(382,560)
Interest expenses		(25,751)	(22,159)	(11,018)
Insurance expenses		(291,960)	(291,306)	(303,730)
Goods and services tax		(202,347)	0	(860,703)
Other expenditure		(234,927)	(99,677)	(871,442)
		(8,922,931)	(13,852,302)	(12,700,152)
Net cash provided by (used in) operating activities	14	2,732,098	(2,362,253)	(533,477)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(3,355,711)	(17,808,773)	(2,796,342)
Payments for construction of infrastructure		(2,346,088)	(1,517,384)	(2,134,586)
Non-operating grants, subsidies and contributions		967,224	7,271,413	3,548,354
Proceeds from sale of fixed assets		263,591	417,273	352,662
Net cash provided by (used in) investment activities		(4,470,984)	(11,637,471)	(1,029,912)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term borrowings		(172,919)	(172,919)	(76,812)
Proceeds from new long term borrowings		2,500,000	3,500,000	482,459
Net cash provided by (used in) financing activities		2,327,081	3,327,081	405,647
Net increase (decrease) in cash held		588,195	(10,672,643)	(1,157,742)
Cash at beginning of year		32,016,825	32,691,705	33,174,567
Cash and cash equivalents at the end of the year	14	32,605,020	22,019,062	32,016,825

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

	NOTE	2018 Actual \$	2018 Budget \$	2017 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		5,889,670	5,815,404	2,697,109
		5,889,670	5,815,404	2,697,109
Revenue from operating activities (excluding rates)				
Governance		191,832	255,981	108,008
General purpose funding		2,398,035	1,233,685	3,459,546
Law, order, public safety		169,085	201,235	204,213
Health		5,481	3,916	6,234
Education and welfare		95,390	80,250	202,243
Housing		216,380	180,669	214,406
Community amenities		962,623	956,174	953,469
Recreation and culture		515,580	534,870	644,973
Transport		1,977,948	3,305,941	2,044,619
Economic services		912,507	676,663	928,702
Other property and services		116,096	65,500	106,958
		7,560,957	7,494,884	8,873,371
Expenditure from operating activities				
Governance		(1,490,469)	(1,076,098)	(2,553,805)
General purpose funding		(184,399)	(131,716)	(107,531)
Law, order, public safety		(441,843)	(445,972)	(400,824)
Health		(137,707)	(140,349)	(118,502)
Education and welfare		(489,844)	(464,299)	(347,172)
Housing		(300,599)	(241,908)	(264,640)
Community amenities		(1,257,887)	(1,202,966)	(1,184,691)
Recreation and culture		(3,506,609)	(2,935,492)	(2,512,598)
Transport		(5,094,348)	(5,228,713)	(4,859,006)
Economic services		(1,369,003)	(1,251,395)	(1,155,789)
Other property and services		(39,647)	(62,194)	(67,251)
		(14,312,355)	(13,181,102)	(13,571,809)
Operating activities excluded				
(Profit) on disposal of assets	9(a)	(91,657)	(90,101)	(54,268)
Loss on disposal of assets	9(a)	541,086	82,366	728,531
Movement in ATO liabilities		53,857	0	0
Movement in Amherst Village tenants reducing equity		(13,059)	0	(28,006)
Movement in accrued salaries and wages		1,045	0	14,339
Movement in accrued interest on debentures		15,075	0	(47)
Movement in deferred pensioner rates (non-current)		(20,514)	0	(36,766)
Movement in employee benefit provisions		(24,282)	0	184,493
Depreciation and amortisation on assets	9(b)	4,466,902	2,964,909	3,264,209
Amount attributable to operating activities		4,066,725	3,086,360	2,071,155
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		967,224	7,271,413	3,548,354
Proceeds from disposal of assets	9(a)	263,591	417,273	352,662
Purchase of property, plant and equipment	7(b)	(3,355,711)	(17,808,773)	(2,796,342)
Purchase and construction of infrastructure	8(b)	(2,346,088)	(1,517,384)	(2,134,586)
Amount attributable to investing activities		(4,470,984)	(11,637,471)	(1,029,912)
FINANCING ACTIVITIES				
Repayment of long term borrowings	12(a)	(172,919)	(172,919)	(76,812)
Proceeds from new long term borrowings	12(b)	2,500,000	3,500,000	482,459
Transfers to reserves (restricted assets)	4	(641,760)	(442,800)	(2,550,190)
Transfers from reserves (restricted assets)	4	205,781	1,898,830	3,397,911
Amount attributable to financing activities		1,891,102	4,783,111	1,253,368
Surplus(deficiency) before general rates		1,486,843	(3,768,000)	2,294,611
Total amount raised from general rates	20	3,758,812	3,768,000	3,595,059
Net current assets at June 30 c/fwd - surplus/(deficit)	21	5,245,655	0	5,889,670

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

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 23 to these financial statements.

2. REVENUE AND EXPENSES**(a) Revenue****Other revenue**

Reimbursements and recoveries

Other

Fees and Charges

Governance

General purpose funding

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Reimbursements and recoveries	126,969	86,464	116,522
Other	249,792	194,242	314,167
	376,761	280,706	430,689
Fees and Charges			
Governance	5,407	1,600	1,113
General purpose funding	19,763	9,700	19,699
Law, order, public safety	14,167	21,634	15,834
Health	2,061	3,916	3,114
Education and welfare	9,051	4,004	3,500
Housing	66,654	139,197	59,377
Community amenities	792,181	809,391	815,336
Recreation and culture	380,245	432,629	423,842
Transport	16,488	16,495	243
Economic services	806,783	597,308	619,480
Other property and services	39,670	11,500	44,809
	2,152,470	2,047,374	2,006,347

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

Grants, subsidies and contributions are included as operating and non-operating revenues in the Statement of Comprehensive Income:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	78,346	21,788	74,415
General purpose funding	1,994,483	941,785	2,991,095
Law, order, public safety	153,505	177,601	181,392
Education and welfare	86,180	76,246	198,743
Housing	1,110	0	0
Community amenities	7,491	8,213	8,013
Recreation and culture	62,208	101,741	187,401
Transport	1,899,667	3,241,694	2,002,413
Economic services	103,572	79,355	309,221
Other property and services	33,096	0	8,048
	4,419,658	4,648,423	5,960,741
Non-operating grants, subsidies and contributions			
Governance	27,555	4,581,570	2,760,000
Law, order, public safety	0	0	115,231
Community amenities	0	1,743,367	0
Recreation and culture	7,000	11,740	0
Transport	932,669	934,736	673,123
	967,224	7,271,413	3,548,354
Total grants, subsidies and contributions	5,386,882	11,919,836	9,509,095

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 19. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

Interest earnings

- Reserve funds
- Other funds
Other interest revenue (refer note 20(c))

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
- Reserve funds	215,005	140,000	278,460
- Other funds	100,884	216,280	73,841
Other interest revenue (refer note 20(c))	68,499	68,000	65,194
	384,388	424,280	417,495

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Audit fees associated with grant acquittals
- Other Services
- Financial Management Review

	2018	2017
	\$	\$
	33,509	37,083
	8,700	15,550
	2,027	37,173
	0	5,000
	44,236	94,806
	40,826	10,971
	40,826	10,971
	14,805	14,088
	14,805	14,088

Interest expenses (finance costs)

- Long term borrowings (refer Note 12(a))

Rental charges

- Operating leases

3 (a). CASH AND CASH EQUIVALENTS

	NOTE	2018	2017
		\$	\$
Unrestricted		2,427,553	1,258,716
Restricted		30,177,467	30,758,109
		32,605,020	32,016,825
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Leave Reserve	4	660,997	690,474
Plant Replacement Reserve	4	827,395	808,457
Amherst Village Building Maintenance Reserve	4	91,225	89,137
Amherst Village Refundable Deposits Reserve	4	1,171,929	1,117,498
Saleyard Reserve	4	1,005,939	982,914
Waste Management Reserve	4	893,245	872,799
Land and Building Reserve	4	3,907,089	3,762,761
Land and Building Facilities for Seniors Reserve	4	611,926	597,920
New Saleyard Reserve	4	232,722	188,027
Christmas Decoration Reserve	4	10,073	0
GRV Revaluation Reserve	4	25,181	0
Quartermaine Oval Reserve	4	52,909	0
Katanning Leisure Centre Facilities Reserve	4	55,336	0
Unspent grants	19	20,333,562	21,457,663
Unspent loans	12(c)	297,939	190,459
		30,177,467	30,758,109

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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 cash equivalents (Continued)

cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

3 (b). INVESTMENTS

Financial assets at fair value through profit and loss

2018	2017
\$	\$
122,620	108,332

Note: Investment recognised as a financial asset is the valuation for the units held by the Shire of Katanning in the Local Government House Trust. The Shire of Katanning holds 7 units.

SIGNIFICANT ACCOUNTING POLICIES

Classification and subsequent measurement

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

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

(ii) Held-to-maturity investments

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

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

(iii) Available-for-sale financial assets

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

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

Impairment

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment (Continued)

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

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

Derecognition

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

4. RESERVES - CASH BACKED

	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual	2018 Budget Opening Balance	2018 Budget Transfer to	2018 Budget Transfer (from)	2018 Budget Closing Balance	2017 Actual Opening Balance	2017 Actual Transfer to	2017 Actual Transfer (from)	2017 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Leave Reserve	690,474	31,763	(61,240)	660,997	690,474	10,611	(61,240)	639,845	432,139	258,335	0	690,474
Plant Replacement Reserve	808,457	18,938	0	827,395	808,457	12,424	(352,000)	468,881	989,843	27,681	(209,067)	808,457
Amherst Village Building Maintenance Reserve	89,137	2,088	0	91,225	89,136	1,370	0	90,506	86,712	2,425	0	89,137
Amherst Village Refundable Deposits Reserve	1,117,498	151,381	(96,950)	1,171,929	1,117,498	17,173	0	1,134,671	1,087,099	30,399	0	1,117,498
Saleyard Reserve	982,914	23,025	0	1,005,939	982,914	15,105	(123,556)	874,463	956,175	26,739	0	982,914
Waste Management Reserve	872,799	20,446	0	893,245	872,799	120,376	0	993,175	849,056	23,743	0	872,799
Land and Building Reserve	3,762,761	144,328	0	3,907,089	3,762,761	113,606	(1,212,034)	2,664,333	2,821,739	2,104,387	(1,163,365)	3,762,761
Land and Building Facilities for Seniors Reserve	597,920	14,006	0	611,926	597,920	9,189	0	607,109	581,654	16,266	0	597,920
New Saleyard Reserve	188,027	44,695	0	232,722	188,027	2,890	(150,000)	40,917	182,912	5,115	0	188,027
Christmas Decoration Reserve	0	10,073	0	10,073	0	10,000	0	10,000	0	0	0	0
GRV Revaluation Reserve	0	25,181	0	25,181	0	25,000	0	25,000	0	0	0	0
Quartermaine Oval Reserve	0	52,909	0	52,909	0	52,528	0	52,528	0	0	0	0
Katanning Leisure Centre Facilities Reserve	0	102,927	(47,591)	55,336	0	52,528	0	52,528	0	0	0	0
Gravel Reserve	0	0	0	0	0	0	0	0	1,970,379	55,100	(2,025,479)	0
	9,109,987	641,760	(205,781)	9,545,966	9,109,986	442,800	(1,898,830)	7,653,956	9,957,708	2,550,190	(3,397,911)	9,109,987

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3a to this financial report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
Employee Leave Reserve	Ongoing	To be used to fund accrued employee leave entitlements.
Plant Replacement Reserve	Ongoing	To be used for future plant purchases.
Amherst Village Building Maintenance Reserve	Ongoing	To be used for maintenance at Amherst Village.
Amherst Village Refundable Deposits Reserve	Ongoing	To be used to fund refundable deposits at Amherst Village
Saleyard Reserve	Ongoing	To be used for future capital and maintenance works.
Waste Management Reserve	Ongoing	To be used for future capital and maintenance works.
Land and Building Reserve	Ongoing	To provide for construction and maintenance of council owned buildings.
Land and Building Facilities for Seniors Reserve	Ongoing	To be used for construction and maintenance of land and buildings for the use of seniors.
New Saleyard Reserve	Ongoing	To be used for future capital and maintenance works.
Christmas Decoration Reserve	Ongoing	To be used to fund future significant christmas decoration purchases.
GRV Revaluation Reserve	Ongoing	To be used to fund quinquennial gross rental value revaluations.
Quartermaine Oval Reserve	Ongoing	To be used to fund future maintenance and upgrades to Quartermaine Oval.
Katanning Leisure Centre Facilities Reserve	Ongoing	To be used to fund future maintenance and upgrades to the KLC building and grounds.
Gravel Reserve	Ongoing	To be used to fund the costs of meeting the Shire's future gravel and construction requirements.

5. TRADE AND OTHER RECEIVABLES

Current

NOTE	2018	2017
	\$	\$
Rates outstanding	586,818	450,760
Sundry debtors	1,017,065	729,763
GST receivable	144,986	69,267
Accrued Income	21,637	1,025,748
Provision for Doubtful Debts	(303,608)	(351,814)
Payments in Advance	59,616	250
	1,526,514	1,923,974

Non-current

Rates outstanding - pensioners	231,017	210,502
	231,017	210,502

Information with respect the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

- 1 to 5 years	525,396	405,286
- more than 5 years	61,422	45,474

Sundry debtors

Includes:

- up to one month	526,579	218,365
- 1 - 3 months	21,211	5,981
- 3 months to one year	30,825	117,941
- 1 to 5 years	134,842	35,662
Impaired	303,608	351,814

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

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

Classification and subsequent measurement

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

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

6. INVENTORIES

Current

Fuel and Materials
History Books

2018	2017
\$	\$
4,821	10,516
0	14,792
4,821	25,308

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

7 (a). PROPERTY, PLANT AND EQUIPMENT

	2018	2017
	\$	\$
Land and buildings		
Land - freehold land at:		
- Management valuation 2017 - level 2	2,362,400	2,362,400
- Management valuation 2017 - level 3	1,180,700	1,180,700
	3,543,100	3,543,100
Total land	3,543,100	3,543,100
Buildings - non-specialised at:		
- Management valuation 2017 - level 2	3,089,063	3,089,063
- Additions after valuation - cost	56,018	0
Buildings - non-specialised - Less: accumulated depreciation	(105,406)	0
	3,039,675	3,089,063
Buildings - specialised at:		
- Management valuation 2017 - level 2	166,920	166,920
- Management valuation 2017 - level 3	46,321,352	46,321,352
- Additions after valuation - cost	2,167,360	0
Buildings - specialised - Less: accumulated depreciation	(1,702,369)	0
	46,953,263	46,488,272
Total buildings	49,992,938	49,577,335
Total land and buildings	53,536,038	53,120,435
Furniture at:		
- Management valuation 2016 - level 2	17,860	17,860
Furniture - Less: accumulated depreciation	(3,572)	(1,786)
	14,288	16,074
Plant at:		
- Management valuation 2016 - level 2	2,872,748	2,872,748
- Additions after valuation - cost	728,867	448,679
Plant - Less: accumulated depreciation	(810,622)	(379,628)
	2,790,993	2,941,799
Paintings and Sculptures at:		
- Independent valuation 2018 - level 2	253,400	0
- Independent valuation 2015 - level 2	0	230,591
Paintings and Sculptures - Less: accumulated depreciation	0	(4,612)
	253,400	225,979
Motor Vehicles at:		
- Management valuation 2016 - level 2	327,743	327,743
- Additions after valuation - cost	333,550	368,015
Motor Vehicles - Less: accumulated depreciation	(208,926)	(105,593)
	452,367	590,165
Equipment at:		
- Management valuation 2016 - level 2	454,071	454,071
- Additions after valuation - cost	530,643	434,881
Equipment - Less: accumulated depreciation	(200,500)	(90,348)
	784,214	798,604
Total property, plant and equipment	57,831,300	57,693,056

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7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture	Plant	Paintings and Sculptures	Motor Vehicles	Equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	9,730,361	9,730,361	36,754,890	0	36,754,890	46,485,251	17,860	3,073,928	228,285	591,160	463,404	50,859,888
Additions	0	0	0	1,772,067	1,772,067	1,772,067	0	448,679	0	368,015	207,581	2,796,342
(Disposals)	0	0	0	(150,000)	(150,000)	(150,000)	0	(177,792)	0	(215,267)	(8,477)	(551,536)
Revaluation increments/ (decrements) transferred to revaluation surplus	(1,519,193)	(1,519,193)	299,740	6,300,164	6,599,904	5,080,711	0	0	0	0	0	5,080,711
Depreciation (expense)	0	0	(53,988)	(850,050)	(904,038)	(904,038)	(1,786)	(403,016)	(2,306)	(153,743)	(91,204)	(1,556,093)
Transfers	(4,668,068)	(4,668,068)	(33,911,579)	39,416,091	5,504,512	836,444	0	0	0	0	227,300	1,063,744
Carrying amount at 30 June 2017	3,543,100	3,543,100	3,089,063	46,488,272	49,577,335	53,120,435	16,074	2,941,799	225,979	590,165	798,604	57,693,056
Additions	0	0	56,018	2,691,963	2,747,981	2,747,981	0	325,188	0	186,780	95,762	3,355,711
(Disposals)	0	0	0	(524,603)	(524,603)	(524,603)	0	(37,850)	0	(150,567)	0	(713,020)
Revaluation increments/ (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	0	29,727	0	0	29,727
Depreciation (expense)	0	0	(105,406)	(1,702,369)	(1,807,775)	(1,807,775)	(1,786)	(438,144)	(2,306)	(174,011)	(110,152)	(2,534,174)
Carrying amount at 30 June 2018	3,543,100	3,543,100	3,039,675	46,953,263	49,992,938	53,536,038	14,288	2,790,993	253,400	452,367	784,214	57,831,300

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties	Management Valuation	June 2017	Price per hectare
Land - freehold land	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - non-specialised/specialised	Level 2	Market approach using recent observable market data for similar properties	Management Valuation	June 2017	Open market values of similar items adjusted for condition and comparability.
Buildings - specialised	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2017	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Furniture	Level 2	Market approach using recent observable market data for similar items	Management Valuation	June 2016	Open market values of similar items adjusted for condition and comparability.
Plant	Level 2	Market approach using recent observable market data for similar items	Management Valuation	June 2016	Open market values of similar items adjusted for condition and comparability.
Paintings and Sculptures	Level 2	Market approach using recent observable market data for similar items	Independent registered valuer	June 2018	Market Price
Motor Vehicles	Level 2	Market approach using recent observable market data for similar items	Management Valuation	June 2016	Open market values of similar items adjusted for condition and comparability.
Equipment	Level 2	Market approach using recent observable market data for similar items	Management Valuation	June 2016	Open market values of similar items adjusted for condition and comparability.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

