



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
February 2020



Schedule of Accounts Paid - February 2020

10.2.1

Cheque Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1	42303	07/02/2020	SHIRE OF KATANNING			651.25
	INV ADMIN	03/02/2020	SHIRE OF KATANNING	ADMIN PETTY CASH	531.25	
	INV DEDUCTION	05/02/2020	SHIRE OF KATANNING	Payroll deductions	72.00	
	INV DEDUCTION	05/02/2020	SHIRE OF KATANNING	Payroll deductions	48.00	
2	42304	07/02/2020	TELSTRA			973.49
	INV 3376774455	25/01/2020	TELSTRA	MOBILE ACCOUNTS DEC 19 - JAN 20	973.49	
3	42305	07/02/2020	WATER CORPORATION			8,255.18
	INV 9007680724	03/01/2020	WATER CORPORATION	WATER CHARGES PEMBLE ST YARD	1,099.81	
	INV 9007673962	29/01/2020	WATER CORPORATION	WATER CHARGES CULLEN STANDPIPE	1,830.89	
	INV 90115857796	29/01/2020	WATER CORPORATION	WATER CHARGES 17 MARRI DR	285.54	
	INV 9007674666	29/01/2020	WATER CORPORATION	WATER CHARGES AQUACTIC CENTRE CLAUDE ST	584.66	
	INV 9007692098	29/01/2020	WATER CORPORATION	WATER CHARGES DAYCARE 412 CONROY	87.16	
	INV 9007679424	30/01/2020	WATER CORPORATION	WATER CHARGES SALEYARD DAPING	124.13	
	INV 9007691562	30/01/2020	WATER CORPORATION	WATER CHARGES PARK FREDERICK	1,020.62	
	INV 9015649399	30/01/2020	WATER CORPORATION	WATER CHARGES DUPLEX 61 CONROY	208.87	
	INV 9015649401	30/01/2020	WATER CORPORATION	WATER CHARGES DUPLEX 61 A CONROY	201.56	
	INV 9007675378	31/01/2020	WATER CORPORATION	WATER CHARGES SPORTS GROUND CONROY	183.50	
	INV 9015188852	31/01/2020	WATER CORPORATION	WATER CHARGES CAR PARK CLIVE	685.61	
	INV 9007680708	03/02/2020	WATER CORPORATION	WATER CHARGES CROSBY STREET HOUSE	50.65	
	INV 9022529707	03/02/2020	WATER CORPORATION	WATER CHARGES PADDOCK CROSBY	56.64	
	INV 9018411087	03/02/2020	WATER CORPORATION	WATER CHARGES UNIT 2/6 HILL WAY	263.61	
	INV 9007688726	03/02/2020	WATER CORPORATION	WATER CHARGES PLAYGROUND CARINYA	296.06	
	INV 9018411079	03/02/2020	WATER CORPORATION	WATER CHARGES 1/6 HILL WAY	280.05	

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INV 9017943102	03/02/2020	WATER CORPORATION	WATER CHARGES 25 MARMION	331.21	
INV 9007680716	03/02/2020	WATER CORPORATION	WATER CHARGES SHOWGROUNDS KLC PEMBLE	664.61	
4 42306	07/02/2020	SYNERGY			10,374.63
INV 338348270	03/02/2020	SYNERGY	ELECTRICITY STREET LIGHTS	10,374.63	
5 42307	24/02/2020	SHIRE OF KATANNING			463.70
INV KLC PETTY CASH	19/11/2019	SHIRE OF KATANNING	KLC PETTY CASH FOR NOV'19-JAN'20	343.70	
INV DEDUCTION	19/02/2020	SHIRE OF KATANNING	Payroll deductions	72.00	
INV DEDUCTION	19/02/2020	SHIRE OF KATANNING	Payroll deductions	48.00	
6 42308	28/02/2020	SHIRE OF KATANNING			142.55
INV ADM PETTY CASH	27/02/2020	SHIRE OF KATANNING	ADMIN PETTY CASH	142.55	
7 42309	28/02/2020	TELSTRA			3,296.23
INV 4253504000	21/09/2019	TELSTRA	TELSTRA LANDLINE CHARGES FOR SEPTEMBER 2019	-5,318.85	
INV 4253504000	21/10/2019	TELSTRA	TELSTRA LANDLINE CHARGES FOR OCTOBER 2019	-147.54	
INV 4253504000	21/11/2019	TELSTRA	TELSTRA LANDLINE CHARGES FOR NOVEMBER 2019	2,597.14	
INV 4253504000	21/12/2019	TELSTRA	TELSTRA LANDLINE CHARGES FOR DECEMBER 2019	2,601.29	
INV 4253504000	21/01/2020	TELSTRA	TELSTRA LANDLINE CHARGES FOR JANUARY 2020	2,590.70	
INV 3376774455	25/01/2020	TELSTRA	MOBILE CHARGES DEC 19 - JAN 20	973.49	
8 42310	28/02/2020	WATER CORPORATION			1,214.92
INV 9007672871	30/01/2020	WATER CORPORATION	WATER CHARGES 19 CHARLES	239.86	
INV 9007681655	05/02/2020	WATER CORPORATION	WATER CHARGES SHED CORNWALL	59.73	
INV 9007681145	05/02/2020	WATER CORPORATION	WATER CHARGES 42 AUSTRAL TCE	72.56	
INV 9010435295	05/02/2020	WATER CORPORATION	WATER CHARGES 52 AUSTRAL	842.77	

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9 42311	28/02/2020	ZANYACS			19.95
INV 11623	22/01/2020	ZANYACS	LIBRARY SCHOOL PROGRAMS SUPPLIES	19.95	
				Cheque Total	\$ 25,391.90

EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
10 PAY	6/02/2020	PAYROLL	Payroll PAY 16	123,521.04	
11 EFT29338	07/02/2020	ABA SECURITY			30.90
INV 11319	22/11/2018	ABA SECURITY	ADJUSTMENT NOTE	-86.10	
INV 17489	04/02/2020	ABA SECURITY	FEBRUARY GPRS MONITORING OF THE SECURITY - OLD AMINISTRATION BUILDING	117.00	
12 EFT29339	07/02/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD			568.10
INV 1899068	15/01/2020	AFGRI EQUIPMENT AUSTRALIA PTY LTD	BLADES FOR JOHN DEERE MOWER	568.10	
13 EFT29340	07/02/2020	ANISH PEEDIKAYIL PUNNOOSE			2,966.00
INV 05	02/02/2020	ANISH PEEDIKAYIL PUNNOOSE	CLEANING OPENING,CLOSING SHIRE AMENETIES	2,966.00	
14 EFT29341	07/02/2020	AQUATIC SERVICES WA PTY LTD			2,750.00
INV AS#20171508	06/01/2020	AQUATIC SERVICES WA PTY LTD	KAC SUPPLY 20 TUBS OF GRANULAR CHLORINE	1,100.00	
INV AS#20171558	30/01/2020	AQUATIC SERVICES WA PTY LTD	KAC SUPPLY 30 X GRANULAR CHLORINE	1,650.00	
15 EFT29342	07/02/2020	AUSTRALIAN TAXATION OFFICE			35,947.00
INV PAY 16	23/01/2020	AUSTRALIAN TAXATION OFFICE	PAYG FOR - PAY 16 23/1/2020 - 5/2/2020	35,947.00	
16 EFT29343	07/02/2020	AUSTRALIA POST			198.89
INV 1009288796	03/02/2020	AUSTRALIA POST	POSTAGE	198.89	
17 EFT29344	07/02/2020	AVANT EDGE CONSULTING			3,355.00
INV 2020-826	30/01/2020	AVANT EDGE CONSULTING	R4R 2018/19 ANNUAL REPORT AUDIT - KATANNING SUPER TOWN CENTRE COMMERCIAL & STREETSCAPE REVITALISATION PROJECT	2,475.00	
INV 2020-829	04/02/2020	AVANT EDGE CONSULTING	FINANCIAL ACQUITTAL AUDIT - FINAL REPORT R2R SUPERTOWNS - KATANNING TOWN CENTRE COMMERCIAL AND STREETSCAPE REVITALISATION PROJECT	880.00	

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18	EFT29345	07/02/2020	BEING THERE SOLUTIONS PTY LTD			275.00
	INV INV-3645	01/02/2020	BEING THERE SOLUTIONS PTY LTD	REVISED STARTER PLAN SOFTWARE DOWNLOADS FOR FEBRUARY	275.00	
19	EFT29346	07/02/2020	BGL SOLUTIONS			2,799.77
	INV INV-0003214	30/01/2020	BGL SOLUTIONS	FERTILIZER & WETTING AGENT FOR ALL AGES PLAYGROUND	1,072.50	
	INV INV-0003214	30/01/2020	BGL SOLUTIONS	FERTILIZER & WETTING AGENT FOR LIONS PARK	1,045.00	
	INV INV-0003223	03/02/2020	BGL SOLUTIONS	REPAIRS TO BROKEN PIPE AT QUARTERMAINE OVAL	682.27	
20	EFT29347	07/02/2020	SANDY BOXALL			420.00
	INV 00000285	29/01/2019	SANDY BOXALL	CATERING FOR CHRISTMAS PARTY	420.00	
21	EFT29348	07/02/2020	BRAESIDE PRIMARY SCHOOL			300.00
	INV BOND REFUND	05/02/2020	BRAESIDE PRIMARY SCHOOL	BOND RELEASE FOR PIONEER ROOM	300.00	
22	EFT29349	07/02/2020	CENTAMAN SYSTEM PTY LTD			1,507.00
	INV CINV2742	28/01/2020	CENTAMAN SYSTEM PTY LTD	KLC SERVER MIGRATION	1,507.00	
23	EFT29350	07/02/2020	CIVIL KERBING CONCRETING PTY LTD			47,311.62
	INV IV00000000227	30/01/2020	CIVIL KERBING CONCRETING PTY LTD	PROGRESS CLAIM 1	47,311.62	
24	EFT29351	07/02/2020	COCA-COLA AMATIL			261.80
	INV 221843723	30/01/2020	COCA-COLA AMATIL	KIOSK SUPPLIES	261.80	
25	EFT29352	07/02/2020	D & T WINDOW CLEANING			2,800.00
	INV 830	03/02/2020	D & T WINDOW CLEANING	EXTERNAL AND INTERNAL CLEANING OF SHIRE ADMIN AND CIVIC WINDOWS	2,800.00	
26	EFT29353	07/02/2020	RAY FORD SIGNS			356.51
	INV 11637	31/01/2020	RAY FORD SIGNS	SIGNS FOR THE MINIATURE RAILWAY	356.51	
27	EFT29354	07/02/2020	GRANDE FOOD SERVICE			65.36
	INV 4156169	29/01/2020	GRANDE FOOD SERVICE	KIOSK SUPPLIES	65.36	

