



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
December 2024



Heart of the Great Southern

Schedule of Accounts Paid - December 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT38884	05/12/2024	Denmark Plumbing Service		-\$	686.70
7552	27/11/2024		Refuse Site Maintenance - Sewerage Treatment Service	\$ 686.70	
EFT38885	05/12/2024	Paul & Warner Resources		-\$	1,082.95
S161267	20/11/2024		Fire Detection & Alarm Monitoring - Admin Building	\$ 404.80	
S161272	20/11/2024		Admin Building - Door Battery	\$ 678.15	
EFT38886	05/12/2024	BGL Solutions		-\$	670.56
INV-0006858	04/12/2024		AAPG Maintenance - Retic Repairs	\$ 157.30	
INV-0006859	04/12/2024		Lions Park Maintenance - Sprinklers	\$ 513.26	
EFT38887	05/12/2024	Solutions IT Balcatta		-\$	3,625.07
INV-101895	15/11/2024		ICT Hardware - Logitech Swytch	\$ 1,994.65	
INV-102028	03/12/2024		ICT Hardware - New Computer	\$ 1,630.42	
EFT38888	05/12/2024	Canon Australia		-\$	246.05
8124543963	17/11/2024		Library Copier Charges - November 2024	\$ 246.05	
EFT38889	05/12/2024	WA Contract Ranger Services		-\$	4,441.25
00005959	30/11/2024		Ranger Services: 18/11/2024 - 01/12/2024	\$ 4,441.25	
EFT38890	05/12/2024	Easifleet		-\$	1,121.87
213532	04/12/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
EFT38891	05/12/2024	Integrated ICT		-\$	4,333.34
35123	26/11/2024		Annual License - Electronic Sign-in	\$ 1,303.50	
35233	29/11/2024		Software Subscriptions - Microsoft 365 Licences	\$ 2,361.04	
35234	29/11/2024		Software Subscriptions - Server Warranty Extension	\$ 96.80	
35337	30/11/2024		Software Subscriptions - Preventative Maintenance	\$ 572.00	
EFT38892	05/12/2024	Team Global Express Pty Ltd		-\$	147.65
0661-S408620	17/11/2024		Team Global Express Freight Charges	\$ 147.65	
EFT38893	05/12/2024	Belinda Knight		-\$	9,020.00
BK199	30/11/2024		Contracting Services - Financial Services	\$ 4,620.00	
BK200	30/11/2024		Contracting Services - Debtors	\$ 4,400.00	

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EFT38894	05/12/2024	Exurban Rural & Regional Planning		-\$	6,359.39
URP-4584	01/12/2024	Town Planning Consultancy - November 2024	\$		6,359.39
EFT38895	05/12/2024	SIRM24		-\$	1,265.00
INV-1191	02/12/2024	Cleaning - Saleyards Annual Rangehood Service	\$		1,265.00
EFT38896	05/12/2024	Promotional Exposure		-\$	2,475.00
INV-1674	02/12/2024	Town Hall Event - 50% Deposit	\$		2,475.00
EFT38897	05/12/2024	Warren Blackwood Waste		-\$	11,542.63
19492	26/11/2024	Waste Collection Service - Regular Service	\$		4,907.18
19493	27/11/2024	Waste Collection Service - Recycling Service	\$		5,601.45
19517	02/12/2024	Waste Collection Service - Front Lift Bins Service	\$		1,034.00
EFT38898	05/12/2024	Burgess Rawson		-\$	2,039.96
23652	04/12/2024	Water Consumption - Katanning Railway Yard	\$		420.28
23653	04/12/2024	Water Consumption - Katanning Railway Yard	\$		814.69
23654	04/12/2024	Water Consumption - Katanning Railway Yard	\$		737.10
23655	04/12/2024	Water Consumption - Katanning Railway Yard	\$		67.89
EFT38899	05/12/2024	Great Southern Toyota		-\$	389.48
JC34048855	21/11/2024	KA566 Toyota Hilux - 70,000Km Scheduled Service	\$		389.48
EFT38900	05/12/2024	BTW Rural Supplies		-\$	2,020.00
43669	21/11/2024	Effluent Maintenance - Pipe Joiners	\$		2,020.00
EFT38901	05/12/2024	Water Corporation		-\$	2,983.01
90 07673 96 2	28/11/2024	Water Usage - 728L Cullen Street	\$		1,087.43
90 24453 29 1	02/12/2024	Water Usage - 2/8 Kaatanup Loop	\$		267.93
90 24464 55 6	02/12/2024	Water Usage - 2/5 Kaatanup Loop	\$		267.93
90 24464 56 4	02/12/2024	Water Usage - 3/5 Kaatanup Loop	\$		275.93
90 24441 53 0	02/12/2024	Water Usage - 19 Kaatanup Loop	\$		267.93
90 24453 27 5	02/12/2024	Water Usage - 3/8 Kaatanup Loop	\$		267.93
90 24453 26 7	02/12/2024	Water Usage - 1/8 Kaatanup Loop	\$		280.00
90 24453 28 3	02/12/2024	Water Usage - 4/8 Kaatanup Loop	\$		267.93

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EFT38902	05/12/2024	Watson's Liquid Waste		-\$	3,180.00
3331	22/11/2024		RV Dump Point Maintenance - Empty Overflowing Pump	\$	280.00
3332	22/11/2024		RV Dump Point Maintenance - Empty Storage Tank	\$	2,900.00
EFT38903	05/12/2024	Blights Auto Electric		-\$	39.50
22649	19/11/2024		Hino Truck - Electrical Parts	\$	39.50
EFT38904	05/12/2024	Klopper Contracting Pty Ltd		-\$	63,250.00
IV00000002659	21/10/2024		Road Maintenance - Gravel	\$	63,250.00
EFT38905	05/12/2024	PFD Food Services		-\$	494.80
LN794560	20/11/2024		Kiosk Stock Order	\$	494.80
EFT38906	05/12/2024	Kojonup BMC Embroidery		-\$	192.00
10470	20/11/2024		Uniforms & PPE - Depot & Refuse Site Staff	\$	192.00
EFT38907	05/12/2024	Office Works Business Direct		-\$	404.52
617745078	22/11/2024		Library Materials - Craft Supplies	\$	146.64
617745079	22/11/2024		Library Materials - Stationery	\$	257.88
EFT38908	05/12/2024	Fleet Network Pty Ltd		-\$	854.29
139821	04/12/2024		Vehicle Lease - KA48	\$	854.29
EFT38909	05/12/2024	Telair Pty Ltd		-\$	427.90
TA20748-065	30/11/2024		Administration Internet Expenses - December 2024	\$	427.90
EFT38910	05/12/2024	Remote Site Mechanical		-\$	7,467.35
INV-0329	28/11/2024		BFB Vehicle Maintenance - Mechanical Labour	\$	1,012.00
INV-0331	28/11/2024		Contract Mechanic Service: 19/11/2024 - 29/11/2024	\$	6,455.35
EFT38911	05/12/2024	Stiles Electrical & Communication Services Pty Ltd		-\$	123,335.86
9327	25/11/2024		Quartermaine Oval Upgrade - Lighting	\$	123,335.86
EFT38912	05/12/2024	Albany Records Management		-\$	165.00
0013552	30/11/2024		Records Management - Document Bin Exchange	\$	165.00
EFT38913	05/12/2024	Best Office Systems		-\$	49.50
639536	27/11/2024		Depot Photocopier Charges: 20/10/2024 - 20/11/2024	\$	49.50

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EFT38914	05/12/2024	Coca-Cola Amatil		-\$	664.38
0235465858	29/11/2024	Kiosk Stock Order	\$	664.38	
EFT38915	05/12/2024	Department of Fire & Emergency Services		-\$	73,484.33
158453	21/11/2024	Emergency Services Levy 2024/25 - Quarter 2	\$	73,484.33	
EFT38916	05/12/2024	LE Garstone Plumbing		-\$	1,050.00
001129	03/12/2024	Katanning Community Childcare - New Hot Water System	\$	1,050.00	
EFT38917	05/12/2024	Grande Food Service		-\$	205.59
4240759	27/11/2024	Kiosk Stock Order	\$	205.59	
EFT38918	05/12/2024	Katanning Stock & Trading		-\$	1,483.20
7/40	07/11/2024	Building Maintenance - Railway Station Repairs	\$	62.00	
7/41	14/11/2024	Building Maintenance - Multiple Locations	\$	801.70	
7/43	26/11/2024	Building Maintenance - Depot & KAC	\$	29.50	
7/45	29/11/2024	KAC Materials - Pool Chemicals	\$	590.00	
EFT38919	05/12/2024	QFH Multiparts		-\$	274.34
911807721	19/11/2024	2011 Caterpillar Roller - Parts	\$	274.34	
EFT38920	05/12/2024	Southern Stone & Wood Construction & Maintenance		-\$	48,866.13
440	14/11/2024	Cemetery Upgrade - Concrete Work	\$	48,866.13	
EFT38921	05/12/2024	WA Hino Sales & Service		-\$	8,001.85
HTFE160801	20/11/2024	Hino Truck - Repairs	\$	8,001.85	
EFT38922	05/12/2024	Katanning Nutrien Ag Solutions		-\$	61.38
911863065	29/11/2024	Depot Materials - Forklift Gas	\$	61.38	
EFT38923	05/12/2024	Wy Wurry Electrical		-\$	481.00
INV-06838	28/11/2024	Amherst Village Maintenance - Retic Boxes Power	\$	132.00	
INV-06845	03/12/2024	Airport Grounds Maintenance - Repair Windsocks	\$	349.00	
EFT38924	09/12/2024	Newground Water Services		-\$	185,628.86
1211703	28/11/2024	Quartermaine Oval Upgrade - Retic & Drainage	\$	185,628.86	
EFT38925	09/12/2024	Dormakaba Australia		-\$	1,375.53
35WA1282785	04/12/2024	Admin Building - Sliding Door Maintenance	\$	1,375.53	

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EFT38926	09/12/2024	BGL Solutions		-\$	1,800.37
INV-0006860	04/12/2024	All Ages Playground - Sprinklers	\$	1,261.37	
INV-0006863	04/12/2024	Fire Mitigation Works - Multiple Locations	\$	539.00	
EFT38927	09/12/2024	Integrated ICT		-\$	1,421.97
35473	30/11/2024	Software Subscriptions - Trend Micro Antivirus	\$	225.72	
35481	30/11/2024	Software Subscriptions - Technician	\$	1,196.25	
EFT38928	09/12/2024	Team Global Express Pty Ltd		-\$	490.03
0662-S408620	24/11/2024	Team Global Express Freight Charges	\$	490.03	
EFT38929	09/12/2024	Zenith Laundry		-\$	155.60
00301013	04/12/2024	KLC Cleaning - Function Tablecloths	\$	155.60	
EFT38930	09/12/2024	Warren Blackwood Waste		-\$	4,907.18
19536	08/12/2024	Waste Collection Service - Regular Service	\$	4,907.18	
EFT38931	09/12/2024	Australian Taxation Office		-\$	32,521.00
20241205	05/12/2024	PAYG - Week Ending: 04/12/2024	\$	32,521.00	
EFT38932	09/12/2024	Great Southern Fuel Supplies		-\$	2,562.81
NOV2024	30/11/2024	Fuel Card Purchases - November 2024	\$	2,562.81	
EFT38933	09/12/2024	Burgess Rawson		-\$	1,587.09
23687	06/12/2024	Water Consumption - Katanning Railway Yard	\$	811.46	
23688	06/12/2024	Water Consumption - Katanning Railway Yard	\$	458.81	
23694	06/12/2024	Water Consumption - Rail Reserve at Austral Terrace	\$	316.82	
EFT38934	09/12/2024	WA Traffic Planning		-\$	495.00
2144	06/12/2024	Traffic Management Plan - Twilight Christmas Markets	\$	495.00	
EFT38935	09/12/2024	Water Corporation		-\$	774.43
90 07680 64 4	02/12/2024	Water Usage - Baker Street Standpipe	\$	774.43	
EFT38936	09/12/2024	Watson's Liquid Waste		-\$	380.00
3351	29/11/2024	Pump out Grease Traps at Saleyards	\$	380.00	
EFT38937	09/12/2024	BOC Limited		-\$	128.35
4038065252	28/11/2024	Container Service - November 2024	\$	128.35	

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EFT38938	09/12/2024	Emu Lane		-\$	880.00
1-973	27/11/2024		Catering - Values Workshop	\$	880.00
EFT38939	09/12/2024	Farmers Centre		-\$	522.45
439431	05/12/2024		CASE Farmall Tractor - Parts	\$	522.45
EFT38940	09/12/2024	Graham's Small Motor Centre		-\$	120.00
U33	01/11/2024		Saleyard Mower - Service	\$	120.00
EFT38941	09/12/2024	LGISWA		-\$	917.96
MO0076287	25/11/2024		Insurance Excess - KA03 Windscreen Replacement	\$	917.96
EFT38942	09/12/2024	Maddington Concrete Products Pty Ltd		-\$	7,233.60
INV/064003	25/11/2024		Road Maintenance - Cast Iron Grates	\$	7,233.60
EFT38943	16/12/2024	BGL Solutions		-\$	8,671.50
INV-0006829	30/11/2024		Grounds Maintenance - Lions Park & AAPG	\$	8,671.50
EFT38944	16/12/2024	Council Direct		-\$	165.00
31493	23/07/2024		Advertisement - Vacant Staff Positions	\$	165.00
EFT38945	16/12/2024	Solutions IT Balcatta		-\$	2,306.70
INV-102116	09/12/2024		ICT Hardware - New Computer Set-up	\$	2,306.70
EFT38946	16/12/2024	Canon Australia		-\$	1,463.24
INV00309174	02/12/2024		ICT Hardware - Canon UniFlow Implementation	\$	1,210.00
8124573349	04/12/2024		Admin Copier Charges - November 2024	\$	209.62
8124574670	06/12/2024		Admin Copier Charges - uniFLOW Online	\$	43.62
EFT38947	16/12/2024	WA Contract Ranger Services		-\$	5,120.50
00005984	14/12/2024		Ranger Services: 02/12/2024 - 15/12/2024	\$	5,120.50
EFT38948	16/12/2024	Edwards Motors		-\$	449.97
34544	05/11/2024		KA277 Isuzu D-Max - Header Tank	\$	449.97
EFT38949	16/12/2024	Hersey's Safety		-\$	3,488.05
S49416	08/11/2024		Plant Stores - Consumables	\$	3,488.05
EFT38950	16/12/2024	Katanning Cleaning		-\$	15,103.00
6 (2024-2025)	04/12/2024		Cleaning Contract 2024/25 - November 2024	\$	15,103.00

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EFT38951	16/12/2024	Team Global Express Pty Ltd		-\$	34.17
0663-5408620	01/12/2024		Team Global Express Freight Charges	\$	34.17
EFT38952	16/12/2024	Premier Smash Repairs		-\$	1,000.00
19938	02/12/2024		KA1100 Toyota Camry - Excess for Repairs	\$	1,000.00
EFT38953	16/12/2024	Katanning Aquatic Sports		-\$	44,000.00
INV-0361	21/11/2024		Katanning Aquatic Sports - Shire Contract 2024/25	\$	44,000.00
EFT38954	16/12/2024	Elizabeth French Consulting		-\$	6,256.32
241103	07/12/2024		Consultants - EHO Services	\$	6,256.32
EFT38955	16/12/2024	Zenith Laundry		-\$	88.61
00296130	08/10/2024		Admin Cleaning - Table Cloths	\$	88.61
EFT38956	16/12/2024	Warren Blackwood Waste		-\$	5,601.45
19538	13/12/2024		Waste Collection Service - Recycling Service	\$	5,601.45
EFT38957	16/12/2024	Cutting Edges Equipment Parts Pty Ltd		-\$	2,015.20
3378460	13/11/2024		John Deere Grader & Caterpillar Grader - Grader Blades	\$	2,015.20
EFT38958	16/12/2024	AMPAC Debt Recovery		-\$	8,507.95
112944	22/11/2024		Debt Recovery - Rates	\$	3,718.00
113687	30/11/2024		Debt Recovery - Rates	\$	4,782.25
113731	30/11/2024		Debt Recovery - Debtors	\$	7.70
EFT38959	16/12/2024	Katanning H Hardware		-\$	679.75
105003874	21/11/2024		Uniforms & PPE - Executive Officer Infrastructure & Assets	\$	169.90
106040725	22/11/2024		Parks & Gardens Equipment - Watering Cans	\$	74.85
106041050	29/11/2024		Depot Materials - Nitrogen Gas	\$	435.00
EFT38960	16/12/2024	WA Traffic Planning		-\$	495.00
2147	13/12/2024		Harmony Festival 2025 - Traffic Management Plan	\$	495.00
EFT38961	16/12/2024	Katanning Hub Community Resource Centre		-\$	6,423.00
INV-0938	13/12/2024		Community Grants Program 2024/25 - Journey of Heritage	\$	6,423.00
EFT38962	16/12/2024	BTW Rural Supplies		-\$	3,129.70
43532	19/11/2024		Effluent Maintenance - Plumbing & Fittings	\$	834.00

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43592	19/11/2024	Effluent Maintenance - Fittings	\$ 966.00
43632	19/11/2024	Hockey Oval Maintenance - Fittings	\$ 806.00
43706	29/11/2024	BFB Equipment - Storz Couplings	\$ 215.00
43681	29/11/2024	Effluent Maintenance - Fittings	\$ 308.70
EFT38963	16/12/2024	Message4U Pty Ltd	-\$ 2,150.47
INV04684112	30/11/2024	Shire Emergency Text Service - November 2024	\$ 2,150.47
EFT38964	16/12/2024	Water Corporation	-\$ 768.08
90 24453 26 7	05/06/2024	Water Usage - 1/8 Kaatanup Loop	\$ 768.08
EFT38965	16/12/2024	Kleenheat Gas	-\$ 91.85
4617356	05/11/2024	Annual Fee - Gas Bottle Hire	\$ 91.85
EFT38966	16/12/2024	Australia Post	-\$ 1,003.98
1013662354	03/12/2024	Admin Daily Postage - November 2024	\$ 1,003.98
EFT38967	16/12/2024	National Livestock Reporting Service	-\$ 990.00
90057685	30/11/2024	Saleyards Livestock Market Report - November 2024	\$ 990.00
EFT38968	16/12/2024	SOS Office Equipment	-\$ 88.58
SOS650349	29/11/2024	KLC Copier Charges - November 2024	\$ 88.58
EFT38969	16/12/2024	Omnicom Media Group Australia Pty Ltd	-\$ 410.73
1798861	30/11/2024	Advertisement - Vacant Positions	\$ 410.73
EFT38970	16/12/2024	Community Resources Limited	-\$ 4,815.58
INV91013	30/11/2024	Refuse Site Maintenance - Mattress Removal	\$ 4,815.58
EFT38971	16/12/2024	Department of Energy, Mines, Industry Regulation & Safety	-\$ 1,291.21
BSLNOV2024	01/11/2024	Building Services Levy - November 2024	\$ 1,291.21
EFT38972	16/12/2024	PFD Food Services	-\$ 501.95
LN941619	04/12/2024	Kiosk Stock Order	\$ 501.95
EFT38973	16/12/2024	Stewart & Heaton Clothing Co	-\$ 296.15
SIN-4000074	27/11/2024	BFB Equipment - Uniforms & PPE	\$ 296.15
EFT38974	16/12/2024	Ray Ford Signs	-\$ 5,143.05
INV-0622	13/12/2024	Signage Order - Road Works & Street Signs	\$ 5,143.05