8 (a). INFRASTRUCTURE

Infrastructure - Roads

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3
- Road Impairment
- Additions after valuation - cost

Infrastructure - Roads - Less: accumulated depreciation

Infrastructure - Footpaths

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3
- Additions after valuation - cost

Infrastructure - Footpaths - Less: accumulated depreciation

Infrastructure - Drainage

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3
- Additions after valuation - cost

Infrastructure - Drainage - Less: accumulated depreciation

Infrastructure - Parks and Ovals

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3
- Additions after valuation - cost

Infrastructure - Parks and Ovals - Less: accumulated depreciation

Infrastructure - Other

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3
- Additions after valuation - cost

Infrastructure - Other - Less: accumulated depreciation

Infrastructure - Bridges

- Independent valuation 2018 - level 3
- Management valuation 2015 - level 3

Infrastructure - Bridges - Less: accumulated depreciation

Total infrastructure

2018	2017
\$	\$
122,209,618	0
0	79,114,422
0	(1,734,344)
0	2,722,810
0	(2,437,198)
122,209,618	77,665,690
1,834,743	0
0	2,531,537
0	539,546
0	(157,659)
1,834,743	2,913,424
10,285,816	0
0	10,260,024
0	2,884,582
0	(475,630)
10,285,816	12,668,976
4,009,468	0
0	92,396
0	2,289,209
0	(27,314)
4,009,468	2,354,291
9,877,281	0
0	3,394,801
0	4,723,052
0	(158,109)
9,877,281	7,959,744
364,191	0
0	650,813
0	(26,032)
364,191	624,781
148,581,117	104,186,906

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8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drainage	Infrastructure - Parks and Ovals	Infrastructure - Other	Infrastructure - Bridges	Infrastructure - Works in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	79,069,882	2,460,790	10,036,137	92,096	3,325,565	637,797	11,411,646	107,033,913
Additions	1,400,009	128,944	0	209,011	396,622	0	0	2,134,586
Impairment (losses)/reversals	(1,734,344)	0	0	0	0	0	0	(1,734,344)
Depreciation (expense)	(1,256,192)	(86,912)	(251,743)	(27,014)	(73,239)	(13,016)	0	(1,708,116)
Transfers	186,335	410,602	2,884,582	2,080,198	4,310,796	0	(11,411,646)	(1,539,133)
Carrying amount at 30 June 2017	77,665,690	2,913,424	12,668,976	2,354,291	7,959,744	624,781	0	104,186,906
Additions	1,251,775	57,961	288	544,100	491,964	0	0	2,346,088
Revaluation increments/ (decrements) transferred to revaluation surplus	44,564,474	(1,048,162)	(2,100,034)	1,223,650	1,588,497	(247,574)	0	43,980,851
Depreciation (expense)	(1,272,321)	(88,480)	(283,414)	(112,573)	(162,924)	(13,016)	0	(1,932,728)
Carrying amount at 30 June 2018	122,209,618	1,834,743	10,285,816	4,009,468	9,877,281	364,191	0	148,581,117

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks and Ovals	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Bridges	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs and current condition, residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

9. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

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

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

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

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

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

9. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment								
Governance								
Toyota Prado VX Wagon 01KA (MV106)	0	0	0	0	49,034	53,000	3,966	0
Mitsubishi Triton 1EWS472 (MV97)	17,507	27,500	9,993	0	21,206	28,000	6,794	0
Toyota Camry Atara Wagon KA1100 (MV102)	0	0	0	0	17,538	25,000	7,462	0
Colorado Trailblazer KA472 (MV104)	18,261	27,273	9,012	0	18,199	30,000	11,801	0
Colorado Trailblazer KA189 (MV113)	28,441	33,818	5,377	0	28,367	32,000	3,633	0
Mazda CX-5 KA03 (MV107)	0	0	0	0	24,940	30,000	5,060	0
Mazda CX-5 KA108 (MV93)	19,258	20,000	742	0	23,326	21,000	0	(2,326)
Colorado Trailblazer KA062 (MV111)	28,441	33,182	4,741	0	28,367	32,000	3,633	0
Education and welfare								
Early Childhood Hub (B2096)	524,603	0	0	(524,603)	0	0	0	0
Transport								
Isuzu Road Sweeper KA533 (HP08)	21,028	4,545	0	(16,483)	0	0	0	0
Isuzu Giga Tip Truck KA1993 (HP12)	16,822	62,273	45,451	0	18,000	62,273	44,273	0
CAT Grader KA6000 (P6162)	0	0	0	0	122,918	50,000	0	(72,918)
Colorado Trailblazer KA00 (MV110)	29,034	35,455	6,421	0	28,958	32,000	3,042	0
Mitsubishi Triton Dual Cab KA673 (P6158)	0	0	0	0	8,112	4,000	0	(4,112)
Ford Ranger KA130 (PE66)	0	0	0	0	9,010	6,000	0	(3,010)
Ford Ranger KA24665 (MV80)	9,625	19,545	9,920	0	11,563	12,000	437	0
	713,020	263,591	91,657	(541,086)	409,538	417,273	90,101	(82,366)

Note: In 2015, the Shire was awarded grant funding through the Royalties for Regions program for construction of an Early Childhood Hub. Expenditure across the four financial years was recognised as capital expenditure (asset), however the project is currently under review at the direction of the Minister for Regional Development. Expenditure on this project has now been recognised as operating expenditure and reflected through the Statement of Comprehensive Income.

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	105,406	53,988
Buildings - specialised	1,702,369	850,050
Furniture	1,786	1,786
Plant	438,144	403,016
Paintings and Sculptures	2,306	2,306
Motor Vehicles	174,011	153,743
Equipment	110,152	91,204
Infrastructure - Roads	1,272,321	1,256,192
Infrastructure - Footpaths	88,480	86,912
Infrastructure - Drainage	283,414	251,743
Infrastructure - Parks and Ovals	112,573	27,014
Infrastructure - Other	162,924	73,239
Infrastructure - Bridges	13,016	13,016
	4,466,902	3,264,209

9. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture & Fittings	10 Years
Plant	5 - 10 Years
Equipment	3 - 10 Years
Motor Vehicles	4 Years
Paintings & Sculptures	100 Years
Infrastructure - Roads	20 - 40 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	50 Years
Infrastructure - Parks & Ovals	20 Years
Infrastructure - Other	20 - 50 Years
Infrastructure - Bridges	50 Years

Depreciation (Continued)

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation (Decrement)	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus -Land - freehold land	5,916,036	0	0	0	5,916,036	0	5,916,036	0	5,916,036	5,916,036
Revaluation surplus -Buildings - non-specialised	299,740	0	0	0	299,740	0	299,740	0	299,740	299,740
Revaluation surplus -Buildings - specialised	6,300,165	0	0	0	6,300,165	7,435,230	(1,135,065)	0	(1,135,065)	6,300,165
Revaluation surplus -Furniture	1,773	0	0	0	1,773	1,773	0	0	0	1,773
Revaluation surplus -Plant	1,011,022	0	0	0	1,011,022	1,011,022	0	0	0	1,011,022
Revaluation surplus -Paintings and Sculptures	210,339	29,727	0	29,727	240,066	210,339	0	0	0	210,339
Revaluation surplus -Motor Vehicles	160,555	0	0	0	160,555	160,555	0	0	0	160,555
Revaluation surplus -Equipment	579,346	0	0	0	579,346	579,346	0	0	0	579,346
Revaluation surplus - Infrastructure - Roads	37,843,770	44,564,474	0	44,564,474	82,408,244	39,578,114	0	(1,734,344)	(1,734,344)	37,843,770
Revaluation surplus - Infrastructure - Footpaths	2,528,431	0	(1,048,162)	(1,048,162)	1,480,269	2,528,431	0	0	0	2,528,431
Revaluation surplus - Infrastructure - Drainage	12,554,137	0	(2,100,034)	(2,100,034)	10,454,103	12,554,137	0	0	0	12,554,137
Revaluation surplus - Infrastructure - Parks and Ovals	263,516	1,223,650	0	1,223,650	1,487,166	263,516	0	0	0	263,516
Revaluation surplus - Infrastructure - Other	2,490,477	1,588,497	0	1,588,497	4,078,974	2,490,477	0	0	0	2,490,477
Revaluation surplus - Infrastructure - Bridges	307,400	0	(247,574)	(247,574)	59,826	307,400	0	0	0	307,400
	70,466,707	47,406,348	(3,395,770)	44,010,578	114,477,285	67,120,340	5,080,711	(1,734,344)	3,346,367	70,466,707

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

11. TRADE AND OTHER PAYABLES

Current

	2018	2017
	\$	\$
Sundry creditors	569,224	205,231
Accrued interest on Debentures	15,418	343
Accrued Salaries and Wages	30,011	28,966
ATO liabilities	78,546	24,688
Accrued Expenses	604,898	842,402
Income Received in Advance	18,155,070	17,893,879
Amherst Deposits	1,132,239	1,145,298
	20,585,406	20,140,807

Non-Current

Provision for excess on changeover Amherst Village Units	22,565	22,565
	22,565	22,565

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

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.

12. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

Particulars	Principal	New	Principal Repayments		Principal 30 June 2018		Interest Repayments		Institution	Interest Rate
	1 July 2017	Loans	Actual	Budget	Actual	Budget	Actual	Budget		
	\$	\$	\$	\$	\$	\$	\$	\$		%
Governance										
Loan 158 - New Administration Building	0	2,500,000	0	0	2,500,000	0	18,108	0	WATC	3.80%
Housing										
Loan 146 - Conroy Street Duplex	27,038	0	27,038	27,038	0	0	1,900	1,729	WATC	7.30%
Community amenities										
Loan 154 - Plant Purchase (Compactor)	17,492	0	17,492	17,492	0	0	660	562	WATC	3.33%
Recreation and culture										
Loan 148 - Katanning Aquatic Centre	72,759	0	22,841	22,841	49,918	49,918	4,753	4,519	WATC	5.97%
Other property and services										
Loan 155 - Footpath Sweeper	27,754	0	13,641	13,641	14,113	14,113	1,088	1,012	WATC	3.43%
Loan 156 - Road Sweeper	292,000	0	55,625	55,625	236,375	236,375	8,665	8,677	WATC	2.42%
Loan 157 - Tipping Truck	190,459	0	36,282	36,282	154,177	154,177	5,652	5,660	WATC	2.42%
	627,502	2,500,000	172,919	172,919	2,954,583	454,583	40,826	22,159		

All loan repayments were financed by general purpose revenue.

Borrowings

Current
Non-current

2018	2017
\$	\$
217,874	172,919
2,736,709	454,583
2,954,583	627,502

12. INFORMATION ON BORROWINGS (Continued)

(b) New Borrowings - 2017/18

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance
	Actual	Budget						Actual	Budget	Unspent
	\$	\$				\$	%	\$	\$	\$
Loan 158 - New Administration Building	2,500,000	3,500,000	WATC	Advance	20	1,091,769	3.80%	2,202,061	3,500,000	297,939
	2,500,000	3,500,000				1,091,769		2,202,061	3,500,000	297,939

(c) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 17	Borrowed During Year	Expended During Year	Unspent Balance 30 June 18
		\$	\$	\$	\$
Loan 157 - Plant purchase - Tipping Truck	July 2017	190,459	0	(190,459)	0
Loan 158 - New Administration Building	January 2018	0	2,500,000	(2,202,061)	297,939
		190,459	2,500,000	(2,392,520)	297,939

(d) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2018	2017
	\$	\$
Bank overdraft limit	250,000	250,000
Bank overdraft at balance date	0	0
Credit card limit	65,000	65,000
Credit card balance at balance date	(9,087)	(7,224)
Total amount of credit unused	305,913	307,776

Loan facilities

	2018	2017
Loan facilities - current	217,874	172,919
Loan facilities - non-current	2,736,709	454,583
Total facilities in use at balance date	2,954,583	627,502
Unused loan facilities at balance date	0	0

12. INFORMATION ON BORROWINGS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

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

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

Borrowing costs

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

13. PROVISIONS**Opening balance at 1 July 2017**

Current provisions
Non-current provisions

Additional provision

Balance at 30 June 2018**Comprises**

Current
Non-current

Provision for Annual Leave	Provision for Long Service Leave	Total
\$	\$	\$
379,154	333,561	712,715
0	156,149	156,149
379,154	489,710	868,864
30,127	(54,409)	(24,282)
409,281	435,301	844,582
409,281	269,909	679,190
0	165,392	165,392
409,281	435,301	844,582

Annual leave and current long service leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Current Provisions

Within 12 months of the end of the reporting period
More than 12 months after the end of the reporting period

Annual Leave	Long Service Leave	Total
\$	\$	\$
223,907	67,822	291,729
185,374	202,087	387,461
409,281	269,909	679,190

SIGNIFICANT ACCOUNTING POLICIES**Employee benefits****Short-term employee benefits**

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

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

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as 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

Other long-term employee benefits (Continued)

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.

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.

14. NOTES TO THE STATEMENT OF CASH FLOWS**Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and cash equivalents	32,605,020	22,019,062	32,016,825
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(2,020,470)	5,353,195	2,444,974
Non-cash flows in Net result:			
Depreciation	4,466,902	2,964,909	3,264,209
(Profit)/loss on sale of asset	449,429	(7,735)	674,263
Fair value adjustments to fixed assets at fair value through profit or loss	(14,288)	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	376,945	317,266	(1,108,193)
(Increase)/decrease in inventories	20,487	0	0
Increase/(decrease) in payables	444,599	(3,740,475)	(2,444,869)
Increase/(decrease) in provisions	(24,282)	22,000	184,493
Grants and contributions for the development of assets	(967,224)	(7,271,413)	(3,548,354)
Net cash from operating activities	2,732,098	(2,362,253)	(533,477)

15. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	4,332,947	1,024,231
General purpose funding	0	1,085,109
Law, order, public safety	238,967	515,549
Health	244,118	262,648
Education and welfare	330,653	930,758
Housing	6,334,613	6,909,108
Community amenities	1,080,301	516,266
Recreation and culture	28,839,665	17,497,778
Transport	141,885,313	93,357,682
Economic services	23,207,474	31,259,973
Other property and services	40,986	5,249,471
Unallocated	34,367,372	37,556,330
	240,902,409	196,164,903

16. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities as at 30 June 2018 and 2017.

17. LEASING COMMITMENTS**(b) Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

2018	2017
\$	\$
18,253	9,840
20,093	22,139
0	0
38,346	31,979

SIGNIFICANT ACCOUNTING POLICIES**Leases**

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

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

18. RELATED PARTY TRANSACTIONS**Elected Members Remuneration**

The following fees, expenses and allowances were paid to council members and/or the President.

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Meeting Fees	90,000	90,000	90,000
President's Allowance	20,000	20,000	20,000
Deputy President's Allowance	5,000	5,000	5,000
Travelling Expenses	88	2,000	0
Telecommunications Allowance	9,900	9,900	9,900
	124,988	126,900	124,900

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2018	2017
	\$	\$
Short-term employee benefits	744,756	691,338
Post-employment benefits	80,371	78,664
Other long-term benefits	17,324	14,144
Termination benefits	60,942	0
	903,393	784,146

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:

	2018	2017
	\$	\$
Sale of goods and services - KMP	34,281	60,292
Purchase of goods and services - KMP	177,821	107,918
Amounts outstanding from related parties:		
Trade and other receivables - KMP	10,563	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

19. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance
	1/07/16	2016/17	2016/17	30/06/17	2017/18	2017/18	30/06/18
	\$	\$	\$	\$	\$	\$	\$
Governance							
Country Local Government Fund 2011/2012 (Reg. Gym/Entertainment Centre)	40,858	0	(40,858)	0	0	0	0
Country Local Government Fund 2012/2013 Admin Building	614	0	(614)	0	0	0	0
Supertown - RDL	916,068	0	(614,754)	301,314	0	(17,903)	283,411
RDL - Early Childhood Hub	5,780,599	0	(306,594)	5,474,005	0	(177,193)	5,296,812
RDL Main Street Stage 2	85,716	0	(85,716)	0	0	0	0
Supertown - Heritage - RDL	15,720,000	0	(118,190)	15,601,810	0	(919,333)	14,682,477
Katanning Country Club Redevelopment Project (Auspice)	0	0	0	0	27,555	0	27,555
Law, order, public safety							
Cat Act Sterilisation Project	481	0	(227)	254	0	0	254
State CCTV Strategy Infrastructure Fund	0	115,231	(115,231)	0	0	0	0
Education and welfare							
Youth Activities	0	31,668	(31,668)	0	31,931	(31,931)	0
National Youth Week (CPFS Grant)	0	1,000	(1,000)	0	1,000	(1,000)	0
NAIDOC Week	555	2,500	(1,964)	1,091	0	0	1,091
Thank a Volunteer Day	0	1,000	(1,000)	0	0	0	0
Harmony Festival	0	30,909	(30,909)	0	42,818	(42,818)	0
All Ways 5 Days	0	28,351	(7,000)	21,351	5,808	(22,029)	5,130
Seniors Week	0	1,000	(1,000)	0	1,000	(1,000)	0
Drumbeats	0	75,319	(27,507)	47,812	0	(39,301)	8,511
PIAF	0	4,000	0	4,000	0	(3,000)	1,000
Community Childcare Feasibility Study	0	14,100	(14,100)	0	0	0	0
Recreation and culture							
Kidsport	1,109	10,000	(11,109)	0	11,546	(11,146)	400
Children's Book Week	0	2,600	(2,600)	0	0	0	0
Community Pool Grant	0	32,000	(32,000)	0	0	0	0
Club Development Officer	0	20,000	(20,000)	0	20,000	(20,000)	0
Community Water Supply Project	0	90,000	(90,000)	0	10,000	(10,000)	0
Transport							
Community Safe Speed Promise Grant	1,004	0	0	1,004	0	0	1,004
Regional Road Group	0	230,726	(230,726)	0	491,933	(491,933)	0
Roads to Recovery	119,609	442,397	(562,006)	0	440,736	(430,288)	10,448
WANDRRA	0	690,325	(690,325)	0	1,718,127	(1,718,127)	0
RADS	0	71,119	(71,119)	0	13,000	(13,000)	0
Economic services							
Hidden Treasures (Auspice)	0	46,000	(40,978)	5,022	78,793	(71,279)	12,536
Business Activation	0	0	0	0	19,492	(16,559)	2,933
Total	22,666,613	1,940,245	(3,149,195)	21,457,663	2,913,739	(4,037,840)	20,333,562
	2016			2017			2018
	\$			\$			\$
Grants received recognised as revenue	2,284,669			3,563,784			2,178,492
Grants received recognised as a liability - see Note 11	20,381,944			17,893,879			18,155,070
	22,666,613			21,457,663			20,333,562