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28	EFT29355	07/02/2020	GREY BIRD MEDIA			500.00
	INV 856	15/10/2019	GREY BIRD MEDIA	2019 BLOOM FESTIVAL - AURORA MAG ADVERT SEPT	500.00	
29	EFT29356	07/02/2020	GREAT SOUTHERN WEEKENDER			297.00
	INV 25346	23/01/2020	GREAT SOUTHERN WEEKENDER	12X3 COLOUR AD AUSTRALIA DAY - 23/01/2020	297.00	
30	EFT29357	07/02/2020	HANSON CONSTRUCTION MATERIALS PTY LTD			1,432.20
	INV 72344171	21/11/2019	HANSON CONSTRUCTION MATERIALS PTY LTD	SUPPLY 120M3 GRANITE ROCK SIZED APPROX 200 - 250MM FOR A PROJECT	1,432.20	
31	EFT29358	07/02/2020	KATANNING AUTO CENTRE			319.20
	INV 8181	30/01/2020	KATANNING AUTO CENTRE	SERVICE KIT TO SUIT MAZDA BT50	319.20	
32	EFT29359	07/02/2020	KATANNING GLAZING & SECURITY			1,082.00
	INV 16814	01/12/2019	KATANNING GLAZING & SECURITY	TASMAN LOCK FOR UNIT 3 AMHERST VILLAGE	47.00	
	INV 16908	03/01/2020	KATANNING GLAZING & SECURITY	U2/6 HILL WAY - CRIMSAFE SECURITY DOOR	1,035.00	
33	EFT29360	07/02/2020	KATANNING PLUMBING & GAS P/L			439.86
	INV 00004353	31/12/2019	KATANNING PLUMBING & GAS P/L	KLC REPAIR TO TAP ST SPRIG BAR VERANDA AND BUILDING EXTERNAL	439.86	
34	EFT29361	07/02/2020	KATANNING SECURITY PROTECTION PTY LTD			5,156.00
	INV 00000343	02/01/2020	KATANNING SECURITY PROTECTION PTY LTD	PATROL FOR MONTH OF DECEMBER 2019	2,480.00	
	INV 00000349	27/01/2020	KATANNING SECURITY PROTECTION PTY LTD	KLC ALARM RESPONSE 27 JANUARY 2020	196.00	
	INV 00000360	01/02/2020	KATANNING SECURITY PROTECTION PTY LTD	PATROL AAPG PIESSE LAKE	2,480.00	
35	EFT29362	07/02/2020	KATANNING COUNTRY CLUB			429.00
	INV INV-01537	16/12/2019	KATANNING COUNTRY CLUB	2019 SHIRE CHRISTMAS PARTY	429.00	
36	EFT29363	07/02/2020	KATANNING REGIONAL BUSINESS ASSOCIATION			2,200.00
	INV INV-0351	28/01/2020	KATANNING REGIONAL BUSINESS ASSOCIATION	DIRECTORY ADVERT AQUATIC CENTRE LIBRARY & GALLERY SALEYARDS KLC	2,200.00	

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37	EFT29364	07/02/2020	KATANNING STOCK & TRADING			1,619.35
	INV 51	10/01/2020	KATANNING STOCK & TRADING	KATANNING HOTEL - PRODUCTS TO FIX BACK AREA DOC 52	684.30	
	INV 53	15/01/2020	KATANNING STOCK & TRADING	OUT DOOR GLASS CLEANER	14.00	
	INV 52	15/01/2020	KATANNING STOCK & TRADING	ALLWEATHER PAINT WELD SAW	232.65	
	INV 1/55	20/01/2020	KATANNING STOCK & TRADING	KAC WIRE ROPE CLIPS & SNAP HOOK DOC 55	277.60	
	INV 1/56	30/01/2020	KATANNING STOCK & TRADING	PRESSURE WASHER HOSE AND 2 HOSE HOLDERS	62.30	
	INV 1/57	31/01/2020	KATANNING STOCK & TRADING	FLURO WIRE	28.50	
	INV 1/60	04/02/2020	KATANNING STOCK & TRADING	1 ROLL - 150METRES 8MM ROPE	320.00	
38	EFT29365	07/02/2020	KATANNING H HARDWARE			348.15
	INV 102002511	01/01/2020	KATANNING H HARDWARE	ROLLER CAGE H/DUTY & EXTENSION POLE GENIUS ALUMINIUM	49.48	
	INV 102002508	14/01/2020	KATANNING H HARDWARE	ROLLERCOVER BACK FOAM TEXTURE	91.80	
	INV 102002533	15/01/2020	KATANNING H HARDWARE	TOILET SEAT BOLT SET CAROMA	38.97	
	INV 101007113	31/01/2020	KATANNING H HARDWARE	PADLOCK BRASS SILCON JACKET HS & STAPLE ZINC	156.95	
	INV 101007280	04/02/2020	KATANNING H HARDWARE	CLOUT 30X2.8 1 KG PACK	10.95	
39	EFT29366	07/02/2020	LANDGATE			80.66
	INV 353795-10000954	30/01/2020	LANDGATE	GROSS RENTAL VALUATIONS SCHEDULE G 2019/9	80.66	
40	EFT29367	07/02/2020	LESLEY BALINSKI			496.00
	INV 5	31/01/2020	LESLEY BALINSKI	JANUARY SCHOOL HOLIDAYS CLAY ART WORKSHOP FOR YOUNG PEOPLE	496.00	
41	EFT29368	07/02/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA			1,460.00
	INV 15266	30/01/2020	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	REGISTRATION LG PRO FINANCE PROFESSIONALS CONFERENCE 2020	1,460.00	
42	EFT29369	07/02/2020	NATIONAL LIVESTOCK REPORTING SERVICE			990.00
	INV 2400011052	31/01/2020	NATIONAL LIVESTOCK REPORTING SERVICE	NLRS SALEYARD MARKET REPORTING - JANUARY 2020 4 WEEKS	990.00	

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43	EFT29370	07/02/2020	MARKETFORCE PTY LTD			439.57
	INV 33180	02/01/2020	MARKETFORCE PTY LTD	EARLY SETTLEMENT DISCOUNT FOR INVOICE 30861	-16.48	
	INV 31686	28/01/2020	MARKETFORCE PTY LTD	ADVERTISEMENT LIBRARY- ADMIN- FITNESS COORDINATOR - BUILDING MAINTENANCE	456.05	
44	EFT29371	07/02/2020	MESSAGEMEDIA			2,158.99
	INV INV00724985	31/12/2019	MESSAGEMEDIA	SMS TEXTS FOR HVMB TFB AND STANDPIPES	2,158.99	
45	EFT29372	07/02/2020	MARKET CREATIONS PTY LTD			2,099.00
	INV HZ37-2	08/01/2020	MARKET CREATIONS PTY LTD	COUNCIL CONNECT ANNUAL DNS HOSTING TO 14/03/2021	55.00	
	INV 10654	31/01/2020	MARKET CREATIONS PTY LTD	JANUARY 2020 WALGA - ADV SERVER / NETWORK / TECHNICAL BUSINESS SUPPORT	412.50	
	INV 10677	31/01/2020	MARKET CREATIONS PTY LTD	BACKHAUL NETWORK DIAGRAM AND IP ADDRESSING	247.50	
	INV 10666	31/01/2020	MARKET CREATIONS PTY LTD	WALGA - ADVANCED SERVER/NETWORK SUPPORT	1,384.00	
46	EFT29373	07/02/2020	MOHANA CATERING			300.00
	INV 210	30/11/2019	MOHANA CATERING	CATERING - WELCOME SCROLL EVENT 2019	300.00	
47	EFT29374	07/02/2020	MOORE STEPHENS			957.00
	INV 833	29/01/2020	MOORE STEPHENS	BUDGET WORKSHOP 2020	957.00	
48	EFT29375	07/02/2020	NELSONS DRYCLEANING			666.60
	INV 00009394	31/12/2019	NELSONS DRYCLEANING	DRYCLEANING TABLECLOTHS GSRRG MEETING SENIORS CHRISTMAS LUNCHEON	309.80	
	INV 00009394	31/12/2019	NELSONS DRYCLEANING	DECEMBER DRYCLEANING	150.00	
	INV 00009423	31/01/2020	NELSONS DRYCLEANING	TABLECLOTH CLEANING FOR JANUARY	206.80	
49	EFT29376	07/02/2020	ONEMUSIC AUSTRALIA			883.17
	INV 021130	07/01/2020	ONEMUSIC AUSTRALIA	ONEMUSIC (REPLACEMENT OF APRA & PPCA) AGREEMENT FEES - 1 JULY 2019 TO 31 MARCH 2020	883.17	
50	EFT29377	07/02/2020	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)			1,500.39
	INV AA00472711	31/01/2020	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	SEP 2019 - MONTHLY CANON COPIER COUNT IR-ADV C5550, C3330, C3330	1,500.39	

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51	EFT29378	07/02/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			128.30
	INV 551865	31/01/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	KLC BLACK AND COLOUR JANUARY	1.74	
	INV 551865	31/01/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	LIBRARY PHOTOCOPIER BLACK AND COLOUR JANUARY	126.56	
52	EFT29379	07/02/2020	SOUTH REGIONAL TAFE			1,247.80
	INV I0010453	31/01/2020	SOUTH REGIONAL TAFE	FIRST AID TRAINING 29 JANUARY 2020	367.80	
	INV I0010438	31/01/2020	SOUTH REGIONAL TAFE	FIRST AID TRAINING 29 JANUARY 2020 Admin	122.60	
	INV I0010476	31/01/2020	SOUTH REGIONAL TAFE	FIRST AID TRAINING 29 JANUARY 2020	122.60	
53	INV I0010467	31/01/2020	SOUTH REGIONAL TAFE	FIRST AIDE TRAINING WORKS CREW/ADMIN	757.40	
	INV A0001445	31/01/2020	SOUTH REGIONAL TAFE	CREDIT TO INVOICE I0010467	-122.60	
54	EFT29380	07/02/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			2,153.25
	INV 172	23/01/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	PROJECT & CONSTRUCTION OF PIESSE PARK PER RFQ 015-2019	2,153.25	
55	EFT29381	07/02/2020	BURGESS RAWSON (WA) PTY LTD			1,135.49
	INV 7183	05/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER USAGE GARDEN AT AUSTRAL TCE	186.29	
	INV 7182	05/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER USAGE GARDEN AUSTRAL TCE	796.98	
	INV 7180	05/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER USAGE GARDEN AT AUSTRAL TCE	152.22	
56	EFT29382	07/02/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL			22,226.67
	INV 10332	31/01/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	583 PIESSE PARK SWALES CLAIM NO5 ROCK PROTECTION	8,618.18	
	INV 10332	31/01/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	PRELIMS EARTHWORKS & CONCRETE WEIR	5,798.49	
	INV 10332	31/01/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	SUPPLY & HAULAGE OF LATERITE ROCK	2,491.50	
	INV 10332	31/01/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	SUPPLY & INSTALL CAST INSITU STRAIGHT CONCRETE HEADWALL & 450MM RC PIPE BACKFILL & COMPACT WITH GRAVEL	5,318.50	