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EFT38975	16/12/2024	DGL Warehouse & Distribution Pty Ltd		-\$	977.46
TL0044204	30/11/2024	Road Maintenance - Freight	\$	977.46	
EFT38976	16/12/2024	Lindsay Morrison		-\$	116.50
20241205	05/12/2024	Reimbursement - Working Meals for Consultants	\$	116.50	
EFT38977	16/12/2024	Hi-Way Sales & Service		-\$	129.00
265098	27/11/2024	BFB Equipment - Filter for Appliance Pump	\$	129.00	
EFT38978	16/12/2024	Autosmart WA South West & Great Southern		-\$	681.03
02402974	27/11/2024	Workshop Supplies - Cleaning Materials	\$	206.82	
02402973	27/11/2024	Saleyards Materials - Cleaning Products	\$	474.21	
EFT38979	16/12/2024	Emu Lane		-\$	2,800.00
1-984	06/12/2024	Catering - Staff Christmas Party 2024	\$	2,800.00	
EFT38980	16/12/2024	Katanning Rotary Club		-\$	4,133.00
INV-064	09/12/2024	CGP Round 1 2024/25 - 2025 Rotary International Dinner and Auction	\$	4,133.00	
EFT38981	16/12/2024	Katanning Country Club		-\$	14,450.50
INV-06925	10/12/2024	Staff Christmas Party 2024 - Venue & Refreshments	\$	1,371.00	
20241210	10/12/2024	Refund of Overpayment - Loan Repayment 162	\$	7,587.83	
A2823	12/12/2024	Rates Refund - A2823	\$	5,491.67	
EFT38982	16/12/2024	Katanning Stock & Trading		-\$	303.80
7/39	05/11/2024	Depot Maintenance - Tools	\$	95.80	
7/44	28/11/2024	Effluent Maintenance - Plumbing	\$	208.00	
EFT38983	16/12/2024	Allpest WA		-\$	12,930.57
433192B	30/11/2024	Annual Pest Treatment - Multiple Shire Locations	\$	12,930.57	
EFT38984	16/12/2024	Southern Stone & Wood Construction & Maintenance		-\$	1,518.00
21947	09/12/2024	Cemetery Upgrade - Cantilever Shade Structure	\$	1,518.00	
EFT38985	16/12/2024	Scavenger Supplies		-\$	6,220.50
INV-21201	07/12/2024	BFB Equipment - Uniforms & PPE	\$	6,220.50	
EFT38986	16/12/2024	The Gelo Company		-\$	2,310.00
INV-7800	20/11/2024	Harmony Festival 2024 - Emcee Deposit	\$	2,310.00	

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EFT38987	16/12/2024	WesTrac		-\$	492.43
PI 0380300	03/12/2024		2020 Caterpillar Grader Maintenance - Aircon Control Panel	\$	492.43
EFT38988	16/12/2024	Winc Australia		-\$	677.24
9046693634	21/11/2024		KLC Supplies - Stationery & Cleaning Materials	\$	677.24
EFT38989	19/12/2024	Newground Water Services		-\$	455,230.71
1215308	17/12/2024		Quartermaine Oval Upgrade - Reticulation & Drainage	\$	455,230.71
EFT38990	19/12/2024	Dormakaba Australia		-\$	1,254.00
35WA1287802	16/12/2024		Admin Building - Automatic Door Maintenance	\$	660.00
35WA1287808	16/12/2024		Library - Automatic Door Maintenance	\$	330.00
35WA1287811	16/12/2024		Katanning Community Medical Centre - Automatic Door Maintenance	\$	264.00
EFT38991	19/12/2024	Studio 23 Photography		-\$	110.00
74	18/12/2024		Professional Photos - General Manager	\$	110.00
EFT38992	19/12/2024	Paull & Warner Resources		-\$	330.00
S162478	11/12/2024		Fire Detection & Alarm Monitoring - Admin Building	\$	330.00
EFT38993	19/12/2024	BGL Solutions		-\$	858.00
INV-0006874	17/12/2024		Fire Mitigation - Slashing on Andover St	\$	858.00
EFT38994	19/12/2024	Metos ANZ Pty Ltd		-\$	2,112.00
5441	13/12/2024		Fire Prevention - Update to Weather Stations	\$	2,112.00
EFT38995	19/12/2024	Canon Australia		-\$	359.93
8124576750	07/12/2024		Admin Copier Charges: 08/11/2024 - 07/12/2024	\$	359.93
EFT38996	19/12/2024	Michelle Salter		-\$	4,525.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	4,525.00
EFT38997	19/12/2024	Easifleet		-\$	1,121.87
214571	18/12/2024		Vehicle Lease - 1HZF416	\$	1,121.87
EFT38998	19/12/2024	Team Global Express Pty Ltd		-\$	32.57
0664-S408620	08/12/2024		Team Global Express Freight Charges	\$	32.57
EFT38999	19/12/2024	Premier Smash Repairs		-\$	1,034.00
19988	13/12/2024		John Deere Mower - Windscreen Replacement Labour	\$	1,034.00

Schedule of Accounts Paid - December 2024

EFT39000	19/12/2024 Prism Contracting & Consulting Pty Ltd (In Liquidation)		-\$	52,061.01
20241210	10/12/2024	Rectification Works - Resealing of Pemble Street	\$	52,061.01
EFT39001	19/12/2024 Katanning Glazing & Security		-\$	715.00
INV-2080	18/12/2024	Town Hall - Window Maintenance	\$	715.00
EFT39002	19/12/2024 Katanning Regional Business Association		-\$	413.20
INV-1046	19/12/2024	Staff Christmas Party - KRBA Casual Staff Gift Vouchers	\$	413.20
EFT39003	19/12/2024 Australian Taxation Office		-\$	34,161.00
20241219	19/12/2024	PAYG - Week Ending: 18/12/2024	\$	34,161.00
EFT39004	19/12/2024 Paul Totino		-\$	4,525.00
OCT-DEC2425	19/12/2024	Councillor Allowances: October - December 2024	\$	4,525.00
EFT39005	19/12/2024 AMPAC Debt Recovery		-\$	6.60
114177	06/12/2024	Debt Recovery - Debtors	\$	6.60
EFT39006	19/12/2024 Anilda Wright		-\$	600.00
20241216	16/12/2024	Staff Christmas Party 2024 - Assist Catering	\$	600.00
EFT39007	19/12/2024 Connect CCS		-\$	245.25
00118302	15/12/2024	After Hours Call Centre - November 2024	\$	245.25
EFT39008	19/12/2024 Water Corporation		-\$	5,850.79
90 07809 30 5	16/12/2024	Water Usage - Katanning-Nyabing Road Standpipe	\$	642.18
90 07809 50 8	16/12/2024	Water Usage - Langawiera Road Standpipe	\$	737.29
90 07810 67 2	17/12/2024	Water Usage - Great Southern Highway Standpipe	\$	1,842.38
90 07810 13 8	18/12/2024	Water Usage - Trimmer Road Standpipe	\$	2,628.94
EFT39009	19/12/2024 Ray Ford Signs		-\$	24.20
INV-0623	18/12/2024	Council Chamber Maintenance - Name Plaque	\$	24.20
EFT39010	19/12/2024 Rural Power Solutions		-\$	3,740.68
INV-0436	12/12/2024	Lighting Maintenance - Library & Town Square	\$	3,740.68
EFT39011	19/12/2024 Mother Hens B&B		-\$	420.00
240612	06/12/2024	Accommodation - Asset Management Review	\$	420.00
EFT39012	19/12/2024 Fleet Network Pty Ltd		-\$	854.29
140313	18/12/2024	Vehicle Lease - KA48	\$	854.29
EFT39013	19/12/2024 Remote Site Mechanical		-\$	5,834.68
INV-0335	13/12/2024	Contract Mechanic Service: 03/12/2024 - 13/12/2024	\$	5,834.68

Schedule of Accounts Paid - December 2024

EFT39014	19/12/2024	PathWest Laboratory Medicine WA		-\$	49.50
724416	26/11/2024		Fit for Work - Pre-Employment Drug Test	\$	49.50
EFT39015	19/12/2024	Pingarning Pty Ltd		-\$	1,210.00
66	17/12/2024		Monthly WHS Service - 05/12/2024	\$	1,210.00
EFT39016	19/12/2024	DDMLC Pty Ltd		-\$	7,466.36
0001	09/12/2024		Consultant Services - Asset Management Assessment	\$	7,466.36
EFT39017	19/12/2024	Damp Busters (Aus) Pty Ltd		-\$	1,325.00
INV-6430	12/12/2024		Katanning Hotel - Dryrods	\$	1,325.00
EFT39018	19/12/2024	Jonas Leisure Pty Ltd		-\$	5,951.41
SUP03881	28/11/2024		KLC EFTPOS Annual Support Licence 2025	\$	5,951.41
EFT39019	19/12/2024	Arrow Bronze		-\$	707.48
758946	03/12/2024		Cemetery Maintenance - Niche Wall Plaque	\$	707.48
EFT39020	19/12/2024	Emu Lane		-\$	92.00
1-982	05/12/2024		Kiosk Stock - Coffee Beans	\$	92.00
EFT39021	19/12/2024	Fleet Fitness		-\$	136.40
SRF15350	11/12/2024		KLC Gym Maintenance - Cable Cross Part	\$	136.40
EFT39022	19/12/2024	Grande Food Service		-\$	215.36
4241533	11/12/2024		Kiosk Stock Order	\$	215.36
EFT39023	19/12/2024	Elizabeth Marie Guidera		-\$	6,900.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	6,900.00
EFT39024	19/12/2024	John Christian Goodheart		-\$	4,525.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	4,525.00
EFT39025	19/12/2024	Kowalds News & Glasshouse		-\$	457.48
SN00 0039 0112 2024	01/12/2024		Admin Daily Newspapers - November 2024	\$	457.48
EFT39026	19/12/2024	Kristy Nicole D'Aprile		-\$	14,025.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	14,025.00
EFT39027	19/12/2024	Katanning Stock & Trading		-\$	357.30
7/47	06/12/2024		Building Maintenance - Multiple Locations	\$	327.60
7/48	11/12/2024		Building Maintenance - Railway Station	\$	29.70
EFT39028	19/12/2024	State Library of Western Australia		-\$	275.00
PI038699	10/12/2024		Library Stock - Better Beginnings Packs	\$	275.00

Schedule of Accounts Paid - December 2024

EFT39029	19/12/2024	Matthew Gavin Collis		-\$	4,525.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	4,525.00
EFT39030	19/12/2024	Ian Bruce Hanna		-\$	4,525.00
OCT-DEC2425	19/12/2024		Councillor Allowances: October - December 2024	\$	4,525.00
EFT39031	19/12/2024	Scavenger Supplies		-\$	2,766.50
INV-21563	10/12/2024		BFB Uniforms & PPE - Safety Equipment	\$	44.00
INV-21541	11/12/2024		BFB Uniforms & PPE - Safety Equipment	\$	1,017.50
INV-21333	11/12/2024		BFB Uniforms & PPE - Safety Equipment	\$	1,705.00
EFT39032	19/12/2024	Wy Wurry Electrical		-\$	1,270.00
INV-06873	16/12/2024		KLC Maintenance - Fan Replacement	\$	1,080.00
INV-06875	16/12/2024		Katanning Community Childcare - HWS Maintenance	\$	190.00
EFT39033	23/12/2024	BGL Solutions		-\$	729.80
INV-0006873	17/12/2024		Amherst Village - Reitc Repairs	\$	729.80
EFT39034	23/12/2024	Canon Australia		-\$	139.45
8124597501	17/12/2024		Library Copier Charges: 18 Nov 2024 - 17 Dec 2024	\$	139.45
EFT39035	23/12/2024	WA Contract Ranger Services		-\$	2,351.25
00006018	21/12/2024		Ranger Services: 16/12/2024 - 20/12/2024	\$	2,351.25
EFT39036	23/12/2024	Westbooks		-\$	109.42
345670	09/12/2024		Library Stock - Books	\$	109.42
EFT39037	23/12/2024	Team Global Express Pty Ltd		-\$	71.91
0665-5408620	15/12/2024		Team Global Express Freight Charges	\$	71.91
EFT39038	23/12/2024	Market Creations Agency		-\$	1,760.00
1103-18	16/12/2024		IT Support - Website Support and Maintenance	\$	1,760.00
EFT39039	23/12/2024	Katanning Aquatic Sports		-\$	236.00
INV-0367	16/12/2024		December Youth Program - KAC Free Entry	\$	236.00
EFT39040	23/12/2024	Zenith Laundry		-\$	290.26
00301547	19/12/2024		Admin Laundry Order - December 2024	\$	290.26
EFT39041	23/12/2024	Jackson McDonald		-\$	7,242.40
549078	19/12/2024		Consultants - Employee Advice	\$	5,500.00
549416	20/12/2024		Consultants - Employee Advice	\$	1,742.40

Schedule of Accounts Paid - December 2024

EFT39042	23/12/2024	BTW Rural Supplies		-\$	463.00
43821	16/12/2024		BFB Equipment - Fittings	\$	463.00
EFT39043	23/12/2024	Remote Site Mechanical		-\$	5,038.55
INV-0336	20/12/2024		Contract Mechanic Service: 17/12/2024 - 20/12/2024	\$	5,038.55
EFT39044	23/12/2024	Village Solutions Australia		-\$	10,318.60
INV-3510	04/12/2024		Amherst Village Management	\$	9,900.00
INV-3509	04/12/2024		Amherst Village Management	\$	2,598.60
CN-3493	18/11/2024		Credit note - double payment of INV-3475	-\$	2,180.00
EFT39045	23/12/2024	ABC Distributors WA		-\$	368.77
169101	18/12/2024		Cleaning Order - KLC & KAC	\$	368.77
EFT39046	23/12/2024	ARM Security		-\$	234.22
CINS3175421	13/12/2024		Alarm Monitoring: 01 Jan 2025 - 31 Mar 2025	\$	234.22
EFT39047	23/12/2024	Best Office Systems		-\$	49.50
640579	20/12/2024		Depot Photocopier Charges: 20/11/2024 - 20/12/2024	\$	49.50
EFT39048	23/12/2024	Japanese Truck and Bus Spares		-\$	1,310.85
564861	18/12/2024		KA0287 Mitsubishi Canter Tiptruck - Parts	\$	1,310.85
EFT39049	23/12/2024	Katanning Stock & Trading		-\$	610.00
7/51	20/12/2024		Building Maintenance - AAPG Toilets	\$	610.00
EFT39050	23/12/2024	Scavenger Supplies		-\$	996.16
INV-21589	17/12/2024		BFB Uniforms & PPE - Safety Equipment	\$	996.16
EFT39051	23/12/2024	WesTrac		-\$	1,179.89
PI 0419119	13/12/2024		2020 Caterpillar Grader - Parts	\$	348.02
PI 0420613	14/12/2024		2020 Caterpillar Skid Steer Loader - Parts	\$	469.03
PI 0420614	14/12/2024		2020 Caterpillar Grader - Freight on Parts	\$	15.54
PI 0425488	16/12/2024		2020 Caterpillar Grader - Parts	\$	115.47
PI 0435409	18/12/2024		2020 Caterpillar Skid Steer Loader - Parts	\$	231.83
				Total \$	1,479,775.43 -\$ 1,479,775.43

Schedule of Accounts Paid - December 2024

Cheque Payments	Date	Name	Description	Amount	Total
42492	09/12/2024	Shire of Katanning			-\$ 98.00
DEDUCTION	04/12/2024		Payroll deductions - Social Club 04/12/2024	\$ 42.00	
DEDUCTION	04/12/2024		Payroll deductions - Lottery 04/12/2024	\$ 56.00	
42493	19/12/2024	Department of Justice			-\$ 38,215.58
33830379	16/12/2024		Proceeds on Sale of Property - Lot 885 Wanke St	\$ 38,215.58	
42494	19/12/2024	Shire of Katanning			-\$ 760.71
DEDUCTION	18/12/2024		Payroll deductions - Social Club 18/12/2024	\$ 48.00	
DEDUCTION	18/12/2024		Payroll deductions - Lottery 18/12/2024	\$ 56.00	
NOV-DEC2024	19/12/2024		Petty Cash Expenses - November & December 2024	\$ 656.71	
42495	23/12/2024	Shire of Katanning			-\$ 100.00
DEDUCTION	01/01/2025		Payroll deductions - Social Club 01/01/2025	\$ 48.00	
DEDUCTION	01/01/2025		Payroll deductions - Lottery 01/01/2025	\$ 52.00	
				Total \$	39,174.29 -\$ 39,174.29

Payroll Payments	Date	Name	Description	Amount	Total
Pay	05/12/2024	Payroll			-\$ 124,798.39
	05/12/2024		Pay 12	\$ 124,798.39	
Pay	19/12/2024	Payroll			-\$ 131,219.07
	19/12/2024		Pay 13	\$ 131,219.07	
				Total \$	256,017.46 -\$ 256,017.46

Direct Debit Payments	Date	Name	Description	Amount	Total
DD33531.1	05/12/2024	Synergy			-\$ 22,638.72
977 854 430	15/11/2024		Grouped Electricity Account - October 2024	\$ 22,638.72	
DD33535.1	09/12/2024	Synergy			-\$ 929.40
154 025 290	19/11/2024		Electricity - Saleyards	\$ 929.40	

Schedule of Accounts Paid - December 2024

DD33544.1	09/12/2024	Telstra Corporation		-\$	2,059.52
K 794 086 441-8	21/11/2024		Phone & Internet Charges - November 2024	\$	2,059.52
DD33562.1	19/12/2024	Water Corporation		-\$	12,317.06
90 07692 09 8	28/11/2024		Water Usage - Conroy Street Daycare	\$	112.22
90 07674 66 6	28/11/2024		Water Usage - KAC	\$	12,061.66
90 07679 42 4	28/11/2024		Water Usage - Old Saleyards	\$	143.18
DD33564.1	20/12/2024	Water Corporation		-\$	313.45
90 07672 87 1	29/11/2024		Water Usage - 19 Charles Street	\$	101.84
90 15188 85 2	29/11/2024		Water Usage - 89 Clive Street	\$	211.61
DD33564.2	16/12/2024	Water Corporation		-\$	577.90
90 15649 39 9	29/11/2024		Water Usage - 61B Conroy Street	\$	297.96
90 15649 40 1	29/11/2024		Water Usage - 61A Conroy Street	\$	279.94
DD33567.1	18/12/2024	Water Corporation		-\$	954.29
90 07680 70 8	02/12/2024		Water Usage - Crosby Street	\$	90.45
90 17943 10 2	02/12/2024		Water Usage - 25 Marmion Street	\$	321.98
90 18411 07 9	02/12/2024		Water Usage - 1/6 Hill Way	\$	271.93
90 18411 08 7	02/12/2024		Water Usage - 2/6 Hill Way	\$	269.93
DD33567.2	23/12/2024	Water Corporation		-\$	6,128.38
90 07680 71 6	02/12/2024		Water Usage - Quartermaine Oval	\$	1,309.71
90 07680 72 4	02/12/2024		Water Usage - KLC	\$	4,808.66
90 22529 70 7	02/12/2024		Water Usage - Crosby Street Paddock	\$	10.01
DD33567.3	23/12/2024	Synergy		-\$	12,010.60
338 348 270	02/12/2024		Electricity - Street Lighting	\$	12,010.60
DD33567.4	20/12/2024	Synergy		-\$	384.40
638 847 540	02/12/2024		Unmetered Electricity - Street Lighting	\$	384.40
DD33569.1	15/12/2024	SG Fleet Australia		-\$	1,054.37
AUSG00836370	30/11/2024		Vehicle Lease - CESM	\$	1,054.37
DD33571.1	23/12/2024	Synergy		-\$	1,543.20
312 951 080	03/12/2024		Electricity - 52 Austral Terrace	\$	1,543.20

Schedule of Accounts Paid - December 2024

DD33574.1	04/12/2024	Aware Super		-\$	11,203.68
SUPER	04/12/2024		Superannuation contributions	\$	10,186.51
DEDUCTION	04/12/2024		Payroll deductions	\$	1,017.17
DD33574.2	04/12/2024	The Trustee For PEK Super		-\$	978.39
SUPER	04/12/2024		Superannuation contributions	\$	840.39
DEDUCTION	04/12/2024		Payroll deductions	\$	138.00
DD33574.3	04/12/2024	The Trustee for AMP Super Fund		-\$	1,106.22
SUPER	04/12/2024		Superannuation contributions	\$	1,049.97
DEDUCTION	04/12/2024		Payroll deductions	\$	56.25
DD33574.4	04/12/2024	Shadforth Portfolio Service - Super		-\$	1,042.33
SUPER	04/12/2024		Superannuation contributions	\$	1,042.33
DD33574.5	04/12/2024	Land & Shed Superannuation Fund		-\$	330.02
SUPER	04/12/2024		Superannuation contributions	\$	330.02
DD33574.6	04/12/2024	Prime Super		-\$	276.18
SUPER	04/12/2024		Superannuation contributions	\$	276.18
DD33574.7	04/12/2024	CBUS		-\$	185.17
SUPER	04/12/2024		Superannuation contributions	\$	185.17
DD33574.8	04/12/2024	MLC Masterkey Personal		-\$	245.89
SUPER	04/12/2024		Superannuation contributions	\$	245.89
DD33574.9	04/12/2024	Hostplus Superannuation Fund		-\$	372.94
SUPER	04/12/2024		Superannuation contributions	\$	372.94
DD33581.1	27/12/2024	Water Corporation		-\$	4,612.30
90 07684 98 7	04/12/2024		Water Usage - Albions Street Park	\$	260.05
90 10435 29 5	04/12/2024		Water Usage - Admin Building 52 Austral Terrace	\$	1,238.23
90 10523 50 0	04/12/2024		Water Usage - 76 Aberdeen Street	\$	64.66
90 07680 99 4	04/12/2024		Water Usage - 8 Austral Terrace	\$	112.91
90 07681 02 2	04/12/2024		Water Usage - Library & Art Gallery	\$	187.27
90 07681 04 9	04/12/2024		Water Usage - Austral Terrace	\$	885.37