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

20. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	2017 Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Gross Rental Value	0.098009	1,133	18,704,190	1,833,179	(780)	3,418	1,835,817	1,761,677	1,832,373	5,000	1,000	1,838,373
Unimproved valuations												
Unimproved Value	0.010500	207	115,994,000	1,217,937	(5,618)	(2,605)	1,209,714	1,184,681	1,217,147	0	0	1,217,147
Sub-Total		1,340	134,698,190	3,051,116	(6,398)	813	3,045,531	2,946,358	3,049,520	5,000	1,000	3,055,520
Minimum payment												
Gross rental valuations												
Gross Rental Value	960	668	4,369,506	641,280	0	0	641,280	598,410	641,280	0	0	641,280
Unimproved valuations												
Unimproved Value	960	120	6,278,958	115,200	0	0	115,200	94,245	115,200	0	0	115,200
Sub-Total		788	10,648,464	756,480	0	0	756,480	692,655	756,480	0	0	756,480
		2,128	145,346,654	3,807,596	(6,398)	813	3,802,011	3,639,013	3,806,000	5,000	1,000	3,812,000
Discounts/concessions (refer note 20(b))							(42,721)	(42,620)				(43,000)
Rates Adjustments							(478)	(1,334)				(1,000)
Total amount raised from general rate							3,758,812	3,595,059				3,768,000
Ex-gratia rates							4,008	3,830				4,000
Totals							3,762,820	3,598,889				3,772,000

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

20. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount	2018 Actual	2018 Budget	2017 Actual	Circumstances in which Discount is Granted
	%	\$	\$	\$	
General Rates	2.00%	41,294	41,573	40,690	A discount of 2% of the current rates levied will be offered to rate payers whose payment of the full amount owing, including the arrears and charges, is received on or before 35 days after the date appearing on the rate notice. The discount will apply to interim rates issued after the billing date.
		41,294	41,573	40,690	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount	2018 Actual	2018 Budget	2017 Actual
		%	\$	\$	\$
Katanning Country Club	Concession	50.00%	1,427	1,427	1,930
			1,427	1,427	1,930

Rate or Fee and Charge to which the Waiver or Concession is Granted	Reasons for the Waiver or Concession
Katanning Country Club	Council resolved to continue providing a 50% concession in rates otherwise payable on lots 2, 130 & 4 Round Drive, commencing on 1 July 2014 for a period of 10 years, in recognition of the recreation facilities the Club provides to the Katanning community.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

20. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	16/10/2017	0	0.00%	11.00%
Option Two				
First instalment	16/10/2017	0	5.50%	11.00%
Second instalment	19/02/2018	10	5.50%	11.00%
Option Three				
First instalment	16/10/2017	0	5.50%	11.00%
Second instalment	18/12/2017	10	5.50%	11.00%
Third instalment	19/02/2018	10	5.50%	11.00%
Fourth instalment	20/04/2018	10	5.50%	11.00%

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Interest on unpaid rates	56,226	55,000	52,449
Interest on instalment plan	12,273	13,000	12,745
Charges on instalment plan	10,653	1,500	12,460
	79,152	69,500	77,654

21. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

	2018 (30 June 2018 Carried Forward) \$	2017 (30 June 2017 Carried Forward) \$
Surplus/(Deficit) 1 July 17 brought forward	5,245,655	5,889,670
CURRENT ASSETS		
Cash and cash equivalents		
Unrestricted	2,427,553	1,258,716
Restricted	30,177,467	30,758,109
Investments	122,620	0
Receivables		
Rates outstanding	586,818	450,760
Sundry debtors	1,017,065	729,763
GST receivable	144,986	69,267
Accrued Income	21,637	1,025,748
Provision for Doubtful Debts	(303,608)	(351,814)
Payments in Advance	59,616	250
Inventories		
Fuel and Materials	4,821	10,516
History Books	0	14,792
LESS: CURRENT LIABILITIES		
Trade and other payables		
Sundry creditors	(569,224)	(205,231)
Accrued interest on Debentures	(15,418)	(343)
Accrued Salaries and Wages	(30,011)	(28,966)
ATO liabilities	(78,546)	(24,688)
Accrued Expenses	(604,898)	(842,402)
Income Received in Advance	(18,155,070)	(17,893,879)
Current portion of long term borrowings	(217,874)	(172,919)
Provisions		
Provision for annual leave	(409,281)	(379,154)
Provision for long service leave	(269,909)	(333,561)
Unadjusted net current assets	13,908,744	14,084,964
Adjustments		
Less: Reserves - restricted cash	(9,545,966)	(9,109,987)
Less: Payments in Advance	(59,616)	(250)
Add: Employee entitlements	679,190	712,715
Add: Current portion of long term borrowings	217,874	172,919
Add: Accrued wages and interest	45,429	29,309
Adjusted net current assets - surplus/(deficit)	5,245,655	5,889,670

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

22. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	32,605,020	32,016,825	32,605,020	32,016,824
Investments	122,620	108,332	0	108,332
Receivables	1,757,531	2,134,476	1,763,605	2,134,476
	34,485,171	34,259,633	34,368,625	34,259,632
Financial liabilities				
Payables	20,585,406	20,163,372	20,161,867	20,163,372
Borrowings	2,954,583	627,502	3,054,655	629,358
	23,539,989	20,790,874	23,216,522	20,792,730

Fair value is determined as follows:

Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.

Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

22. FINANCIAL RISK MANAGEMENT (Continued)**(a) Cash and Cash Equivalents**

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. Council has an Investment Policy and the Policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash is subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

	2018	2017
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	326,050	320,168
- Statement of Comprehensive Income	326,050	320,168

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

22. FINANCIAL RISK MANAGEMENT (Continued)**(b) Receivables**

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	100.00%	100.00%
- Overdue	0.00%	0.00%
Percentage of Sundry debtors		
- Current	58.00%	39.00%
- Overdue	42.00%	61.00%

22. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Table below:

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
2018	\$	\$	\$	\$	\$
Payables	20,585,406	22,565	0	20,607,971	20,607,971
Borrowings	323,943	1,233,879	2,514,238	4,072,060	2,954,583
	20,909,349	1,256,444	2,514,238	24,680,031	23,562,554
2017					
Payables	20,140,807	22,565	0	20,163,372	20,163,372
Borrowings	190,814	480,290	0	671,104	627,502
	20,331,621	502,855	0	20,834,476	20,790,874

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

Year ended 30 June 2018	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
Borrowings								
Fixed rate								
Long term borrowings	14,113	49,918	0	390,552	0	2,500,000	2,954,583	3.32%
Weighted average Effective interest rate	3.43%	5.97%	0.00%	2.42%	0.00%	3.80%		
Year ended 30 June 2017								
Borrowings								
Fixed rate								
Long term borrowings	44,530	27,754	72,759	0	0	482,459	627,502	3.11%
Weighted average Effective interest rate	5.74%	3.43%	5.97%	0.00%	0.00%	2.42%		

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

23. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Transport Licensing	37,728	3,036,466	(3,046,826)	27,368
Saleyard Bonds	350	2,600	(2,100)	850
Katanning Leisure Centre Bonds	(1,145)	5,000	(7,000)	(3,145)
Town Hall Bonds	640	750	0	1,390
Cat Trap Bonds	90	240	(240)	90
Other Bonds & Guarantees	7,800	245	(395)	7,650
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contributions	38,000	0	0	38,000
Agricultural Society Contributions	11,818	2,000	0	13,818
BCITF License Levy	956	11,943	(12,378)	521
Building License Levy	476	4,177	(4,653)	0
Sale of Paintings	(143)	541	(478)	(80)
Art Prize Sponsorship	200	0	0	200
	104,938			94,830

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	Title	Issued / Compiled	Applicable (1)	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

	Title	Issued / Compiled	Applicable (1)	Impact
(iv)	AASB 1058 Income of Not-for-Profit Entities	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

(i)	AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii)	AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

26. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
HOUSING	To provide and maintain staff and elderly residents housing.	Provision and maintenance of staff and elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control Council's overheads operating accounts.	Private works operation, plant repair and operational costs and engineering operation costs.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

27. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	2.58	2.47	1.09
Asset consumption ratio	0.67	0.98	0.97
Asset renewal funding ratio	0.89	1.07	N/A
Asset sustainability ratio	0.62	0.73	1.31
Debt service cover ratio	7.11	24.74	6.79
Operating surplus ratio	(0.46)	(0.18)	(0.36)
Own source revenue coverage ratio	0.46	0.46	0.62

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants. In addition, two of the ratios were impacted by revenue and expenses associated with flood damage re-instatement which is considered one-off in nature.

	2017/18	2016/17	2015/16
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	1,032,382	1,032,229	0
Amount of Financial Assistance Grant received in prior year relating to current year.	1,032,229	0	1,000,441
Amount of reimbursement for flood damage received	1,718,127	1,716,079	0
Expenditure on flood damage re-instatement	1,823,256	1,318,112	0

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current ratio	1.91	1.68	1.09
Debt service cover ratio	7.60	12.98	14.36
Operating surplus ratio	(0.44)	(0.41)	(0.20)
Own source revenue coverage ratio	0.53	0.51	0.62

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INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE SHIRE OF KATANNING

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the accompanying financial report of the Shire of Katanning (the Shire), which comprises the Statement of Financial Position as at 30 June 2018, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Katanning:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF THE SHIRE OF KATANNING**

REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives of the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF THE SHIRE OF KATANNING**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) In our opinion, the following matters indicate a significant adverse trend in the financial position of the Shire:
 - i) The Operating Surplus Ratio has been below the DLGSCI standard for the past 3 years.
 - ii) The Asset Sustainability Ratio for the current year and last year is below the DLGSCI standard, and the current year is below last year.
- b) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law were identified during the course of our audit:
 - i) For 50% of purchase transactions we sampled, purchase orders were made after the invoices were received. This increases the likelihood of goods and services being purchased without appropriate authorisation.

In addition, we found one instance where there was inadequate or no evidence to suggest a sufficient number of quotations were obtained to test the market with no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement.
- c) All required information and explanations were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.
- e) In our opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Katanning for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Date: 11 December 2018
Perth, WA



Workforce Plan 2018 – 2021



Heart of the Great Southern

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Message from the Chief Executive Officer

Strategic workforce planning addresses the Integrated Planning and Reporting requirements of the WA Local Government Act. We have embraced the concept that has afforded us the opportunity to refocus and refine our organisational structure and encourage our workforce to be innovative in providing more efficient and effective functions and services. We are committed to continuous improvement and will ensure the goals and strategies of our Strategic Community Plan and the operational activities of our Corporate Business Plan are enacted through appropriate resourcing and skills development in our workforce.

Through this development to this workforce plan we have identified areas we can work on to build a strong, resilient workforce who will be adequately resourced to meet changing environments workloads and challenges. We will continue to review our business management systems and technology platforms to keep abreast of change, to offer our community increased ways to communicate with us and to be confident we are appropriately managing our governance and record keeping functions. Implementation of the proposed strategies and robust monitoring and review processes will keep us on track and outcomes will be communicated through our Annual Report.



Julian Murphy

CHIEF EXECUTIVE OFFICER

Legislative Context

In 2011, in response to the increasing and diverse challenges facing Local Government, Integrated Planning and Reporting requirements were added to the regulatory requirements of the WA Local Government Act.

Overview of the Integrated Planning and Reporting (IPR) Framework

Strategic Community Plan (SCP): identifies the community's main aspirations and priorities for the future and outlines objectives and performance measures.

Corporate Business Plan (CBP): articulates the activities to be undertaken over the next four years to achieve the agreed short and long-term goals and outcomes of the SCP. This plan is where strategy meets execution.

Long Term Financial Plan (LTFP): outlines the finances needed to resource the CBP in the first four years and potential revenues and expenses required or predicted for at least the next six years. This plan serves to inform and resource the IPR activities.

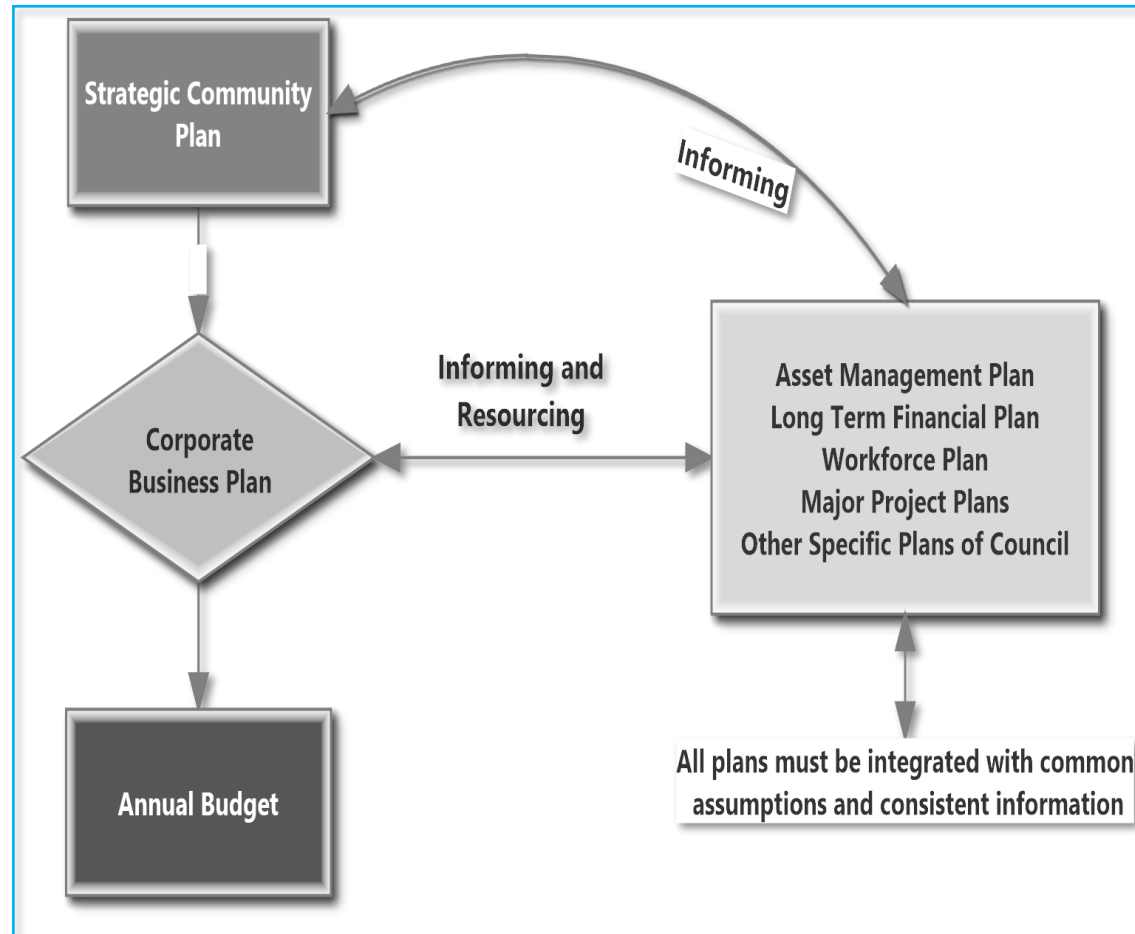
Asset Management Plan (AMP): Records the Shire assets, service levels, activities and strategies to ensure physical assets and infrastructure are appropriately managed and maintained, and how they will be disposed of or replaced at the end of their lifecycle.

Workforce Plan (WFP): identifies and reports on workforce capacity and capability to meet current and future needs of the of the Shire and its Community. It identifies gaps or risks in the current and future workforce and outlines strategies to address them.

This ensures the right people are in the right place at the right time to deliver the required functions, services, facilities and legislative requirements. It also aims to build resilience to allow the Shire to respond to the changing environment or issues arising from external pressures. This information will inform the LTFP and the AMP, to ensure the financial and physical resources of the workforce plan are included in those plans and planning activities.

The methodology used to develop this plan has followed the principles and practices of the Department of Local Government's Workforce Planning Toolkit. (As outlined in the lower diagram) <http://integratedplanning.dlg.wa.gov.au>.

The workforce plan will be used to guide recruitment, retention and workforce growth, development or changes over the term of its life.



The External Environment

Shire of Katanning

Katanning is centrally located in the 'heart' of the Great Southern and offers the advantage of a rural lifestyle, with the convenience of easy access to the cities of Perth, Albany and Bunbury. The Katanning Shire covers an area of 1,523km².