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57	EFT29383	07/02/2020	TYREPOWER KATANNING			1,333.00
	INV 136580	23/01/2020	TYREPOWER KATANNING	REPAIR TO TYRES X3 FOR RANGER UTE	603.00	
	INV 136553	29/01/2020	TYREPOWER KATANNING	TYRE REPAIR FOR JOHN DEERE MOWER	30.00	
	INV 136551	29/01/2020	TYREPOWER KATANNING	PUNCHER REPAIR FOR TORO CYLINDER MOWER	30.00	
	INV 136662	29/01/2020	TYREPOWER KATANNING	BATTERY FOR WHITE HOLDEN TRAILBLAZER KA00	335.00	
	INV 136729	03/02/2020	TYREPOWER KATANNING	CENTURY DIN85L MF CENTURY	335.00	
58	EFT29384	07/02/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)			2,057.00
	INV I3077255 2	17/07/2019	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA ENVIRONMENTAL PLANNING TOOL /SALARY WORKFORCE SURVEY	3,905.00	
	INV C3011830	14/08/2019	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	CREDIT FOR ENVIRONMENTAL PLANNING SALARY & WORKFORCE SURVEY	-3,905.00	
	INV I3081045	31/01/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	TRAINING FINANCIAL BUDGET	1,045.00	
	INV I3081046	31/01/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	TRAINING FUNDAMENTALS MONTHLY ANNUAL REPORTING	1,012.00	
59	EFT29385	07/02/2020	WATSON'S LIQUID WASTE DISPOSAL			560.00
	INV 1729	08/01/2020	WATSON'S LIQUID WASTE DISPOSAL	KLC PUMP OUT KITCHEN GREASE TRAP, PLUS DUMPING CHARGES	560.00	
60	EFT29386	07/02/2020	LANDMARK KATANNING			142.36
	INV 902560634	29/01/2020	LANDMARK KATANNING	MONGREL BOOT Z/S WNS WHEAT SAFETY FOR SALEYARDS	142.36	
61	EFT29387	07/02/2020	WEST AUSTRALIAN NEWSPAPERS LTD			500.00
	INV 1007010420200131	31/01/2020	WEST AUSTRALIAN NEWSPAPERS LTD	AUSTRALIA DAY 2020 18X4 AD	220.00	
	INV 1007010420200131	31/01/2020	WEST AUSTRALIAN NEWSPAPERS LTD	HARMONY FESTIVAL NARROGIN OBSERVER JANUARY	280.00	
62	EFT29388	07/02/2020	WYWURRY ELECTRICAL			126.50
	INV INV4384	17/01/2020	WYWURRY ELECTRICAL	KLC REPLACE LIGHT GLOBE IN BAIN MARIE KIOSK AND REPAIR ELECTRIC POLISHING MACHINE	126.50	
63	EFT29389	18/02/2020	ABA SECURITY			162.00
	INV 17486	04/02/2020	ABA SECURITY	LIBRARY MONITORING SECURITY	162.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
64	EFT29390	18/02/2020	ABC DISTRIBUTORS WA			902.36
	INV 140492	31/01/2020	ABC DISTRIBUTORS WA	CLEANING PRODUCTS VARIOUS SHIRE PROPERTIES	902.36	
65	EFT29391	18/02/2020	AUSTRALIA POST			734.46
	INV 1009200466	03/01/2020	AUSTRALIA POST	POSTAGE MONTH OF DECEMBER 2019	734.46	
66	EFT29392	18/02/2020	AYTON BAESJOU PLANNING			1,870.00
	INV 2411	31/01/2020	AYTON BAESJOU PLANNING	PLANNING CONSULTATION FEE PIESSE LAKE	1,870.00	
67	EFT29393	18/02/2020	SANDY BOXALL			200.00
	INV 00000288	07/02/2020	SANDY BOXALL	CATERING ADELA RETIREMENT	200.00	
68	EFT29394	18/02/2020	BLACK STUMP ELECTRICAL			974.18
	INV 4454	06/01/2020	BLACK STUMP ELECTRICAL	KLC REINSTATE NEW RACK	974.18	
69	EFT29395	18/02/2020	BTW RURAL SUPPLIES			4,030.00
	INV 23247	15/01/2020	BTW RURAL SUPPLIES	KLC RETIC UPGRADES	3,135.00	
	INV 23251	15/01/2020	BTW RURAL SUPPLIES	REFUSE SITE SANITATION	60.00	
	INV 22843	17/01/2020	BTW RURAL SUPPLIES	REFUSE SITE SANITATION	675.00	
	INV 23043	24/01/2020	BTW RURAL SUPPLIES	REFUSE SITE PRESSURE WASH	160.00	
70	EFT29396	18/02/2020	DANIELS HEALTH SERVICES PTY LTD			71.50
	INV 1828309	31/01/2020	DANIELS HEALTH SERVICES PTY LTD	SANITATION HOUSEHOLD REFUSE SHARPS BIN	71.50	
71	EFT29397	18/02/2020	EXTREME MARQUEES PTY LTD			5,645.00
	INV DO149970	20/01/2020	EXTREME MARQUEES PTY LTD	HARMONY FESTIVAL EQUIPMENT	5,645.00	
72	EFT29398	18/02/2020	RAY FORD SIGNS			4,068.71
	INV 11640	06/02/2020	RAY FORD SIGNS	REFUSE SITE SIGNAGE	435.33	
	INV 11639	06/02/2020	RAY FORD SIGNS	REFUSE SITE SIGNAGE	3,633.38	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
73	EFT29399	18/02/2020	GRENADA PROMOTIONAL PRODUCTS			306.90
	INV 20-00654	19/12/2019	GRENADA PROMOTIONAL PRODUCTS	VISITORS CENTRE BANNER	306.90	
74	EFT29400	18/02/2020	GRANDE FOOD SERVICE			74.30
	INV 4156504	05/02/2020	GRANDE FOOD SERVICE	KLC KIOSK REFRESHMENTS	74.30	
75	EFT29401	18/02/2020	KATANNING COMMUNITY CHILD CARE CENTRE			5,000.00
	INV 0000013	03/02/2020	KATANNING COMMUNITY CHILD CARE CENTRE	COMMUNITY CHILDCARE GRANT	5,000.00	
76	EFT29402	18/02/2020	KOWALDS NEWS & GLASSHOUSE			115.10
	INV SN0000390102	01/02/2020	KOWALDS NEWS & GLASSHOUSE	NEWSPAPERS 05/01/20 - 02/02/20	115.10	
77	EFT29403	18/02/2020	KATANNING STOCK & TRADING			79.90
	INV 1/62	10/02/2020	KATANNING STOCK & TRADING	GALLERY PAINT	79.90	
78	EFT29404	18/02/2020	LANDSCAPE CONSTRUCTION PTY LTD			80,597.26
	INV 3717	31/01/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS PISESSE LAKE BOARDWALK	66,426.32	
	INV 3717	31/01/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS PIESSE LAKE DEVELOPMENT PRELIMINARIES	12,395.76	
	INV 3717	31/01/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS PEISSE PARK/LAKE PRILIMINARIES	1,775.18	
79	EFT29405	18/02/2020	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)			2,558.05
	INV 2344	10/02/2020	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)	SALEYARD CANTEEN KITCHEN	226.05	
	INV 2350	10/02/2020	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)	SALEYARD CANTEEN KITCHEN	2,332.00	
80	EFT29406	18/02/2020	LUKE LENZARINI			125.00
	INV 161	07/02/2020	LUKE LENZARINI	HARMONY FESTIVAL LOGO UPDATE	125.00	
81	EFT29407	18/02/2020	NORDIC FITNESS EQUIPMENT			198.00
	INV 20-00000262	06/02/2020	NORDIC FITNESS EQUIPMENT	KLC GYM EQUIPMENT	198.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
82	EFT29408	18/02/2020	ROXAINE O'TOOLE			60.00
	INV 48	04/02/2020	ROXAINE O'TOOLE	PRESENTATIONS & GIFTS	60.00	
83	EFT29409	18/02/2020	PFD FOOD SERVICES			443.15
	INV KS862976	05/02/2020	PFD FOOD SERVICES	KLC KIOSK REFRESHMENTS	209.35	
	INV KS862988	05/02/2020	PFD FOOD SERVICES	KLC CLEANING SUPPLIES	233.80	
84	EFT29410	18/02/2020	PRE EMPTIVE STRIKE PTY LTD			836.00
	INV 95743	04/02/2020	PRE EMPTIVE STRIKE PTY LTD	HARMONY FESTIVAL ADVERTISEMENT POSTERS	836.00	
85	EFT29411	18/02/2020	SOUTHERLY MAGAZINE			330.00
	INV 0394	31/01/2020	SOUTHERLY MAGAZINE	HARMONY FESTIVAL ADVERTISEMENT	330.00	
86	EFT29412	18/02/2020	BURGESS RAWSON (WA) PTY LTD			1,997.41
	INV 7181	05/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER USAGE GARDEN DORE ST	258.89	
	INV 7189	07/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER USAGE STANDPIPE AUSTRAL TCE	643.80	
	INV 7194	11/02/2020	BURGESS RAWSON (WA) PTY LTD	WATER CHARGES GARDEN AUSTRAL TCE	1,094.72	
87	EFT29413	18/02/2020	LANDMARK KATANNING			59.42
	INV 0200010017352	04/02/2020	LANDMARK KATANNING	PLANT FORKLIFT GAS BOTTLE	59.42	
88	PAY	20/02/2020	PAYROLL	PAY 17	114,847.32	
89	EFT29414	24/02/2020	SHIRE OF CUBALLING			5,118.10
	INV 5032	31/01/2020	SHIRE OF CUBALLING	JANUARY FEE FOR BUILDING CONSULTANT 2019/20	5,118.10	
90	EFT29415	24/02/2020	AMPAC DEBT RECOVERY (WA) PTY LTD			3,264.44
	INV 62536	16/01/2020	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY PERIOD ENDING 1-JAN-2020	3,264.44	
91	EFT29416	24/02/2020	AUSTRALIAN TAXATION OFFICE			35,045.00
	INV PAYG	19/02/2020	AUSTRALIAN TAXATION OFFICE	PAYG PAY 17	35,045.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
92	EFT29417	24/02/2020	BTW RURAL SUPPLIES			100.00
	INV 232221	14/01/2020	BTW RURAL SUPPLIES	EFFLUENT MAINTENANCE SUPPLIES	100.00	
93	EFT29418	24/02/2020	CYBERVALE PTY LTD / RADIO GREAT SOUTHERN			150.00
	INV 00009419	01/01/2020	CYBERVALE PTY LTD / RADIO GREAT SOUTHERN	RADIO PROMOTION FOR HARMONY FESTIVAL 2020	150.00	
94	EFT29419	24/02/2020	DSB SERVICES (DEREK STOCK)			300.00
	INV 6343	02/01/2020	DSB SERVICES (DEREK STOCK)	LAWNMOWING CONTRACT	300.00	
95	EFT29420	24/02/2020	RAY FORD SIGNS			157.30
	INV 11616	14/01/2020	RAY FORD SIGNS	LAMINATED SIGNS FOR EVENT BINS	157.30	
96	EFT29421	24/02/2020	HANSON CONSTRUCTION MATERIALS PTY LTD			3,381.18
	INV 72425443	14/01/2020	HANSON CONSTRUCTION MATERIALS PTY LTD	GRANITE ROCK FOR CONSTRUCTION OF SYNNOTT ROAD SWALE & TREATMENT LAKE #2	3,381.18	
97	EFT29422	24/02/2020	SEEK LIMITED			313.50
	INV 96704812	07/02/2020	SEEK LIMITED	ADVERTISEMENT FOR POSITIONS VACANT	313.50	
98	EFT29423	24/02/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL			37,436.54
	INV 10334	31/01/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	587 - CHIPPER ST CLAIM NO.3	37,436.54	
99	EFT29424	24/02/2020	WA HARDWOOD FLOORS PTY LTD			11,850.00
	INV 1240	09/01/2020	WA HARDWOOD FLOORS PTY LTD	KATANNING RECREATION CENTRE PROJECT MATERIALS	11,850.00	
100	EFT29425	24/02/2020	WATSON'S LIQUID WASTE DISPOSAL			330.00
	INV 1732	15/01/2020	WATSON'S LIQUID WASTE DISPOSAL	CLEAN SALEYARD CANTEEN GREASE TRAP	330.00	
101	EFT29426	26/02/2020	BUILDING SERVICE LEVY			169.95
	INV T93	26/02/2020	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR JANUARY 2020	169.95	
102	EFT29427	28/02/2020	AVANTGARDE TECHNOLOGIES PTY LTD			5,163.69
	INV ES00001423	07/02/2020	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV MAINTENANCE February 2020 Contract	1,535.46	
	INV ES00001422	07/02/2020	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV MAINTENANCE January 2020 Contract	1,535.46	