Schedule of Accounts Paid - December 2024

90 07681 05 7	04/12/2024	Water Usage - Town Hall	\$	75.39
90 07681 14 5	04/12/2024	Water Usage - 42 Austral Terrace	\$	77.64
90 07683 71 4	04/12/2024	Water Usage - Amherst Village	\$	1,278.71
90 07684 07 1	05/12/2024	Water Usage - Kupara Park	\$	105.80
90 07684 86 4	04/12/2024	Water Usage - AAPG	\$	326.27
DD33628.1	18/12/2024	Aware Super		-\$ 11,703.62
SUPER	18/12/2024	Superannuation contributions	\$	10,651.43
DEDUCTION	18/12/2024	Payroll deductions	\$	1,052.19
DD33628.2	18/12/2024	The Trustee For PEK Super		-\$ 978.39
SUPER	18/12/2024	Superannuation contributions	\$	840.39
DEDUCTION	18/12/2024	Payroll deductions	\$	138.00
DD33628.3	18/12/2024	The Trustee for AMP Super Fund		-\$ 1,106.22
SUPER	18/12/2024	Superannuation contributions	\$	1,049.97
DEDUCTION	18/12/2024	Payroll deductions	\$	56.25
DD33628.4	18/12/2024	Shadforth Portfolio Service - Super		-\$ 853.28
SUPER	18/12/2024	Superannuation contributions	\$	853.28
DD33628.5	18/12/2024	Land & Shed Superannuation Fund		-\$ 330.02
SUPER	18/12/2024	Superannuation contributions	\$	330.02
DD33628.6	18/12/2024	Prime Super		-\$ 194.95
SUPER	18/12/2024	Superannuation contributions	\$	194.95
DD33628.7	18/12/2024	CBUS		-\$ 254.62
SUPER	18/12/2024	Superannuation contributions	\$	254.62
DD33628.8	18/12/2024	MLC Masterkey Personal		-\$ 246.91
SUPER	18/12/2024	Superannuation contributions	\$	246.91
DD33628.9	18/12/2024	Hostplus Superannuation Fund		-\$ 415.70
SUPER	18/12/2024	Superannuation contributions	\$	415.70
DD33574.10	04/12/2024	Australian Super		-\$ 1,799.54
SUPER	04/12/2024	Superannuation contributions	\$	1,799.54
DD33574.11	04/12/2024	Zurich Australian Insurance Limited		-\$ 300.94
SUPER	04/12/2024	Superannuation contributions	\$	300.94

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DD33574.12	04/12/2024 Rest Superannuation		-\$	1,134.27
SUPER	04/12/2024	Superannuation contributions	\$	1,134.27
DD33574.13	04/12/2024 Retail Employees Superannuation Trust		-\$	299.91
SUPER	04/12/2024	Superannuation contributions	\$	299.91
DD33574.14	04/12/2024 Australian Prime Superannuation Fund		-\$	746.16
SUPER	04/12/2024	Superannuation contributions	\$	746.16
DD33574.15	04/12/2024 MobiSuper		-\$	245.89
SUPER	04/12/2024	Superannuation contributions	\$	245.89
DD33628.10	18/12/2024 Australian Super		-\$	2,217.88
SUPER	18/12/2024	Superannuation contributions	\$	2,217.88
DD33628.11	18/12/2024 Zurich Australian Insurance Limited		-\$	303.21
SUPER	18/12/2024	Superannuation contributions	\$	303.21
DD33628.12	18/12/2024 Rest Superannuation		-\$	738.73
SUPER	18/12/2024	Superannuation contributions	\$	738.73
DD33628.13	18/12/2024 Retail Employees Superannuation Trust		-\$	293.46
SUPER	18/12/2024	Superannuation contributions	\$	293.46
DD33628.14	18/12/2024 Australian Prime Superannuation Fund		-\$	772.29
SUPER	18/12/2024	Superannuation contributions	\$	772.29
DD33628.15	18/12/2024 MobiSuper		-\$	250.16
SUPER	18/12/2024	Superannuation contributions	\$	250.16
Total			\$	106,450.56
			-\$	106,450.56

Credit Card Payments	Date	Name	Description	Amount	Total
DD33617.1	26/11/2024	Commonwealth Bank of Australia		-\$	10,647.26
NOV2024	26/11/2024	Community Emergency Services Manager	Credit Card Purchases - November 2024	-\$	129.18
			IGA Gnowangerup - BFB Refreshments inc GST	15.40	
			IGA Gnowangerup - BFB Refreshments GST free	7.98	
			Katanning H Hardware - Safety Equipment	52.90	
			Katanning H Hardware - Safety Equipment	52.90	

Schedule of Accounts Paid - December 2024

NOV2024	26/11/2024 Executive Manager Community Development	Credit Card Purchases - November 2024	-\$	2,171.24
		Katanning Hardware & Garden Centre - Adopt a Pot Supplies	228.45	
		Reconciliation Australia - RAP innovate registration	1650.00	
		Katanning Stock & Trading - Caulking gun & glass silicone	30.90	
		Woolworths Katanning - HF Story Boxes Workshop Catering inc GST	45.00	
		Woolworths Katanning - HF Story Boxes Workshop Catering GST free	64.15	
		West Cape Howe Wines - Lunch Meeting	56.50	
		Annual Fee	16.67	
		Chicken Treat Katanning - KNLG Christmas Meeting	79.57	
NOV2024	26/11/2024 Manager Recreation Services	Credit Card Purchases - November 2024	-\$	400.21
		Woolworths Katanning - Kiosk Stock	20.90	
		Standards Australia - Fencing	141.91	
		Woolworths Katanning - Senior Prizes inc GST	55.05	
		Woolworths Katanning - Senior Prizes GST free	63.75	
		JB's Quality Meats - Senior Meat Pack Prizes	32.00	
		Sportspower - Pickleballs	25.00	
		JB's Quality Meats - Senior Meat Pack Prizes	32.00	
		Woolworths Katanning - Kiosk Stock inc GST	6.50	
		Woolworths Katanning - Kiosk Stock GST free	18.75	
		Woolworths Katanning - Milk	4.35	
NOV2024	26/11/2024 Human Resources Coordinator	Credit Card Purchases - November 2024	-\$	3,492.92
		East Perth Suites - Bond Refund	-400.00	
		East Perth Suites - Bond Refund	-200.00	
		Agoda - Accommodation for DOT Training	1579.50	
		Agoda - Accommodation for DOT Training	1655.00	
		Aloft Perth - Lunch & Dinner whilst attending DOT Training	406.78	
		Aloft Perth - Lunch & Dinner whilst attending DOT Training	451.64	
NOV2024	26/11/2024 Chief Executive Officer	Credit Card Purchases - November 2024	-\$	254.80
		Dome Katanning - Working Lunch for Consultants	24.35	

Schedule of Accounts Paid - December 2024

		Dome Katanning - Working Lunch for Consultants	79.75	
		Woolworths Katanning - Cleaning Supplies for Ag Show	108.00	
		Dome Katanning - KA & Woody CEO Coffees	11.80	
		Cordial Bar - Acknowledgement of Contribution	25.00	
		Dome Katanning - Coffee with WAMMCO	5.90	
NOV2024	26/11/2024 Executive Assistant to CEO	Credit Card Purchases - November 2024	-\$	4,198.91
		Woolworths Katanning - Morning Tea for CLAG Meeting inc GST	30.50	
		Woolworths Katanning - Morning Tea for CLAG Meeting GST free	4.35	
		Apple - iPhone 16 Pro for Moh	1799.00	
		Emu Lane - Councillor Breakfast Meeting	109.00	
		Emu Lane - Councillor Breakfast Meeting Surcharge	1.31	
		Kowalds News & Glasshouse - Farewell Card	8.02	
		Woolworths Katanning - Morning Tea inc GST	46.70	
		Woolworths Katanning - Morning Tea GST free	35.30	
		Woolworths Katanning - Morning Tea inc GST	54.15	
		Woolworths Katanning - Morning Tea GST free	62.62	
		Shire of Katanning - Forklift Licencing KA26218 insurance	73.40	
		Shire of Katanning - Forklift Licencing KA26218 recording & plate fee	39.35	
		Shire of Katanning - Tractor Licencing KA26223 insurance	73.40	
		Shire of Katanning - Tractor Licencing KA26223 recording & plate fee	39.35	
		Emu Lane - Lunch for GS Alliance	125.40	
		Emu Lane - Lunch for GS Alliance Surcharge	1.51	
		BWS Katanning - Wine for Council Meetings	90.00	
		Woolworths Katanning - Refreshments for Council Meetings inc GST	63.90	
		Woolworths Katanning - Refreshments for Council Meetings GST free	9.50	
		Agoda - Accommodation for Training	984.20	

Schedule of Accounts Paid - December 2024

Emu Lane - Engineering Meeting	57.50	
Emu Lane - Engineering Meeting Surcharge	0.69	
Landgate - Memorial - Retirement Villages Act 1992	210.30	
Woolworths Katanning - WALGA Zone Meeting Refreshments	27.30	
Emu Lane - Council OCM Grazing Box	220.00	
Emu Lane - Council OCM Grazing Box Surcharge	2.66	
Woolworths Katanning - Refreshments for Visitor	29.50	
Total \$	10,647.26	-\$ 10,647.26

Notes			
	EFT Payments	\$ 1,479,775.43	78.21%
Credit note for Village Solutions was applied to EFT39044	Cheque Payments	\$ 39,174.29	2.07%
	Payroll Payments	\$ 256,017.46	13.53%
Cheque 42495 was processed in December 2024 but cashed on 06/01/2025	Direct Debit Payments	\$ 106,450.56	5.63%
	Credit Card Payments	\$ 10,647.26	0.56%
	TOTAL \$	1,892,065.00	100%



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
January 2025



Heart of the Great Southern

Schedule of Accounts Paid - January 2025

EFT Payments	Date	Name	Description	Amount	Total
EFT39052	10/01/2025	Dormakaba Australia			-\$236.67
35WA1293575	02/01/2025		KLC Automatic Door Maintenance	\$71.67	
35WA1293576	02/01/2025		KLC Automatic Door Maintenance	\$165.00	
EFT39053	10/01/2025	BGL Solutions			-\$11,806.50
INV-0006881	20/12/2024		Amherst Village - Sprinkler Maintenance	\$3,135.00	
INV-0006913	01/01/2025		Grounds Maintenance - AAPG & Lions Park	\$8,671.50	
EFT39054	10/01/2025	Canon Australia			-\$9,157.31
INV00289599	26/11/2024		Administration Building Upstairs New Photocopier Unit	\$9,157.31	
EFT39055	10/01/2025	Easifleet			-\$1,121.87
215606	01/01/2025		Vehicle Lease - 1HZF416	\$1,121.87	
EFT39056	10/01/2025	Katanning Cleaning			-\$14,872.00
7 (2024-2025)	31/12/2024		Cleaning Contract 2024/25 - December 2024	\$14,872.00	
EFT39057	10/01/2025	Integrated ICT			-\$3,785.33
35657	23/12/2024		Software Subscriptions - Microsoft 365 Licences	\$2,361.04	
35690	23/12/2024		Software Subscriptions - Server Warranty Extension	\$96.80	
35691	23/12/2024		Software Subscriptions - Preventative Maintenance	\$572.00	
35708	23/12/2024		Software Subscriptions - Town Square Wi-Fi	\$212.30	
35894	31/12/2024		Software Subscriptions - M365 Backup	\$317.47	
35895	31/12/2024		Software Subscriptions - Trend Micro Antivirus	\$225.72	
EFT39058	10/01/2025	Team Global Express Pty Ltd			-\$518.01
0666-S408620	22/12/2024		Team Global Express Freight Charges	\$518.01	
EFT39059	10/01/2025	Belinda Knight			-\$9,020.00
BK205	31/12/2024		Contracting Services - Debtors	\$4,400.00	
BK204	31/12/2024		Contracting Services - Financial Services	\$4,620.00	
EFT39060	10/01/2025	Exurban Rural & Regional Planning			-\$8,518.40
URP-4598	02/01/2025		Town Planning Consultancy - December 2024	\$8,518.40	

Schedule of Accounts Paid - January 2025

EFT39061	10/01/2025	Warren Blackwood Waste		-\$16,603.81
19539	24/12/2024	Waste Collection Service - Regular Service	\$4,907.18	
19540	28/12/2024	Waste Collection Service - Recycling Service	\$5,601.45	
19561	30/12/2024	Waste Collection Service - Front Lift Bin Service	\$1,188.00	
19579	07/01/2025	Waste Collection Service - Regular Service	\$4,907.18	
EFT39062	10/01/2025	Australian Taxation Office		-\$29,395.00
20250101	01/01/2025	PAYG - Week Ending: 01/01/2025	\$29,395.00	
EFT39063	10/01/2025	Great Southern Fuel Supplies		-\$201.70
17009563	20/12/2024	KA130 Isuzu Sweeper - Oil	\$201.70	
EFT39064	10/01/2025	BTW Rural Supplies		-\$1,834.00
43758	05/12/2024	Depot Equipment - Replacement Pole Saw	\$1,834.00	
EFT39065	10/01/2025	Message4U Pty Ltd		-\$3,052.21
INV04762801	31/12/2024	Shire Emergency Text Service - December 2024	\$3,052.21	
EFT39066	10/01/2025	Synergy		-\$220.70
435 244 660	24/12/2024	Electricity - Unit 7 Amherst Village	\$77.22	
435 244 710	24/12/2024	Electricity - Unit 1 Amherst Village	\$73.12	
445 587 330	24/12/2024	Electricity - Unit 3 Amherst Village	\$70.36	
EFT39067	10/01/2025	National Livestock Reporting Service		-\$742.50
90058026	20/12/2024	Saleyards Livestock Market Report - December 2024	\$742.50	
EFT39068	10/01/2025	Bucher Municipal		-\$1,287.96
1116550	19/12/2024	KA130 Isuzu Sweeper - Service Kit	\$1,287.96	
EFT39069	10/01/2025	Fleet Network Pty Ltd		-\$854.29
141123	02/01/2025	Vehicle Lease - KA48	\$854.29	
EFT39070	10/01/2025	David Blurton		-\$96.85
20250106	06/01/2025	Reimbursement - Fuel for KA472 Toyota Rav4	\$96.85	
EFT39071	10/01/2025	McLeods Lawyers Pty Ltd		-\$1,970.57
142305	28/11/2024	Consultants - 18 Austral Tce Licence to Occupy Template	\$517.33	
142390	29/11/2024	Consultants - L508 Police Pools Rd Draft Lease	\$1,453.24	

Schedule of Accounts Paid - January 2025

EFT39072	10/01/2025	Katanning Districts Carpet Care		-\$6,160.00
79	06/01/2025	Annual Carpet Cleaning - Admin & Library	\$5,170.00	
80	06/01/2025	KLC Maintenance - Carpet Cleaning	\$990.00	
EFT39073	10/01/2025	Katanning Stock & Trading		-\$354.00
7/46	02/12/2024	Depot Equipment - LED Work Light	\$69.00	
7/50	19/12/2024	Asbestos Management - Black Plastic Roll	\$145.00	
7/52	27/12/2024	Building Maintenance - Depot & Town Square Toilets	\$140.00	
EFT39074	10/01/2025	Modern Teaching Aids		-\$13.15
46176644	18/11/2024	Library Materials - Craft Supplies	\$13.15	
EFT39075	10/01/2025	Katanning Nutrien Ag Solutions		-\$663.30
911926219	12/12/2024	Mosquito Control - Chemical	\$663.30	
EFT39076	10/01/2025	WesTrac		-\$255.03
PI 0445286	20/12/2024	2020 Caterpillar Grader - Parts	\$158.08	
PI 0445287	20/12/2024	2020 Caterpillar Grader - Parts	\$96.95	
EFT39077	17/01/2025	Dormakaba Australia		-\$434.50
35WA1294680	08/01/2025	Admin Building - Sliding Door Maintenance	\$434.50	
EFT39078	17/01/2025	BGL Solutions		-\$1,567.50
INV-0006927	14/01/2025	All Ages Playground - Chemicals	\$1,567.50	
EFT39079	17/01/2025	McIntosh & Son Perth Branch		-\$448.49
1989316	13/12/2024	CASE 2020 Wheel Loader - Parts	\$448.49	
EFT39080	17/01/2025	Moore Australia (WA) Pty Ltd		-\$2,090.00
4544	13/01/2025	Staff Training - Tax FBT Workshop	\$1,045.00	
4545	13/01/2025	Staff Training - Tax Nuts & Bolts Workshop	\$1,045.00	
EFT39081	17/01/2025	Canon Australia		-\$43.62
8124616917	28/12/2024	Admin Copier Charges - UniFlow Scanning	\$43.62	
EFT39082	17/01/2025	Edwards Motors		-\$518.38
R 58960	11/12/2024	2KA Isuzu D-Max - 15,000km Service	\$518.38	
EFT39083	17/01/2025	Easifleet		-\$1,121.87
216667	15/01/2025	Vehicle Lease - 1HZF416	\$1,121.87	

Schedule of Accounts Paid - January 2025

EFT39084	17/01/2025	Katanning Elders			-\$6,268.80
CT88257	16/12/2024		KAC Materials - Pool Chemicals	\$6,268.80	
EFT39085	17/01/2025	Market Creations Agency			-\$165.00
IM29-3	05/12/2024		Subscription until 24/03/2024 - Domain Name	\$165.00	
EFT39086	17/01/2025	Premier Smash Repairs			-\$1,000.00
20081	14/01/2025		KA130 Isuzu Sweeper - Excess	\$1,000.00	
EFT39087	17/01/2025	Katanning Aquatic Sports			-\$149.60
INV-0368	29/12/2024		School Holiday Program - Free Pool Entry	\$149.60	
EFT39088	17/01/2025	West Australian Newspapers			-\$800.00
1007010420241231	31/12/2024		Advertisement - Shire Closure Post	\$200.00	
1007010420241231	31/12/2024		Advertisement - Katanning Shire Matters Newsletter	\$600.00	
EFT39089	17/01/2025	Village Solutions Australia			-\$25,000.00
INV-0001	10/01/2025		Amherst Village Management - Float Amount	\$25,000.00	
EFT39090	17/01/2025	Warren Blackwood Waste			-\$5,601.45
19587	11/01/2025		Waste Collection Service - Recycling Service	\$5,601.45	
EFT39091	17/01/2025	Great Southern Fuel Supplies			-\$4,416.84
DEC2024	31/12/2024		Fuel Card Purchases - December 2024	\$4,416.84	
EFT39092	17/01/2025	AMPAC Debt Recovery			-\$3,292.30
114282	31/12/2024		Debt Recovery - Rates	\$3,292.30	
EFT39093	17/01/2025	PA & SJ Gayton			-\$1,041.88
A79	08/01/2025		Rates Refund - A79	\$1,041.88	
EFT39094	17/01/2025	Katanning H Hardware			-\$1,044.70
105003909	04/12/2024		Depot Materials - Screws	\$44.85	
102046120	05/12/2024		Lake Ewlyamartup Materials - BBQ Gas	\$79.90	
108000531	10/12/2024		Saleyards Equipment - Brushcutter & Gardening Tools	\$852.80	
102046731	18/12/2024		Asbestos Management - Quarrel Road Clean Up	\$67.15	
EFT39095	17/01/2025	OneMusic Australia			-\$321.85
APAU-000010871	01/01/2025		Annual Licence Fees - KLC Background Music	\$321.85	