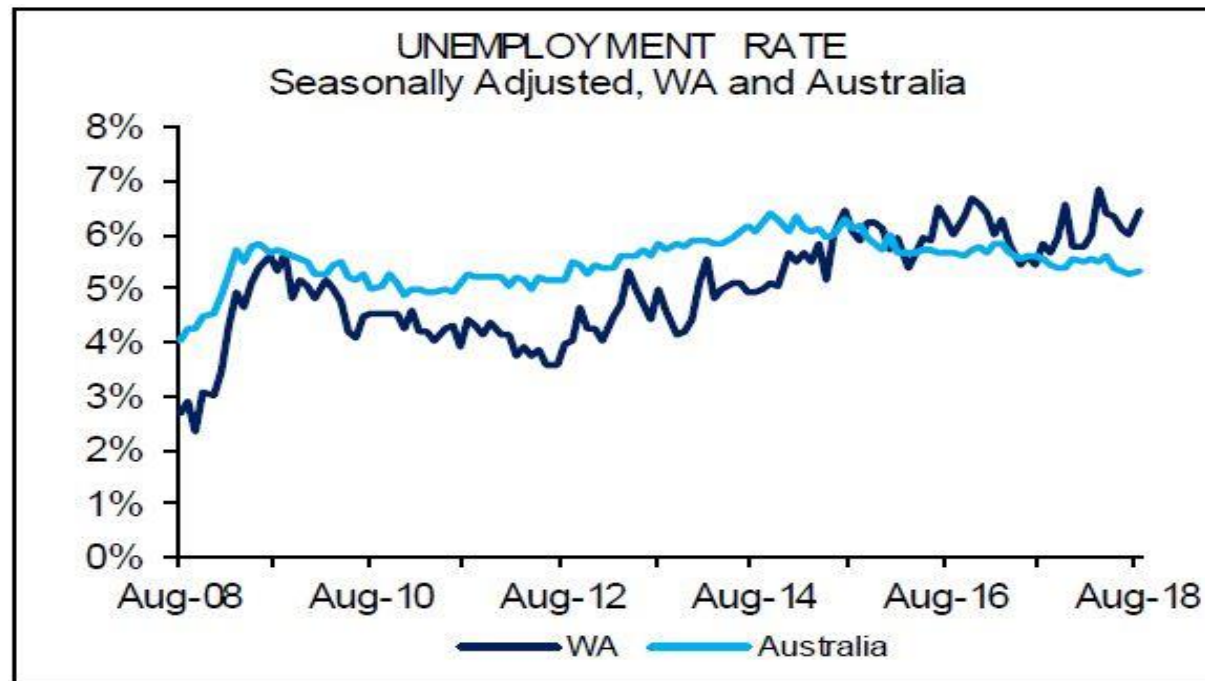
While the area is essentially agricultural, the town is a regional centre and offers a range of recreation and leisure facilities, government, health and education services, and a diverse retail and business district. Katanning has approximately 400 registered businesses including retail, health, and service businesses which provide for Katanning residents and the surrounding shires of Woodanilling, Broomehill-Tambellup, Wagin, Kojonup, Dumbleyung, Gnowangerup and Kent.

The agricultural industry is the largest generator of employment in Katanning, producing cereal and grain crops, wool, sheep and cattle as well as secondary agricultural industries. The local abattoir, The Western Australian Meat Marketing Co-operative (WAMMCO), operates an internationally acclaimed halal abattoir and is the largest single employer in the community. Other major employers include Government services such as the Regional Hospital, three Primary schools, a Senior High school and other State Government Agencies. The saleyard in Katanning is the largest covered sheep selling saleyard in the Southern Hemisphere. The sheep saleyard has the ability to yard 26,000 sheep per sale.

The Katanning community is diverse in all aspects and particularly prides itself on its multicultural diversity. It is recognised as one of the most culturally diverse communities in Western Australia, and became a refugee welcome zone in 2014. As well as having a large Indigenous community, Katanning is home to Malay, Indonesian, Afghan, Chinese, Karen and many other cultures, all coming together to creating a culturally diverse community. To celebrate this, the Shire of Katanning hosts the Katanning Harmony Festival each March as part of WA Harmony Week. Ref Katanning Strategic Community Plan 2017 – 2027. Population: 4,151 • Median age 40. The highest number of people in one age group is 7.9% in the 50-54 years old bracket • Highest country of birth is Australia 65.5% - Indigenous Australians 7.5% and Myanmar 3.7% of the population. • Median weekly household income \$1,205.00 • Most common language spoken at home is English with 17.5% households where a non-English language is spoken. • 72% of household are connected to the internet. • 20% of adults in Katanning volunteer. Ref ABS Census 2017

National and State Employment Environment

The end of the mining and resource sector boom has seen a rise in unemployment and a softer employment market. The WA unemployment rate for August 2018 was 6.4% and the National rate was 5.3 %. This has a positive effect on recruitment as vacancies are attracting good fields of skills and knowledge in most areas.



Source: Labour Force August 2018 - WA Treasury

Katanning Employment Environment

	2006			2011			2016		
<i>Count of persons aged 15 years and over residing in Katanning</i>	Males	Females	Total	Males	Females	Total	Males	Females	Total
Managers	205	99	307	197	106	298	172	97	262
Professionals	76	127	200	90	131	223	81	132	215
Technicians and Trades Workers	224	43	270	242	52	292	216	42	250
Community and Personal Service Workers	25	106	127	31	116	150	32	118	143
Clerical and Administrative Workers	28	148	177	22	154	176	19	139	163
Sales Workers	65	97	157	59	90	148	59	91	148
Machinery Operators and Drivers	90	3	91	89	10	96	96	12	111
Labourers	278	151	428	226	134	359	292	132	424
Inadequately described/Not stated	13	17	31	26	16	44	28	10	38
Total	1,002	782	1,785	977	810	1,788	987	773	1,759

Number of Businesses in Katanning As at 30 June Ref ABS 2016 Census.

	2013	2014	2015	2016
Non-employing businesses	269	266	261	260
Employing businesses: 1-4 employees	143	141	145	154
Employing businesses: 5-19 employees	46	53	52	50
Employing businesses: 20 or more employees	10	12	12	10
Total number of businesses	470	477	465	471

Business Entries - Year ended 30 June

Employing business entries	20	25	23	22
Employing business entries: 1-4 employees	9	11	10	16
Employing business entries: 5-19 employees	3	5	--	4
Total number of business entries	27	43	33	39

Business Exits - Year ended 30 June

Non employing business exits	26	31	22	24
Employing business exits: 1-4 employees	6	3	4	9
Employing business exits: 5-19 employees	--	4	5	3
Total number of business exits	32	38	31	37

Number of Businesses by Industry - As at 30 June

Agriculture, Forestry and Fishing	203	208	206	198
Manufacturing	14	14	13	12
Electricity, Gas, Water & Waste Services	3	--	--	--
Construction	40	40	37	35
Wholesale trade	9	5	12	10

10.5.2

Retail trade	39	31	33	33
Accommodation and food services	15	10	17	19
Transport, Postal and Warehousing	25	21	26	27
Financial and insurance services	8	9	11	14
Rental, Hiring, & Real Estate Services	41	47	48	45
Professional Scientific & Technical Services	20	15	21	21
Administrative and support services	14	10	8	13
Public administration and safety	--	3	--	--
Education and training	3	3	3	3
Health care and social assistance	9	13	17	16
Arts and recreation services	3	--	--	--
Other services	29	30	26	27
Currently unknown	3	3	3	3
Number of Businesses by Industry - Total (no.)	470	477	465	471

The Internal Environment

The Shire of Katanning is a well-established Local Government organisation responsible for planning, development and service delivery at a local level. It plays an important regulatory role as well as advocating for its residents in the bigger picture of State and Federal Government planning and legislative activities. The Shire's recurrent revenue sources are predominately from property rates, fees and charges, making it essential to manage its assets and deliver services in an efficient and costs effective manner.

Council Services, Compliance and Support

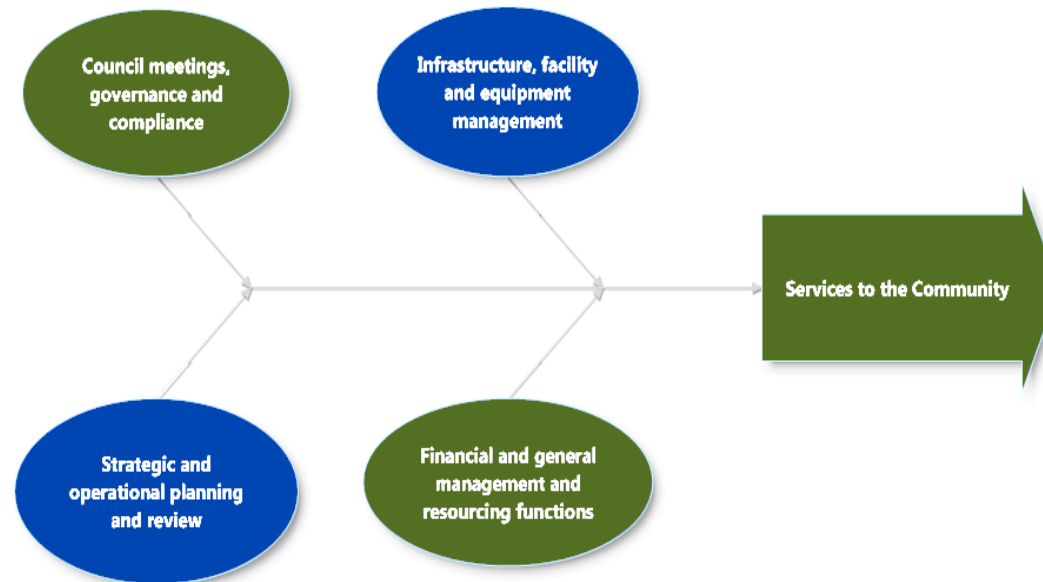
Governance Democratic governance and participation. Lobbying, advocacy and establishment of partnerships. Promotion of Shire and Great Southern Region. Business and population growth. Statutory Compliance, Insurance & Risk. Occupational Safety and Health	Finance and Administration Corporate Governance, Integrated Planning, Rating, General Purpose Funding, Financial Management Customer Service. Administration, Human Resources, Records Management. Information Technology Systems, Transport Licensing.
Projects and Community Building Katanning Leisure Centre and Katanning Aquatic Centre. Katanning Library and Katanning Art Gallery. Public Halls and Events Management Community Development, Youth Services and Seniors Services. Cultural Services, Harmony & Inclusion. Crime Prevention.	Infrastructure and development Transport, drainage, aerodrome. Plant and Machinery Management. Asset Management. Fire Prevention. Infrastructure Construction, Engineering & Technical Services. Site operations - Parks and Reserves, Cemetery and Waste Disposal Facility. Town Planning and Building Control. Health Administration and Protection of the Environment. Waste Management. Animal and Pest Control.
Property and Assets Property and asset management Building and planning	Infrastructure and maintenance Project management

As well as the functions and services that are listed above, there are many other components to managing and sustainably developing a Shire to meet both community needs, and legislative requirements. These functions and tasks need to be resourced as they also require significant time, and knowledge. These vital activities traditionally suffer from low resources in skill-sets and capacity, as they are not readily recognised as having a pivotal role in providing cost effective and sustainable services, programs and facilities for the community.

These functions and services include but are not limited to:

<i>Administration and financial management</i>	<i>Legislative compliance and reporting</i>
<i>Council and management meetings</i>	<i>Community consultation, engagement, advocacy and lobbying</i>
<i>Strategic and operational planning</i>	<i>Staff training, development, performance management and mentoring</i>
<i>Funding applications and acquittal.</i>	<i>Asset and infrastructure planning and development</i>
<i>Governance and Management</i>	<i>Development and Management of organisational systems and processes</i>
<i>Regional cooperation forums and meetings</i>	<i>Infrastructure and Community Projects</i>

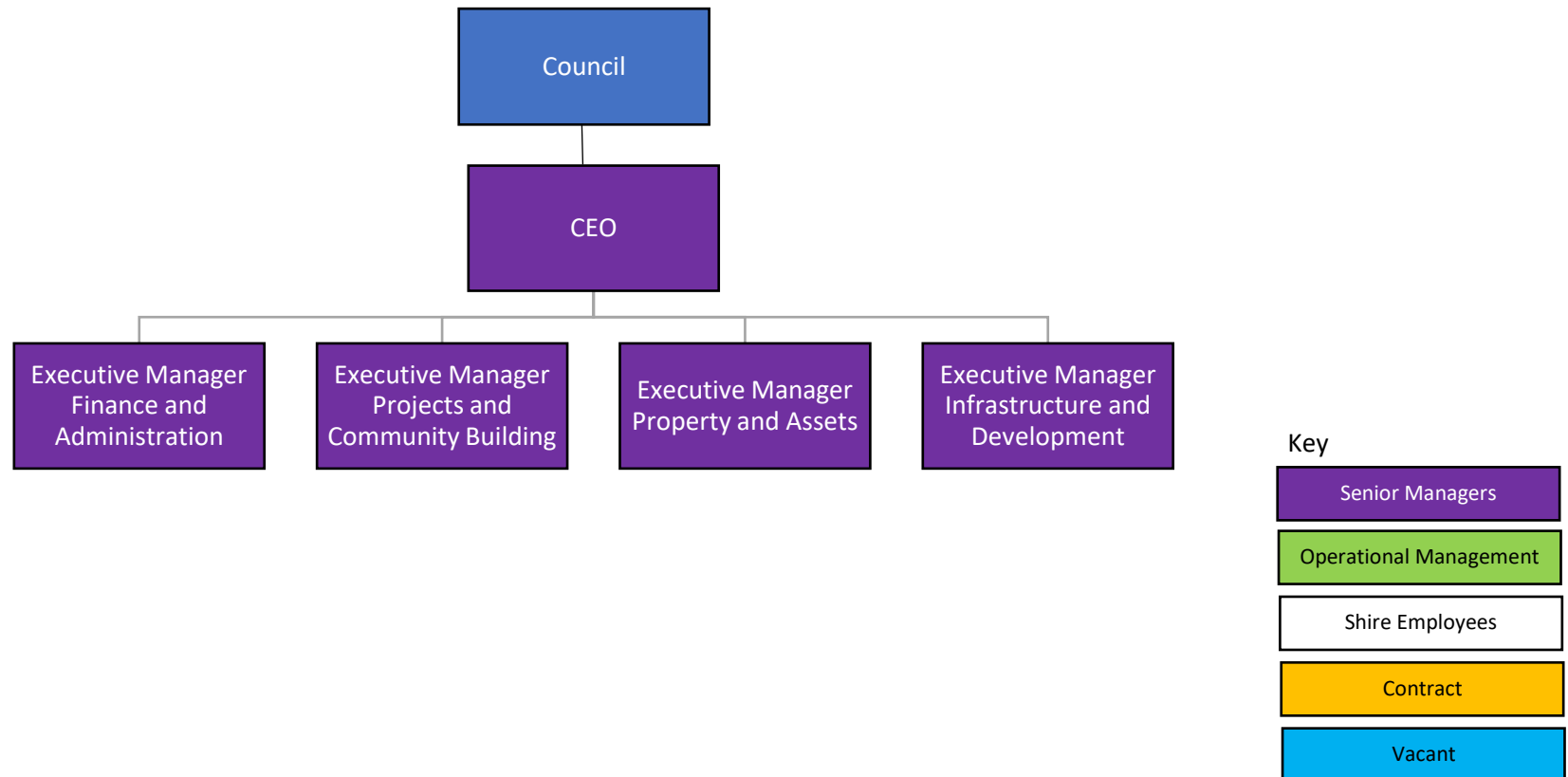
Local Government Service Delivery Model



Organisational Structure 2018

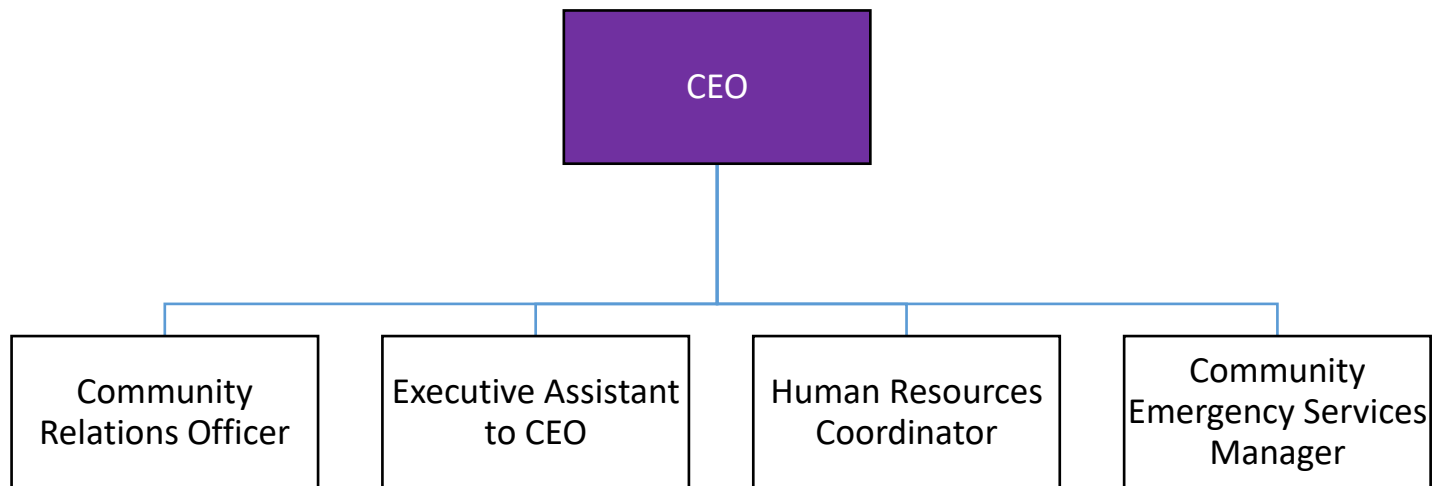
This chart demonstrates the resources and reporting lines required to deliver the functions and services that achieve the organisational and community goals and objectives, these are adjusted as required.