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	INV ES00001424	07/02/2020	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV MAINTENANCE Industrial Managed switch Mod2	662.00	
	INV ES00001430	19/02/2020	AVANTGARDE TECHNOLOGIES PTY LTD	CCTV MAINTENANCE MATERIALS	1,430.77	
103	EFT29428	28/02/2020	BELGRAVIA HEALTH & LEISURE GROUP			148.00
	INV 6317130220.01	13/02/2020	BELGRAVIA HEALTH & LEISURE GROUP	FREE PASS TO THE POOL EVENT - PASSES FOR JAN'20 SCHOOL HOLIDAYS	148.00	
104	EFT29429	28/02/2020	SMALL CHANGE WHOLEFOODS			550.00
	INV 004	05/02/2020	SMALL CHANGE WHOLEFOODS	COMMUNITIES ECONOMIC INNOVATION EXPENDITURE	550.00	
105	EFT29430	28/02/2020	VIETNAMESE CAFE PHO			187.00
	INV 03	20/02/2020	VIETNAMESE CAFE PHO	WA WATER CORPORATION LUNCH MEETING CATERING	187.00	
106	EFT29431	28/02/2020	A.C.T. INDUSTRIAL			26,961.00
	INV 00030573	07/02/2020	A.C.T. INDUSTRIAL	REFUSE SITE FLAT TOP BINS	26,961.00	
107	EFT29432	28/02/2020	AMANDA ERASMUS			135.79
	INV REIMBURSEMENT	17/02/2020	AMANDA ERASMUS	FUEL REIMBURSEMENT ATTENDING PAYROLL COURSE	135.79	
108	EFT29433	28/02/2020	AYTON BAESJOU PLANNING			6,650.60
	INV 2418	07/02/2020	AYTON BAESJOU PLANNING	PLANNING OFFICER FEE	6,650.60	
109	EFT29434	28/02/2020	BLUESTEEL ENTERPRISES PTY LTD			1,817.20
	INV 66922	17/02/2020	BLUESTEEL ENTERPRISES PTY LTD	BFB UNIFORMS & PROTECTIVE CLOTHING	1,143.45	
	INV 66957	20/02/2020	BLUESTEEL ENTERPRISES PTY LTD	SMOKE FILTERS FOR PRO MASKS	673.75	
110	EFT29435	28/02/2020	BOC GASES AUSTRALIA			97.64
	INV 4024676917	29/01/2020	BOC GASES AUSTRALIA	SALEYARD GAS REFILL	60.72	
	INV 4024676917	29/01/2020	BOC GASES AUSTRALIA	MECHANIC GAS REFILL	24.73	
	INV 4024676917	29/01/2020	BOC GASES AUSTRALIA	AQUACTIC CENTRE GAS REFILL	12.19	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
111	EFT29436	28/02/2020	BLACK STUMP ELECTRICAL			8,317.22
	INV 4463	17/02/2020	BLACK STUMP ELECTRICAL	REFUSE SITE TIP SHOP	4,126.56	
	INV 4453	17/02/2020	BLACK STUMP ELECTRICAL	REFUSE SITE TIP SHOP	4,190.66	
112	EFT29437	28/02/2020	BTW RURAL SUPPLIES			140.00
	INV 23366	28/01/2020	BTW RURAL SUPPLIES	DEPOT STANDPIPE FITTINGS	140.00	
113	EFT29438	28/02/2020	BURANDO HILL PTY LTD			380.71
	INV KAT13509	04/02/2020	BURANDO HILL PTY LTD	DEPOT PLANT Mazda BT150 Winch, Pins	380.71	
114	EFT29439	28/02/2020	CANNING BRIDGE AUTO LODGE			330.00
	INV 00019036	13/02/2020	CANNING BRIDGE AUTO LODGE	HUMAN RESOURCES TRAINING PAYROLL	330.00	
115	EFT29440	28/02/2020	CENTRE OF SUSTAINABLE TOURISM			1,500.00
	INV 8	19/02/2020	CENTRE OF SUSTAINABLE TOURISM	STAGE 1 PAYMENT OF TOURISM PROJECT	1,500.00	
116	EFT29441	28/02/2020	CJD EQUIPMENT PTY LTD			65.08
	INV 1991688	12/02/2020	CJD EQUIPMENT PTY LTD	PLANT MAINTENANCE MATERIALS	65.08	
117	EFT29442	28/02/2020	COCA-COLA AMATIL			669.43
	INV 221973605	13/02/2020	COCA-COLA AMATIL	KLC KIOSK REFRESHMENTS	418.08	
	INV 222042574	20/02/2020	COCA-COLA AMATIL	KLC KIOSK REFRESHMENTS	251.35	
118	EFT29443	28/02/2020	CONNECT CALL CENTRE SERVICES			355.36
	INV 2682	15/02/2020	CONNECT CALL CENTRE SERVICES	JANUARY 2020 OVERCALLS	355.36	
119	EFT29444	28/02/2020	DIGRITE			26.00
	INV K1856	12/02/2020	DIGRITE	PLANT MAINTENANCE MATERIALS	26.00	
120	EFT29445	28/02/2020	EDWARDS MOTORS PTY LTD			240.00
	INV 3152	19/02/2020	EDWARDS MOTORS PTY LTD	COMMUNITIES BUS HIRE	240.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
121	EFT29446	28/02/2020	GRANDE FOOD SERVICE			333.53
	INV 4156841	12/02/2020	GRANDE FOOD SERVICE	KLC KIOSK REFRESHMENTS	133.27	
	INV 4157208	19/02/2020	GRANDE FOOD SERVICE	KLC KIOSK FOOD SUPPLIES	200.26	
122	EFT29447	28/02/2020	GREAT SOUTHERN FUEL SUPPLIES			19,643.24
	INV 17000693	15/01/2020	GREAT SOUTHERN FUEL SUPPLIES	DEPOT MAINT/CLEAN UP	447.17	
	INV D2014318	15/01/2020	GREAT SOUTHERN FUEL SUPPLIES	DIESEL DEPOT TRAILER	14,531.00	
	INV 17000728	28/01/2020	GREAT SOUTHERN FUEL SUPPLIES	DEPOT PLANT FUEL	205.28	
	INV FUEL CARDS	31/01/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARDS FOR MONTH January 2020	4,459.79	
123	EFT29448	28/02/2020	TOLL IPEC/ COURIER AUSTRALIA			63.86
	INV 0455	11/02/2020	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT CHARGES JAN 2020	63.86	
124	EFT29449	28/02/2020	J P PROMOTIONS PTY LTD			1,827.12
	INV INV19848	21/02/2020	J P PROMOTIONS PTY LTD	HARMONY FESTIVAL SHIRTS	1,827.12	
125	EFT29450	28/02/2020	KATANNING AUTO CENTRE			461.30
	INV 8187	13/02/2020	KATANNING AUTO CENTRE	PLANT MAINTENANCE MATERIALS	461.30	
126	EFT29451	28/02/2020	KATANNING DISTRICTS CARPET CARE			385.00
	INV 72	20/02/2020	KATANNING DISTRICTS CARPET CARE	KLC CARPET CLEANING	385.00	
127	EFT29452	28/02/2020	KATANNING HUB CRC			132.00
	INV INV-0070	18/02/2020	KATANNING HUB CRC	PROMOTIONAL STICKERS FOR TOURISM WORKSHOP	132.00	
128	EFT29453	28/02/2020	KATANNING PLUMBING & GAS P/L			740.88
	INV 00004503	31/01/2020	KATANNING PLUMBING & GAS P/L	PLUMBING REPAIR TO LIBRARY ROOF	309.68	
	INV 00004492	31/01/2020	KATANNING PLUMBING & GAS P/L	LIONS PARK - UNBLOCK TOILETS	107.80	
	INV 00004496	31/01/2020	KATANNING PLUMBING & GAS P/L	LIONS PARK - BLOCKED TOILET	323.40	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
129	EFT29454	28/02/2020	KATANNING WASTE MANAGEMENT			308.00
	INV 602	18/02/2020	KATANNING WASTE MANAGEMENT	JANUARY 2020 EMPTYING OF RECYCLE BINS	308.00	
130	EFT29455	28/02/2020	KATANNING COUNTRY CLUB			3,923.22
	INV 01747	11/02/2020	KATANNING COUNTRY CLUB	PROJECTS BOWLING GREEN Reimbursement concrete, Laying & prep work, equipment hire	3,923.22	
131	EFT29456	28/02/2020	KATANNING STOCK & TRADING			690.80
	INV 1/67	17/02/2020	KATANNING STOCK & TRADING	WELCOME PRECINCT MAINTENANCE	690.80	
132	EFT29457	28/02/2020	KATANNING BOBCAT HIRE			473.00
	INV-0178	19/02/2020	KATANNING BOBCAT HIRE	REFUSE SITE CONTRUCTION	473.00	
133	EFT29458	28/02/2020	KATANNING H HARDWARE			57.95
	INV 101007475	08/02/2020	KATANNING H HARDWARE	AIRPORT GROUNDS MAINTENANCE	57.95	
134	EFT29459	28/02/2020	PALMER MCKINLEY			125.65
	INV REIMBURSEMENT	10/02/2020	PALMER MCKINLEY	REIMBURSEMENT OF KLC METAFIT DOWNLOADS	125.65	
135	EFT29460	28/02/2020	MARKET CREATIONS PTY LTD			531.27
	INV 10724	24/02/2020	MARKET CREATIONS PTY LTD	IT HARDWARE License & Support MERAKI MS120, Controller Access Point	531.27	
136	EFT29461	28/02/2020	MODERN TEACHING AIDS			505.91
	INV 43894674	31/01/2020	MODERN TEACHING AIDS	HARMONY FESTIVAL OUTDOOR MATS	505.91	
137	EFT29462	28/02/2020	MOMAR AUSTRALIA PTY LTD			308.00
	INV 194648	06/02/2020	MOMAR AUSTRALIA PTY LTD	KLC CLEANING MATERIALS	308.00	
138	EFT29463	28/02/2020	QFH MULTIPARTS			262.82
	INV 138495	07/02/2020	QFH MULTIPARTS	DEPOT PLANT PARTS Hydraulic Hose JCB Backhoe	199.06	
	INV 138496	07/02/2020	QFH MULTIPARTS	DEPOT PLANT PARTS Hydraulic Hose Excavator Mulching head	63.76	
139	EFT29464	28/02/2020	NARELLE NEWMAN			95.00
	INV 63	14/02/2020	NARELLE NEWMAN	LIBRARY CATERING PROGRAMS	95.00	

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140	EFT29465	28/02/2020	PFD FOOD SERVICES			409.05
	INV KS937371	12/02/2020	PFD FOOD SERVICES	KLC KIOSK REFRESHMENTS	73.05	
	INV KT214746	19/02/2020	PFD FOOD SERVICES	KLC CLEANING SUPPLIES	116.65	
	INV KT214747	19/02/2020	PFD FOOD SERVICES	KLC KIOSK FOOD STOCKS	219.35	
141	EFT29466	28/02/2020	ALBA HOLDINGS PTY LTD T/AS QUALITY PRESS			170.70
	INV INV031508	21/01/2020	ALBA HOLDINGS PTY LTD T/AS QUALITY PRESS	DFES EMERGENCY ACTION SUPPLIES	170.70	
142	EFT29467	28/02/2020	FOCHE PLANT HIRE T/A RMF FABRICATION			18,522.90
	INV 4099-001	31/01/2020	FOCHE PLANT HIRE T/A RMF FABRICATION	WELCOME PRECINCT SIGNS	18,522.90	
143	EFT29468	28/02/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			2,552.00
	INV 173	06/02/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	PROJECTS PIESSE PARK - Project and Construction Management Services	2,552.00	
144	EFT29469	28/02/2020	BURGESS RAWSON (WA) PTY LTD			178.75
	INV 7310	17/02/2020	BURGESS RAWSON (WA) PTY LTD	RENT FOR DORE ST 1/3/20 - 31/5/20	178.75	
145	EFT29470	28/02/2020	TYREPOWER KATANNING			188.00
	INV 136866	12/02/2020	TYREPOWER KATANNING	PLANT TYRE REPAIR	30.00	
	INV 136920	17/02/2020	TYREPOWER KATANNING	PLANT MAINTENANCE REPAIRS	158.00	
146	EFT29471	28/02/2020	IT VISION COMPUTER SYSTEMS			3,370.40
	INV 32754	14/02/2020	IT VISION COMPUTER SYSTEMS	PAYROLL ESSENTIALS COURSE	1,127.50	
	INV 32753	14/02/2020	IT VISION COMPUTER SYSTEMS	SYNERGYSOFT EMAIL DEBTORS UPDATE	2,242.90	
147	EFT29472	28/02/2020	WINC AUSTRALIA PTY LTD			15.25
	INV 10176371	10/02/2020	WINC AUSTRALIA PTY LTD	ADMIN STATIONARY ORDER	15.25	

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148	EFT29473	28/02/2020	WYWURRY ELECTRICAL			1,225.50
	INV INV4424	18/02/2020	WYWURRY ELECTRICAL	RUNWAY LIGHTS MAINTENANCE	384.00	
	INV INV4425	18/02/2020	WYWURRY ELECTRICAL	KLC LIGHTS MAINTENANCE	486.75	
	INV INV4420	18/02/2020	WYWURRY ELECTRICAL	TOWN SQUARE TOILETS MAINTENANCE	354.75	
149	EFT29474	28/02/2020	YELLOW GUM B+B			140.00
	INV INV-0752	18/02/2020	YELLOW GUM B+B	ACCOMMODATION FOR COUNSELLING SERVICE OFFICER FOLLOWING FIRE EMERGENCY	140.00	
					EFT Total \$ 718,176.35	

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
150	SUPER	6/02/2020	Superchoice			\$ 15,753.60
	SUPER	6/02/2020	Superchoice	Superannuation Payments FEBRUARY Pay 16	\$ 15,753.60	
151	SUPER	24/02/2020	Superchoice			\$ 14,115.69
	SUPER	20/02/2020	Superchoice	Superannuation Payments FEBRUARY Pay 17	\$ 14,115.69	
					Direct Debit Total \$ 29,869.29	

Cheque Total	\$25,391.90	3.28%
EFT Total*	\$479,807.99	62.04%
Payroll Total*	\$238,368.36	30.82%
Direct Debit Total	\$29,869.29	3.86%
Credit Card Total		0.00%
	\$773,437.54	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
29 February 2020





MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Katanning for the 2019/20 year is \$10,000 or 10% whichever is the greater.