Schedule of Accounts Paid - January 2025

EFT39096	17/01/2025	Australia Post			-\$746.22
1013724638	03/01/2025		Admin Daily Postage - December 2024	\$746.22	
EFT39097	17/01/2025	Burando Hill			-\$453.50
K34408INV	04/12/2024		BFB Equipment - Parts for Fast Fill Trailer	\$453.50	
EFT39098	17/01/2025	SOS Office Equipment			-\$53.95
SOS652833	31/12/2024		KLC Copier Charges - December 2024	\$53.95	
EFT39099	17/01/2025	BOC Limited			-\$132.62
4038264080	29/12/2024		Container Service - December 2024	\$132.62	
EFT39100	17/01/2025	Tyrepower Katanning			-\$50.00
163527	12/12/2024		2KA Isuzu D-Max - Tyre Repair	\$50.00	
EFT39101	17/01/2025	Candor Training			-\$11,483.00
INV-1845	12/12/2024		Facilitation of Strat Plan Workshops	\$7,953.00	
INV-1808	20/12/2024		Community Workshop - Grant Writing & Strategic Planning	\$3,530.00	
EFT39102	17/01/2025	Crommelin Air & Power Pty Ltd			-\$2,638.38
82375	31/12/2024		Annual Air Compressor Service & Inspection	\$2,638.38	
EFT39103	17/01/2025	Fleet Network Pty Ltd			-\$854.29
141574	15/01/2025		Vehicle Lease - KA48	\$854.29	
EFT39104	17/01/2025	Telair Pty Ltd			-\$427.90
TA20748-066	15/01/2025		Administration Internet Expenses - January 2025	\$427.90	
EFT39105	17/01/2025	GayBu Paw Htoo			-\$300.00
20250115	15/01/2025		Reimbursement - Refund of Bond	\$300.00	
EFT39106	17/01/2025	Katanning Karen Community			-\$300.00
20250115	15/01/2025		Reimbursement - Refund of Bond	\$300.00	
EFT39107	17/01/2025	Remote Site Mechanical			-\$6,333.80
INV-0337	10/01/2025		Contract Mechanic Service: 06/01/2025 - 10/01/2025	\$6,333.80	
EFT39108	17/01/2025	PathWest Laboratory Medicine WA			-\$99.00
724426	26/11/2024		Fit for Work - Pre-Employment Drug Test	\$49.50	
724501	26/11/2024		Fit for Work - Pre-Employment Drug Test	\$49.50	

Schedule of Accounts Paid - January 2025

EFT39109	17/01/2025	Cygnets West			-\$5,390.00
V129090	16/10/2024		Market Valuation - Amherst Village Units	\$5,390.00	
EFT39110	17/01/2025	Go Go Australia			-\$910.80
INV-4800	31/12/2024		Communication Expenses - Voice Messages Annual Subscription	\$910.80	
EFT39111	17/01/2025	McLeods Lawyers Pty Ltd			-\$3,477.41
142887	23/12/2024		Consultants - 18 Austral Terrace Lease	\$169.05	
142896	23/12/2024		Consultants - Lot 508 Police Pools Road Lease	\$558.36	
143046	23/12/2024		Consultants - 18 Austral Terrace Lease	\$2,750.00	
EFT39112	17/01/2025	Treetops Adventure Dwellingup			-\$624.60
INV/DW/070125/8676/43	07/01/2025		School Holidays Activity - Treetops Adventure Deposit	\$624.60	
EFT39113	17/01/2025	AFGR1 Equipment			-\$1,942.33
2923707	10/12/2024		John Deere Mower - Windscreen Replacement	\$1,942.33	
EFT39114	17/01/2025	Coca-Cola Amatil			-\$746.39
0235761801	09/01/2025		Kiosk Stock Order	\$746.39	
EFT39115	17/01/2025	Cleanaway Daniels Services Pty Ltd			-\$1,986.12
2346306	31/12/2024		Cleaning & Safety Equipment - Sharps Containers & Bins	\$1,986.12	
EFT39116	17/01/2025	Katanning Districts Carpet Care			-\$330.00
82	08/01/2025		KLC Cleaning Expenses - Furniture Cleaning	\$330.00	
EFT39117	17/01/2025	Kowalds News & Glasshouse			-\$119.40
SN00 0039 3112 2024	31/12/2024		Admin Daily Newspapers - December 2024	\$119.40	
EFT39118	17/01/2025	Katanning Stock & Trading			-\$1,137.50
7/53	06/01/2025		Building Maintenance - Multiple Locations	\$1,137.50	
EFT39119	17/01/2025	Shenton Pumps			-\$536.79
208389	23/12/2024		KAC Maintenance - Repairs to Dolphin Pool Cleaner Wave	\$536.79	
EFT39120	17/01/2025	Shire of Goomalling			-\$631.92
17011	20/08/2024		Reimbursement - Workers Compensation for Samuel Bryce	\$631.92	
EFT39121	17/01/2025	Scavenger Supplies			-\$3,900.60
INV-21698	08/01/2025		BFB Equipment - Uniforms & PPE	\$3,900.60	

Schedule of Accounts Paid - January 2025

EFT39122	17/01/2025	Albany V-Belt & Rubber			-\$434.10
IN407688	20/12/2024		Plant Stores - Consumables & Tools	\$434.10	
EFT39123	17/01/2025	Winc Australia			-\$1,101.42
9046891290	16/12/2024		Admin Stationery Order - December 2024	\$790.89	
9046892248	17/12/2024		Admin Stationery Order - December 2024	\$40.79	
9046919700	19/12/2024		KLC Stationery & KAC Cleaning Order - December 2024	\$269.74	
EFT39124	23/01/2025	BGL Solutions			-\$2,447.96
INV-0006931	16/01/2025		Amherst Village - Garden Maintenance	\$2,447.96	
EFT39125	23/01/2025	Canon Australia			-\$482.39
8125016563	04/01/2025		Admin Copier Charges: 05 Dec 2024 - 04 Jan 2025	\$235.33	
8125019775	07/01/2025		Admin Copier Charges: 08 Dec 2024 - 07 Jan 2025	\$247.06	
EFT39126	23/01/2025	WA Contract Ranger Services			-\$4,232.25
00006045	18/01/2025		Ranger Services: 06/01/2025 - 17/01/2025	\$4,232.25	
EFT39127	23/01/2025	Edwards Motors			-\$379.10
R 59176	07/01/2025		KA457 Hyundai Staria Van - Scheduled Service	\$379.10	
EFT39128	23/01/2025	Katanning Nutrien Ag Solutions			-\$467.37
20250121	21/01/2025		Reimbursement - Overpayment of Saleyard Office Rent	\$467.37	
EFT39129	23/01/2025	Elizabeth French Consulting			-\$6,256.32
241203	14/01/2025		Consultants - Environmental Health Officer	\$6,256.32	
EFT39130	23/01/2025	Jamie Holmes			-\$85.81
20250120	20/01/2025		Reimbursement - Fuel for KA673	\$85.81	
EFT39131	23/01/2025	St Lukes Family Practice			-\$90.00
71036	20/01/2025		Fit for Work - Staff Telehealth Appointment	\$90.00	
EFT39132	23/01/2025	Australian Taxation Office			-\$34,385.00
20250116	16/01/2025		PAYG - Week Ending: 15/01/2025	\$34,385.00	
EFT39133	23/01/2025	Slavin Architects			-\$3,901.15
INV-1395	17/01/2025		Early Childhood Hub - Project Management	\$3,901.15	

Schedule of Accounts Paid - January 2025

EFT39134	23/01/2025	Great Southern Toyota		-\$966.10
JC34049204	08/01/2025		KA09 Toyota Fortuner - 70,000km Scheduled Service	\$389.48
JC34049342	08/01/2025		KA25652 Toyota Hilux - 150,000km Scheduled Service	\$576.62
EFT39135	23/01/2025	Connect CCS		-\$239.53
00118591	15/01/2025		After Hours Call Centre - December 2024	\$239.53
EFT39136	23/01/2025	PFD Food Services		-\$514.75
LO483020	08/01/2025		Kiosk Stock Order	\$514.75
EFT39137	23/01/2025	CBCA WA Branch (Inc)		-\$75.00
00008774	02/01/2025		2025 CBCA WA Membership Renewal	\$75.00
EFT39138	23/01/2025	Hydrojet		-\$748.00
8928	09/01/2025		Graffiti Control - Sensitive Surface Graffiti Remover	\$748.00
EFT39139	23/01/2025	Broadacre Auto Electrics		-\$566.75
52921	16/01/2025		KA457 Hyundai Staria Van - New Battery	\$566.75
EFT39140	23/01/2025	Grandstand Agency		-\$3,025.00
INV-6883	20/01/2025		Harmony Festival 2025 - Maori Performers	\$3,025.00
EFT39141	23/01/2025	CJD Equipment Pty Ltd		-\$428.84
001174108	07/01/2025		Volvo EC210C Excavator - Parts	\$428.84
EFT39142	23/01/2025	Mini Projects WA		-\$302.50
853	19/01/2025		Depot Electrical Maintenance - Hire of EWP	\$302.50
EFT39143	23/01/2025	Grande Food Service		-\$424.69
4243326	15/01/2025		Kiosk Stock Order	\$424.69
EFT39144	23/01/2025	JP Promotions		-\$1,025.20
INV32014	22/01/2025		Harmony Festival 2025 - Volunteer Shirts & Hats	\$1,025.20
EFT39145	23/01/2025	Katanning Baptist Church		-\$3,309.63
CIP2024	13/12/2024		Community Grants Program 2024/25 - Carols In the Park Sponsorship	\$3,309.63
EFT39146	23/01/2025	QFH Multiparts		-\$76.75
912036071	07/01/2025		AU17029 3-Axle Trailer - Parts	\$76.75

Schedule of Accounts Paid - January 2025

EFT39147	23/01/2025	Brenton Stewart Electrics		-\$676.50
P2253	03/01/2025		Saleyards Maintenance - Check Faulty Lights	\$676.50
EFT39148	23/01/2025	T-Quip		-\$95.54
135520 #38	06/01/2025		KA24905 Hako Sweeper-Scrubber - Parts	\$95.54
EFT39149	31/01/2025	Easifleet		-\$1,121.87
217687	29/01/2025		Vehicle Lease - 1HZF416	\$1,121.87
EFT39150	31/01/2025	Team Global Express Pty Ltd		-\$124.89
0667-S408620	12/01/2025		Team Global Express Freight Charges	\$124.89
EFT39151	31/01/2025	Zenith Laundry		-\$284.75
00305029	17/01/2025		KLC Cleaning - Laundry Order	\$284.75
EFT39152	31/01/2025	Warren Blackwood Waste		-\$10,508.63
19588	23/01/2025		Waste Collection Service - Regular Service	\$4,907.18
19589	23/01/2025		Waste Collection Service - Recycling Service	\$5,601.45
EFT39153	31/01/2025	Office of the Auditor General		-\$96,110.30
INV-1532	09/01/2025		Audit Services - 2023/2024 Financial Year	\$96,110.30
EFT39154	31/01/2025	Great Southern Fuel Supplies		-\$19,757.10
17009667	23/01/2025		Depot Supplies - Grease	\$564.99
D2205294	24/01/2025		Depot Stock - Diesel & Petrol	\$19,192.11
EFT39155	31/01/2025	AMPAC Debt Recovery		-\$4,455.00
114888	10/01/2025		Debt Recovery - Rates	\$4,455.00
EFT39156	31/01/2025	Great Southern Toyota		-\$339.94
JC34049440	15/01/2025		KA472 Toyota Rav4 - Scheduled 105,000km Service	\$339.94
EFT39157	31/01/2025	Katanning H Hardware		-\$257.60
102046396	11/12/2024		Depot Equipment - Water Coolers	\$257.60
EFT39158	31/01/2025	WA Traffic Planning		-\$385.00
2160	29/01/2025		Traffic Management Plan - Katanning Speedway	\$385.00

Schedule of Accounts Paid - January 2025

EFT39159	31/01/2025	BTW Rural Supplies			-\$1,073.00
43739	05/12/2024		Effluent Maintenance - Fittings	\$923.00	
43790	13/12/2024		Chainsaw Maintenance - Repairs	\$90.00	
43796	13/12/2024		KLC Gardens - Sprinkler Systems	\$60.00	
EFT39160	31/01/2025	Powervac Pty Ltd			-\$516.84
586092	09/01/2025		Saleyards Nilfisk Diesel Sweeper - New Side Brooms	\$516.84	
EFT39161	31/01/2025	Events West Pty Ltd			-\$5,649.07
INVH0006386	15/01/2025		Harmony Festival 2025 - Event Staff 40% Deposit	\$5,649.07	
EFT39162	31/01/2025	Fleet Network Pty Ltd			-\$854.29
142009	29/01/2025		Vehicle Lease - KA48	\$854.29	
EFT39163	31/01/2025	Remote Site Mechanical			-\$1,760.00
INV-0339	24/01/2025		Contract Mechanic Service: 23/01/2025 - 24/01/2025	\$1,760.00	
EFT39164	31/01/2025	Mop it up Cleaning Co			-\$837.50
00000003	19/01/2025		KLC Contract Cleaning - Strip & Seal Floors	\$837.50	
EFT39165	31/01/2025	Best Office Systems			-\$49.50
641385	24/01/2025		Depot Photocopier Charges: 20/12/2024 - 20/01/2025	\$49.50	
EFT39166	31/01/2025	Katanning Stock & Trading			-\$2,118.60
7/49	11/12/2024		Depot Maintenance - Garden Tap Keys	\$29.60	
7/54	09/01/2025		Building Maintenance - Multiple Locations	\$208.50	
7/56	20/01/2025		Railway Station Maintenance - Materials	\$155.50	
7/58	29/01/2025		Swimming Pool Chemicals - Sodium BiSulphate & Cyanuric Acid	\$1,725.00	
EFT39167	31/01/2025	QFH Multiparts			-\$228.92
912035529	07/01/2025		Uniforms & PPE - Safety Boots	\$193.35	
912055013	10/01/2025		1THG933 Tri-Axle Side-Tipper Trailer - Fittings	\$35.57	
EFT39168	31/01/2025	RAECO			-\$175.79
600671	14/01/2025		Library Stationery - Adhesive Contact Roll	\$175.79	

Schedule of Accounts Paid - January 2025

EFT39169	31/01/2025	WesTrac			-\$467.46
PI 0492510	09/01/2025		2020 Caterpillar Skid Steer Loader - Parts	\$184.26	
PI 0492511	09/01/2025		2020 Caterpillar Skid Steer Loader - Parts	\$111.60	
PI 0498464	11/01/2025		2020 Caterpillar Skid Steer Loader - Parts	\$171.60	
EFT39170	31/01/2025	Wren Oil			-\$88.00
183099	15/01/2025		Waste Oil Annual Disposal Fee	\$88.00	
Total				\$437,576.16	-\$437,576.16

Cheque Payments	Date	Name	Description	Amount	Total
42496	17/01/2025	Shire of Katanning	Payroll deductions		-\$100.00
DEDUCTION	15/01/2025	Shire of Katanning	Payroll deductions	\$48.00	
DEDUCTION	15/01/2025	Shire of Katanning	Payroll deductions	\$52.00	
42497	31/01/2025	Shire of Katanning	Payroll deductions		-\$100.00
DEDUCTION	29/01/2025	Shire of Katanning	Payroll deductions	\$48.00	
DEDUCTION	29/01/2025	Shire of Katanning	Payroll deductions	\$52.00	
Total				\$200.00	-\$200.00

Payroll Payments	Date	Name	Description	Amount	Total
Pay	02/01/2025	Payroll			-\$114,834.05
	02/01/2025		Pay 14	\$114,834.05	
Pay	16/01/2025	Payroll			-\$127,350.89
	16/01/2025		Pay 15	\$127,350.89	
Pay	30/01/2025	Payroll			-\$128,223.80
	30/01/2025		Pay 16	\$128,223.80	
Total				\$370,408.74	-\$370,408.74

Direct Debit Payments	Date	Name	Description	Amount	Total
DD33607.1	07/01/2025	Synergy			-\$19,741.37
977 854 430	13/12/2024		Grouped Electricity Account - November 2024	\$19,741.37	

Schedule of Accounts Paid - January 2025

DD33619.1	09/01/2025 Synergy			-\$1,135.28
154 025 290	17/12/2024	Electricity - Saleyards	\$1,135.28	
DD33636.1	01/01/2025 Aware Super			-\$11,447.25
SUPER	01/01/2025	Superannuation contributions	\$10,377.89	
DEDUCTION	01/01/2025	Payroll deductions	\$1,069.36	
DD33636.2	01/01/2025 The Trustee For PEK Super			-\$982.76
SUPER	01/01/2025	Superannuation contributions	\$844.76	
DEDUCTION	01/01/2025	Payroll deductions	\$138.00	
DD33636.3	01/01/2025 The Trustee for AMP Super Fund			-\$1,106.22
SUPER	01/01/2025	Superannuation contributions	\$1,049.97	
DEDUCTION	01/01/2025	Payroll deductions	\$56.25	
DD33636.4	01/01/2025 Land & Shed Superannuation Fund			-\$322.05
SUPER	01/01/2025	Superannuation contributions	\$322.05	
DD33636.5	01/01/2025 Prime Super			-\$232.37
SUPER	01/01/2025	Superannuation contributions	\$232.37	
DD33636.6	01/01/2025 CBUS			-\$215.25
SUPER	01/01/2025	Superannuation contributions	\$215.25	
DD33636.7	01/01/2025 MLC Masterkey Personal			-\$245.74
SUPER	01/01/2025	Superannuation contributions	\$245.74	
DD33636.8	01/01/2025 Hostplus Superannuation Fund			-\$387.54
SUPER	01/01/2025	Superannuation contributions	\$387.54	
DD33636.9	01/01/2025 Australian Super			-\$1,733.96
SUPER	01/01/2025	Superannuation contributions	\$1,733.96	
DD33640.1	14/01/2025 Synergy			-\$570.01
303 663 850	20/12/2024	Electricity - 42 Austral Terrace	\$346.15	
328 938 170	20/12/2024	Electricity - 38 Austral Terrace	\$223.86	
DD33640.2	06/01/2025 Telstra Corporation			-\$1,988.68
K 082 825 651-8	21/12/2024	Phone & Internet Charges - December 2024	\$1,988.68	

Schedule of Accounts Paid - January 2025

DD33640.3	13/01/2025	Synergy		-\$354.90
155 057 680	19/12/2024		Electricity - Refuse Site	\$354.90
DD33646.1	22/01/2025	Synergy		-\$2,086.45
138 671 920	02/01/2025		Electricity - 25 Marmion Street	\$135.08
159 777 820	02/01/2025		Electricity - 1/6 Hill Way	\$80.52
159 985 050	02/01/2025		Electricity - 2/6 Hill Way	\$71.78
312 951 080	02/01/2025		Electricity - 52 Austral Terrace	\$1,799.07
DD33646.2	23/01/2025	Synergy		-\$12,010.68
338 348 270	02/01/2025		Electricity - Street Lighting	\$12,010.68
DD33646.3	20/01/2025	Water Corporation		-\$193.18
90 13922 94 5	03/01/2025		Water Usage - 8 Austral Terrace	\$193.18
DD33647.1	14/01/2025	SG Fleet Australia		-\$1,054.37
AUSG00866469	31/12/2024		Vehicle Lease - CESM	\$1,054.37
DD33647.2	16/01/2025	Synergy		-\$448.75
148 310 600	24/12/2024		Electricity - 22 Austral Terrace	\$308.73
299 567 230	24/12/2024		Electricity - 8 Austral Terrace	\$140.02
DD33647.3	20/01/2025	Synergy		-\$481.70
239 593 320	30/12/2024		Electricity - 1 Warren Road	\$153.65
303 539 720	30/12/2024		Electricity - 1 Synnott Avenue	\$328.05
DD33647.4	15/01/2025	Synergy		-\$172.05
251 079 810	23/12/2024		Electricity - Charges Tower	\$172.05
DD33658.1	20/01/2025	Synergy		-\$279.59
407 889 690	06/01/2025		Electricity - 61A Conroy Street	\$279.59
DD33679.1	15/01/2025	Aware Super		-\$12,190.81
SUPER	15/01/2025		Superannuation contributions	\$10,987.82
DEDUCTION	15/01/2025		Payroll deductions	\$1,202.99
DD33679.2	15/01/2025	The Trustee For PEK Super		-\$1,009.08
SUPER	15/01/2025		Superannuation contributions	\$871.08
DEDUCTION	15/01/2025		Payroll deductions	\$138.00