Executive Structure



Organisational Structure 2018

Office of CEO

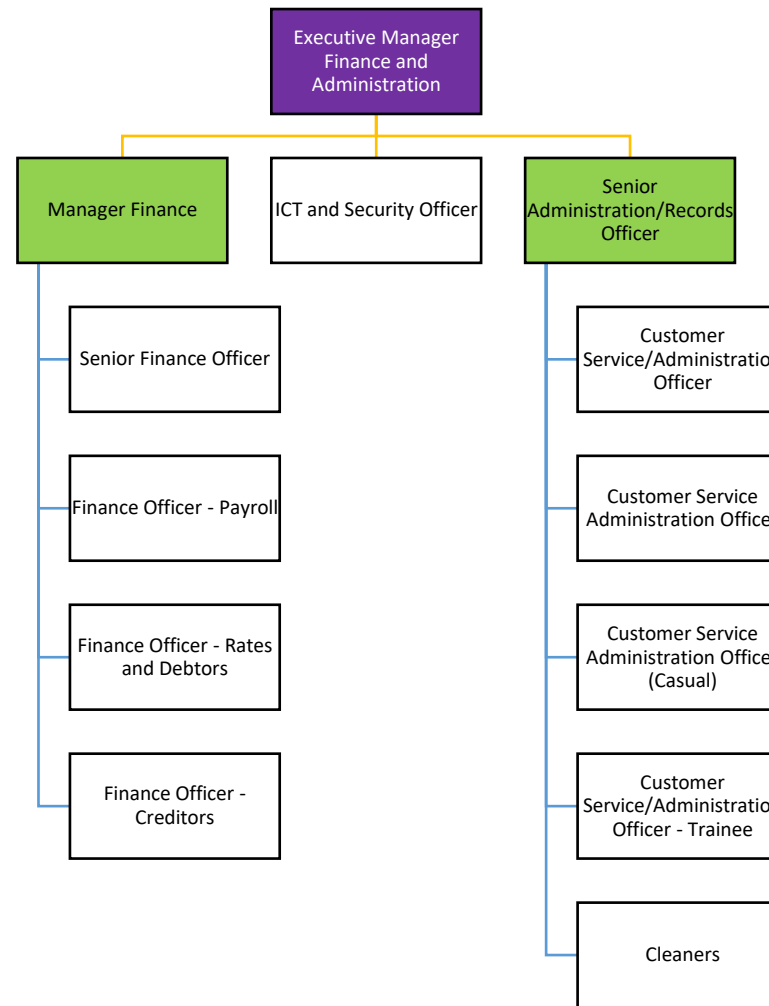


Key



Organisational Structure 2018

Finance and Administration

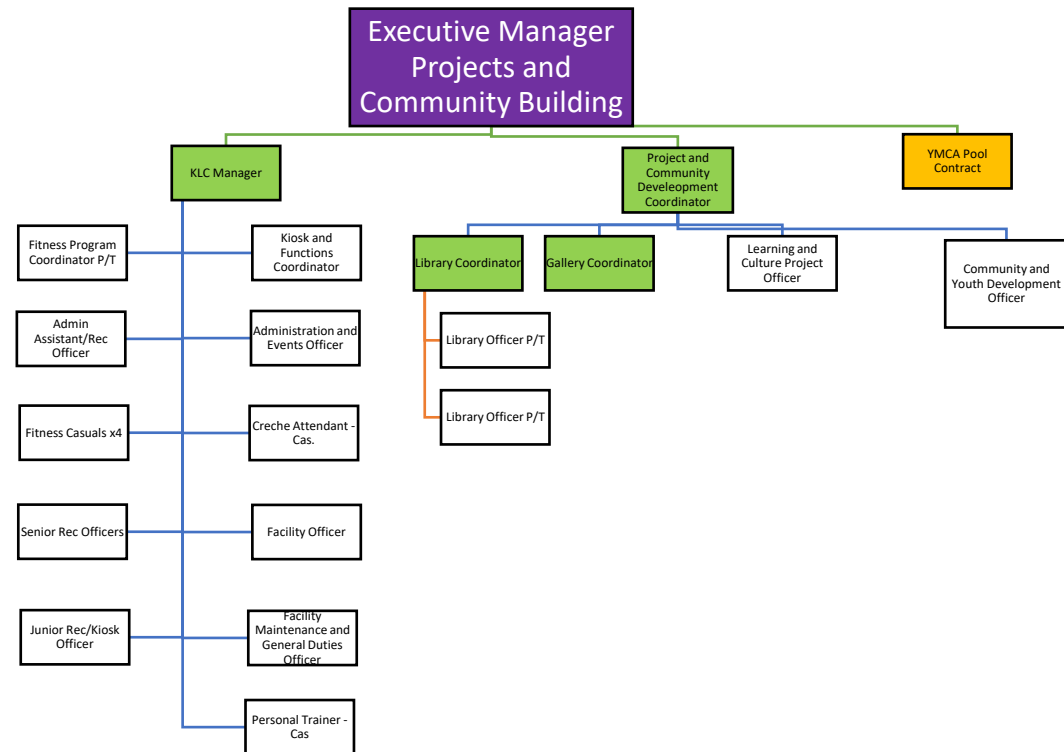


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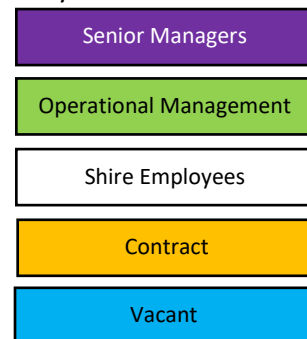


Organisational Structure 2018

Projects and Community Building

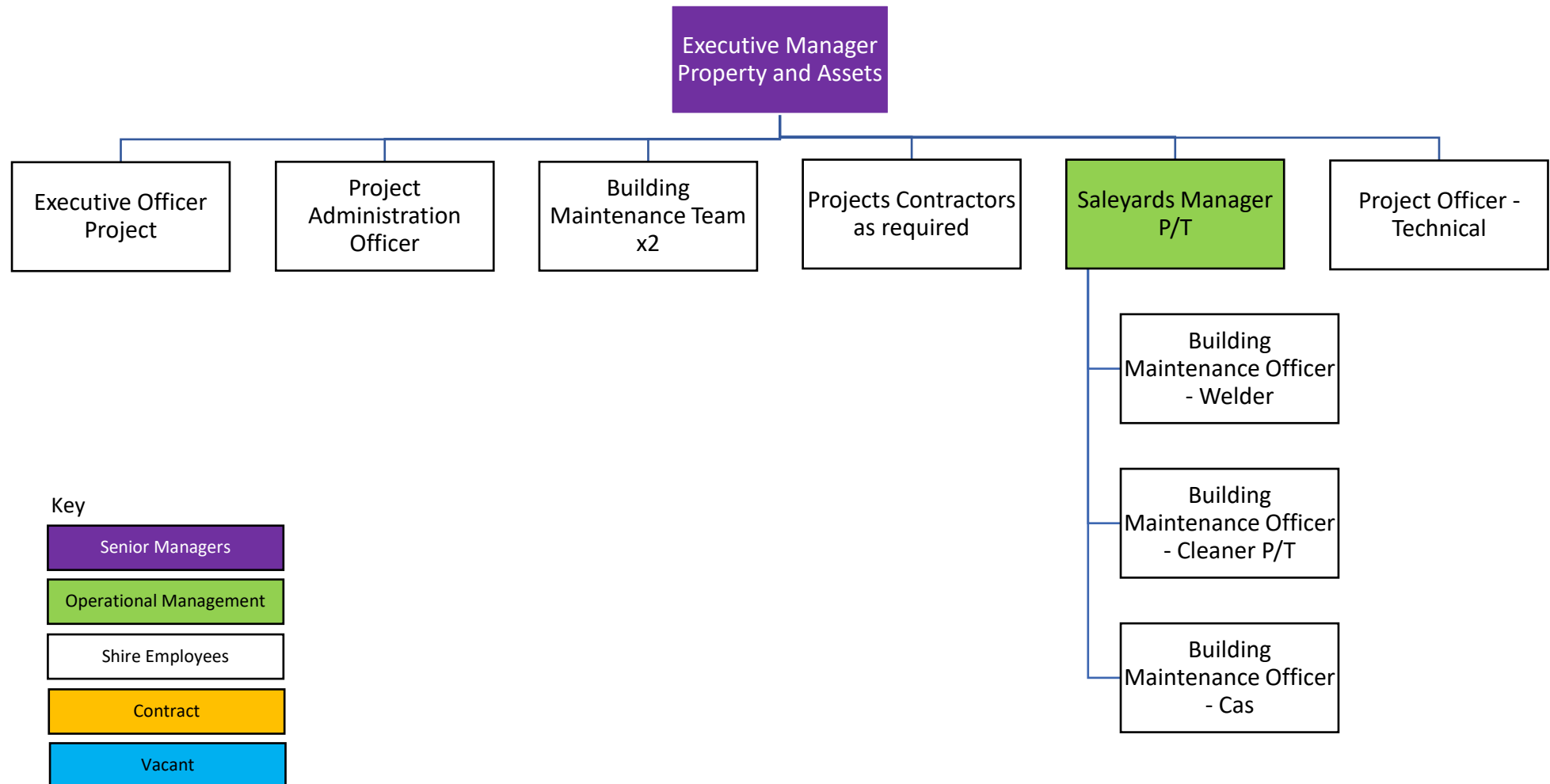


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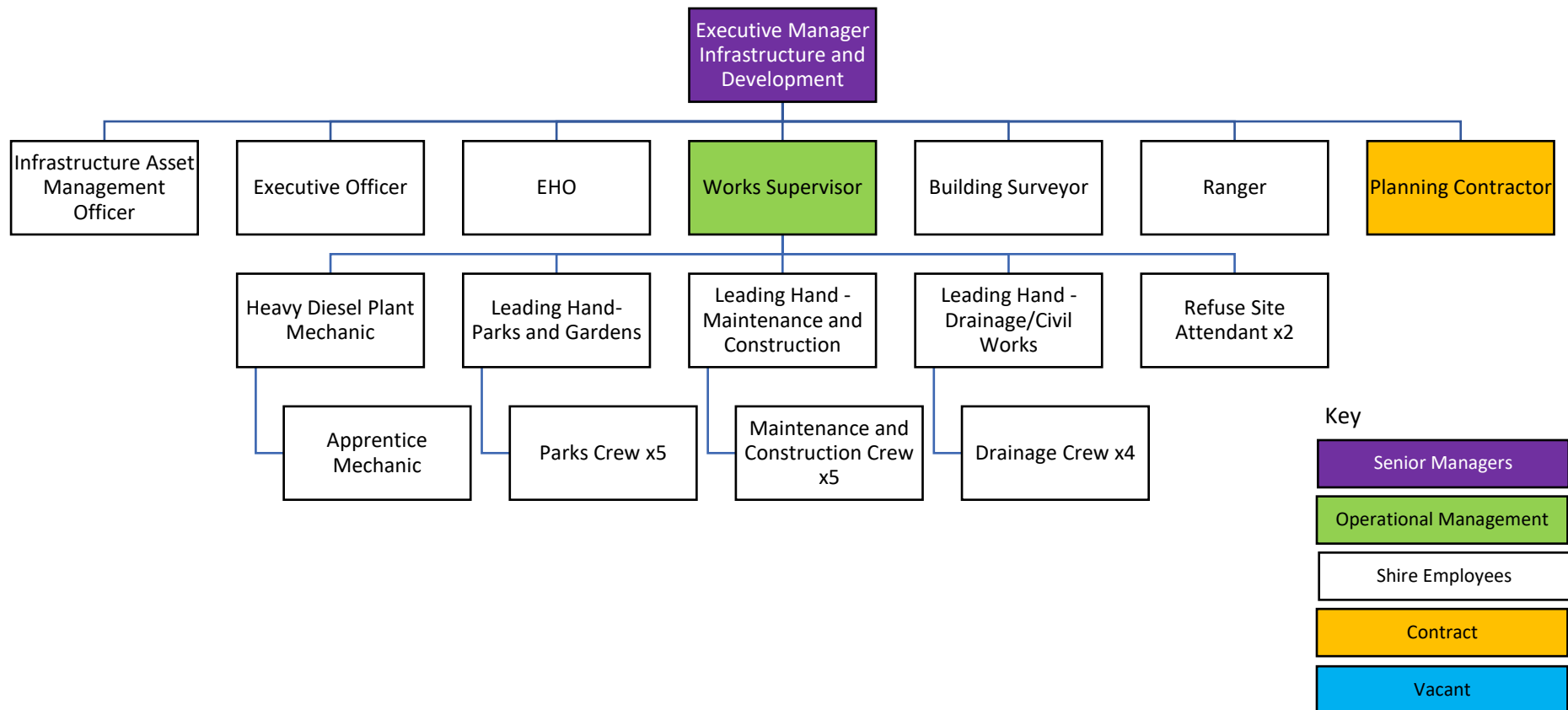
Organisational Structure 2018

Property and Assets



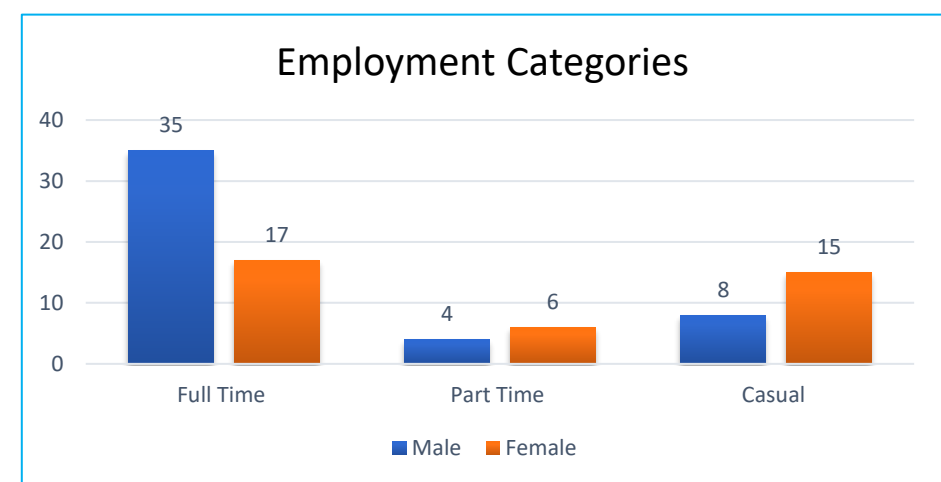
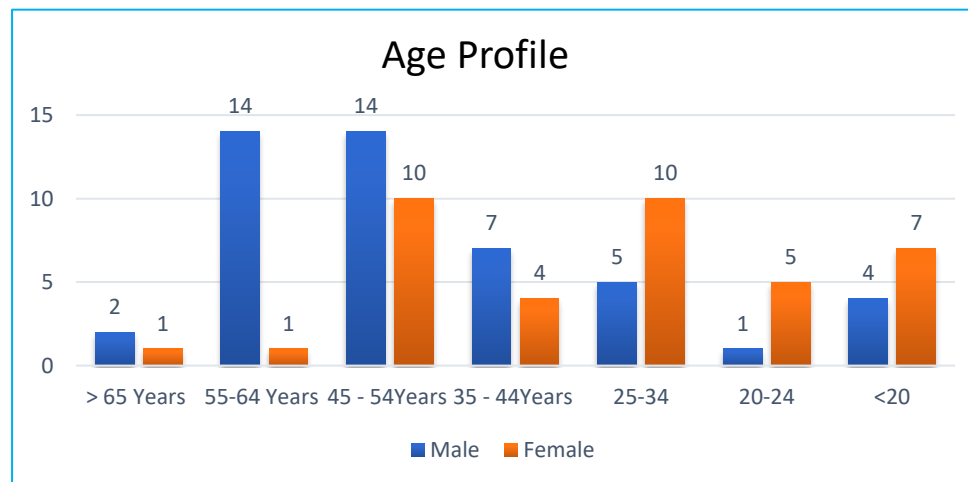
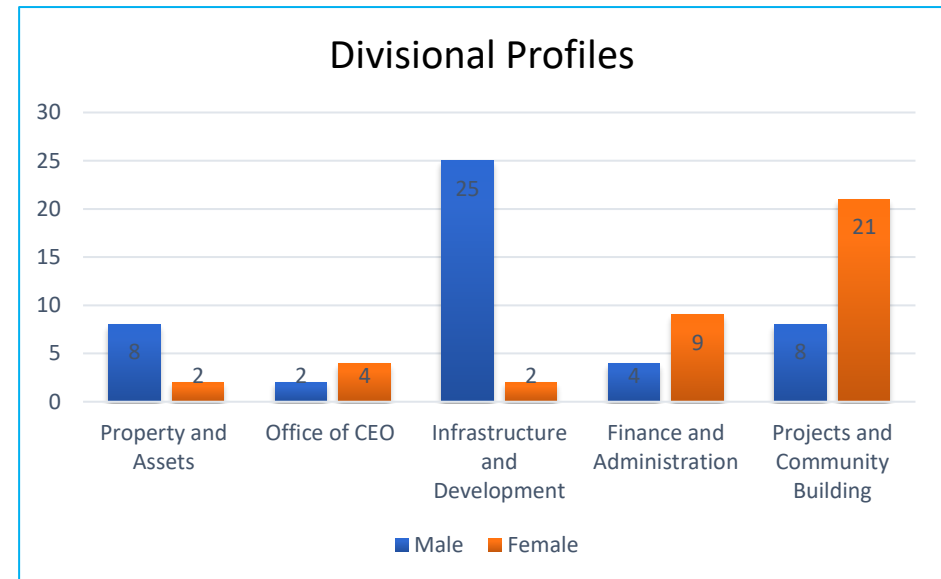
Organisational Structure 2018

Infrastructure and Development



Workforce Demographics

The Shire is required to deliver services and support as outlined above in a cost-effective manner, ensuring there are the right skills and the right number of people in place to meet organisational goals and objectives. From the payroll data extracted in July 2018, analysis shows there are 85 employees, with a 56 %/ 44 % male to female ratio. The Shire is required to deliver services and support as outlined above in a cost-effective manner, ensuring there are the right skills and the right number of people in place to meet organisational goals and objectives. From the payroll data extracted in July 2018, analysis shows there are 85 employees, with a 56 %/ 44 % male to female ratio. Permanent staff (62) work 56.56 Full time equivalent (FTE) hours and 23 casual staff are employed to work set or ad hoc hours to meet needs. Of those 21 are employed in Projects and Community Building (Katanning Leisure Centre). The workforce has an average age of 41 years with a good spread across all age groups.



Generational Attributes and Profile

Today's employers are facing a workplace where in theory, there could be employees ranging from 16 to 80 in the workplace. This has huge implications for management at all levels in terms of managing the needs and expectations of Millennials, Generation X, Y and the Baby Boomers.

To manage this trend and potential issues, it is important to analyse the workforce and implement strategies to address identified needs. Attributes of each generation and how to manage them can be found in the following link:

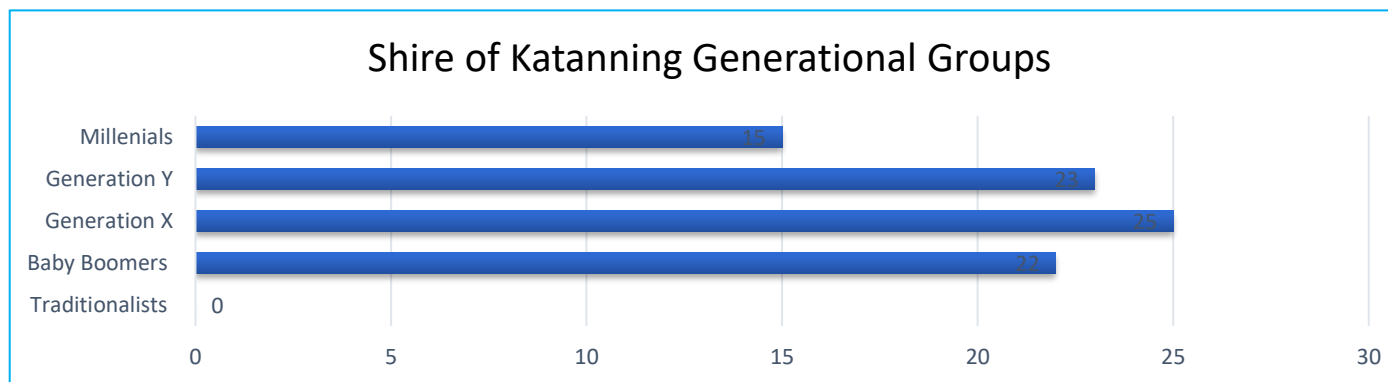
<http://www.wmfc.org/uploads/GenerationalDifferencesChart.pdf>.