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

	% Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
Aged Accommodation	2%	3,088,750	1,029,790	61,968	(967,822)
New Administration Building	8%	150,000	83,340	12,702	(70,638)
Welcome Precinct	71%	4,142,965	2,761,976	2,956,336	194,360
Piesse Park Precinct	25%	6,226,158	4,150,768	1,565,963	(2,584,805)
Regional Waste Initiative	66%	970,842	647,232	635,982	(11,250)
Infrastructure - Roads					
Kowald Road Silo 0.00 - 4.66 (Resheet)	14%	90,000	0	12,488	12,488
Forrest Hills Road Silo 0.00 - 3.00 (Verge Clearing And Drainage Imp.)	45%	150,000	0	66,786	66,786

% Compares current ytd actuals to annual budget

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

		Prior Year	Current Year
		01 March 2019	29 February 2020
Financial Position	* Note		
Adjusted Net Current Assets	160%	\$ 3,900,086	\$ 6,225,661
Cash and Equivalent - Unrestricted	81%	\$ 5,760,558	\$ 4,651,084
Cash and Equivalent - Restricted	75%	\$ 19,850,421	\$ 14,897,037
Receivables - Rates	164%	\$ 881,733	\$ 1,441,867
Receivables - Other	164%	\$ 504,765	\$ 828,809
Payables	56%	\$ 12,625,608	\$ 7,120,018

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 March 2020
Prepared by: Manager Finance
Reviewed by: Manager Finance

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

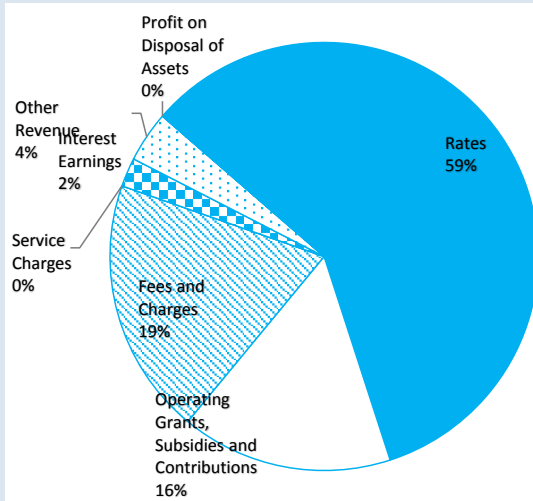
ROUNDING OFF FIGURES

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

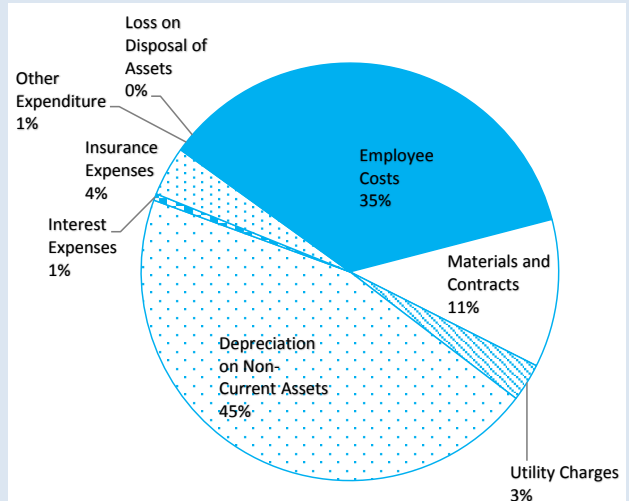
MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 29 FEBRUARY 2020

SUMMARY GRAPHS

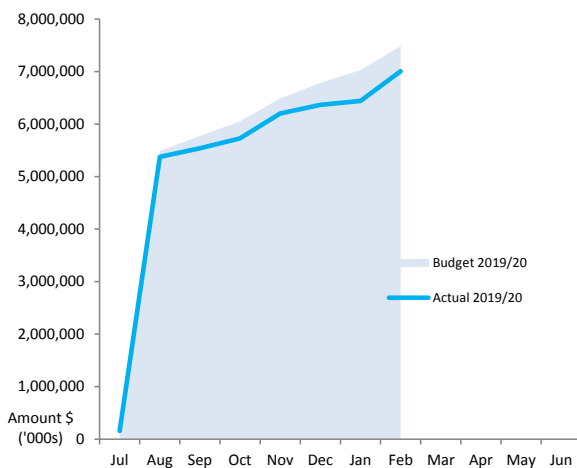
OPERATING REVENUE



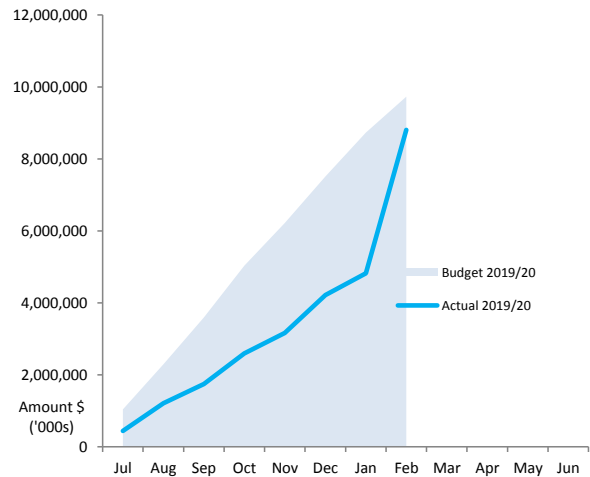
OPERATING EXPENSES



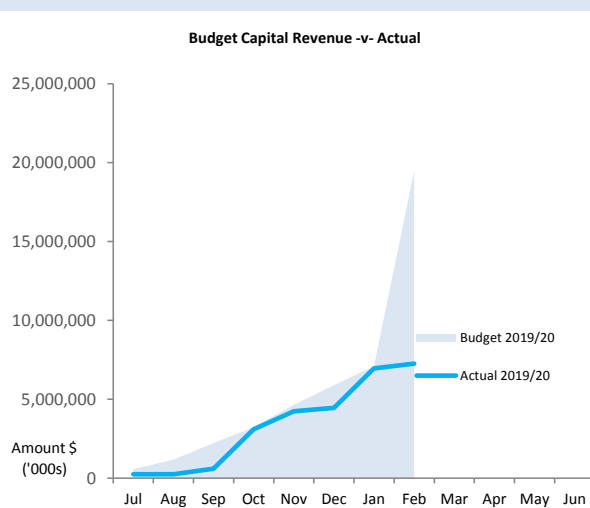
Budget Operating Revenues -v- Actual



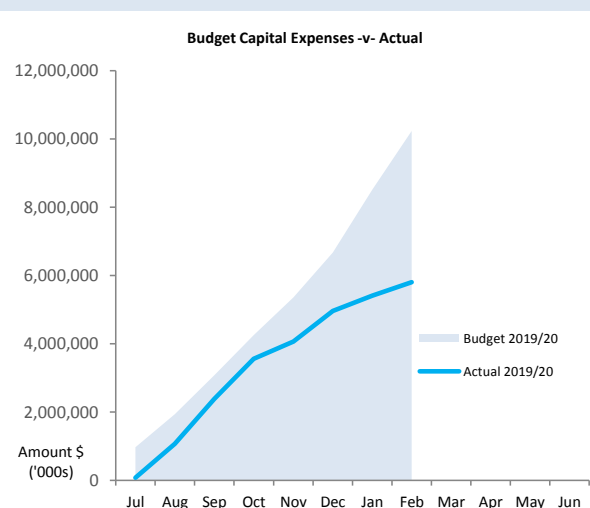
Budget Operating Expenses -v-YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 29 FEBRUARY 2020****STATUTORY REPORTING PROGRAMS**

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

STATUTORY REPORTING PROGRAMS

	Ref Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	1(b)	\$ 2,533,659	\$ 2,533,659	\$ 2,533,659	\$ 2,837,485	\$ 303,826	12%	▲
Revenue from operating activities								
Governance		388,089	388,089	46,883	59,249	12,366	26%	▲
General Purpose Funding - Rates	5	4,101,472	4,101,472	4,099,266	4,106,609	7,343	0%	
General Purpose Funding - Other		1,395,300	1,395,300	1,012,064	973,345	(38,719)	(4%)	
Law, Order and Public Safety		216,719	216,719	116,047	183,262	67,215	58%	▲
Health		3,844	3,844	2,568	570	(1,998)	(78%)	
Education and Welfare		145,555	145,555	52,133	17,080	(35,053)	(67%)	▼
Housing		227,571	227,571	149,728	131,038	(18,690)	(12%)	▼
Community Amenities		898,873	898,873	863,911	799,134	(64,777)	(7%)	
Recreation and Culture		508,319	508,319	305,900	184,402	(121,498)	(40%)	▼
Transport		228,922	228,922	194,400	64,751	(129,649)	(67%)	▼
Economic Services		975,452	975,452	611,319	430,302	(181,017)	(30%)	▼
Other Property and Services		45,000	45,000	30,731	56,159	25,428	83%	▲
		9,135,116	9,135,116	7,484,950	7,005,901			
Expenditure from operating activities								
Governance		(1,351,357)	(1,351,357)	(862,920)	(729,283)	(133,637)	(15%)	▼
General Purpose Funding		(314,665)	(314,665)	(207,518)	(159,983)	(47,535)	(23%)	▼
Law, Order and Public Safety		(485,606)	(485,606)	(339,141)	(357,808)	18,667	6%	
Health		(171,035)	(171,035)	(124,652)	(146,113)	21,461	17%	▲
Education and Welfare		(485,026)	(485,026)	(335,595)	(278,910)	(56,685)	(17%)	▼
Housing		(377,201)	(377,201)	(247,557)	(210,389)	(37,168)	(15%)	▼
Community Amenities		(1,146,172)	(1,146,172)	(782,120)	(660,668)	(121,452)	(16%)	▼
Recreation and Culture		(4,176,533)	(4,176,533)	(2,784,428)	(2,446,066)	(338,362)	(12%)	▼
Transport		(4,294,000)	(4,294,000)	(2,847,376)	(2,857,028)	9,652	0%	
Economic Services		(1,626,900)	(1,626,900)	(1,144,675)	(947,981)	(196,694)	(17%)	▼
Other Property and Services		(41,119)	(41,119)	(52,918)	(10,840)	(42,078)	(80%)	▼
		(14,469,614)	(14,469,614)	(9,728,900)	(8,805,069)			
Operating activities excluded from budget								
Add Back Depreciation		5,960,636	5,960,636	3,973,752	3,980,851			
Adjust (Profit)/Loss on Asset Disposal	6	0	0	0	(842)			
Amherst Reducing Equity		0	0	0	(75,183)			
Amount attributable to operating activities		626,138	626,138	1,729,802	2,105,658			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	10	12,958,981	12,958,981	13,845,132	7,259,157	(6,585,975)	(48%)	▼
Proceeds from Disposal of Assets	6	0	0	0	1,465	1,465		
Capital Acquisitions	7	(16,812,861)	(16,812,861)	(10,234,004)	(5,805,122)	(4,428,882)	(43%)	▼
Amount attributable to investing activities		(3,853,880)	(3,853,880)	3,611,128	1,455,500			
Financing Activities								
Transfer from Reserves	9	8,150,079	8,150,079	5,628,359	0	(5,628,359)	(100%)	▼
Repayment of Debentures	8	(210,797)	(210,797)	(110,636)	(104,502)	6,134	(6%)	
Transfer to Reserves	9	(7,955,199)	(7,955,199)	(7,146,975)	(68,480)	7,078,495	(99%)	
Amount attributable to financing activities		694,083	694,083	(919,252)	(172,982)			
Closing Funding Surplus(Deficit)	1(b)	0	0	6,955,337	6,225,661			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 29 FEBRUARY 2020****REVENUE****RATES**