Schedule of Accounts Paid - January 2025

DD33679.3	15/01/2025	The Trustee for AMP Super Fund			-\$1,106.22
SUPER	15/01/2025		Superannuation contributions	\$1,049.97	
DEDUCTION	15/01/2025		Payroll deductions	\$56.25	
DD33679.4	15/01/2025	Shadforth Portfolio Service - Super			-\$651.47
SUPER	15/01/2025		Superannuation contributions	\$651.47	
DD33679.5	15/01/2025	Land & Shed Superannuation Fund			-\$327.44
SUPER	15/01/2025		Superannuation contributions	\$327.44	
DD33679.6	15/01/2025	Prime Super			-\$205.11
SUPER	15/01/2025		Superannuation contributions	\$205.11	
DD33679.7	15/01/2025	CBUS			-\$41.66
SUPER	15/01/2025		Superannuation contributions	\$41.66	
DD33679.8	15/01/2025	MLC Masterkey Personal			-\$189.75
SUPER	15/01/2025		Superannuation contributions	\$189.75	
DD33679.9	15/01/2025	Hostplus Superannuation Fund			-\$387.54
SUPER	15/01/2025		Superannuation contributions	\$387.54	
DD33714.1	29/01/2025	Aware Super			-\$11,711.91
SUPER	29/01/2025		Superannuation contributions	\$10,544.52	
DEDUCTION	29/01/2025		Payroll deductions	\$1,155.84	
DEDUCTION	29/01/2025		Payroll deductions	\$11.55	
DD33714.2	29/01/2025	MobiSuper			-\$238.21
SUPER	29/01/2025		Superannuation contributions	\$238.21	
DD33714.3	29/01/2025	The Trustee For PEK Super			-\$984.71
SUPER	29/01/2025		Superannuation contributions	\$846.71	
DEDUCTION	29/01/2025		Payroll deductions	\$138.00	
DD33714.4	29/01/2025	The Trustee for AMP Super Fund			-\$1,106.22
SUPER	29/01/2025		Superannuation contributions	\$1,049.97	
DEDUCTION	29/01/2025		Payroll deductions	\$56.25	
DD33714.5	29/01/2025	Shadforth Portfolio Service - Super			-\$699.14
SUPER	29/01/2025		Superannuation contributions	\$699.14	

Schedule of Accounts Paid - January 2025

DD33714.6	29/01/2025	Land & Shed Superannuation Fund			-\$329.24
SUPER	29/01/2025		Superannuation contributions	\$329.24	
DD33714.7	29/01/2025	Prime Super			-\$401.77
SUPER	29/01/2025		Superannuation contributions	\$401.77	
DD33714.8	29/01/2025	MLC Masterkey Personal			-\$244.65
SUPER	29/01/2025		Superannuation contributions	\$244.65	
DD33714.9	29/01/2025	Hostplus Superannuation Fund			-\$380.24
SUPER	29/01/2025		Superannuation contributions	\$380.24	
DD33720.1	23/01/2025	West Australian Treasury Corporation			-\$11,455.25
DEC2024	31/12/2024		Government Guarantee Fee - December 2024	\$11,455.25	
DD33636.10	01/01/2025	Zurich Australian Insurance Limited			-\$523.13
SUPER	01/01/2025		Superannuation contributions	\$523.13	
DD33636.11	01/01/2025	Rest Superannuation			-\$715.62
SUPER	01/01/2025		Superannuation contributions	\$715.62	
DD33636.12	01/01/2025	Retail Employees Superannuation Trust			-\$301.84
SUPER	01/01/2025		Superannuation contributions	\$301.84	
DD33636.13	01/01/2025	Australian Prime Superannuation Fund			-\$598.19
SUPER	01/01/2025		Superannuation contributions	\$598.19	
DD33636.14	01/01/2025	MobiSuper			-\$245.74
SUPER	01/01/2025		Superannuation contributions	\$245.74	
DD33679.10	15/01/2025	Australian Super			-\$2,193.93
SUPER	15/01/2025		Superannuation contributions	\$2,193.93	
DD33679.11	15/01/2025	Zurich Australian Insurance Limited			-\$269.22
SUPER	15/01/2025		Superannuation contributions	\$269.22	
DD33679.12	15/01/2025	Rest Superannuation			-\$740.90
SUPER	15/01/2025		Superannuation contributions	\$740.90	
DD33679.13	15/01/2025	Retail Employees Superannuation Trust			-\$249.08
SUPER	15/01/2025		Superannuation contributions	\$249.08	

Schedule of Accounts Paid - January 2025

DD33679.14	15/01/2025	Australian Prime Superannuation Fund			-\$695.58
SUPER	15/01/2025		Superannuation contributions	\$695.58	
DD33679.15	15/01/2025	MobiSuper			-\$251.34
SUPER	15/01/2025		Superannuation contributions	\$251.34	
DD33714.10	29/01/2025	Australian Super			-\$2,248.35
SUPER	29/01/2025		Superannuation contributions	\$2,248.35	
DD33714.11	29/01/2025	Zurich Australian Insurance Limited			-\$299.46
SUPER	29/01/2025		Superannuation contributions	\$299.46	
DD33714.12	29/01/2025	CBUS			-\$33.48
SUPER	29/01/2025		Superannuation contributions	\$33.48	
DD33714.13	29/01/2025	Rest Superannuation			-\$757.39
SUPER	29/01/2025		Superannuation contributions	\$757.39	
DD33714.14	29/01/2025	Retail Employees Superannuation Trust			-\$301.34
SUPER	29/01/2025		Superannuation contributions	\$301.34	
DD33714.15	29/01/2025	Australian Prime Superannuation Fund			-\$737.76
SUPER	29/01/2025		Superannuation contributions	\$737.76	
				Total	\$112,012.92
					-\$112,012.92

Credit Card Payments	Date	Name	Description	Amount	Total
DD33685.1	24/12/2024	Commonwealth Bank of Australia			-\$5,798.91
DEC2024	24/12/2024	Community Emergency Services Manager	Credit Card Purchases - December 2024		-\$1,013.93
			Chicken Treat Katanning - Food for Volunteers at Broomehill fire	\$882.43	
			Office Works - BFB Stationery	\$131.50	
DEC2024	24/12/2024	Executive Manager Community Development	Credit Card Purchases - December 2024		-\$1,244.80
			Woolworths - Morning Tea Inc GST	\$25.34	
			Woolworths - Morning Tea GST free	\$15.90	
			Woolworths - Refreshments whilst training Inc GST	\$48.00	
			Woolworths - Refreshments whilst training GST free	\$52.55	

Schedule of Accounts Paid - January 2025

		Woolworths - Catering for KNLG Christmas Meeting Inc GST	\$104.30	
		Woolworths - Catering for KNLG Christmas Meeting GST free	\$44.49	
		Woolworths - Staff Christmas Ice Cream Station Inc GST	\$138.40	
		Woolworths - Staff Christmas Ice Cream Station GST free	\$47.50	
		IGA Katanning - Staff Christmas Ice Cream Station Inc GST	\$11.50	
		IGA Katanning - Staff Christmas Ice Cream Station GST free	\$30.85	
		Woolworths - Staff Christmas Table Snacks Inc GST	\$332.20	
		Woolworths - Staff Christmas Table Snacks GST free	\$11.50	
		Zanyacs - Staff Christmas Table Decorations	\$109.37	
		Woolworths - Staff Christmas Santa Stockings	\$18.25	
		Woolworths - Staff Christmas strawberries	\$35.70	
		Woolworths - Staff Christmas zip lock & barbage bags	\$7.60	
		Woolworths - Staff Christmas bananas & blueberries	\$23.08	
		Zanyacs - Staff Christmas decorations	\$36.95	
		Woolworths - Supplies for KNLG Christmas Meeting Inc GST	\$24.70	
		Woolworths - Supplies for KNLG Christmas Meeting GST free	\$126.62	
DEC2024	24/12/2024 Manager Recreation Services	Credit Card Purchases - December 2024		-\$1,767.01
		Woolworths - Refreshments for All Abilities - DAW Inc GST	\$29.20	
		Woolworths - Refreshments for All Abilities - DAW GST free	\$30.59	
		Vistaprint - Advertising and Information Brochures	\$1,610.88	
		Woolworths - School Holiday Ingredients	\$25.70	
		BWS Katanning - Ice for Injuries	\$4.00	
		Woolworths - Refreshments for All Abilites - DAW Inc GST	\$32.50	
		Woolworths - Refreshments for All Abilites - DAW GST free	\$34.14	
DEC2024	24/12/2024 Chief Executive Officer	Credit Card Purchases - December 2024		-\$63.10
		The Daily Grind - Meeting with Councilor Hanna	\$12.00	
		Dome - Coffee with CEO's after CLAG Meeting	\$18.50	
		Dome - Coffee for renewable energy w/shop meeting w/ BHT	\$6.70	
		Dome - Coffee for Meeting with Paul Hanlon	\$25.90	

Schedule of Accounts Paid - January 2025

DEC2024	24/12/2024 Executive Assistant to CEO	Credit Card Purchases - December 2024	-\$1,710.07
		Woodchester B&B - Accommodation for EHO 19/11/2024	\$154.00
		BWS Katanning - Drinks for Forum & Council Meetings	\$245.00
		Emu Lane - December Forum Dinner & Dessert	\$440.00
		Emu Lane - December Forum Surcharge	\$5.32
		Katanning Stock & Trading - 45kg Gas Bottle & Delivery	\$204.00
		Woolworths - Sweets for December OCM	\$41.00
		Dome - Councilor & Senior Staff EOY OCM drinks & dinner	\$589.00
		Woolworths - EOY Morning Tea Inc GST	\$19.95
		Woolworths - EOY Morning Tea GST free	\$11.80
		Total	\$5,798.91
			-\$5,798.91

EFT Payments	\$437,576.16	47.26%
Cheque Payments	\$200.00	0.02%
Payroll Payments	\$370,408.74	40.00%
Direct Debit Payments	\$112,012.92	12.10%
Credit Card Payments	\$5,798.91	0.62%
TOTAL	\$925,996.73	100%



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
December 2024



Heart of the Great Southern



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 December 2024

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

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

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,147,675	5,147,675	5,289,698	142,023	2.76%	▲
Grants, subsidies and contributions	12	3,917,608	740,110	735,629	(4,481)	(0.61%)	▲
Fees and charges		2,008,326	1,434,115	1,565,337	131,222	9.15%	▲
Interest revenue		528,000	270,496	275,653	5,157	1.91%	▼
Other revenue		316,166	158,014	143,560	(14,454)	(9.15%)	▼
Profit on asset disposals	4	46,178	46,178	186,499	140,321	303.87%	▲
		11,963,953	7,796,588	8,196,376	399,788	5.13%	
Expenditure from operating activities							
Employee costs		(5,380,736)	(2,757,596)	(2,577,715)	179,881	6.52%	▲
Materials and contracts		(4,058,989)	(2,094,136)	(1,668,747)	425,389	20.31%	▲
Utility charges		(555,276)	(292,333)	(256,681)	35,652	12.20%	▲
Depreciation		(7,317,569)	(3,658,704)	(4,633,762)	(975,058)	(26.65%)	▼
Finance costs		(100,543)	(50,437)	(47,148)	3,289	6.52%	▲
Insurance		(489,729)	(467,846)	(437,476)	30,370	6.49%	▲
Other expenditure		(456,301)	(228,762)	(186,488)	42,274	18.48%	▲
Loss on asset disposals	4	(40,000)	0	0	0	0.00%	
		(18,399,143)	(9,549,814)	(9,808,017)	(258,203)	(2.70%)	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	4,397,568	4,301,991	(95,577)	(2.17%)	▼
Amount attributable to operating activities		876,201	2,644,342	2,690,350	46,008	1.74%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	2,485,045	443,856	(2,041,189)	(82.14%)	▼
Proceeds from disposal of assets	4	193,500	193,500	225,734	32,234	16.66%	▲
Proceeds from financial assets at amortised cost - self supporting loans		21,880	10,833	10,833	0	0.00%	
		12,363,746	2,689,378	680,423	(2,008,955)	(74.70%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	(10,833)	(10,833)	0	0.00%	
Payments for property, plant and equipment	3	(12,346,483)	(2,142,582)	(356,895)	1,785,687	83.34%	▲
Payments for construction of infrastructure	3	(3,096,380)	(1,026,923)	(1,228,710)	(201,787)	(19.65%)	▼
Amount attributable to investing activities		(3,100,997)	(490,960)	(916,015)	(425,055)	(86.58%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	1,926,337	0	0	0	0.00%	
		1,926,337	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(293,444)	(145,644)	(145,644)	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	0	0	0.00%	
Transfer to reserves	2	(943,014)	0	(146,011)	(146,011)	0.00%	▼
		(1,237,413)	(145,644)	(291,655)	(146,011)	(100.25%)	
Amount attributable to financing activities		688,924	(145,644)	(291,655)	(146,011)	(100.25%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	4,112,250	2,576,377	167.75%	▲
Amount attributable to operating activities		876,201	2,644,342	2,690,350	46,008	1.74%	▲
Amount attributable to investing activities		(3,100,997)	(490,960)	(916,015)	(425,055)	(86.58%)	▼
Amount attributable to financing activities		688,924	(145,644)	(291,655)	(146,011)	(100.25%)	▼
Surplus or deficit after imposition of general rates		0	3,543,611	5,594,930	2,051,319	57.89%	▲

KEY INFORMATION

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

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

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

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

	Supplementary Information	30/06/2024	31 Dec 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	11,595,139
Trade and other receivables		1,403,635	2,163,923
Other financial assets		4,529,407	4,616,629
Inventories	6	14,684	6,840
TOTAL CURRENT ASSETS		17,057,627	18,382,531
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		344,554	344,554
Property, plant and equipment		58,275,262	56,911,860
Infrastructure		213,747,465	212,025,875
Right-of-use assets		2,120	2,120
Intangible assets		52,077	49,677
TOTAL NON-CURRENT ASSETS		272,689,800	269,602,408
TOTAL ASSETS		289,747,427	287,984,939
CURRENT LIABILITIES			
Trade and other payables	7	415,627	351,507
Other liabilities	11	4,855,782	4,616,115
Lease liabilities	10	878	878
Borrowings	9	293,447	147,803
Employee related provisions	11	582,279	582,279
Other provisions	11	929,590	784,320
TOTAL CURRENT LIABILITIES		7,077,603	6,482,902
NON-CURRENT LIABILITIES			
Borrowings	9	3,006,633	3,006,633
Employee related provisions		109,024	109,024
Other provisions		608,233	608,233
TOTAL NON-CURRENT LIABILITIES		3,723,890	3,723,890
TOTAL LIABILITIES		10,801,493	10,206,792
NET ASSETS		278,945,934	277,778,147
EQUITY			
Retained surplus		88,378,032	87,064,231
Reserve accounts	2	7,794,695	7,940,709
Revaluation surplus		182,773,207	182,773,207
TOTAL EQUITY		278,945,934	277,778,147

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 January 2025

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Dec 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	1	5,896,054	11,109,901	11,595,139
Trade and other receivables		1,320,712	1,403,635	2,163,923
Other financial assets		4,343,573	4,529,407	4,616,629
Inventories	6	20,508	14,684	6,840
		11,580,847	17,057,627	18,382,531
Less: current liabilities				
Trade and other payables	7	(859,231)	(415,627)	(351,507)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,616,115)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	(293,447)	(147,803)
Employee related provisions	11	(630,441)	(582,279)	(582,279)
Other provisions	11	(1,112,890)	(929,590)	(784,320)
		(7,024,590)	(7,077,603)	(6,482,902)
Net current assets		4,556,257	9,980,024	11,899,629
Less: Total adjustments to net current assets	Note 2(c)	(5,082,336)	(5,867,774)	(6,304,699)
Closing funding surplus / (deficit)		(526,079)	4,112,250	5,594,930

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities

Adjustments to operating activities

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Dec 2024
		\$	\$	\$
Less: Profit on asset disposals	4	(46,178)	(104,831)	(186,499)
Less: Movement in Amherst Deposits			(183,301)	(145,272)
Add: Loss on asset disposals	4	40,000	0	0
Add: Depreciation		7,317,569	9,028,003	4,633,762
- Contract Liabilities (ECH)			(4,336,743)	0
- Employee provisions		0	(39,989)	0
- Other provisions		0	34,429	0
Total non-cash amounts excluded from operating activities		7,311,391	4,397,568	4,301,991

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Dec 2024
		\$	\$	\$
Less: Reserve accounts	2	(6,829,015)	(7,794,695)	(7,940,706)
Less: Financial assets at amortised cost - self supporting loans	6		(21,880)	(11,047)
- Payments for financial assets - self supporting loans		0	0	(10,833)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	293,447	147,803
- Current portion of lease liabilities	10	0	878	878
- Amherst Deposits			929,590	784,321
- Current portion of other provisions held in reserve		1,116,238	0	0
- Current portion of employee benefit provisions held in reserve	2	630,441	582,279	582,279
- Local Government House Equity			142,607	142,607
Total adjustments to net current assets	Note 2(a)	(5,082,336)	(5,867,774)	(6,304,699)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 5.00% whichever is the greater.

Please refer to Agenda Items for details on material variances

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	142,023	2.76%	▲
Fees and charges	131,222	9.15%	▲
Other revenue	(14,454)	(9.15%)	▼
Profit on asset disposals	140,321	303.87%	▲
Expenditure from operating activities			
Employee costs	179,881	6.52%	▲
Materials and contracts	425,389	20.31%	▲
Utility charges	35,652	12.20%	▲
Depreciation	(975,058)	(26.65%)	▼
Finance costs	3,289	6.52%	▲
Insurance	30,370	6.49%	▲
Other expenditure	42,274	18.48%	▲
Non-cash amounts excluded from operating activities	(95,577)	(2.17%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(2,041,189)	(82.14%)	▼
Proceeds from disposal of assets	32,234	16.66%	▲
Outflows from investing activities			
Payments for property, plant and equipment	1,785,687	83.34%	▲
<i>Refer to Note 3 for details on Capital Program</i>			
Payments for construction of infrastructure	(201,787)	(19.65%)	▼
<i>Refer to Note 3 for details on Capital Program</i>			
Outflows from financing activities			
Transfer to reserves	(146,011)	0.00%	▼
<i>See Note 2 for details of variances</i>			
Surplus or deficit at the start of the financial year	2,576,377	167.75%	▲
<i>Confirmed by Audit - will be amended at Budget Review</i>			
Surplus or deficit after imposition of general rates	2,051,319	57.89%	▲
<i>Confirmed by Audit - will be amended at Budget Review</i>			

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
				\$				
Cash at Bank	Cash and cash equivalents	1,654,433		1,654,433		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,605,582	4,605,582		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,940,706	7,940,706		CBA	4.82%	
Municipal Funds	Cash and cash equivalents	2,000,000		2,000,000		CBA	4.82%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		3,654,433	12,546,288	16,200,721	17,830			
Comprising								
Cash and cash equivalents		3,654,433	7,940,706	11,595,139	17,830			
Financial assets at amortised cost		0	4,605,582	4,605,582	0			
		3,654,433	12,546,288	16,200,721	17,830			

KEY INFORMATION

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

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

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

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

2 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	16,884	0	0	793,470
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	213,543	4,840	0	0	218,383
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	4,342	0	0	204,054
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(85,000)	1,087,753	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	20,784	0	0	976,756
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	9,954	0	0	467,803
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	33,020	0	0	1,551,833
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	7,961	0	0	374,134
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	18,889	0	0	887,696
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	1,425	0	0	66,984
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	568	0	0	26,708
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	8,032	0	0	377,459
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	7,348	0	0	345,335
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	777	0	0	36,513
Library Building Reserve	21,168	830	0	0	21,998	21,169	460	0	0	21,629
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	6,144	0	0	288,764
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	576	0	0	27,051
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	1,741	0	0	81,798
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	484	0	0	22,749
Housing Reserve	81,970	3,196	0	0	85,166	81,976	1,782	0	0	83,758
	7,812,338	308,000	635,014	(1,926,337)	6,829,015	7,794,695	146,011	0	0	7,940,706

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	10,912,628	445,999	147,718	(298,281)
Furniture and equipment	8,324	8,324	8,325	1
Plant and equipment	211,690	211,690	145,035	(66,655)
Motor Vehicles	55,000	55,000	45,023	(9,977)
Equipment	998,199	1,260,928	10,795	(1,250,133)
Paintings & Sculptures	160,642	160,641	0	(160,641)
Acquisition of property, plant and equipment	12,346,483	2,142,582	356,895	(1,785,687)
Infrastructure - roads	854,725	526,923	373,558	(153,365)
Parks & Ovals	2,241,655	500,000	855,152	355,152
Acquisition of infrastructure	3,096,380	1,026,923	1,228,710	201,787
Total capital acquisitions	15,442,863	3,169,505	1,585,605	(1,583,900)
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	2,485,045	443,856	(2,041,189)
Other (disposals & C/Fwd)	193,500	193,500	225,734	32,234
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	85,000		0	0
Land & Building Reserve	1,243,555		0	0
Regional Sheep Saleyards Reserve	70,000		0	0
Quartermaine Oval Reserve	387,782		0	0
Community & Economic Development Reserve	100,000		0	0
Contribution - operations	1,174,660	490,960	916,015	425,055
Capital funding total	15,442,863	3,169,505	1,585,605	(1,583,900)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

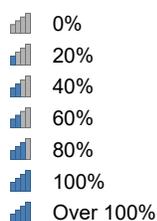
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024**