Working Generation Group	Birth Year		Age	
Traditionalists (Silent Generation)	1925	1945	73	93
Baby Boomer Generation	1946	1964	54	72
Generation X (Baby Bust)	1965	1979	39	53
Generation Y - The Millennial - Gen Next	1980	1995	23	38
Generation Z	1996	2010	8	22

This includes information on the impact on workplace management and interpersonal relationships. The generational profile for Katanning is outlined in the graph below.

Youth Profile

Review of the employment types and career path opportunities for people under 25 has shown there are 11 people under 20 years as casuals in Leisure Services. This does not generally offer a longer-term career development opportunity. There are 9 employees aged from 20 – 25 years, of whom 4 are casuals and 5 are full time in Leisure and Community Services; Administration and Infrastructure Services. While there is an appetite for young people under 18 to seek casual employment, there is the opportunity the Shire to further develop strategies for on the job training, cadetships, traineeships and apprenticeships to offer them career development.



Workforce Diversity and Equal Opportunity Survey Results

The Shire is committed to being an equal employment opportunity organisation and aims to have an appropriately diverse workforce. Our diversity profile is annually audited through the Local Government Equal Opportunity Survey. The 2018 results are outlined below.

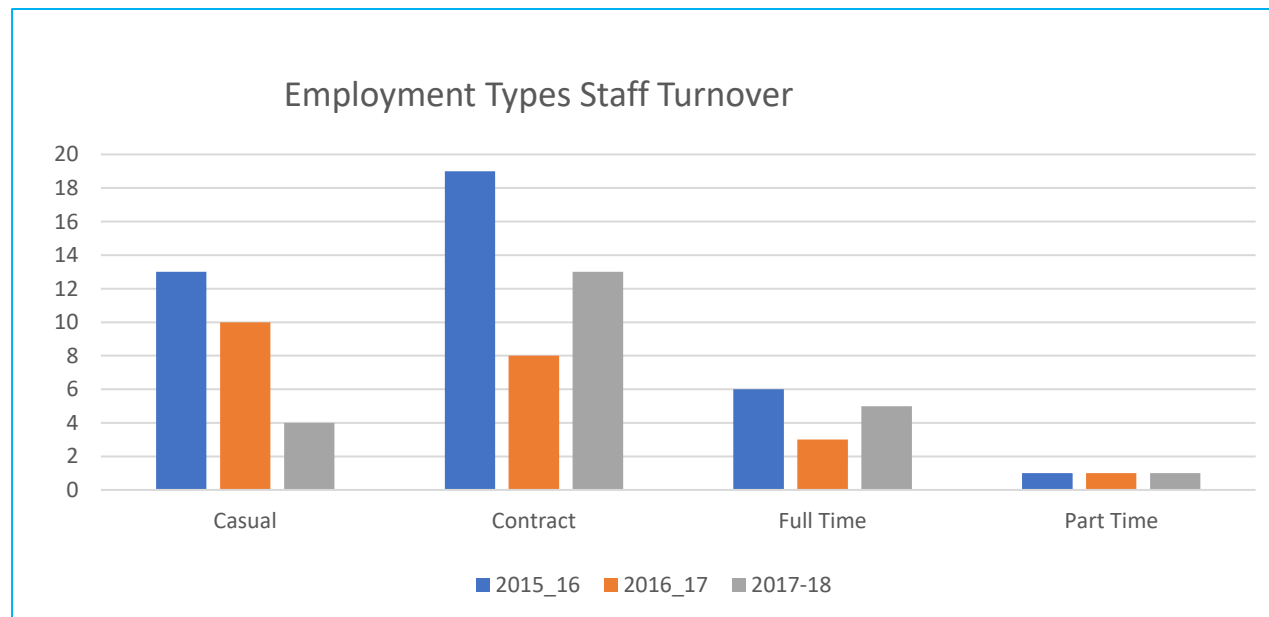
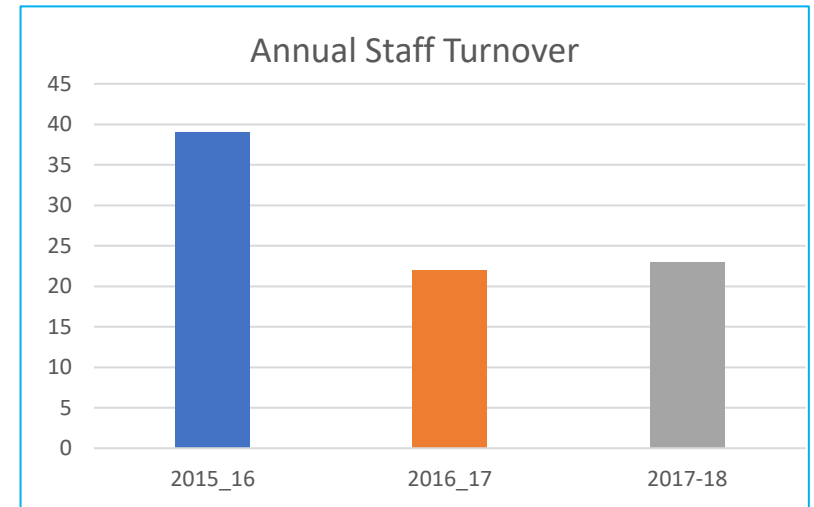
<i>Summary data -Indoor Employees</i>	<i>Representation</i>	<i>Equity index</i>
Women	21	65%
Culturally Diverse Background	6	18.75%
Aboriginal Australians	2	6.25%
People with Disability	1	3%
Youth	5	15%
Mature Employees	10	31.25%
Women in Tier 2 Management	0	
Women in Tier 3 Management	4	12%

<i>Summary data – Outdoor Employees</i>	<i>Representation</i>	<i>Equity index</i>
Women	0	
Culturally Diverse Background	1	5%
Aboriginal Australians	2	11%
People with Disability	0	
Youth	0	
Mature Employees	9	52%
Women in Tier 2 Management	0	
Women in Tier 3 Management	0	

Recruitment and Retention

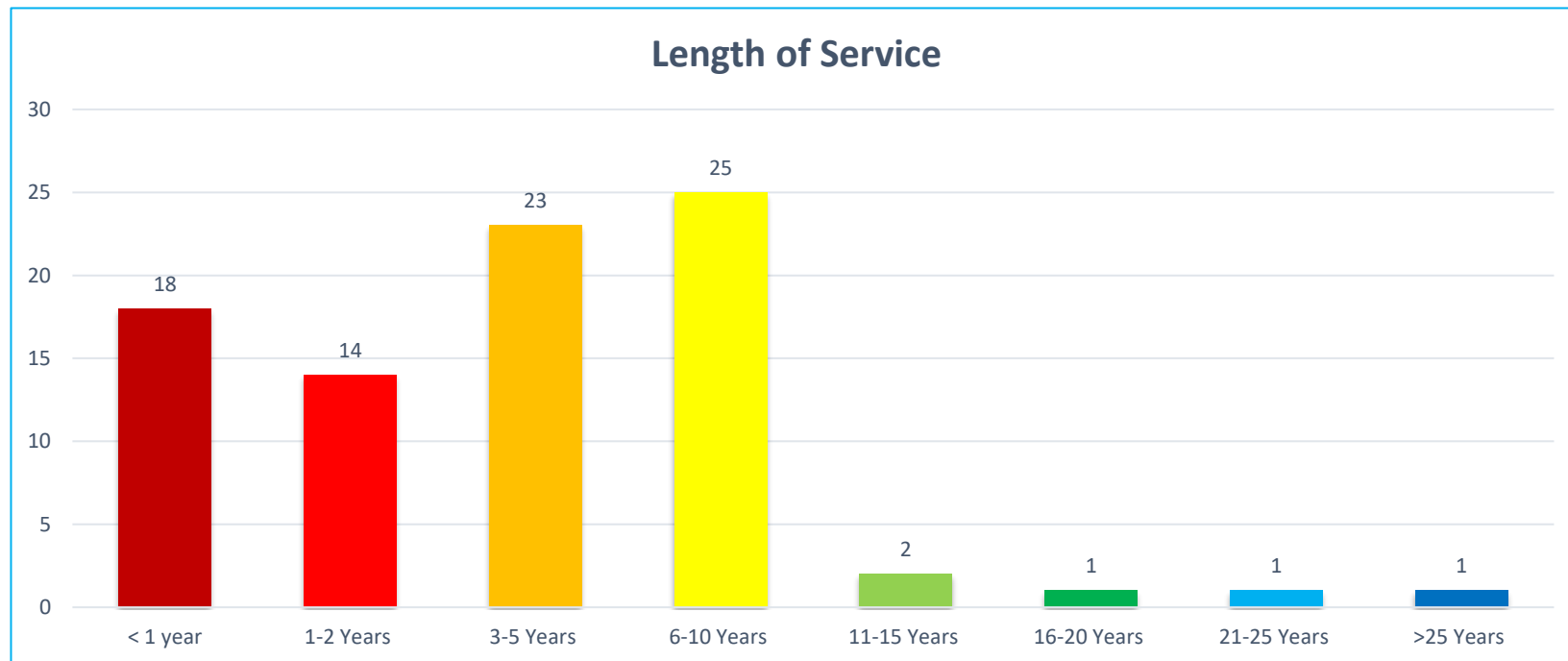
Current employees mainly reside in Katanning, making the Shire a significant employer in the region.

Future recruitment processes may offer the opportunity to maximise the employer of choice reputation and increase the opportunities for employing local and regional residents. Advertising with local media businesses for general positions will also support the local economy. The workforce planning and engagement strategies over the past two years have stabilised the workforce as indicated in the termination history of the Shire. In the last financial year, the only resignations were from end of fixed term contracts. Recruitment opportunities are now attractive a competitive field of candidates indicating improvements to the Shires reputation as an employer of choice.



Total Years of Continuous Employment

The significance of measuring employee tenure is it identifies key areas where there may need to look at succession planning, addressing potential for ageing workforce issues, skills and corporate knowledge retention, transfer or development of skills and planning for communication in times of change. The Katanning profile demonstrates most of the workforce have been employed for less than five years, so there is more likelihood of a need for training, development and support than succession planning except in a couple of roles.



Workforce Financial Profile

The table below reflects workforce costs across the term of the previous workforce plan and is included to determine employment trends and costs / savings of workforce planning strategies over time, and to support projection of costs in the LTFP. Where there are variances between budgeted costs and actual costs, there may be positions that are vacant for a length of time through recruitment processes over the financial year or in succession planning where roles may overlap for a period to effect knowledge transfer.

Employee Costs	2015-16	2016-17	2017-18
Actual	\$4,361,862	\$4,523,268	\$4,278,399
Adopted Budget	\$3,427,237	\$4,166,556	\$4,478,406
Total Operating Costs			
Actual	\$10,367,038	\$12,843,278	\$13,765,982
Adopted Budget	\$9,757,941	\$10,350,935	\$13,098,736
% Employee Costs Operating Costs			
Actual	42.07%	35.22%	31.10%
Adopted Budget	35.12%	40.25%	34.19%

Temporary Workforce

Temporary labour employment costs are not necessarily included in the budgeted employment costs above. A review in relation to any spending in this area of temporary staff is recommended, to ensure legislative requirements in tendering and procurement practices are met. Policies and procedures should also be reviewed and updated as part of the workforce management strategy.

Benchmarking

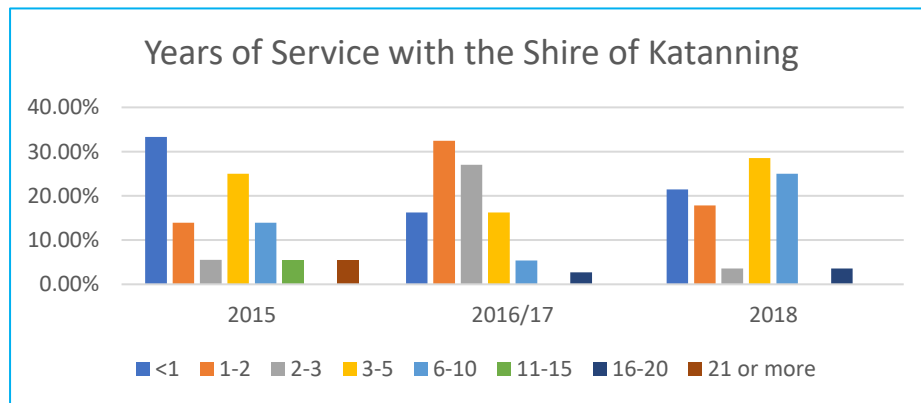
Participation in a Local Government Performance Excellence Program carried out by Price Waterhouse Cooper (PWC) in 2017 demonstrated that in many areas the Shire is performing well. In the workforce context, there are some areas that may benefit from further review, and /or performance or service delivery improvement strategies. The PWC review below indicates the Shire of Katanning performance in relation to their WA Survey Population (WASP) of like Shires.

Metric	Katanning 16	WASP16	Metric	Katanning	WASP
FTE per 100 residents	14.8	5.5	Remuneration as % of population	36%	40%
Overtime \$A per FTE	\$994	\$1023	Span of Control per manager	7.3	3.2
Rookie Rate % new staff in last 2 years	26%	25%	Staff turnover rate	17%	15%
Staff turnover rate in 1 st year of employment	0%	18%	Gen Y turnover rate	28%	20%
Female staff turnover rate	14%	29%	Female managers and above	14%	29%
Baby Boomer employees	44%	38%	Gen X Employees	24%	35%
Gen Y Employees	32%	27%	Succession Planning Program?	No	No (87%)
Staff with > 8 weeks of accrued annual leave	11%	8%	Staff with > 12 weeks accrued annual leave	3%	6%
Median sick leave days taken by workforce	6.1%	5.3%	Actual training spending per FTE	\$695	\$974
Supervisors and above with formal annual performance appraisal*	82%	75%	Lost time injury days per 100 employees	41	99

These outcomes for the Shire of Katanning need to be read in the context of the major issues that occurred in the workforce pre - 2015 and changes in CEO and Council in 2015. Areas such as turnover, lost time injury and sick leave days can be attributed in the main to the workforce and management issues are now largely resolved.

Staff Satisfaction Survey

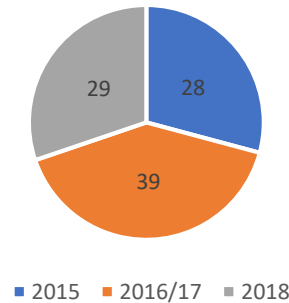
The capacity, capability and staff satisfaction survey was carried out in October / November 2015 and there were 28 completed responses. 39 staff participated in the survey conducted in 2016/17. In 2018 the survey was repeated to determine the impact of the workforce strategies and increased staff engagement, role clarification, training and issue resolution. All staff were invited to participate and there were 28 completed responses.



and knowledge gaps. Further training needs have been recorded in a training register and will be prioritised and addressed in line with budget, availability of training providers and workload of staff.

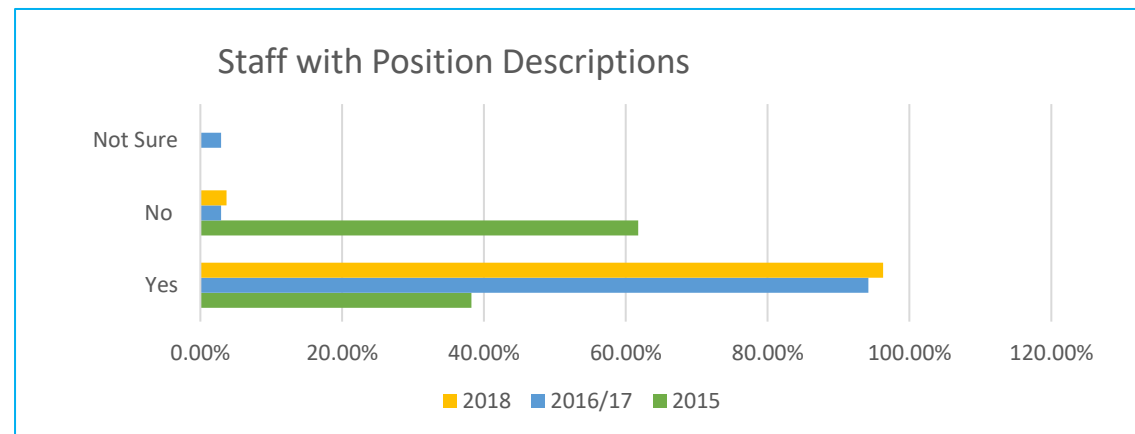
All managerial and supervisory staff have attended the Operational Leadership Program to build competency around managing staff, performance in the workplace, as well as their legislative responsibilities in Occupational Safety and Health and dealing with bullying issues.