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS**EXPENSES****EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

10.2.2

STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

BY NATURE OR TYPE

	Ref Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	2,533,659	2,533,659	2,533,659	2,837,485	303,826	12%	▲
Revenue from operating activities								
Rates	5	4,101,472	4,101,472	4,099,266	4,106,609	7,343	0%	
Operating Grants, Subsidies and Contributions	10	1,853,766	1,853,766	1,278,253	1,119,547	(158,706)	(12%)	▼
Fees and Charges		2,008,324	2,008,324	1,495,337	1,356,766	(138,571)	(9%)	
Interest Earnings		663,854	663,854	232,492	152,756	(79,736)	(34%)	▼
Other Revenue		507,700	507,700	379,602	269,383	(110,219)	(29%)	▼
Profit on Disposal of Assets	6	0	0	0	842	842		
		9,135,116	9,135,116	7,484,950	7,005,903			
Expenditure from operating activities								
Employee Costs		(4,252,067)	(4,252,067)	(2,805,743)	(3,043,356)	237,613	8%	
Materials and Contracts		(2,915,839)	(2,915,839)	(1,951,323)	(1,010,122)	(941,201)	(48%)	▼
Utility Charges		(491,219)	(491,219)	(313,204)	(259,431)	(53,773)	(17%)	▼
Depreciation on Non-Current Assets		(5,960,636)	(5,960,636)	(3,973,752)	(3,980,851)	7,099	0%	
Interest Expenses		(117,496)	(117,496)	(61,667)	(45,291)	(16,376)	(27%)	▼
Insurance Expenses		(335,614)	(335,614)	(335,614)	(338,747)	3,133	1%	
Other Expenditure		(396,743)	(396,743)	(287,597)	(127,273)	(160,324)	(56%)	▼
Loss on Disposal of Assets	6	0	0	0	0	0		
		(14,469,614)	(14,469,614)	(9,728,900)	(8,805,071)			
Operating activities excluded from budget								
Add back Depreciation		5,960,636	5,960,636	3,973,752	3,980,851			
Adjust (Profit)/Loss on Asset Disposal	6	0	0	0	(842)			
Amherst Reducing Equity		0	0	0	(75,183)			
Amount attributable to operating activities		626,138	626,138	1,729,802	2,105,658			
Investing activities								
Non-operating grants, subsidies and contributions	10	12,958,981	12,958,981	13,845,132	7,259,157	(6,585,975)	(48%)	▼
Proceeds from Disposal of Assets	6	0	0	0	1,465	1,465		
Capital acquisitions	7	(16,812,861)	(16,812,861)	(10,234,004)	(5,805,122)	(4,428,882)	(43%)	▼
Amount attributable to investing activities		(3,853,880)	(3,853,880)	3,611,128	1,455,500			
Financing Activities								
Transfer from Reserves	9	8,150,079	8,150,079	5,628,359	0	(5,628,359)	(100%)	▼
Repayment of Debentures	8	(210,797)	(210,797)	(110,636)	(104,502)	(6,134)	(6%)	
Transfer to Reserves	9	(7,955,199)	(7,955,199)	(7,146,975)	(68,480)	(7,078,495)	(99%)	▼
Amount attributable to financing activities		694,083	694,083	(919,252)	(172,982)			
Closing Funding Surplus (Deficit)	1(b)	0	0	6,955,337	6,225,661			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

EMPLOYEE BENEFITS

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

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

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

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

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

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

INVENTORIES

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES NOTE 1(b)

ADJUSTED NET CURRENT ASSETS

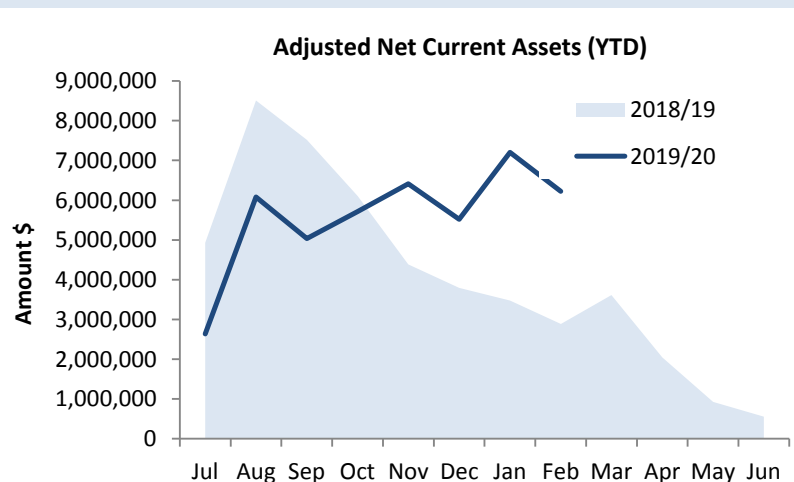
	Ref Note	Last Years Closing 30 June 2019	This Time Last Year 01 March 2019	Year to Date Actual 29 February 2020
Adjusted Net Current Assets		\$	\$	\$
Current Assets				
Cash Unrestricted	3	2,651,557	5,760,558	4,651,084
Cash Restricted	3	8,282,831	8,201,260	8,351,310
Cash Restricted - Other	3	11,491,197	11,649,161	6,545,727
Investments		122,620	122,620	122,620
Receivables - Rates	4	652,094	881,733	1,441,867
Receivables - Other	4	657,647	504,765	828,809
ATO Receivable		178,519	43,249	41,490
Payments in Advance		8,486	250	250
Provision for Doubtful Debts		(303,608)	(303,608)	(303,608)
Inventories		4,581	14,261	17,440
		23,745,924	26,874,249	21,696,989
Less: Current Liabilities				
Payables		(12,625,608)	(14,772,903)	(7,120,018)
Provisions - employee		(667,575)	(679,190)	(667,575)
Long term borrowings		(210,797)	(109,860)	(106,294)
		(13,503,980)	(15,561,953)	(7,893,887)
Unadjusted Net Current Assets		10,241,944	11,312,296	13,803,102
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(8,282,831)	(8,201,260)	(8,351,310)
Add: Provisions - employee		667,575	679,190	667,575
Add: Long term borrowings		210,797	109,860	106,294
Adjusted Net Current Assets		2,837,485	3,900,086	6,225,661

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$6.23 M

Last Year YTD

Surplus(Deficit)

\$3.9 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	12,366	26%	▲		LSL recoup
General Purpose Funding - Rates	7,343	0%			No notable variances.
General Purpose Funding - Other	(38,719)	(4%)		Permanent	No notable variances.
Law, Order and Public Safety	67,215	58%	▲	Timing	Fees
Health	(1,998)	(78%)		Timing	Annual Fees
Education and Welfare	(35,053)	(67%)	▼	Timing	Grant funding not yet received
Housing	(18,690)	(12%)	▼	Timing	Adjustment with Budget review in Jan/Feb
Community Amenities	(64,777)	(7%)			No notable variances.
Recreation and Culture	(121,498)	(40%)	▼	Timing	Katanning Aquatic Centre change in contract schedule will be updated at mid year budget review.
Transport	(129,649)	(67%)	▼	Timing	Roads to Recovery funding is budgeted but not yet received
Economic Services	(181,017)	(30%)	▼	Timing	Grant funding not received Womens Economic Adv Proj, Tourism Attraction and Develop
Other Property and Services	25,428	83%	▲	Timing	Adjustment with Budget review in Jan/Feb
Expenditure from operating activities					
Governance	(133,637)	(15%)	▼	Timing	Allocation correction
General Purpose Funding	(47,535)	(23%)	▼	Timing	Adjustment with Budget review in Jan/Feb
Law, Order and Public Safety	18,667	6%		Timing	No notable variances.
Health	21,461	17%	▲		Reallocation of depreciation
Education and Welfare	(56,685)	(17%)	▼	Timing	Harmony Festival budgeted but expenditure has not yet commenced.
Housing	(37,168)	(15%)	▼	Timing	Refer note below
Community Amenities	(121,452)	(16%)	▼	Timing	Refer note below
Recreation and Culture	(338,362)	(12%)	▼	Timing	Refer note below -Katanning Aquatic Centre contract change
Transport	9,652	0%		Timing	No notable variances.
Economic Services	(196,694)	(17%)	▼	Timing	Refer note below
Other Property and Services	(42,078)	(80%)	▼	Timing	Refer note below

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(6,585,975)	(48%)	▼	Timing	Refer Note below
Proceeds from Disposal of Assets	1,465			Permanent	A Honda Motorcycle
Capital Acquisitions	(4,428,882)	(43%)	▼	Timing	Capital projects are progressing, including the Welcome Precinct, Piesse Lake .
Financing Activities					
Proceeds from New Debentures	(710,000)	(100%)	▼	Timing	Loan not yet taken.
Transfer from Reserves	(5,628,359)	(100%)	▼	Timing	Reserve transfers not yet processed - will take place during annual reporting processes.
Transfer to Reserves	7,078,495	(99%)		Timing	Reserve interest not yet processed.

10.2.2

NOTE 2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2019/20 year is \$10,000 or 10% whichever is the greater.

Nature / Type	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Rates	7,343	0%			No notable variances.
Operating Grants, Subsidies and Contributions	(158,706)	(12%)	▼	Permanent	Still waiting for various Grant funding budgeted, Youth Engagement.
Fees and Charges	(138,571)	(9%)		Timing	No notable variances.
Interest Earnings	(79,736)	(34%)	▼	Timing	Reserve interest is yet to be processed.
Other Revenue	(110,219)	(29%)	▼	Timing	Budget review is in process
Profit on Disposal of Assets	842				No notable variances.
Expenditure from operating activities					
Employee Costs	237,613	8%		Timing	No notable variances.
Materials and Contracts	(941,201)	(48%)	▼	Timing	Refer Note below
Utility Charges	(53,773)	(17%)	▼	Timing	Distributed over 12months
Depreciation on Non-Current Assets	7,099	0%		Timing	No notable variances.
Interest Expenses	(16,376)	(27%)	▼	Timing	refer note below
Insurance Expenses	3,133	1%		Timing	No notable variances.
Other Expenditure	(160,324)	(56%)	▼	Timing	Refer Note below
Loss on Disposal of Assets	0	0%			No notable variances.