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

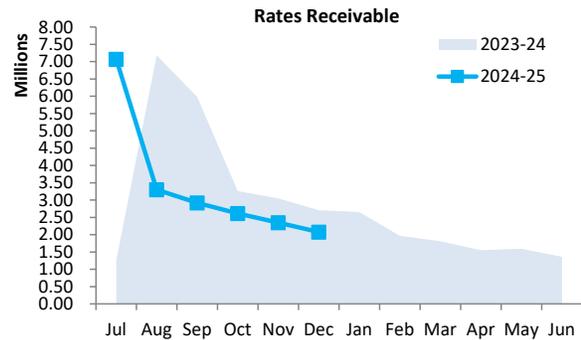
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
0310	Upstairs Copier Replacement	8,324	8,324	8,325	1
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	160,642	160,641	0	(160,641)
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	255,000	51,000	27,092	(23,908)
2154	Buildings - Specialised - At Cost - Amherst	40,000	10,000	21,200	11,200
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	0	17,923	17,923
2679	Buildings - Specialised - At Cost - University Hub Construction	325,000	325,000	18,670	(306,330)
3064	Buildings - Specialised - At Cost - Cemetery	100,000	0	45,804	45,804
5254	Buildings - Specialised - At Cost - Library .	30,000	9,999	17,029	7,030
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	0	(50,000)
0304	Equipment - At Cost - Members	25,000	25,000	0	(25,000)
1994	Equipment - At Cost - Other Law Order	25,000	12,498	10,795	(1,703)
5844	Equipment - At Cost - Saleyards	948,199	1,223,430	0	(1,223,430)
4954	Plant - At Cost - Plant Purchases	211,690	211,690	145,035	(66,655)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	45,023	(9,977)
4460	Infrastructure Roads - At Cost - Roads	854,725	526,923	373,558	(153,365)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	0	156,796	156,796
4482	Quartermaine Oval upgrade	2,000,000	500,000	698,356	198,356
		15,442,863	3,169,505	1,585,605	(1,583,900)

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land & Buildings								
	15 Kaatanup Loop			0	0		59,739	59,739	0
	9 Kaatanup Loop			0	0		59,138	59,138	0
	Plant and equipment								
	Plant and equipment	187,322	193,500	46,178	(40,000)	39,235	106,857	67,622	0
		187,322	193,500	46,178	(40,000)	39,235	225,734	186,499	0
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
	Plant Disposals	187,322	193,500	46,178	(40,000)	0	0	0	0
	Ford Ranger - Asset MV82					0	7,414	7,414	0
	Ford BF Ute - Asset PE66					0	3,182	3,182	0
	Toyota Prado - Asset MV131					26,376	50,682	24,306	0
	Case Tractor - Asset PE198					0	8,625	8,625	0
	JD Mower - Asset PE196					8,670	18,500	9,830	0
	Cherrypicker - Asset PE159					4,189	18,454	14,265	0
						0	0	0	0
	Land								
	9 & 15 Kaatanup Loop					0	118,877	118,877	0
							0	0	0
		187,322	193,500	46,178	(40,000)	39,235	225,734	186,499	0

5 RECEIVABLES

Rates receivable	30 Jun 2024	31 Dec 2024
	\$	\$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,289,698
Less - collections to date	(4,401,856)	(4,771,178)
Gross rates collectable	1,977,874	2,134,132
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	1,615,612	1,771,870
% Collected	69.0%	69.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,145)	42,637	11,909	7,586	260,443	317,430
Percentage	(1.6%)	13.4%	3.8%	2.4%	82.0%	
Balance per trial balance						
Trade receivables	(5,145)	42,637	11,909	7,586	260,443	317,430
GST receivable		74,623				74,623
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						29,791

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	21,880	(10,833)		11,047
Inventory				
Fuel	14,684	(7,844)		6,840
Total other current assets	36,564	(18,677)	0	17,887

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	71,890	11,141	100	100	83,231
Percentage	0.0%	86.4%	13.4%	0.1%	0.1%	
Balance per trial balance						
Sundry creditors	0	71,890	11,141	100	100	83,231
ATO liabilities		37,339				37,339
Other payables		145,445				145,445
Rates paid in Advance					53,462	53,462
Bonds & Deposits					32,030	32,030
Total payables general outstanding						351,507

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

8 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget		Rate	YTD Actual	
	\$(cents)	Properties	Value	Revenue	Reassessed	Total	Revenue	Reassessed	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	40,494	2,839,709
Unimproved value									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595	3,994	1,799,589
Sub-Total		1,623	320,761,122	4,591,310	(96,500)	4,494,810	4,594,810	44,488	4,639,298
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
Unimproved value									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
Sub-total		542	15,945,984	650,400	0	650,400	650,400	0	650,400
Concession						(2,685)			
Amount from general rates						5,142,525			5,289,698
Ex-gratia rates						5,150			
Total general rates						5,147,675			5,289,698

9 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
	New Administration Building	158	1,935,924			(53,012)	(107,030)	1,882,912	1,828,894	(36,783)	(72,558)
	<i>Repayments due November & May</i>										
	Aged & Key Worker Housing	159	556,553			(22,499)	(45,145)	534,054	511,408	(3,647)	(7,149)
	<i>Repayments Due November & May</i>										
	Plant - Watercart	160	112,171			(8,406)	(16,847)	103,765	95,324	(488)	(939)
	<i>Repayments due November & May</i>										
	Plant - Grader	161	164,957			(12,361)	(24,776)	152,596	140,181	(717)	(1,381)
	<i>Repayments Due November & May</i>										
	Plant - Road Sweeper	163	160,990			(20,230)	(40,827)	140,760	120,163	(2,821)	(5,274)
	<i>Repayments Due November, May, February & August</i>										
	Plant - Truck	164	145,657			(18,303)	(36,939)	127,354	108,718	(2,552)	(4,772)
	<i>Repayments Due November, May, February & August</i>										
			3,076,252	0	0	(134,811)	(271,564)	2,941,441	2,804,688	(47,008)	(92,073)
	Self supporting loans										
	Katanning Country Club		223,826	0	0	(10,833)	(21,880)	212,993	201,946	(4,343)	(8,472)
	<i>Repayments Due November & May</i>										
			223,826	0	0	(10,833)	(21,880)	212,993	201,946	(4,343)	(8,472)
	Total		3,300,078	0	0	(145,644)	(293,444)	3,154,434	3,006,634	(51,351)	(100,545)
	Current borrowings		293,444					147,803			
	Non-current borrowings		3,006,634					3,006,631			
			3,300,078					3,154,434			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
SG Fleet	22401/00	\$ 955	\$	\$	\$	\$ (955)	\$ 955	\$ 0	\$	\$ 0
Total		955	0	0	0	(955)	955	0	0	0
Current lease liabilities		878					878			
		878					878			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 December 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		348,255	0	0	(337,722)	10,533
Capital grant/contributions liabilities		4,507,527	0	98,055		4,605,582
Total other liabilities		4,855,782	0	98,055	(337,722)	4,616,115
Employee Related Provisions						
Provision for annual leave		247,524	0	0	0	247,524
Provision for long service leave		334,755	0	0	0	334,755
Total Provisions		582,279	0	0	0	582,279
Other Provisions						
Amherst Refundable Deposits		929,590	0	0	(145,270)	784,320
Total Other Provisions		929,590	0	0	(145,270)	784,320
Total other current liabilities		6,367,651	0	98,055	(482,992)	5,982,714

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	31 Dec 2024	31 Dec 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Governance	0			0		0	0	4,000
General purpose funding	0			0		3,045,761	244,045	246,411
Law, order, public safety	0			0		257,913	128,954	82,765
Education and welfare	5,000			5,000		336,000	149,168	145,203
Recreation and culture	15,509		(9,976)	5,533		20,455	10,218	10,885
Transport	0			0		249,979	203,975	246,365
Economic services	0			0		7,500	3,750	0
	20,509	0	(9,976)	10,533	0	3,917,608	740,110	735,629
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	165,211	241,649
Commissions & Contributions (TPL)				0		92,000	45,996	55,927
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	60,000	4,763
Grant Income - Fire Prevention				0		77,000	38,500	0
BFB LGGs Income	0			0		52,195	26,098	24,387
CESM Contributions & Reimbursements				0		128,718	64,356	58,378
Every Club Grant Scheme 2022-2025	15,509	0	(9,976)	5,533		20,000	9,996	9,976
Youth Activities Grant Income (CDOW)				0		36,000	18,000	18,203
Seniors Week Grant Income (CDOW)				0		1,000	498	0
National Youth Week Grant Income (CDOW)				0		3,000	1,500	0
Thank-A-Volunteer Day Grant Income				0		3,000	1,500	1,000
Cultural Awareness	5,000			5,000		30,000	15,000	0
Lotterywest - Community Capacity Building				0		183,000	91,506	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	35,000	0
Direct Road Grant (MRBD)				0		157,979	157,979	190,438
Grant Income - Saleyards	0			0		7,500	3,750	0
Science Week Income				0		10,000	4,998	0
Kidsport				0		455	222	909
National Shears Katanning				0		0	0	5,000
Administration Fee				0		0	0	4,000
Disability Awareness Week				0		0	0	1,000
	20,509	0	(9,976)	10,533	0	3,917,608	740,110	735,629

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2024		(As revenue)	31 Dec 2024	31 Dec 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Governance	0			0		8,711,073	0	0
Law, order, public safety	0			0		250,000	250,000	0
Education and welfare	0			0		325,000	325,000	0
Recreation and culture	0			0		978,667	302,666	126,409
Transport	0			0		755,427	479,180	204,160
Economic services	0			0		1,128,199	1,128,199	113,287
	0	0	0	0	0	12,148,366	2,485,045	443,856
Capital Grant Detail								
Regional Road Group Grant				0		206,000	103,000	82,400
Roads to Recovery Funding				0		346,494	173,247	0
KAARL Yarning Place	92,699		(92,699)	0		142,000	71,000	112,699
Art Gallery				0		30,000	30,000	13,710
LRCI Phase 4A Grant	113,287		(113,287)	0		250,000	250,000	113,287
DFES Grant for BFB Shed upgrade				0		250,000	250,000	0
Early Childhood Hub Grant Funds				0		8,711,073	0	0
Grants - University Hub Construction				0		325,000	325,000	0
Quartermaine Oval grants and contributions				0		806,667	201,666	0
Saleyard Capital Grant - Ear Tagging equipment				0		878,199	878,199	(0)
LRCI Phase 4B Grant	121,760		(121,760)	0		202,933	202,933	121,760
	327,746	0	(327,746)	0	0	12,148,366	2,485,045	443,856

**SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2024**

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 Dec 2024
	\$	\$	\$	\$
CLAG Funding	0	18,139		18,139
	0	18,139	0	18,139



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
January 2025



Heart of the Great Southern



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 January 2025

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

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,147,675	5,147,675	5,288,082	140,407	2.73%	▲
Grants, subsidies and contributions	12	3,917,608	2,109,496	793,012	(1,316,484)	(62.41%)	▼
Fees and charges		2,008,326	1,526,210	1,730,899	204,689	13.41%	▲
Interest revenue		528,000	313,412	286,352	(27,060)	(8.63%)	▼
Other revenue		316,166	179,650	177,104	(2,546)	(1.42%)	
Profit on asset disposals	4	46,178	23,090	118,499	95,409	413.20%	▲
		11,963,953	9,299,533	8,393,948	(905,585)	(9.74%)	
Expenditure from operating activities							
Employee costs		(5,380,736)	(3,378,173)	(2,921,492)	456,681	13.52%	▲
Materials and contracts		(4,058,989)	(2,466,754)	(1,995,800)	470,954	19.09%	▲
Utility charges		(555,276)	(336,287)	(306,047)	30,240	8.99%	▲
Depreciation		(7,317,569)	(4,268,488)	(5,413,730)	(1,145,242)	(26.83%)	▼
Finance costs		(100,543)	(57,512)	(58,604)	(1,092)	(1.90%)	
Insurance		(489,729)	(470,497)	(437,476)	33,021	7.02%	▲
Other expenditure		(456,301)	(257,264)	(196,947)	60,317	23.45%	▲
Loss on asset disposals	4	(40,000)	0	0	0	0.00%	
		(18,399,143)	(11,234,975)	(11,330,096)	(95,121)	(0.85%)	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	4,397,568	5,147,214	749,646	17.05%	▲
Amount attributable to operating activities		876,201	2,462,126	2,211,066	(251,060)	(10.20%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	4,038,014	668,710	(3,369,304)	(83.44%)	▼
Proceeds from disposal of assets	4	193,500	193,500	225,734	32,234	16.66%	▲
Proceeds from financial assets at amortised cost - self supporting loans		21,880	10,833	10,833	0	0.00%	
		12,363,746	4,242,347	905,277	(3,337,070)	(78.66%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	(10,833)	(10,833)	0	0.00%	
Payments for property, plant and equipment	3	(12,346,483)	(4,197,506)	(361,705)	3,835,801	91.38%	▲
Payments for construction of infrastructure	3	(3,096,380)	(1,331,539)	(1,635,522)	(303,983)	(22.83%)	▼
Amount attributable to investing activities		(3,100,997)	(1,297,531)	(1,102,783)	194,748	15.01%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	1,926,337	0	0	0	0.00%	
		1,926,337	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(293,444)	(145,644)	(145,644)	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	0	0	0.00%	
Transfer to reserves	2	(943,014)	0	(146,393)	(146,393)	0.00%	▼
		(1,237,413)	(145,644)	(292,037)	(146,393)	(100.51%)	
Amount attributable to financing activities		688,924	(145,644)	(292,037)	(146,393)	(100.51%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	4,112,250	2,576,377	167.75%	▲
Amount attributable to operating activities		876,201	2,462,126	2,211,066	(251,060)	(10.20%)	▼
Amount attributable to investing activities		(3,100,997)	(1,297,531)	(1,102,783)	194,748	15.01%	▲
Amount attributable to financing activities		688,924	(145,644)	(292,037)	(146,393)	(100.51%)	▼
Surplus or deficit after imposition of general rates		0	2,554,824	4,928,495	2,373,671	92.91%	▲

KEY INFORMATION

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

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

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2025

	Supplementary Information	30/06/2024	31 Jan 2025
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	11,596,545
Trade and other receivables		1,403,635	1,957,810
Other financial assets		4,529,407	4,633,449
Inventories	6	14,684	17,414
TOTAL CURRENT ASSETS		17,057,627	18,205,218
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		344,554	344,554
Property, plant and equipment		58,275,262	56,566,166
Infrastructure		213,747,465	211,935,625
Right-of-use assets		2,120	2,120
Intangible assets		52,077	49,272
TOTAL NON-CURRENT ASSETS		272,689,800	269,166,059
TOTAL ASSETS		289,747,427	287,371,277
CURRENT LIABILITIES			
Trade and other payables	7	415,627	828,782
Other liabilities	11	4,855,782	4,627,580
Lease liabilities	10	878	878
Borrowings	9	293,447	147,803
Employee related provisions	11	582,279	582,279
Other provisions	11	929,590	781,569
TOTAL CURRENT LIABILITIES		7,077,603	6,968,891
NON-CURRENT LIABILITIES			
Borrowings	9	3,006,633	3,006,633
Employee related provisions		109,024	109,024
Other provisions		608,233	608,233
TOTAL NON-CURRENT LIABILITIES		3,723,890	3,723,890
TOTAL LIABILITIES		10,801,493	10,692,781
NET ASSETS		278,945,934	276,678,496
EQUITY			
Retained surplus		88,378,032	85,964,203
Reserve accounts	2	7,794,695	7,941,086
Revaluation surplus		182,773,207	182,773,207
TOTAL EQUITY		278,945,934	276,678,496

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 February 2025

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Jan 2025
		\$	\$	\$
Current assets				
Cash and cash equivalents	1	5,896,054	11,109,901	11,596,545
Trade and other receivables		1,320,712	1,403,635	1,957,810
Other financial assets		4,343,573	4,529,407	4,633,449
Inventories	6	20,508	14,684	17,414
		11,580,847	17,057,627	18,205,218
Less: current liabilities				
Trade and other payables	7	(859,231)	(415,627)	(828,782)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,627,580)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	(293,447)	(147,803)
Employee related provisions	11	(630,441)	(582,279)	(582,279)
Other provisions	11	(1,112,890)	(929,590)	(781,569)
		(7,024,590)	(7,077,603)	(6,968,891)
Net current assets		4,556,257	9,980,024	11,236,327
Less: Total adjustments to net current assets	Note 2(c)	(5,082,336)	(5,867,774)	(6,307,831)
Closing funding surplus / (deficit)		(526,079)	4,112,250	4,928,496

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities

Adjustments to operating activities

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Jan 2025
		\$	\$	\$
Less: Profit on asset disposals	4	(46,178)	(104,831)	(118,499)
Less: Movement in Amherst Deposits			(183,301)	(148,017)
Add: Loss on asset disposals	4	40,000	0	0
Add: Depreciation		7,317,569	9,028,003	5,413,730
- Contract Liabilities (ECH)			(4,336,743)	0
- Employee provisions		0	(39,989)	0
- Other provisions		0	34,429	0
Total non-cash amounts excluded from operating activities		7,311,391	4,397,568	5,147,214

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 Jan 2025
		\$	\$	\$
Less: Reserve accounts	2	(6,829,015)	(7,794,695)	(7,941,088)
Less: Financial assets at amortised cost - self supporting loans	6		(21,880)	(11,047)
- Payments for financial assets - self supporting loans		0	0	(10,833)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	293,447	147,803
- Current portion of lease liabilities	10	0	878	878
- Amherst Deposits			929,590	781,570
- Current portion of other provisions held in reserve		1,116,238	0	0
- Current portion of employee benefit provisions held in reserve	2	630,441	582,279	582,279
- Local Government House Equity			142,607	142,607
Total adjustments to net current assets	Note 2(a)	(5,082,336)	(5,867,774)	(6,307,831)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 5.00% whichever is the greater.