Staff Satisfaction Survey Responses

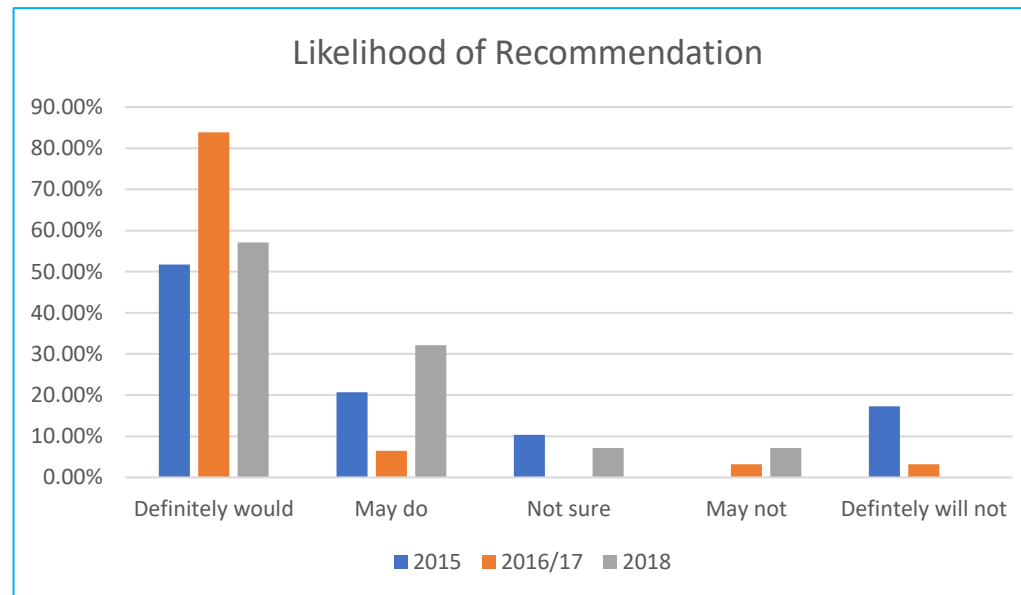


The staff survey conducted in 2017 and 2018, showed increased levels of moral and satisfaction with the reduction number of staff and the time spent working more than the contracted hours. No staff indicated that skills or lack of information were a factor. 96% of staff had a job description saying it reflected what they do.

The staff performance appraisals are conducted on an annual basis to identify skills



There was a significant improvement in the responses to the survey question from 2015 – 2018 as outlined below – *How likely are staff to recommend this Local Government to others as an employer?*



Current Workforce Challenges and Strategies

While there have been significant improvements in the workplace culture, refinement in roles tasks and adjustments to the organisational structure, work practices and team building there are still issues to be resolved as outlined below.

Identified Issue	Proposed Mitigation Strategies	Potential Outcomes
Lack of skilled employees	Conduct a Training Needs Analysis, identify gaps in skills and knowledge. Provide appropriate training and development opportunities and create mentoring programs.	Improved efficiency, effective productivity, stable and skilled teams.
Wage Pressures	Benchmark wages against industry and regional standards to ensure market competitiveness.	Job satisfaction, improved efficiency and effectiveness.
Attraction and retention	Recognise and reward good behaviour, provide training and development, recruitment and selection procedures and encourage internal appointments.	Job satisfaction, recruitment and retention of skilled staff. Cost savings in recruitment and training new staff.
Mental health	Provide health and wellbeing programs, information sessions on mental health and stress.	Improved efficiency and effectiveness, less sick/stress days taken.

Future Direction

The Strategic Community Plan 2017 – 2027 has been updated after extensive community engagement to set the vision for the next 10 years. Its relevance to the workforce plan is to ensure there is integration between community goals and aspirations and the core business of the Shire to ensure capacity and capability to deliver on expectations. It is broken into five key result areas – **Economic, Leadership, Social, Natural Environment** and **Built Environment**.

Community Strategic Plan Vision

“A prosperous, vibrant and diverse community working together.”

Our Values

Leadership and Accountability

We will be ethical and act with integrity. We will lead by example, set direction, provide good governance and be responsive to our community.

Respect

We will be respectful of people, ideas, culture and environment.

Collaboration

We will work as a team, creating partnerships to achieve our vision.

Safety

We will work together to establish and sustain a strong, safe and healthy community.

Inclusive and Representative

We will engage with our community to ensure our actions are representative of our community's needs and values.

Key Result Areas

The Council and community of Katanning will achieve this vision through the delivery of services and projects that meet our aspirations. These aspirations are sorted into the following five key result areas:

Economic

- Local business and industry is resilient and growing.
- A great place to live and visit.
- Sustainable economic and population growth.
- A culture of learning.

Leadership

- An inclusive community, recognised as a great place to live and visit.
- A collaborative, progressive and resilient Local Government which is sustainably resourced.

Social

- A capable, vibrant, healthy and connected community.
- A safe community.
- A resilient, engaged community with a strong sense of pride.

Natural Environment

- A Community and Council that are environmentally aware and engaged.
- A high level of biodiversity and healthy ecosystems
- A strong sense of community ownership and pride for the natural environment.

Built Environment

- Infrastructure that meets community need.
- Places for the community to live, work and connect.

Integrating SCP Vision Goals and Community Aspirations into the Workforce Plan

Innovation, initiatives or changes to organisational structure, roles, reporting lines and services or service levels that arise from the outcomes of the community engagement and planning process need to be fully resourced and managed through the strategies outlined in this workforce plan. These will be activated through the CBP with appropriate planning and cost analysis. The financial implications will be captured in the LTFP.

Future Workforce Challenges or Issues.

In activating the SCP through the CBP there will be implications on skills and resources through new initiatives, increased/reduced services or service levels and in planning and development functions. The table below outlines the Key Results Areas of the SCP that will require a review of capacity and capability to ensure delivery on objectives. Specific actions and timelines will need to be identified to ensure the right people with the right skills and resources will be available to meet these community expectations in a timely manner. It would be generally considered that increased skills and capacity that may be needed in stages over the four - year period would be identified and presented in a business case through normal business channels. Traditionally in the first year of the implementation of the plan there is the essential work of planning the strategies and scoping projects. That may require some additional resourcing for immediate implementation activities that can't be absorbed in current workload that would be communicated to relevant stakeholders and negotiated subject to budget availability and priority/timeline pressure.

Key Result Area 1 – Social

People believe Katanning is a friendly town with a good community spirit ...

S1 Aspiration – A capable, vibrant, healthy and connected community				
Objective S.1.1	Provide sport, recreation and leisure opportunities that contribute to the health and wellbeing of our growing and diverse community.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable Outcome
S1.1.1 Promote sport, recreation and leisure facilities ensuring that they are inclusive of the diverse needs of the community.	<ul style="list-style-type: none"> Review KLC & KAC facilities to ensure they meet community needs. Lead strategic planning to maximise future use of recreational facilities and sporting grounds. 	Consultative Services May be required	EMP&CB KLC Manager	Complete Facilities Review
S1.1.2 Support and promote a range of leisure, sport and recreation programs and initiatives.	<ul style="list-style-type: none"> Review KLC & KAC programs to ensure they meet community needs. Seek opportunities to expand the depth of offerings in leisure, sport and recreation areas. 	Funded short term roles may be required	KLC Manager & EMP&CB KLC Manager	Complete Program Review Opportunity harnessed, and new programs & initiatives are being offered in the leisure, sport and recreation areas.
S1.1.3 Maintain attractive public spaces that facilitate opportunities for the community to connect.	<ul style="list-style-type: none"> Implement projects related to the Welcome, Town Centre and Piesse Park precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMPA	All projects are completed (FY 2019-20)

Objective S1.2	Optimum quality of life for all citizens with access to health and other support services that meet the needs of our community.			
S1.2.1 Work with our community and key partners to address the needs of our Aboriginal community.	<ul style="list-style-type: none"> • Preserve and share local Aboriginal culture and history where opportunities arise. • Develop and implement a Reconciliation Action Plan (RAP) with input from the local Aboriginal community. 	Consultative Services May be required	CD&P Coordinator CD&P Coordinator	Reconciliation Action Plan Completed. Increase in number of opportunities to learn about Aboriginal Culture.
S1.2.2 Advocate for equitable access to services, activities and facilities for people of all abilities and diverse needs.	<ul style="list-style-type: none"> • Identify and advocate to improve local service provision. 	Nil	EMP&CB	Number of activities supported.
	<ul style="list-style-type: none"> • Review and update the DAIP (Disability Access & Inclusion Plan) annually, in consultation with the community. 	Nil	CDO	DAIP Plan is reviewed, updated and is available to the public.
Objective S1.3				
S1.3.1 Promote arts and culture strategy.	<ul style="list-style-type: none"> • Develop and implement a Cultural Plan. • Support and nurture a vibrant Arts community. 	Consultative Services May be required Staff resources to deliver programming may be required.	CD&P Coordinator	Culture Plan complete and is being implemented. Initiatives are delivered that support and nurture the arts community
S1.3.2 Support and develop community events and arts initiatives.	<ul style="list-style-type: none"> • Source funding and co-ordinate delivery of initiatives that support art, culture and learning. 	Nil	Gallery Coordinator	Funding secured. Initiatives delivered.
	<ul style="list-style-type: none"> • Provide in kind support and venues to projects that deliver events to the community. 	Nil	KLC Manager Library Coordinator Gallery Coordinator	In kind venue/support provided.

S1.3.3 Support initiatives to highlight our history and heritage and enable the community to enjoy a variety of cultural experiences.	<ul style="list-style-type: none"> Collaborate with and provide support to local historical groups. 	Nil	CD&P Coordinator	Number of activities supported
	<ul style="list-style-type: none"> Develop heritage trails and collaborate with existing trails to broaden the appeal and showcase the Great Southern Region. Advocate to attract additional funding via Heritage Grants. 	Nil	EMP&CB EMP&CB	Completion of trails
S1.3.4 Maintain a contemporary Library and Gallery.	<ul style="list-style-type: none"> Develop and implement innovative Library services. Plan and deliver Art Exhibitions that engage our community. Explore options for the future upgrade of Library and Gallery. 	Consultative Services May be required	CD&P Coordinator Library Coordinator Gallery Coordinator Library Coordinator	<p>Completion of a plan to guide the development of innovative Library service delivery.</p> <p>Exhibitions delivered.</p> <p>Develop a plan to upgrade the Library and Gallery.</p>
S1.3.5 Support the delivery of quality education options.	<ul style="list-style-type: none"> Advocate and support the expansion of choice in educational options and opportunities. Advocate for improved linkages between Secondary School and TAFE. Support the Great Southern Middle School Project. 	Nil	EMP&CB	Advocate

S2 Aspiration – A safe community				
Objective S2.1	Strive for a community where people feel safe and secure at all times.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
S2.1.1 Support emergency and fire management planning, response and recovery.	<ul style="list-style-type: none"> Review, keep current and implement the LEMC (Local Emergency Management Committee) Plans with key stakeholders. Support LEMC by providing administrative support. Develop and implement Bush Fire Risk Management Plans in conjunction with DFES. Provide community education on Fire risks and mitigation strategies. 	Nil	CEO, CESM	Hold 4 LEMC meetings per year, Number of community events/promotions.
S2.1.2 Ensure effective management of animals within the community.	<ul style="list-style-type: none"> Deliver proactive and responsive Ranger Services. Develop and implement programs to encourage responsible pet ownership in our communities. 	Nil Nil	EMID, Ranger EMID, Ranger	Higher level of animal compliance and licencing Education through compliance responsible pet ownership.
S2.1.3 Promote and support activities and opportunities that contribute to a sense of community safety, ownership and wellbeing.	<ul style="list-style-type: none"> Develop and deliver programs that will enhance community safety, ownership and well-being. Collaborate and partner with local organisations, such as the Katanning Hub Community Resource Centre (CRC), Neighbourhood Watch and Katanning Action Network (KAN) to promote appropriate activities. Lobby State Government to provide upgrades to Katanning Police Station. Support community based measures that will increase provision and delivery of Allied Mental Health Services. Advocate for improved services for the local Migrant Centre. 		CD&P Coordinator EMP&CB CEO CEO CEO	Number of Programs delivered Number of Collaborations undertaken

	<ul style="list-style-type: none"> • Increase CCTV coverage in our CBD. 		ICT Security Officer	
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S3 Aspiration – A resilient, engaged community with a strong sense of pride.

Objective S3.1	Build a unified community that embraces its uniquely diverse cultural make up.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
S3.1.1 Actively work with our diverse community to strengthen relationships and engender community spirit.	<ul style="list-style-type: none"> • Seek out opportunities to engage with our diverse range of community groups and develop meaningful ways to promote our diversity, such as the Harmony Festival. 	Nil	CD&P Coordinator	Number of engagement opportunities harnessed
Objective S3.2	Build social resilience through providing diverse options for participation and engagement.			
S3.2.1 Engage our local youth.	<ul style="list-style-type: none"> • Identify opportunities to engage with the youth demographic. • Develop and implement a Youth Engagement Plan (YEP). • Review Shire Youth Activity funding and seek external funding opportunities to deliver programs. 	Nil	CDO	Attend 4 meetings per year with KSHS Leadership Group. Consultation with local Rotarac. Plan completed Review completed
S3.2.2 Support volunteering and citizenship activities.	<ul style="list-style-type: none"> • Encourage active citizenship and recognise the value of volunteering eg. Town Hall Cinema Project, Concert in the Park. 	Nil	CD&P Coordinator EA to CEO Community Relations Officer	Number of activities and events supported
	<ul style="list-style-type: none"> • Create opportunities for volunteers to participate in local projects, such as the Piesse Lake Botanic Gardens. 	Nil	EMP&CB	Opportunities identified and made available

S3.2.3 Support agencies to enhance local services and activities for all members of the community.	<ul style="list-style-type: none"> Collaborate with local providers to develop and enhance the service offering to the community. 	Nil	EMP&CB	Number of activities and events supported
	<ul style="list-style-type: none"> Maintain Annual CFAP Program. 	Nil	Community Relations Officer	Deliver Program

Key Result Area 2 – Built Environment

The Community would like Katanning's built environment to be beautiful and smartly designed ...

B1 Aspiration – Infrastructure that meets community need.

Objective B1.1	Sustainably manage current and future assets and infrastructure			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
B1.1.1 Adopt sound project development practices that ensure community need is understood and met.	<ul style="list-style-type: none"> Review and implement best practice community engagement. 	Nil	CD&P Coordinator	Complete and implement best practice community engagement strategy/policy.
	<ul style="list-style-type: none"> Undertake biennial satisfaction surveys. 	Nil	Community Relations Officer	Surveys Completed biennially
B1.1.2 Continue to improve project management practices.	<ul style="list-style-type: none"> Develop long term planning for projects. Implement robust operational planning to maximise efficiency. 	Will require survey and design of projects	EMID	Completion of asset management plans to inform forward planning.
B1.1.3 Continue to improve asset management practices in a manner that optimises life, capacity and function.	<ul style="list-style-type: none"> Develop and implement an Asset Management Strategy. Prioritise Asset Management Plans for key infrastructure. 	Third party development of strategy documents after collection of asset data and creation of 10 year plans	EMID/Contractors	Good understanding of current status of asset, what we own, and ability to model forward planning based on collected data.

B1.1.4 Maintain and protect heritage.	<ul style="list-style-type: none"> • Maintain and periodically review Municipal Heritage Register. • Seek grant funding from the Heritage Council to continue improvements to built heritage. • Ensure annual maintenance planning addresses the needs of the heritage inventory. 	Appoint officer to review the Municipal Heritage Register and integrate to maintenance planning. Identify project to obtain funding.	EMPA	Municipal Heritage Register is reviewed. Application for funding made to the Heritage Council. Maintenance planning incorporates Heritage Register issues.
B1.1.5 Incorporate safety and security as a key consideration in all planning and development projects.	<ul style="list-style-type: none"> • Develop and implement Safety Improvement Plans for key assets. • Undertake safety audits at all Shire facilities. 	Nil	Safety committee	Development of continual workplace safety improvement processes
	<ul style="list-style-type: none"> • Review and improve street lighting in the Central Business District. 			
B1.1.6 Implement safe and effective road networks.	<ul style="list-style-type: none"> • Develop a Road Hierarchy Plan in consultation with relevant stakeholders. 	Nil	EMID	Development of a robust technical document that informs the forward plan of potential use and costs of road use.
Objective B1.2	Provide Council facilities that meet community need.			
B1.2.1 In consultation with the community, establish sustainable service levels for Council facilities and open spaces.	<ul style="list-style-type: none"> • Establish service levels in line with community expectations, budget and workforce capacity. 			
B1.2.2 Maintain Council buildings, facilities and public amenities to pre-determined service levels.	<ul style="list-style-type: none"> • Implement agreed service levels. 	Develop agreed service levels for the building assets.	EMPA	Service levels are agreed by Council and are funded in the budget.

B2 Aspiration – Places for the community to live, work and connect				
Objective B2.1	Enhance Public Realm			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
B2.1.1 Enhance maintenance planning and collaborations to improve general cleanliness and safety of our public areas.	<ul style="list-style-type: none"> Review and implement the delivery of agreed service levels. 	Contractors	EMID	Full review of workplace asset and workforce to determine best operational model based on asset level on expectation of elected members.
B2.1.2 Build a sense of place through strategic precinct developments and improvements to streetscapes and open spaces.	<ul style="list-style-type: none"> Continue to progress projects associated with the Welcome, Town Centre and Piesse Lake Precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMPA	All projects are completed (FY 2019-20)
B2.1.3 Maintain and improve where required, the quality, amenity and accessibility of open spaces.	<ul style="list-style-type: none"> Continue to progress projects associated with the Welcome, Town Centre and Piesse Lake Precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMPA	All projects are completed (FY 2019-20)
B2.1.4 Work with local businesses to enhance their street appearance.	<ul style="list-style-type: none"> Encourage local businesses to take advantage of the Main Street Revitalisation Policy. 	Nil	Community Relations Officer	Number of improvement, grants per year.
B2.1.5 Plan urban greening initiatives.	<ul style="list-style-type: none"> Develop and implement an urban greening program that complements the Katanning SuperTown Heritage Centre projects. 	Nil	EMID	Development of a 10 year costing planting program that references asset and workforce capability.

Objectives B.2.2		Facilitate and encourage housing options, spaces for local service delivery and recreation.		
B2.2.1 Facilitate the development of diverse and accessible housing options.	<ul style="list-style-type: none"> Complete the Piesse Lake Residential housing subdivision and associated works. 	Complete Piesse Lake subdivision. Develop planning for Great Southern Housing Initiative/ RAAP and construct units.	EMPA	Piesse Lake Residential Subdivision is built (2020). Great Southern Housing Initiative and RAAP is completed (2020).
B2.2.2 Aid the strategic development of spaces to facilitate service delivery, employment and recreation.	<ul style="list-style-type: none"> Complete the KSHCP projects. Lobby for further improvements in mobile phone coverage. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMPA	All projects are completed (FY 2019-20)
Objective B2.3		Orderly development – Town Planning		
B2.3.1 Continue to implement Local Planning Strategy.	<ul style="list-style-type: none"> Review and ensure Local Planning Strategy is simple, transparent and encourages development. 	Nil	EMID/Planning Officer	Continue to implement planning processes as approved by Council.