10.2.2

OPERATING ACTIVITIES

NOTE 3

CASH AND INVESTMENTS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

Municipal

Bank	Deposit Details	Lodgement Date	Maturity Date	Total YTD Actual	Interest Rate	Interest to be Earned
CBA	066-515 00000015	N/A	N/A	4,749,068.07	N/A	562.28
CBA	35-586-305	N/A	N/A	263,189.72	0.70%	156.38
Treasury	OCDF - Main ECH	N/A	N/A	4,198,670.63	0.70%	2,335.08
Treasury	OCDF - Heritage Centre	N/A	N/A	2,352,002.24	0.70%	1,308.19
				11,562,930.66		

Reserve

NAB	24-429-3575	26/10/2019	27/04/2020	1,488,412.53	1.55%	11,630.01
NAB	31-081-3138	8/12/2019	8/06/2020	3,315,273.60	1.53%	25,431.33
NAB	31-086-0209	8/12/2019	8/06/2020	3,196,661.30	1.53%	24,521.46
NAB	80-741-7341	24/02/2020	24/06/2020	91,166.18	1.50%	453.34
				8,091,513.61		

Trust

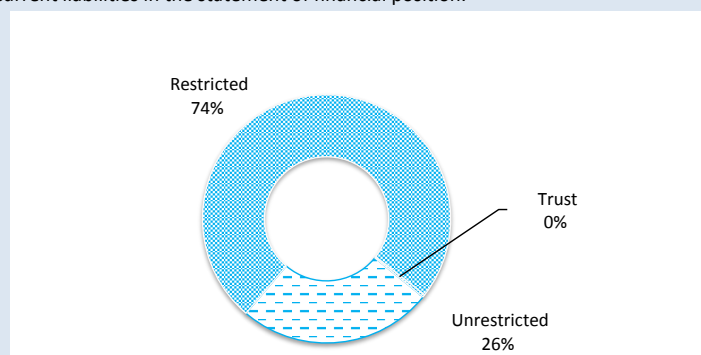
CBA	066-515 10124846	N/A	N/A	67,358.58	N/A	-
				67,358.58		

Cash and Investments Totals

19,721,802.85

SIGNIFICANT ACCOUNTING POLICIES

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



KEY INFORMATION

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

Total Cash	Unrestricted
\$19.72 M	\$5.01 M

10.2.2

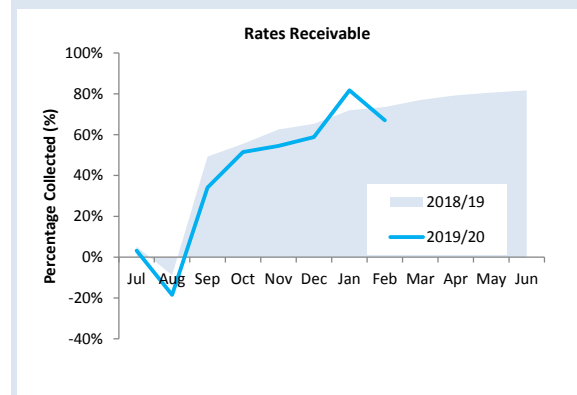
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES NOTE 4 RECEIVABLES

Rates Receivable	30 June 2019	29 February 2020
	\$	\$
Opening Arrears Previous Years	817,834	652,094
Levied this year	4,014,644	4,105,870
<u>Less</u> Collections to date	(3,949,368)	(3,085,082)
Equals Current Outstanding	883,110	1,672,882
<u>Less</u> Pensioner deferred rates	(231,016)	(231,016)
Net Rates Collectable	652,094	1,441,866
% Collected	81.73%	67.04%
		(1)

KEY INFORMATION

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

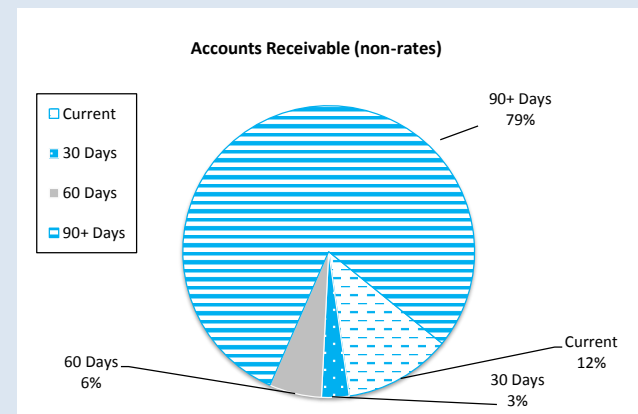


Collected	Rates Due
67%	\$1,441,866

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	59,390	15,198	28,962	395,077	498,627
Percentage	12%	3%	6%	79%	
Balance per Trial Balance					
Sundry debtors					828,809
GST receivable					41,490
Loans receivable - clubs/institutions					0
Income in advance					0
Total Receivables General Outstanding					870,299
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$870,299
Over 30 Days
88%
Over 90 Days
79%

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES NOTE 4 RECEIVABLES

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 11,069	0.66%	Legal Action
A86	\$ 16,426	0.98%	
A108	\$ 13,208	0.79%	Legal Action
A183	\$ 28,280	1.69%	Legal Action
A184	\$ 85,115	5.09%	Legal Action
A267	\$ 14,338	0.86%	Pensioner
A569	\$ 18,950	1.13%	Legal Action
A572	\$ 13,027	0.78%	
A682	\$ 10,380	0.62%	Pensioner
A831	\$ 10,423	0.62%	Pensioner
A897	\$ 15,040	0.90%	Legal Action
A905	\$ 17,030	1.02%	
A1048	\$ 12,138	0.73%	Legal Action
A1148	\$ 10,870	0.65%	Pensioner
A1165	\$ 12,294	0.73%	Legal Action
A1192	\$ 11,814	0.71%	Pensioner
A1232	\$ 13,320	0.80%	Pensioner
A1238	\$ 10,501	0.63%	Pensioner
A1260	\$ 15,392	0.92%	Pensioner
A1347	\$ 14,554	0.87%	Legal Action
A1458	\$ 14,738	0.88%	Deceased Est.
A1514	\$ 27,325	1.63%	Legal Action
A1606	\$ 10,466	0.63%	Legal Action
A1617	\$ 11,416	0.68%	Deceased Est.
A1722	\$ 10,180	0.61%	
A2120	\$ 27,091	1.62%	
A2264	\$ 19,839	1.19%	Legal Action
A2693	\$ 16,203	0.97%	Legal Action
A2695	\$ 14,281	0.85%	Payment Plan
A2712	\$ 20,277	1.21%	Legal Action
A2835	\$ 12,252	0.73%	
A3128	\$ 25,307	1.51%	Payment Plan
A3222	\$ 32,867	1.96%	Deceased Est.
A3276	\$ 12,061	0.72%	
A3341	\$ 23,150	1.38%	Payment Plan
A3600	\$ 23,947	1.43%	
	\$ 655,569	39.19%	

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

Debtor #	Debtor Outstanding	% of Outstanding Receivables - General Total	Age	Comments
BRIDE	\$ 250,906	50.32%	90+ Days	Ongoing
ELDERS	\$ 11,033	2.21%	Current	
	\$ 261,939	52.53%		

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES NOTE 5 RATE REVENUE

General Rate Revenue	Amended Budget							YTD Actual			
		Number of	Rateable	Rate	Interim	Back	Total	Rate	Interim	Back	Total
	Rate in	Properties	Value	Revenue	Rate	Rate	Revenue	Revenue	Rates	Rates	Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross Rental Value (GRV)	0.101250	1194	19,901,778	2,013,205	4,000	0	2,017,205	2,015,055	0	0	2,015,055
Unimproved Value (UV)	0.010400	209	131,649,500	1,369,155	0	0	1,369,155	1,376,632	0	0	1,376,632
Sub-Totals		1,403	151,551,278	3,382,360	4,000	0	3,386,360	3,391,687	0	0	3,391,687
	Minimum \$										
Minimum Payment											
Gross Rental Value (GRV)	979	607	3,916,780	594,253	0	0	594,253	594,253	0	0	594,253
Unimproved Value (UV)	979	121	6,262,342	118,459	0	0	118,459	118,459	0	0	118,459
Sub-Totals		728	10,179,122	712,712	0	0	712,712	712,712	0	0	712,712
Discount							(1,500)				(2,293)
Rates Adjustments							(500)				(594)
Amount from General Rates							4,097,072				4,101,512
Ex-Gratia Rates							4,400				4,358
Total Rates							4,101,472				4,105,870

SIGNIFICANT ACCOUNTING POLICIES

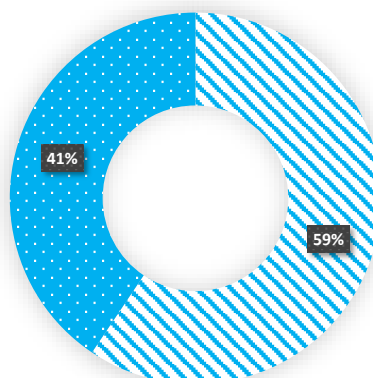
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION

The 2019/20 rates were raised on 21 August 2019.

Gross Rental Value (GRV)

Unimproved Value (UV)



General Rates

Budget	YTD Actual	%
\$4.1 M	\$4.11 M	100%

10.2.2

OPERATING ACTIVITIES

NOTE 6

DISPOSAL OF ASSETS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

Asset Ref.	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Property Plant and Equipment - Plant									
P670	Honda TRX420 4 Wheel Motorcycle KA11992	0	0			750	1,465	715	
		0	0	0	0	750	1,465	715	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$0	\$1,465	

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

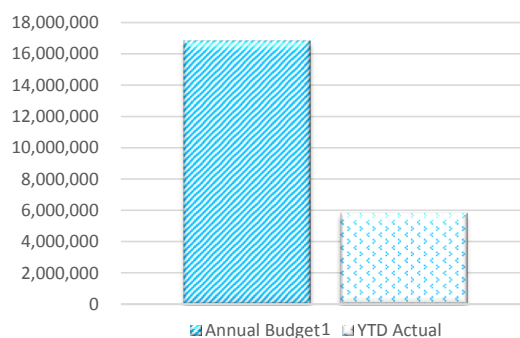
INVESTING ACTIVITIES NOTE 7 CAPITAL ACQUISITIONS

Capital Acquisitions	Original	Amended		YTD Actual	YTD Budget
	Annual Budget	Annual Budget	YTD Budget	Total	Variance
		\$	\$	\$	\$
Property Plant and Equipment - Land	0	0	0	0	0
Property Plant and Equipment - Buildings non-specialised	3,088,750	3,088,750	1,029,790	61,968	-967,822
Property Plant and Equipment - Buildings specialised	12,141,467	12,141,467	7,936,386	5,194,131	-2,742,255
Property Plant and Equipment - Furniture and Equipment	0	0	0	0	0
Property Plant and Equipment - Plant	0	0	0	0	0
Property Plant and Equipment - Paintings and Sculptures	0	0	0	0	0
Property Plant and Equipment - Motor Vehicles	0	0	0	0	0
Property Plant and Equipment - Equipment	240,000	240,000	240,000	113,147	-94,801
Infrastructure - Roads	1,185,000	1,185,000	870,184	368,948	-501,236
Infrastructure - Footpaths	0	0	0	0	0
Infrastructure - Drainage	0	0	0	0	0
Infrastructure - Parks and Ovals	43,305	43,305	43,305	55,312	12,007
Infrastructure - Other	114,339	114,339	114,339	11,616	-102,723
Infrastructure - Bridges	0	0	0	0	0
Capital Expenditure Totals	16,812,861	16,812,861	10,234,004	5,805,122	(4,396,830)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	12,958,981	12,958,981	13,845,132	7,259,157	(6,585,975)
Borrowings	710,000	710,000	710,000	0	(710,000)
Other (Disposals & C/Fwd)	0	0	0	1,465	1,465
Cash Backed Reserves					
Plant Replacement Reserve	0	0	0	0	0
Land & Buildings Reserve	885,000	885,000	885,000	0	(885,000)
New Saleyard Project Reserve	300,000	300,000	150,000	0	(150,000)
Heritage Project Reserve	6,747,500	6,747,500	4,498,336	0	(4,498,336)
Contribution - operations	1,958,880	1,958,880	-5,356,128	(1,455,500)	3,900,628
Capital Funding Total	23,560,361	23,560,361	14,732,340	5,805,122	(8,927,218)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$16.81 M	\$5.81 M	35%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$12.96 M	\$7.26 M	56%