Please refer to Agenda Items for details on material variances

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	140,407	2.73%	▲
Grants, subsidies and contributions	(1,316,484)	(62.41%)	▼
Fees and charges	204,689	13.41%	▲
Interest revenue	(27,060)	(8.63%)	▼
Profit on asset disposals	95,409	413.20%	▲
Expenditure from operating activities			
Employee costs	456,681	13.52%	▲
Materials and contracts	470,954	19.09%	▲
Utility charges	30,240	8.99%	▲
Depreciation	(1,145,242)	(26.83%)	▼
Insurance	33,021	7.02%	▲
Other expenditure	60,317	23.45%	▲
Non-cash amounts excluded from operating activities	749,646	17.05%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(3,369,304)	(83.44%)	▼
Proceeds from disposal of assets	32,234	16.66%	▲
Outflows from investing activities			
Payments for property, plant and equipment	3,835,801	91.38%	▲
<i>Refer to Note 3 for details on Capital Program</i>			
Payments for construction of infrastructure	(303,983)	(22.83%)	▼
<i>Refer to Note 3 for details on Capital Program</i>			
Outflows from financing activities			
Transfer to reserves	(146,393)	0.00%	▼
<i>See Note 2 for details of variances</i>			
Surplus or deficit at the start of the financial year	2,576,377	167.75%	▲
<i>Confirmed by Audit - will be amended at Budget Review</i>			
Surplus or deficit after imposition of general rates	2,373,671	92.91%	▲
<i>Confirmed by Audit - will be amended at Budget Review</i>			

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2025

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	1,655,458		1,655,458		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,622,402	4,622,402		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,941,087	7,941,087		CBA	4.82%	
Municipal Funds	Cash and cash equivalents	2,000,000		2,000,000		CBA	4.82%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		3,655,458	12,563,489	16,218,947	17,830			
Comprising								
Cash and cash equivalents		3,655,458	7,941,087	11,596,545	17,830			
Financial assets at amortised cost		0	4,622,402	4,622,402	0			
		3,655,458	12,563,489	16,218,947	17,830			

KEY INFORMATION

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

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

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

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2025

2 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	16,928	0	0	793,514
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	213,543	4,853	0	0	218,396
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	4,353	0	0	204,065
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(85,000)	1,087,753	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	20,838	0	0	976,810
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	9,980	0	0	467,829
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	33,107	0	0	1,551,920
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	7,982	0	0	374,155
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	18,938	0	0	887,745
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	1,429	0	0	66,988
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	570	0	0	26,710
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	8,053	0	0	377,480
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	7,367	0	0	345,354
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	779	0	0	36,515
Library Building Reserve	21,168	830	0	0	21,998	21,169	461	0	0	21,630
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	6,161	0	0	288,781
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	577	0	0	27,052
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	1,745	0	0	81,802
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	485	0	0	22,750
Housing Reserve	81,970	3,196	0	0	85,166	81,976	1,787	0	0	83,763
	7,812,338	308,000	635,014	(1,926,337)	6,829,015	7,794,695	146,393	0	0	7,941,088

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	10,912,628	2,182,774	152,527	(2,030,247)
Furniture and equipment	8,324	8,324	8,325	1
Plant and equipment	211,690	211,690	145,035	(66,655)
Motor Vehicles	55,000	55,000	45,023	(9,977)
Equipment	998,199	1,579,077	10,795	(1,568,282)
Paintings & Sculptures	160,642	160,641	0	(160,641)
Acquisition of property, plant and equipment	12,346,483	4,197,506	361,705	(3,835,801)
Infrastructure - roads	854,725	581,539	412,176	(169,363)
Parks & Ovals	2,241,655	750,000	1,223,347	473,347
Acquisition of infrastructure	3,096,380	1,331,539	1,635,522	303,983
Total capital acquisitions	15,442,863	5,529,045	1,997,227	(3,531,818)
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	4,038,014	668,710	(3,369,304)
Other (disposals & C/Fwd)	193,500	193,500	225,734	32,234
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	85,000		0	0
Land & Building Reserve	1,243,555		0	0
Regional Sheep Saleyards Reserve	70,000		0	0
Quartermaine Oval Reserve	387,782		0	0
Community & Economic Development Reserve	100,000		0	0
Contribution - operations	1,174,660	1,297,531	1,102,783	(194,748)
Capital funding total	15,442,863	5,529,045	1,997,227	(3,531,818)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

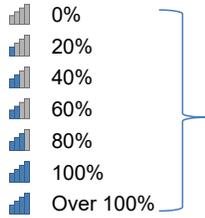
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2025**

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

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

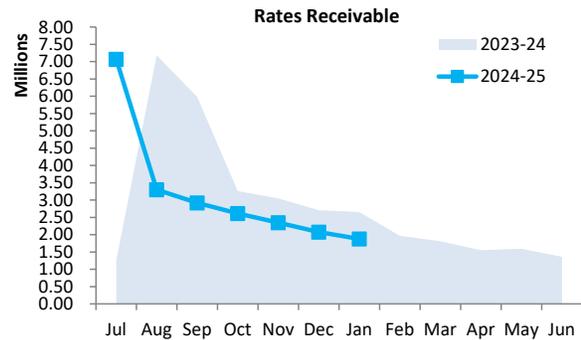
		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
0310	Upstairs Copier Replacement	8,324	8,324	8,325	1
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	160,642	160,641	0	(160,641)
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	255,000	102,000	27,092	(74,908)
2154	Buildings - Specialised - At Cost - Amherst	40,000	10,000	21,200	11,200
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	1,685,775	22,732	(1,663,043)
2679	Buildings - Specialised - At Cost - University Hub Construction	325,000	325,000	18,670	(306,330)
3064	Buildings - Specialised - At Cost - Cemetery	100,000	0	45,804	45,804
5254	Buildings - Specialised - At Cost - Library .	30,000	9,999	17,029	7,030
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	0	(50,000)
0304	Equipment - At Cost - Members	25,000	25,000	0	(25,000)
1994	Equipment - At Cost - Other Law Order	25,000	14,581	10,795	(3,786)
5844	Equipment - At Cost - Saleyards	948,199	1,539,496	0	(1,539,496)
4954	Plant - At Cost - Plant Purchases	211,690	211,690	145,035	(66,655)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	45,023	(9,977)
4460	Infrastructure Roads - At Cost - Roads	854,725	581,539	412,176	(169,363)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	0	156,796	156,796
4482	Quartermaine Oval upgrade	2,000,000	750,000	1,066,551	316,551
		15,442,863	5,529,045	1,997,227	(3,531,818)

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land & Buildings								
	15 Kaatanup Loop			0	0	36,000	59,739	23,739	0
	9 Kaatanup Loop			0	0	32,000	59,138	27,138	0
	Plant and equipment								
	Plant and equipment	187,322	193,500	46,178	(40,000)	39,235	106,857	67,622	0
		187,322	193,500	46,178	(40,000)	107,235	225,734	118,499	0
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Transport								
	Plant Disposals	187,322	193,500	46,178	(40,000)	0	0	0	0
	Ford Ranger - Asset MV82					0	7,414	7,414	0
	Ford BF Ute - Asset PE66					0	3,182	3,182	0
	Toyota Prado - Asset MV131					26,376	50,682	24,306	0
	Case Tractor - Asset PE198					0	8,625	8,625	0
	JD Mower - Asset PE196					8,670	18,500	9,830	0
	Cherry picker - Asset PE159					4,189	18,454	14,265	0
						0	0	0	0
	Land								
	9 & 15 Kaatanup Loop					68,000	118,877	50,877	0
							0	0	0
		187,322	193,500	46,178	(40,000)	107,235	225,734	118,499	0

5 RECEIVABLES

Rates receivable	30 June 2024	31 Jan 2025
	\$	\$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,288,082
Less - collections to date	(4,401,856)	(5,114,506)
Gross rates collectable	1,977,874	1,789,188
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	1,615,612	1,426,926
% Collected	69.0%	74.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,000)	140,707	59,881	9,524	254,478	459,590
Percentage	(1.1%)	30.6%	13.0%	2.1%	55.4%	
Balance per trial balance						
Trade receivables	(5,000)	140,707	59,881	9,524	254,478	459,590
GST receivable		71,294				71,294
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						168,622

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	21,880	(10,833)		11,047
Inventory				
Fuel	14,684	2,730		17,414
Total other current assets	36,564	(8,103)	0	28,461

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	534,568	0	0	2,532	537,100
Percentage	0.0%	99.5%	0.0%	0.0%	0.5%	
Balance per trial balance						
Sundry creditors	0	534,568	0	0	2,532	537,100
ATO liabilities		22,200				22,200
Other payables		145,689				145,689
Rates paid in Advance					64,261	64,261
Bonds & Deposits					59,532	59,532
Total payables general outstanding						828,782

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

8 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget		YTD Actual		
	\$ (cents)	Properties	Value	Revenue	Reassessed	Total	Rate	Reassessed	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	40,494	2,839,709
Unimproved value									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595	2,378	1,797,973
Sub-Total		1,623	320,761,122	4,591,310	(96,500)	4,494,810	4,594,810	42,872	4,637,682
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
Unimproved value									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
Sub-total		542	15,945,984	650,400	0	650,400	650,400	0	650,400
Concession						(2,685)			
Amount from general rates						5,142,525			5,288,082
Ex-gratia rates						5,150			
Total general rates						5,147,675			5,288,082

9 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building	158									
<i>Repayments due November & May</i>		1,935,924			(53,012)	(107,030)	1,882,912	1,828,894	(36,783)	(72,558)
Aged & Key Worker Housing	159									
<i>Repayments Due November & May</i>		556,553			(22,499)	(45,145)	534,054	511,408	(3,647)	(7,149)
Plant - Watercart	160									
<i>Repayments due November & May</i>		112,171			(8,406)	(16,847)	103,765	95,324	(488)	(939)
Plant - Grader	161									
<i>Repayments Due November & May</i>		164,957			(12,361)	(24,776)	152,596	140,181	(717)	(1,381)
Plant - Road Sweeper	163									
<i>Repayments Due November, May, February & August</i>		160,990			(20,230)	(40,827)	140,760	120,163	(2,821)	(5,274)
Plant - Truck	164									
<i>Repayments Due November, May, February & August</i>		145,657			(18,303)	(36,939)	127,354	108,718	(2,552)	(4,772)
		<u>3,076,252</u>	<u>0</u>	<u>0</u>	<u>(134,811)</u>	<u>(271,564)</u>	<u>2,941,441</u>	<u>2,804,688</u>	<u>(47,008)</u>	<u>(92,073)</u>
Self supporting loans										
Katanning Country Club										
<i>Repayments Due November & May</i>		223,826	0	0	(10,833)	(21,880)	212,993	201,946	(4,343)	(8,472)
		<u>223,826</u>	<u>0</u>	<u>0</u>	<u>(10,833)</u>	<u>(21,880)</u>	<u>212,993</u>	<u>201,946</u>	<u>(4,343)</u>	<u>(8,472)</u>
Total		3,300,078	0	0	(145,644)	(293,444)	3,154,434	3,006,634	(51,351)	(100,545)
Current borrowings		293,444					147,803			
Non-current borrowings		<u>3,006,634</u>					<u>3,006,631</u>			
		3,300,078					3,154,434			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
SG Fleet	22401/00	\$ 955	\$	\$	\$	\$ (955)	\$ 955	\$ 0	\$	\$ 0
Total		955	0	0	0	(955)	955	0	0	0
Current lease liabilities		878					878			
		878					878			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		348,255	0	0	(343,077)	5,178
Capital grant/contributions liabilities		4,507,527	0	114,875		4,622,402
Total other liabilities		4,855,782	0	114,875	(343,077)	4,627,580
Employee Related Provisions						
Provision for annual leave		247,524	0	0	0	247,524
Provision for long service leave		334,755	0	0	0	334,755
Total Provisions		582,279	0	0	0	582,279
Other Provisions						
Amherst Refundable Deposits		929,590	0	0	(148,021)	781,569
Total Other Provisions		929,590	0	0	(148,021)	781,569
Total other current liabilities		6,367,651	0	114,875	(491,098)	5,991,428

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024		(As revenue)	31 Jan 2025	31 Jan 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Governance	0			0		0	0	4,000
General purpose funding	0			0		3,045,761	1,532,882	250,706
Law, order, public safety	0			0		257,913	139,680	112,562
Education and welfare	5,000			5,000		336,000	208,997	155,618
Recreation and culture	15,509		(9,976)	5,533		20,455	11,921	16,240
Transport	0			0		249,979	211,641	253,886
Economic services	0			0		7,500	4,375	0
	20,509	0	(9,976)	10,533	0	3,917,608	2,109,496	793,012
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	1,462,882	241,649
Commissions & Contributions (TPL)				0		92,000	53,662	63,448
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	70,000	9,058
Grant Income - Fire Prevention				0		77,000	38,500	0
BFB LGGs Income	0			0		52,195	26,098	24,387
CESM Contributions & Reimbursements				0		128,718	75,082	88,176
Every Club Grant Scheme 2022-2025	15,509	0	(9,976)	5,533		20,000	11,662	15,331
Youth Activities Grant Income (CDOW)				0		36,000	21,000	28,618
Seniors Week Grant Income (CDOW)				0		1,000	581	0
National Youth Week Grant Income (CDOW)				0		3,000	1,750	0
Thank-A-Volunteer Day Grant Income				0		3,000	1,750	1,000
Grant Income (CDOW)	0			0		0	18,828	0
Cultural Awareness	5,000			5,000		30,000	17,500	0
Lotterywest - Community Capacity Building				0		183,000	106,757	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	35,000	0
Direct Road Grant (MRBD)				0		157,979	157,979	190,438
Grant Income - Saleyards	0			0		7,500	4,375	0
Science Week Income				0		10,000	5,831	0
Kidsport				0		455	259	909
National Shears Katanning				0		0	0	5,000
Administration Fee				0		0	0	4,000
Disability Awareness Week				0		0	0	1,000
	20,509	0	(9,976)	10,533	0	3,917,608	2,109,496	793,012

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2025	Current Liability 31 Jan 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Governance	0			0		8,711,073	1,452,136	0
Law, order, public safety	0			0		250,000	250,000	0
Education and welfare	0			0		325,000	325,000	0
Recreation and culture	0			0		978,667	403,499	351,263
Transport	0			0		755,427	479,180	204,160
Economic services	0			0		1,128,199	1,128,199	113,287
	0	0	0	0	0	12,148,366	4,038,014	668,710
Capital Grant Detail								
Regional Road Group Grant				0		206,000	103,000	82,400
Roads to Recovery Funding				0		346,494	173,247	0
KAARL Yarning Place	92,699		(92,699)	0		142,000	71,000	112,699
Art Gallery				0		30,000	30,000	13,710
LRCI Phase 4A Grant	113,287		(113,287)	0		250,000	250,000	113,287
DFES Grant for BFB Shed upgrade				0		250,000	250,000	0
Early Childhood Hub Grant Funds				0		8,711,073	1,452,136	0
Grants - University Hub Construction				0		325,000	325,000	0
Quartermaine Oval grants and contributions				0		806,667	302,499	224,854
Saleyard Capital Grant - Ear Tagging equipment				0		878,199	878,199	(0)
LRCI Phase 4B Grant	121,760		(121,760)	0		202,933	202,933	121,760
	327,746	0	(327,746)	0	0	12,148,366	4,038,014	668,710

**SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2025**

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 Jan 2025
	\$	\$	\$	\$
CLAG Funding	0	17,830		17,830
	0	17,830	0	17,830



COUNCIL POLICY

Pets - Amherst Village

- Policy No:** 6.18
- Policy Subject:** Pets - Amherst Village
- Background:** The following is the pet policy of Amherst Village Residents which was developed in cooperation with all tenants currently residing at the property.
- Objectives:** This policy has been established to provide guidance for the Amherst Village Residents wishing to keep pets.
- Purpose:** The purpose of this policy is to provide standards to ensure the best possible environment for both pet owners and non-pet owners and to ensure the responsible care of pets.
- Guidelines:**
- 1) A Pet Application Form shall be submitted by the resident to the Shire of Katanning.
 - 2) Common household pets shall include domesticated dogs, cats, rodents, fish, birds and turtles kept for pleasure. No tenant shall have more than one (1) pet.
 - 3) The size of pets is not specifically limited. However, owners must be able to maintain control over their pets.
 - 4) In accordance with the Cat Act 2011 all cats must be sterilised, micro chipped and registered with the Shire of Katanning by the age of 6 months.
 - 5) In accordance with the Dog Act 1976, all dogs must be micro chipped by the age of 3 months and registered with the Shire of Katanning by the age of 6 months. Any dog proposed to be resided at Amherst Village must be sterilised.
 - 6) Pets shall be restrained (cats and dogs must be leashed) when on property outside the owner's unit or visiting in the unit of another resident.
 - 7) Pet owners shall be liable for damage caused by their pets. While it is strongly suggested that pet owners obtain liability insurance, it is recognised that may not be possible for some tenants.
 - 8) Pet owners shall provide the name and address of a pet caretaker who will assume responsibility for the care of their pets should the owner be unable to, as well as the name and address of the veterinarian responsible for the pet's healthcare. If the tenant is unable to provide the name of a pet caretaker, he/she shall make alternative arrangements for pet care in an emergency and shall notify the Shire of Katanning of these arrangements. This information should be updated annually.

Residents Maintenance Obligations

Tenant agrees to promptly and regularly perform the following obligations in respect to ownership of a pet:

- Keep the unit and its patios, if any, clean and free of pet odours, insect infestation and pet faeces, urine, waste and litter.
- Restrain and prevent the pet from gnawing, chewing, scratching or otherwise defacing the doors, walls, windows and floor coverings of the unit, other units and the common area, buildings, landscaping and shrubs.
- Immediately remove, clean up and appropriately dispose of any pet faeces, waste and litter deposited by the tenant's pet on the common grounds, shrubs, flower beds, sidewalks, accessways, parking lots and streets.
- Dispose of pet waste and litter using procedures for the tenants specific building.

Restrictions

Resident agrees to properly and always observe the following restrictions on ownership of a pet:

- Tenant shall exercise proper restraint of a pet to prevent it from becoming a nuisance to any other tenant or person. Cats and dogs are always to wear an identification collar.
- The pet shall be maintained and properly licensed and inoculated as required by the Local Government (Shire of Katanning).
- Pets of vicious or dangerous disposition shall not be permitted. Any pet duly determined to constitute under state or local law as a nuisance or threat may be required to be immediately removed.
- A pet will not be permitted to disturb the health, safety, rights, comfort or peaceful and quiet enjoyment of other tenants.
- Pets except service animals will not be permitted to enter eating or gathering areas, except where properly restrained and where such is not offensive to the other tenants of the project.
- Tenants shall be responsible for the proper care and feeding of their pets. If the health or safety of the pet is threatened by the death or incapacity of the pet owner or if that pet is left unattended for 24 hours, the Shire of Katanning may contact the responsible person designated by the pet owner in the pet registration. If that person is unavailable or unwilling to care for the pet, the Shire of Katanning may contact the appropriate authority to remove and care for the pet. If neither source of aid is available, the Shire of Katanning Ranger may enter the premises, remove the pet and arrange for the pet care for no less than 30 days to protect the pet. The pet owner will be responsible for any costs incurred.

NOTE: Animals individually trained to do work or perform tasks for the benefits of a person with a disability are excluded from this policy.

Resolution Number: Ordinary Council Meeting OC253/19

Resolution Date: 30 July 2020

Amended: 24 November 2020 OC121/20

Source: Infrastructure & Development

Date of Review: October annually

Review Responsibility: Executive Manager Corporate & Community

COUNCIL POLICY

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- Guidelines:**
- 1) A Pet Application Form shall be submitted by the resident to ~~the Shire of Katanning~~ [Village Solutions](#).
 - 2) Common household pets shall include domesticated dogs, cats, rodents, fish, birds and turtles kept for pleasure. No tenant shall have more than one (1) pet.
 - 3) The size of pets is not specifically limited. However, owners must be able to maintain control over their pets.
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 - 6) Pets shall be restrained (cats and dogs must be leashed) when on property outside the owner's unit or visiting in the unit of another resident.
 - 7) Pet owners shall be liable for damage caused by their pets. ~~While it is strongly suggested that pet owners obtain liability insurance, it is recognised that may not be possible for some tenants.~~
 - 8) ~~Pet owners shall provide the name and address of a pet caretaker who will assume responsibility for the care of their pets should the owner be unable to, as well as the name and address of the veterinarian responsible for the pet's healthcare. If the tenant is unable to provide the name of a pet caretaker, he/she shall make alternative arrangements for pet care in an emergency and shall notify the Shire of Katanning of these arrangements. This information should be updated annually.~~

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- Keep the unit and its ~~patios, if any~~^{surrounds}, clean and free of pet odours, insect infestation and pet faeces, urine, waste and litter.
- Restrain and prevent the pet from gnawing, chewing, scratching or otherwise defacing the doors, walls, windows and floor coverings of the unit, other units and the common area, buildings, landscaping and shrubs.
- Immediately remove, clean up and appropriately dispose of any pet faeces, waste and litter deposited by the tenant's pet on the common grounds, shrubs, flower beds, sidewalks, accessways, parking lots and streets.
- ~~Dispose of pet waste and litter using procedures for the tenants specific building.~~

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Resident agrees to properly and always observe the following restrictions on ownership of a pet:

- Tenant shall exercise proper restraint of a pet to prevent it from becoming a nuisance to any other tenant or person. Cats and dogs are always to wear an identification collar.
- ~~The pet shall be maintained and properly licensed and inoculated as required by the Local Government (Shire of Katanning).~~
- Pets of vicious or dangerous disposition shall not be permitted. Any pet duly determined to constitute under state or local law as a nuisance or threat may be required to be immediately removed.
- A pet will not be permitted to disturb the health, safety, rights, comfort or peaceful and quiet enjoyment of other tenants.
- Pets except service animals will not be permitted to enter eating or gathering areas, except where properly restrained and where such is not offensive to the other tenants of the project.
- Abandoned pets will be handled in accordance with the relevant Act.
- ~~Tenants shall be responsible for the proper care and feeding of their pets. If the health or safety of the pet is threatened by the death or incapacity of the pet owner or if that pet is left unattended for 24 hours, the Shire of Katanning may contact the responsible person designated by the pet owner in the pet registration. If that person is unavailable or unwilling to care for the pet, the Shire of Katanning may contact the appropriate authority to remove and care for the pet. If neither source of aid is available, the Shire of Katanning Ranger may enter the premises, remove the pet and arrange for the pet care for no less than 30 days to protect the pet. The pet owner will be responsible for any costs incurred.~~

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Resolution Number: Ordinary Council Meeting OC253/19