Key Result Area 3 – Natural Environment

The community would like Katanning to be clean and tidy ...

N1 Aspiration – A community and Council that are environmentally aware and engaged.

Objective N.1.1	Promote environmentally friendly action.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
N1.1.1 Collaborate with external organisations and groups to promote environmental awareness campaigns and education opportunities.	<ul style="list-style-type: none"> Support and encourage Land Conservation District Committee (LCDC) projects that deliver positive environmental outcomes. Partner with LCDC to engage with and educate the community about our environment. 	Nil	CD&P Coordinator	Number of activities and events supported
	<ul style="list-style-type: none"> Collaborate with the LCDC to develop Piesse Park Botanical Gardens. 	Nil	EMP&CB	Botanical Gardens completed
Objective N1.2	• Increase action on waste management and sustainable packaging			
N1.2.1 Increase availability of water treatment options, waste re-use and recycling.	<ul style="list-style-type: none"> Plan and build a Waste Transfer Station Develop and implement guidelines for management of the Waste Transfer Station. 	Contractor engagement Nil	EMID EMID	Transfer station constructed 2018 Implement the waste guideline document
Objective N1.3	• Incorporate sustainability as a key consideration in Council Planning			
N1.3.1 Lead innovative solutions to ensure sustainable energy and water use.	<ul style="list-style-type: none"> Lobby State and Federal Government to support water options for local industry. Investigate and develop education programs in relation to sustainability for our community eg. Recycling and Waterwise. Collaborate with WaterCorp to utilise recycled water for parklands such as surrounding Piesse Lake. Ensure sustainability is considered as a critical factor in all capital projects. 	Nil Nil Nil Nil Nil	CEO EMP&CB EMID EMID EMP&CB	Engagement with political supporters. Installation of retic for reuse water.

	<ul style="list-style-type: none"> Explore and implement energy saving initiatives for all Shire properties. Encourage community sustainability at every opportunity. 	Nil	EMP&CB	Sustainability is considered for all projects.
N2 Aspiration – A high level of biodiversity and healthy ecosystems				
Objective N2.1	Enhance the level of biodiversity and condition of ecosystems.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
N2.1.1 Continue to develop and implement best practice surface water catchment, management and usage.	<ul style="list-style-type: none"> Seek and support projects that can benefit from the water availability at the Katanning sale yards. Investigate options for reuse of catchment water at the Katanning sale yards. Develop and implement a Council policy that encourages and supports the principles of Water Sensitive Urban Design (WSUD). 		EMP&A EMP&A EMID	Survey of current drainage asset, and 10 year program of works or drainage projects.
N2.1.2 Conserve and enhance natural and open spaces.	<ul style="list-style-type: none"> Partner with LCDC and any other relevant groups to support the delivery of projects that will enhance biodiversity. Advocate for and support initiatives that advance sustainability in the agriculture sector. 	Nil	CD & P Coordinator	Number of activities and events supported Advocate

N3 Aspiration – A strong sense of community ownership and pride for the natural environment.				
Objective N3.1	Encourage the community to feel proud of and take ownership of public spaces.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
N3.1.1 Encourage volunteer programs and community initiatives that focus on improving the natural environment.	<ul style="list-style-type: none"> Collaborate with the LCDC to develop and deliver projects on a volunteer and/or fee for service basis. Actively support local volunteer community groups to achieve better outcomes, such as with Lake Ewlyamartup channel. 	Nil	CD&P Coordinator EMP&CB	Number of activities and events supported Number of activities and events supported
N3.2.1 Effectively manage the Shire's natural assets.	<ul style="list-style-type: none"> Collaborate with local stakeholders. Support and encourage local volunteer groups and value their efforts (eg. Lake Ewlyamartup Working Group). 	NIL NIL	EMP&A	
	<ul style="list-style-type: none"> Work closely with relevant stakeholders in Bush Fire Management. 	Nil	CESM	Attendance at bushfire meetings.

Key Result Area 4 – Economic

The community appreciates that the affordability of living in Katanning ...

E1 Aspiration – Local business and industry is resilient, growing.				
Objective E1.1	Encourage new avenues to upskill and create employment opportunities for our diverse community.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E1.1.1 Support organisations that actively focus on local business sector development.	<ul style="list-style-type: none"> Collaborate with KRBA to develop and implement a Business Activation Strategy. Participate in Regional Business Development Forums. Partner with KRBA to promote and support the local business community. 	Consultative services may be required	CD & P Coordinator	Business Activation Strategy Complete
	<ul style="list-style-type: none"> Review and simplify Shire processes for Statutory Approvals. 	Nil	CEO, EHO	Simplified information packs, Improved online information
E1.1.2 Participate in the implementation and monitoring of Shire, local and regional workforce development plans and strategies.	<ul style="list-style-type: none"> Participate and monitor workforce developments both internally and externally. 	NIL	CEO, HRC	Status on Shire Workforce Plan, Participation with KRBA and major business interest.
Objective E1.2	Develop local business and encourage start-ups.			
E1.2.1 Develop a local business support strategy.	<ul style="list-style-type: none"> Plan and implement activities that will stimulate local economic activity. Collaborate with local businesses to encourage increased activity. Explore opportunities to engage an Economic Development Officer. Expand support for local businesses by use of Regional Price Preference and Buy Local Policy. 	Consultative Services May be required	CD & P Coordinator	Number of activities that add vitality to the CBD

Objective E1.3	• Contribute to the vibrancy and success of the CBD.			
E1.3.1 Implement initiatives to encourage property owners/businesses to contribute to the success and vibrancy of the CBD.	<ul style="list-style-type: none"> Develop and deliver programs and events that will activate the Central Business District. Review and budget for additional street furniture and urban art installations. 	Nil	Community Relations Officer CD&P Coordinator	Number of activities that add vitality to the CBD
	<ul style="list-style-type: none"> Implement and encourage participation in the Main Street Revitalisation Project. 	Nil	Community Relations Officer	Number of grants approved.
E2 Aspiration – A great place to live and visit.				
Objective E2.1	Strengthen the local tourism sector			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E2.1.1 Adopt a tourism strategy	<ul style="list-style-type: none"> Research and develop a Tourism Strategy for Katanning. 	Consultative Services May be required	EMP&CB	Tourism Strategy completed
	<ul style="list-style-type: none"> Collaborate with surrounding Shires, Department of Regional Development and Tourism WA to capitalise on projects that include the Great Southern region. 	Nil	CEO	Development of Local and Regional tourism plans/strategies.
E2.1.2 Leverage built, heritage, social, agricultural and environmental assets to strategically promote tourism.	<ul style="list-style-type: none"> Support developers who recognise & preserve Heritage places. Support events that recognise Heritage places. Actively promote Katanning's facilities into the Great Southern and beyond. 	Nil	Planning EMP&CB	Number of Heritage places.
Objective E2.2	• Provide and support local and regionally significant events that have both positive economic and social benefits.			
E2.2.1 Work with the community to develop and promote a local events calendar.	<ul style="list-style-type: none"> Collaborate and lead in the promotion of local events across all platforms. 	Nil	CD&P Coordinator Community Relations Officer	Number of activities and events.

E2.2.2 Foster the development of existing and new regionally significant events.	<ul style="list-style-type: none"> Promote the Harmony Festival as a regionally significant event. Strategically promote Katanning as an events destination, centrally located in the Great Southern with a broad range of event friendly facilities. 	Consultative Services May be required	CD&P Coordinator	Katanning Harmony Festival Growth. Number of activities and events.
E2.2.3 Create strategic partnerships to improve resourcing and delivery of events.	<ul style="list-style-type: none"> Review and develop a capacity register in collaboration with the KRBA and others for local service providers who would like to develop their businesses in the events sector. Develop and maintain a central information register for events. 	Consultative Services May be required	CD&P Coordinator	Katanning Harmony Festival Growth. Number of activities and events.
Objective E2.3	• Ensure a positive town identity and branding that promotes Katanning and enhances community pride.			
E2.3.1 Develop and implement strategies to strengthen town identity and community pride.	<ul style="list-style-type: none"> Deliver regular up to date information to our community on the progress of our projects and what they will deliver to Katanning. Continue to engage with the community eg. a Main Street Pop Up Shop. 	Nil	CEO, CRO	Number of project updates/promotions Number of days pop up shop.
E3 Aspiration – Sustainable economic and population growth.				
Objective E3.1	Raise Katanning's profile as a centre of excellence in the area of agriculture and associated industries.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E3.1.1 Encourage achievement and innovation in the local agriculture sector.	<ul style="list-style-type: none"> Collaborate with local grower groups to explore options that promote Katanning as an Agricultural/Innovation Hub. 	Consultative Services May be required	CD&P Coordinator	Opportunities identified Advocate and support
E3.1.2 Explore innovative agriculture/food production opportunities.	<ul style="list-style-type: none"> Support and partner with LCDC in relation to projects that would stimulate opportunities at the Katanning sale yard site. Support Katanning as a centre for Sheep Excellence. 	Nil	CD&P Coordinator	Opportunities identified Advocate and support

Objective E.3.2		Continue to build Katanning's reputation as a strategic sub-regional service centre and economic hub.		
E3.2.1 Provide strategic direction and advocate for the delivery of services appropriate to a regional centre.	<ul style="list-style-type: none"> Seek out opportunities that support local providers to expand service offerings and consolidate Katanning as a regional centre. Advocate for support, and encourage new ventures. 	Nil	EMP & CB	Opportunities identified Advocate and support
E3.2.2 Ensure land use planning for commercial, industrial and residential development.	<ul style="list-style-type: none"> Promote the Shire's readiness as a location that can provide suitable land and development opportunities. 	Nil	EMID	Planning strategy is up to date
E3.2.3 Attract business and investment opportunities.	<ul style="list-style-type: none"> Explore opportunities to create an Economic Development Alliance. 	Nil	CD&P Coordinator	Alliance created
E3.2.4 Regularly review and implement strategies set out in the Katanning Growth and Implementation Plan.	<ul style="list-style-type: none"> Review and update the Katanning Growth and Implementation Plan (KGIP). 	Nil	CEO	Report on status of plan outcomes.
E4 Aspiration – A culture of learning.				
Objective E4.1		Develop Katanning's reputation for providing quality education for all levels of learning such that it attracts and retains people.		
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E4.1.1 Advocate for improvements to education offerings, support and standards.	<ul style="list-style-type: none"> Work with public and private sector providers to enhance and expand educational offerings. Advocate and support the Katanning Middle School Project within the region. 	Nil	EMP & CB	Advocate & support
E4.1.2 Advocate for the provision of greater choice in education.	<ul style="list-style-type: none"> Actively support projects that meet this objective such as the Middle School Project. 	Nil	EMP & CB	Advocate & support
E4.1.3 Support families and early childhood development.	<ul style="list-style-type: none"> Lead and develop a service model including infrastructure to support early childhood learning in consultation with stakeholders. Support and promote programs that are targeted at supporting good parenting such as "Building Stronger Families". Advocate for provision of locally based family services for our diverse communities. 	Nil	EMP & CB	Advocate & support

Key Result Area 5 – Leadership

The community appreciate that the Shire is making a genuine effort to listen to them ...

L1 Aspiration – An inclusive community, recognised as a great place to live and visit.				
Objective L1.1	Operate with high ethical and professional standards, being open, transparent and responsive to the community and other stakeholders.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
L1.1.1 Continue to develop a policy framework that embodies the community's wishes and guides decision making.	<ul style="list-style-type: none"> Review Council Policies on a biennial basis. 	Nil.	EMFA	Council Policies are up to date.
L1.1.2 Maintain quality customer service standards.	<ul style="list-style-type: none"> Develop and implement a Customer Service Charter. Educate our communities to better understand Local Government processes. Increase transparency by including attachments to Council Agendas and Minutes on the Shire website. 	Nil.	SRO EMFA EOCEO	<ul style="list-style-type: none"> Customer Service Charter completed March 2018 Use Shire Newsletter, social media etc to provide info on how/why we do what we do. Agenda Attachments now included with publication
L1.1.3 Provide effective community engagement.	<ul style="list-style-type: none"> Develop and implement community engagement activities that increases and encourages participation. 	Nil	CD&P Coordinator CDO	Activities and initiatives supported and implemented
L1.1.4 Operate with high ethical and professional standards.	<ul style="list-style-type: none"> Develop a Customer Satisfaction Survey and deliver to the community biennially. 	NIL	EMFA	Survey analysed.

Objective L1.2	Provide effective leadership and good governance.			
L1.2.1 Attract a diverse Elected Body that represents, promotes and reflects the composition of the community.	<ul style="list-style-type: none"> • Deliver information campaigns that educate the community on Local Government processes and democracy. • Develop and implement strategies to maintain and/or increase candidacy numbers at Local Government elections. • Co-ordinate Local Government Elections in partnership with the WA Electoral Commission (WAEC). 	Nil	CEO	Number of Councillors from diverse backgrounds.
L1.2.2 Ensure the Elected Body and Shire Management has a comprehensive understanding of its roles and responsibilities.	<ul style="list-style-type: none"> • Deliver Inductions Program for Elected Members following each Election. • Actively promote opportunities and training by bodies such as WALGA to increase councillor knowledge and understanding. • Co-ordinate ongoing training as required. 	Nil	CEO	Number of inductions held. Participation by elected members in training.
L1.2.3 Advocate in partnership and on behalf of the community on important issues.	<ul style="list-style-type: none"> • Maintain partnerships by ensuring Councillor representation on external committees and boards to positively influence local and regional outcomes. 	Nil	CEO	Attendance on non Council committee meetings.
L1.2.4 Foster an Elected Body and leadership that is proud of Katanning and positively promotes the town.	<ul style="list-style-type: none"> • Develop Strategic Positions Statements that clearly articulate Council's position on local and regionally significant matters. • Seek and develop opportunities for Councillor's to engage with the community and positively promote Katanning. • Provide timely information and updates to allow Councillors to champion activities and projects they are supporting. 	Nil	CEO	Departmental reporting to Council forums.

L2 Aspiration – A collaborative, progressive and resilient local government which is sustainably resourced.				
Objective L2.1	Optimise use of Shire resources, improve organisational systems.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
L2.1.1 Strive to improve delivery across all organisational functions.	<ul style="list-style-type: none"> Develop and implement the Integrated Planning and Reporting Framework (IPRF), including the Strategic Community Plan, Corporate Business Plan and associated informing strategies. 		EMPCB	Integrated planning and reporting tool developed (Peer Support Group)
L2.1.2 Create and seek out collaborative partnerships that maximise resources and make improvements for the greater good of the community.	<ul style="list-style-type: none"> Strategically focus efforts in the areas of health, tourism, housing and education. 		EMPCB	
L2.1.3 Strive to ensure financial sustainability across all organisational functions.	<ul style="list-style-type: none"> Develop and implement programs that will educate elected members, staff and our community of the critical linkages between service delivery and costs. 	Nil	EMFA	<ul style="list-style-type: none"> Finance Meetings held with Councillors every 8 weeks.
	<ul style="list-style-type: none"> Review IPRF documentation annually and adjust when necessary, in particular the Long Term Financial Plan, Workforce Management Plan, and Asset Management Policy/Strategy. 	Nil	EMFA	<ul style="list-style-type: none"> Continue to build information bank to better inform IPRF documents and regularly report to Councillors and Organisation.

Proposed / Potential Structure Changes

Division	Potential Resource or Role Changes	Timeframe	Potential Cost to Shire
Office of the CEO			
Administration and Finance			
Projects and Community			
Property and Assets			
Engineering and Development Services			

NB: No structure changes have been identified for 2018/19.

Integration and Implementation Plan

Key management and process issues need to be addressed in a timely fashion using the following implementation guide

Management Process	Role Responsibility	Timeline
Management of workforce plan implementation	CEO	End 2018/19
Workforce Planning data management and Analysis Systems Developed and Implemented	HR Coordinator	Ongoing
Workforce planning review and reporting procedures established	HR Coordinator	Annually
WFP communicated and implemented using a change management approach	CEO	Ongoing
Orientation and relevant training for managers and key stakeholders	HR Coordinator	Ongoing
Incorporated in all planning decision making processes.	CEO	Ongoing
Organisational and individual performance expectations set, documented and monitored through the performance appraisal process	HR Coordinator	Annually
KPIs and reporting requirements communicated to all staff and contractors	HR Coordinator	Ongoing
Relevant aspects built included in PDs and performance appraisal at all levels	HR Coordinator	Annually
Timelines and review requirements clearly scheduled and followed up	HR Coordinator	Annually
Annual review and progress reporting	HR Coordinator	Annually

Sustainability in Workforce Planning

- Inclusion of responsibility for workforce planning in position description of a key role
- Ownership and accountability across the whole organisation.
- Embedding workforce planning in all relevant frameworks, systems, policies and processes.
- Ongoing orientation and training.
- Demonstration of benefits at every opportunity.

Monitoring and Evaluation of Outcomes

- Strategies outlined in the current and future workforce planning process will have outcome measures to be operationally monitored and regularly reported. These will contribute to reporting the progress of the relevant strategic goals. Those responsible for each strategy will also carry the responsibility for regular reporting on progress and outcomes.

Key outcomes to be monitored and reported annually

- Staff exit, growth and retention levels
- Number of people under 25 or from diverse backgrounds employed in the Shire in part time and fulltime roles
- Increased satisfaction levels of communication and information sharing
- Improvements to efficiency and effectiveness in service delivery
- Improvements in HR data management and reporting

Workforce Plan Integration and Scope of Monitoring and Review

In addition to above, other areas need monitoring to ensure workforce planning, HR management and resource planning practices are in place such as:

- Review of HR data and trends bi - annually.
- Review of the number and cost of temporary staff being procured from agencies, and the annual profile of casual staff hours and length of engagement.
- Regular review of Shire of Katanning Employee Opinion Surveys.
- Workforce planning strategies, processes, principles and practices are considered in the annual planning cycle.
- Evidence of workforce implications being considered in Council decision making and project planning.
- Evidence that HR related key performance indicators are measured, reviewed, reported on, and people are held responsible for them,
- Review of key HR risks and the effectiveness of their treatments annually.
- Inclusion of key workforce plan strategy outcomes in the Annual Report.
- Evidence that HR policies and procedures are in place, robust, relevant and communicated.