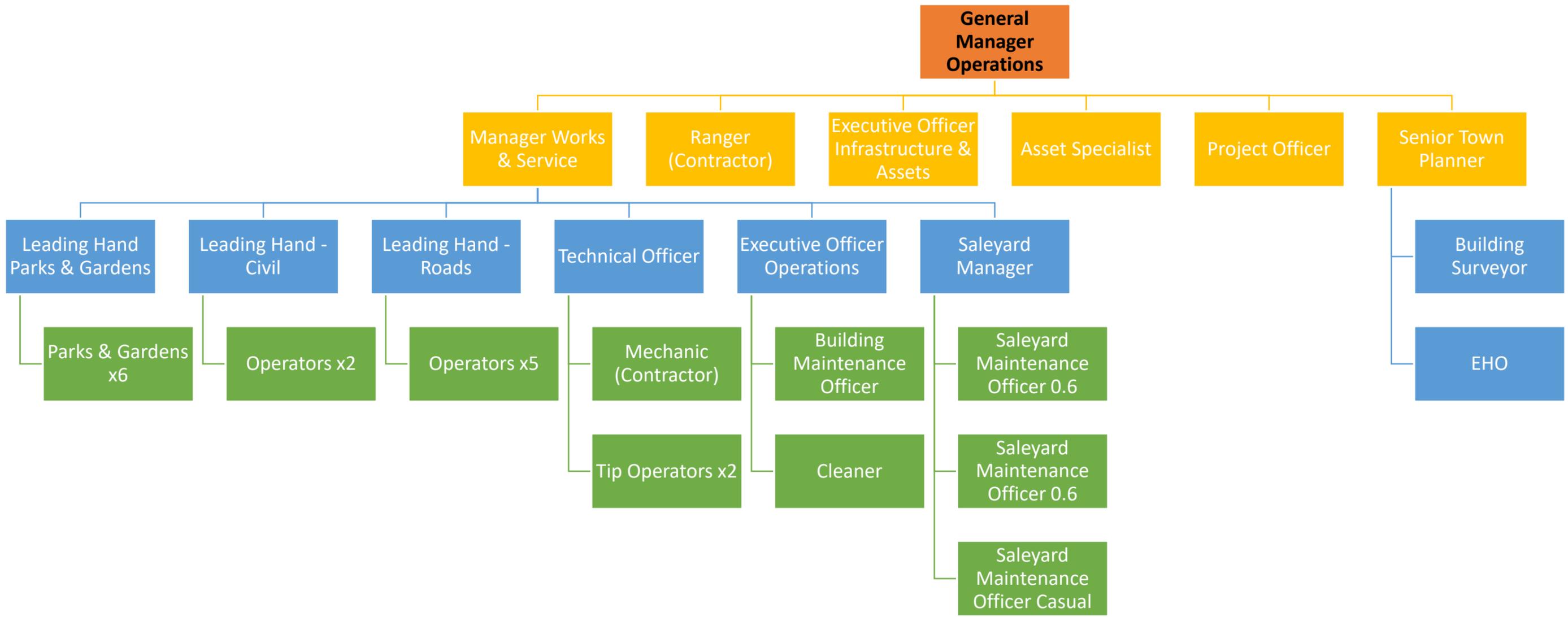
Resolution Date: 30 July 2020

Amended: ~~24 November 2020~~ February 2025 OC121/20

Source: ~~Infrastructure & Development~~ Community Services & Facilities

Date of Review: ~~October annually~~ Biennially

Review Responsibility: Executive Manager Corporate & Community





COUNCIL POLICY

Asset Management Policy

Policy No:	1.4
Policy Subject:	Asset Management Policy
Policy Statement:	The Shire will provide an agreed level of service for the assets and services it is responsible for, in an economically sustainable manner.
Legislation and other reference:	Local Government Act 1995 Strategic Community Plan Long Term Financial Plan International Infrastructure Management Manual

Objectives:

The purpose of this policy is to describe what needs to be considered to ensure:

- Management of assets is undertaken in a structured and integrated way in keeping with the City's strategic objectives.
- Risk is managed appropriately; and
- Legislative, regulatory, and community obligations are met with consideration to available resources.

Introduction:

The Shire of Katanning recognises that prudent asset management is essential to achieve its vision and provide agreed levels of service in a cost-effective manner for present and future generations.

Council, in accordance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 is required to:

- Show that its asset base is not consumed at a rate that will adversely affect service delivery.
- show that sufficient funding is available for planned asset replacements.
- Consider equity between present and future generations.
- Consider the efficient, effective, and proper management of its operations.
- Consider planning for the future.

Principles:

Council will give priority in its annual budget and long-term financial plan to the maintenance, operation, and renewal of existing assets.

Council will demonstrate when approving the acquisition of new assets that the following issues have been considered:

- The new assets whole of life costs and benefits.
- That the new asset fulfils priority community needs; -
- The impact on current and future rates and charges; and
- That sufficient funding will be available for the future operation, maintenance, and renewal of the new asset.

Council's Asset Management Strategy and Asset Management Plans will inform the direction and priorities of asset acquisition, operation, maintenance and replacement.

Resolution No:	Ordinary Council	OC92/18
Resolution Date:	24 July 2018	
Amended:	22 December 2022	OC159/22
Source:	Infrastructure & Assets	
Date of review:	October annually	
Review		
Responsibility:	Executive Manager Infrastructure & Assets	



COUNCIL POLICY

Asset Management Policy

Policy No: 1.4

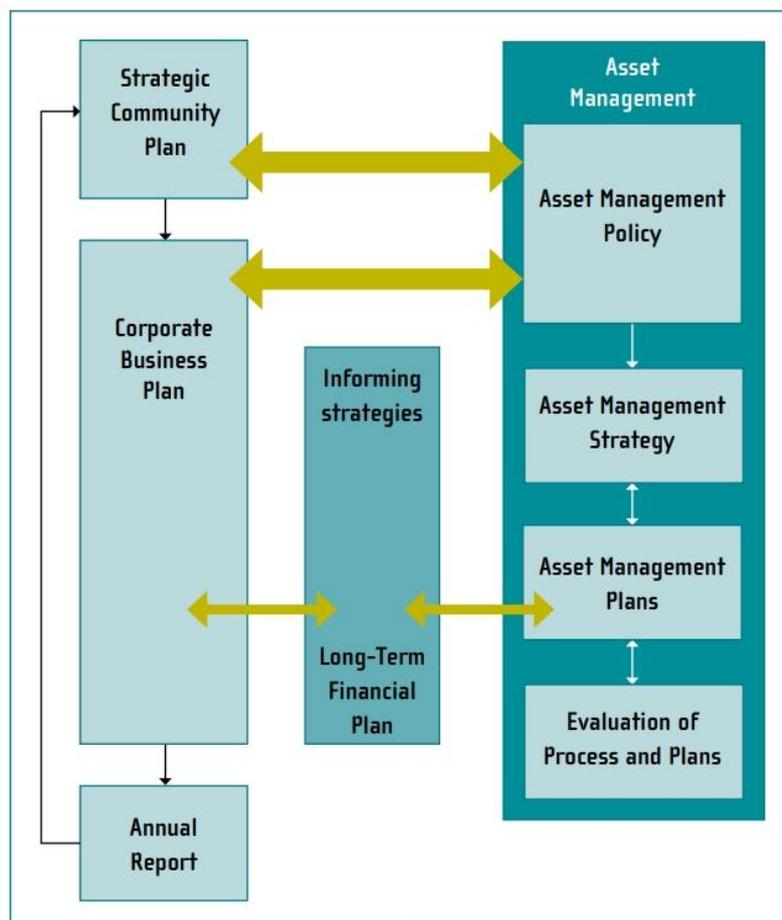
Policy Subject: Asset Management Policy

Policy Statement: To set out an approach to sustainably manage Council’s assets to meet the community’s needs while balancing asset service levels and costs.

This policy directs how the integration of asset management and long-term financial planning will deliver sustainable management of assets for the provision of community services.

This policy supports the State Government’s Integrated Planning & Reporting Framework, the principles in the International Infrastructure Management Manual and the ISO 55000 series for Asset Management.

Elements of the WA Asset Management Framework



Legislation and other references: Section 5.56 *Local Government Act 1995*.
Strategic Community Plan
Long Term Financial Plan
Shire of Katanning Corporate Business Plan
Asset Management Strategy
Asset Management Plans
Australian Standards
International Infrastructure Management Manual
19 DA(3)(c) Local Government (Administration) Regulations 1996.

Objectives:

The objective of this policy is to embed Asset Management in the organisation and for asset management to be recognised as a substantive corporate function.

The Shire of Katanning is committed to implementing a systematic asset management methodology across all areas of the Shire's management and operations.

This includes ensuring that assets are planned, created, operated, maintained, renewed and disposed of in accordance with the Shire's priorities for service delivery.

- This policy covers the management of all Katanning Shire (Shire) owned and operated fixed assets, vehicles, mobile fleet, and plant and equipment.
- This policy applies to all Shire personnel, licensees and contractors who operate and maintain Shire assets.
- The Shire will ensure that whole of life management of assets is undertaken in line with the requirements of *WA Local Government (Administration) Regulations 1996*, ISO 55000 Asset Management and in accordance with the Department of Local Government and Communities' Asset Management Guidelines and is applied to optimise efficiency whilst assisting to reduce costs and improve safety.
- The Shire's strategic asset management plan will layout the strategies, processes and systems to ensure that assets are created, operated, maintained and disposed of in a manner that meets our service level commitments to our stakeholders and which supports the implementation of the Shire's financial and strategic objectives.
- That the asset management process aligns with the Shire's safety & risk management requirements and considers remaining useful life, planned replacements and functional obsolescence.
- That support systems are available to maintain asset function and suitability for service delivery.

We are committed to –

1. Satisfying applicable legal and regulatory requirements.
2. Delivering financial sustainability by making decisions that lead to a cost-effective asset base, by focusing on whole of life costs, asset renewal, rationalising under-utilized assets and limiting asset expansion unless justified;
3. Providing a level of service to the community that responds to community needs;
4. Ensuring the services currently provided are available for future generations;
5. Providing infrastructure in a condition that supports the services provided;
6. Identifying funding to support and maintain our infrastructure;
7. Continual improvement of asset management and the asset management system.
8. Council will set strategic priorities for Asset Management including timelines, responsibilities and resources required for implementation, which will be detailed in Council's Strategic Asset Management Plan.

Outputs –

The Council sets the strategic priorities for Asset Management, inclusive of timelines, responsibilities and resources required for implementation. The asset management framework will include;

1. An adopted Strategic Asset Management Plan including timelines, responsibilities and resources required for implementation.
2. Completed Asset Management Plans for all major asset classes.
3. Use of Asset Management Plans as core inputs to development of Council's Long Term Financial Plan
4. Documented business processes for managing assets.

Resolution No: Ordinary Council OC92/18

Resolution Date: 24 July 2018

Amended: 22 December 2022 OC159/22
20 February 2025

Source: Infrastructure & Assets

Date of review: October annually

Review

Responsibility: General Manager Operations



COUNCIL POLICY

Financial Hardship (Rate Relief) Policy

- Policy No:** 2.13
- Policy Subject:** Financial Hardship (Rate Relief)
- Objectives:** Council acknowledges that due to exceptional circumstances ratepayers may at times encounter difficulty in paying rates and service charges as they fall due.
- Policy Statement:** It is not the intention of Council to cause hardship to any ratepayer through the Council's recovery procedures and consideration will be given to acceptable arrangements to clear any debt, where possible, prior to the end of the current financial year.
- Council recognises there are cases of genuine extreme financial hardship where the interest on outstanding rates will cause the ratepayer further hardship. The guideline below outlines the scope and criteria for assessing applications of cases of extreme financial hardship and to write off interest of up to \$500 on outstanding rates.
- Guidelines:** Delegation DA09 provides authority to the Chief Executive Offices under s6.12(c) of the Local Government Act 1995 to write off monies owing in cases of hardship, which includes interest on outstanding rates.
- The following conditions are all required to be met for a write off of interest on outstanding rates:
1. the ratepayer is experiencing extreme and genuine financial hardship;
 2. the ratepayer had either no outstanding rates from a previous financial year or the ratepayer has an approved payment arrangement and continues to adhere to the terms of that agreement;
 3. the ratepayer's circumstances are supported by an original hardship letter from a qualified financial body (e.g. a fully accredited member of Financial Counsellors Association of Western Australia or Bank);
 4. the ratepayer is not a corporation or trustee;

5. the ratepayer is not bankrupt or subject to a bankruptcy petition;
6. no revenue is being derived from the property the subject of the application,
7. the maximum interest amount to be written off is \$500,
8. write-offs are applicable to interest on the ratepayer's principal place of residence only,
9. the property is a residential property; AND
10. the applicant must be the owner of the property and liable for payment of rates and charges.

Consequences

This policy represents the formal policy and expected standards of the Council. Appropriate approvals need to be obtained prior to any deviation from the policy. Elected Members and Employees are reminded of their obligations under the Council's Code of Conduct to give full effect to the lawful policies, decisions and practices of the Council.

Roles and Responsibilities

Applications for Financial Hardship Assistance must be made on the Financial Hardship (Rate Relief) Application form which can be obtained from the Shire website or by contacting Customer Service on 9821 9999.

Applications including original copy of an extreme hardship letter from a financial body must be submitted to the Rates Officer.

Upon receipt, Council Officers will assess the application and the ratepayer will receive notification of the outcome of the application generally within 21 days.

Resolution No:	OC68/20
Resolution Date:	28 July 2020
Amended:	
Source:	Finance
Date of review:	October annually
Review Responsibility:	Chief Executive Officer



COUNCIL POLICY

Penalty Interest Rate Relief Policy

- Policy No:** 2.13
- Objective:** To define the process by which ratepayers may be granted relief from paying penalty interest on outstanding rate amounts.
- Policy Statement:** Consideration will be given to waiving penalty interest charges on outstanding rates, where a payment arrangement is agreed and subject to the applicant being up to date with the repayment terms of that arrangement.
- The following guidelines specify the process for determining if the penalty interest on outstanding rates, should be waived.
- Guidelines:** Delegation DA09 provides authority to the Chief Executive Officer under s6.12(c) of the Local Government Act 1995 to write off monies owing in cases of hardship, which includes interest on outstanding rates.
- The following criteria applies to any request for relief under this policy;
1. the ratepayer must provide evidence of genuine financial hardship by submitting an original hardship letter from a qualified financial body (e.g. a fully accredited member of Financial Counsellors Association of Western Australia or Bank).
 2. The ratepayer must already have or agree to an “Approved Payment Arrangement” and adhered to the repayment terms of that Agreement.
 3. the property is a residential property and the owner occupies the property and is responsible for the payment of rates and charges (not rented or leased out).
 4. the ratepayer is not a corporation or trustee.
 5. the ratepayer is not bankrupt or subject to a bankruptcy petition.
 6. if requested, the maximum penalty interest amount to be written off is \$500 and will only apply to the interest on outstanding amounts relevant to the ratepayer’s principal place of residence.
 7. The following charges will not be written off;
 - rates,
 - rubbish collection charges,
 - Emergency Services Levy,
 - Soil Conservation Levy, or
 - any other charge that Council may levy.

Roles and Responsibilities

Applications for Penalty Interest Rate Relief must be made on the Penalty Interest Rate Relief form. This form can be obtained from the Shire's website or by contacting Customer Service on 9821 9999.

Applications including an original copy of an extreme hardship letter must be submitted to the Rates Officer.

Upon receipt, Council Officers will assess the application and the ratepayer will receive notification of the outcome of the application generally within 21 days.

Resolution No:	OC68/20
Resolution Date:	28 July 2020
Amended:	20 February 2025
Source:	Finance
Date of review:	Biennially
Review Responsibility:	Chief Executive Officer

Policy No: 6.2 - Allocation of Amherst Units Policy

Qualifying Criteria

To be eligible for an Amherst Village Unit, you must be;

- at least 65 years of age;
- retired from full-time employment;
- using the unit as your permanent place of residence; and
- be capable of living independently - must provide a medical certificate on approval of application to reside and then annually, if requested to certify independent capabilities.

Council Representative

The Council has appointed Village Solutions to manage the retirement village and their responsibility includes recruiting new tenants in accordance with this policy.

Unit Allocation

1. Council is to establish;
 - a) an in-going fee and refund or exit payment arrangement, and
 - b) a fortnightly service fee (paid to the Operating Account).
2. Village Solutions is to;
 - a) establish a set of behavioural guidelines to which Residents must agree and which also covers the process of dispute resolution and the Owner's responsibilities.
 - b) document an exit process clearly stating the required steps and all financial implications.
 - c) establish and implement a waiting list process by which people can record their interest in becoming a resident.

Phase 1

- a) Invite those on the waiting list to express an interest in taking a unit on the proposed terms.
- b) If more than one person on the waiting list expresses an interest in taking a unit on the proposed terms, the following priority will apply;
 - i. a Katanning resident of >5-years has priority over a person who has been a resident for <5-years.
 - ii. a person higher on the waiting list has priority over someone lower on the waiting list or not on the waiting list.

Phase 2

- a) If no person on the waiting list submits an expression of interest, Village Solutions will publicly advertise the unit's availability on the proposed terms.
- b) The unit will be allocated to the person with whom Village Solutions can negotiate the highest entry-payment offer.
- c) If two equal offers are received, waiting list order takes priority.

- d) If the equal offers are from people who are not on the waiting list then Village Solutions will recommend offering the unit to the person they think is the best fit.

General

Under Phase 1 or 2;

- a) Village Solutions will ensure that Disclosure Documents, Form 1 and the Residency Agreement are prepared and presented according to prevailing legislation and regulations relevant to a retirement village.
- b) The recommended person will be required to demonstrate their ability to meet their in-going payment obligation to maintain their priority.
- c) In recommending a person for a tenancy, Village Solutions will consider the following matters:
- Cleanliness and order of existing home.
 - Social demeanor and interpersonal skills.
 - Rental and/or personal references.
 - Police check outcomes.
 - If a pet is involved, the breed and temperament of the pet including, how it responds to strangers.
 - Physical suitability and assessment of required medical certificates.
- d) Village Solutions will provide the CEO with its new tenant recommendation which must include the new tenant's name and commentary on compliance with the terms of this policy.
- e) The tenant recommendation will be presented to Council, for endorsement.
- f) Once endorsed by Council the lease will be executed.

Resolution No: Ordinary Council OC

Resolution Date: 24 February 2025

Source: Community Services and Facilities

Review Date: Biennially

Responsibility: Executive Manager Corporate Services



Allocation of Amherst Units Policy

Policy No: 6.2

Qualifying Criteria

To be eligible for an Amherst Village Unit, you must be;

- at least 65 years of age;
- retired from full-time employment;
- using the unit as your permanent place of residence; and
- capable of living independently - must provide a medical certificate on approval of application to reside and then annually to certify independent capabilities.

Council Representative/s

The Council will nominate a representative/s to implement this allocation process.

Phase 1

1. Council is to establish;
 - a) an in-going fee and refund or exit payment arrangement;
 - b) a fortnightly service fee (paid to the Operating Account), with a policy clearly stating what this fee covers, where the money is paid to by the Resident and how the funds are paid out and by whom, as well as the quarterly and annual reporting to the Residents, as required under the legislation.
 - c) a set of guidelines to which Residents must agree and which also covers the process of dispute resolution and the Owner's responsibilities.
 - d) a termination process clearly stating the required steps and all financial implications.
 - e) An invitation process for those prospective Residents on the waiting list to express an interest in taking a unit under proposed terms.
2. Invite those on the waiting list to express an interest in taking a unit on the proposed terms.
3. If more than one person on the waiting list expresses an interest in taking a unit on the proposed terms, the following priority will apply;
 - a Katanning resident of >5-years has priority over a person who has been a resident for <5-years.
 - a person higher on the waiting list has priority over someone lower on the waiting list or not on the waiting list.

Phase 2

1. If no person on the waiting list submits an expression of interest on the proposed terms, the Council will issue a second invitation to those on the waiting list and place an advertisement in print & social media inviting submission of entry-payment offers.
2. The unit will be allocated to the person who makes the highest entry-payment offer.
3. If two equal offers are received, waiting list order takes priority.
4. If none from the waiting list then Council's representative will interview competing bidders & will recommend the unit be offered to the person they think is the best fit.

General

Under Phase 1 or 2;

- a) The recommended person will be required to demonstrate their ability to meet their in-going payment obligation to maintain their priority.
- b) Council will vet and approve the recommended person. Things that may be considered include:
 - Cleanliness and order of existing home.
 - Social demeanor and interpersonal skills.
 - Rental and/or personal references.
 - If there are pets being considered, breed and temperament of animal including how it handles strangers.
 - Physical suitability and assessment of required medical certificates.
- c) Council reserves the right to allocate or not allocate a unit to a recommended person at its sole discretion.
- d) Council will ensure that Disclosure Documents, Form 1 and the Residency Agreement are prepared and presented according to prevailing legislation and regulations relevant to a retirement village.

Council Procedure

Council's representative/s to present the recommended person to Council.

Council to vet and approve the recommended person prior to execution of the new Residency Agreement.

Resolution No: Ordinary Council OC136/24

Resolution Date: 23 October 2024

Source: Community Services and Facilities

Review Date: October Annually
Review

Responsibility: Executive Manager Corporate Services