10.2.2











INVESTING ACTIVITIES

NOTE 7

CAPITAL ACQUISITIONS (CONTINUED)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
	Property Plant and Equipment - Buildings non-specialised	0	0	0	0	0
	Governance	0	0	0	0	0
2% 	Aged Accommodation	3,088,750	3,088,750	1,029,790	61,968	(967,822)
	Property Plant and Equipment - Buildings non-specialised Total	3,088,750	3,088,750	1,029,790	61,968	-967,822
	Property Plant and Equipment - Buildings specialised	0	0	0	0	0
	Governance	0	0	0	0	0
8% 	New Administration Building	150,000	150,000	83,340	12,702	(70,638)
71% 	Welcome Precinct	4,142,965	4,142,965	2,761,976	2,956,336	194,360
25% 	Piesse Park Precinct	6,226,158	6,226,158	4,150,768	1,565,963	(2,584,805)
	Law, Order and Public Safety	0	0	0	0	0
104% 	Regional Pound	10,000	10,000	10,000	10,419	419
	OLO - Purchase of Equipment	25,000	25,000	25,000	0	(25,000)
	Health	0	0	0	0	0
	Land & Buildings (OHE)	505,000	505,000	168,368	0	(168,368)
	Community Amenities	0	0	0	0	0
66% 	Regional Waste Initiative	970,842	970,842	647,232	635,982	(11,250)
	Recreation and Culture	0	0	0	0	0
	Repaint Pool Bowl	59,202	59,202	59,202	0	(59,202)
98% 	Library Carpet Replacement	2,000	2,000	2,000	1,957	(43)
100% 	Bi-annual Sand & Seal Main Stadium & Dance Floor	10,800	10,800	0	10,773	10,773
	Ventilation system at Main Stadium & Ram Pavillion & replacement of insect screens	13,000	13,000	13,000	0	(13,000)
	Sprig Bar Carpark	11,000	11,000	0	0	0
	CCTV upgrade & install additional 3 cameras	15,500	15,500	15,500	0	(15,500)
	Property Plant and Equipment - Buildings specialised Total	12,141,467	12,141,467	7,936,386	5,194,131	(2,742,255)
	Property Plant and Equipment - Plant Total	0	0	0	0	0
	Property Plant and Equipment - Motor Vehicles Total	0	0	0	0	0


10.2.2














INVESTING ACTIVITIES

NOTE 7

CAPITAL ACQUISITIONS (CONTINUED)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

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

	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
	Property Plant and Equipment - Equipment	0	0	0	0	0
	Economic Services	0	0	0	0	0
115% 	Saleyards - Irrigation/Grey Water Pumps	50,000	50,000	50,000	57,749	7,749
101% 	Paving around Ram & landscaping improvements	40,000	40,000	40,000	40,585	585
2% 	Asphalt replacement (ramps)	95,000	95,000	95,000	1,734	(93,266)
34% 	CCTV Cameras at Saleyards	15,000	15,000	15,000	5,131	(9,869)
20% 	Standpipes tanks - Baker Road	40,000	40,000	40,000	7,948	
	Other Property & Services	0	0	0	0	0
	Property Plant and Equipment - Equipment Total	240,000	240,000	240,000	113,147	(94,801)
	Transport	0	0	0	0	0
	Conroy Street Slk 0.00 - 2.90 (Repair And Reseal Sections)	225,000	225,000	225,000	0	(225,000)
	Washington Road Slk 0.00 - 3.86 (Resheet)	125,000	125,000	125,000	121,074	(3,926)
15% 	Hensman Road Slk 0.00 - 3.40 (Resheet)	105,000	105,000	105,000	15,926	(89,074)
	Cullen Street Slk 0.28 - 0.70 (Repair Failures And Reseal)	110,000	110,000	110,000	0	(110,000)
14% 	Kowald Road Slk 0.00 - 4.66 (Resheet)	90,000	90,000	0	12,488	12,488
45% 	Forrest Hills Road Slk 0.00 - 3.00 (Verge Clearing And Drainage Improvement)	150,000	150,000	0	66,786	66,786
36% 	Robertson Road Slk 0.00 - 4.00 (Verge Clearing And Drainage Improvements)	180,000	180,000	180,000	65,019	(114,981)
100% 	Hutton Rd SLK4.50 - SLK 11.25 (6.75km Resheet)	0	0	0	3,252	3,252
42% 	Resheet	200,000	200,000	125,184	84,403	(40,781)
	Infrastructure - Roads Total	1,185,000	1,185,000	870,184	368,948	(501,236)


10.2.2






INVESTING ACTIVITIES

NOTE 7

CAPITAL ACQUISITIONS (CONTINUED)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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

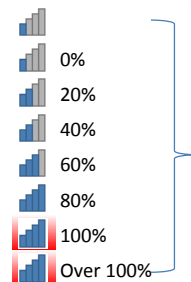
	Key Information Note	Original Annual Budget [a]	Amended Annual Budget [b]	YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Capital Expenditure						
	Infrastructure - Parks and Ovals	0	0	0	0	0
	Recreation and Culture	0	0	0	0	0
128% 	RSL/Light Horse Monument	43,305	43,305	43,305	55,312	12,007
	Transport	0	0	0	0	0
128% 	Infrastructure - Parks and Ovals Total	43,305	43,305	43,305	55,312	12,007
	Transport	0	0	0	0	0
68% 	Asbestos Removal	14,339	14,339	14,339	9,773	(4,566)
2% 	Footpath Construction	100,000	100,000	100,000	1,843	(98,157)
	Infrastructure - Other Total	114,339	114,339	114,339	11,616	(102,723)
Grand Total		16,812,861	16,812,861	10,234,004	5,805,121	(4,396,831)

KEY INFORMATION

- Budgeted expenditure spread evenly across 12 months. Actuals will increase as projects progress in coming months.
- Timing of budgeted expenditure not aligned with actuals but not anticipated to overspend.

Capital Expenditure Total

Level of Completion Indicators



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

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	30 June 2019	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan 158 - New Admin Building	2,414,608		0	43,917	88,668	2,370,691	2,325,940	39,797	107,617
Loan 159 - Aged & Key Worker Accommodation	0		710,000	0	0	0	0	0	0
Recreation and Culture									
Loan148 - Katanning Aquatic Centre	25,693		0	12,658	25,693	13,035	0	844	1,376
Other Property and Services									
Loan 156 - Road Sweeper	179,396		0	29,008	58,366	150,388	121,030	2,815	5,146
Loan 157 - Tipping Truck	117,012		0	18,920	38,070	98,092	78,942	1,836	3,357
Total	2,736,709	0	710,000	104,502	210,797	2,632,207	2,525,912	45,291	117,496

All debenture repayments were financed by general purpose revenue.

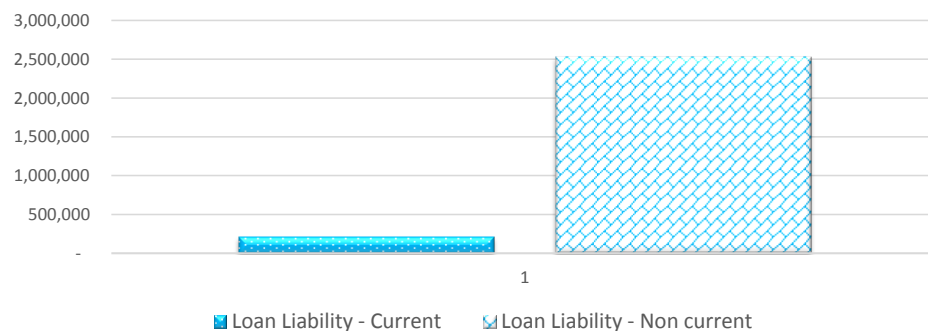
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

Borrowings



Principal Repayments

\$104,502

Interest Earned

\$152,756

Reserves Bal

\$8.35 M

Interest Expense

\$45,291

Loans Due

\$2.63 M

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

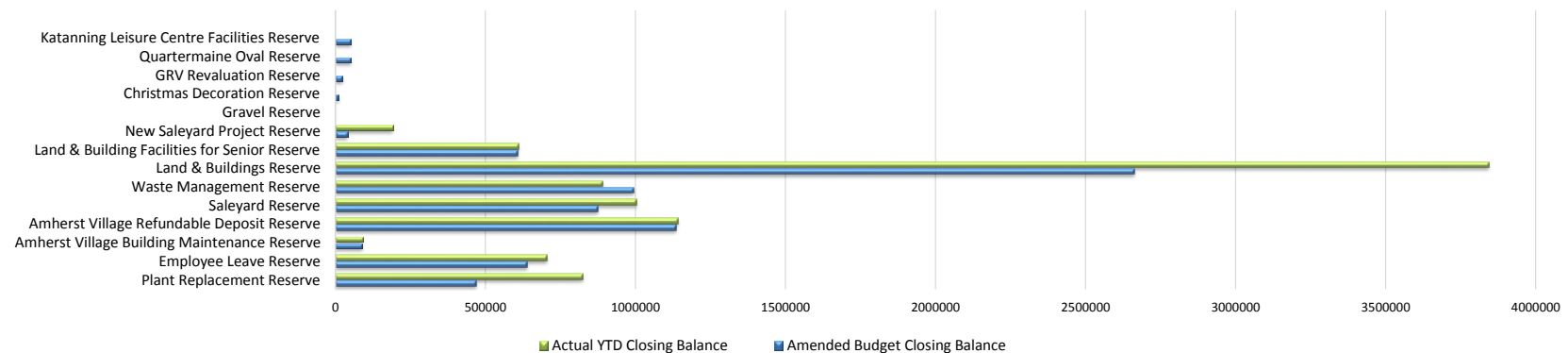
OPERATING ACTIVITIES NOTE 9 CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	550,500	11,949	4,553	0	0	0	0	562,449	555,053
Employee Leave Reserve	729,459	15,848	6,029	50,000	0	0	0	795,307	735,488
Amherst Village Building Maintenance Reserve	93,070	2,024	567	10,120	0	0	0	105,214	93,637
Amherst Village Refundable Deposit Reserve	1,013,412	22,070	8,580	0	0	(69,523)	0	965,959	1,021,992
Saleyard Reserve	1,031,318	22,409	8,525	0	0	(122,556)	0	931,171	1,039,843
Waste Management Reserve	989,335	21,473	8,178	122,620	0	0	0	1,133,428	997,513
Land & Buildings Reserve	2,445,071	53,239	20,224	280,000	0	(885,000)	0	1,893,310	2,465,295
Land & Building Facilities for Senior Reserve	627,984	13,645	5,191	0	0	0	0	641,629	633,175
New Saleyard Project Reserve	560,611	12,080	4,634	342,107	0	(300,000)	0	614,798	565,245
Christmas Decoration Reserve	20,560	446	170	10,000	0	0	0	31,006	20,730
GRV Revaluation Reserve	11,260	252	93	10,000	0	0	0	21,512	11,353
Quartermaine Oval Reserve	95,191	2,067	786	50,000	0	0	0	147,258	95,977
Katanning Leisure Centre Facilities Reserve	97,681	2,121	807	135,352	0	(15,500)	0	219,654	98,488
Election Reserve	9,712	211	80	10,000	0	(10,000)	0	9,923	9,792
Heritage Project Reserve	0	0	0	6,747,500	0	(6,747,500)	0	0	0
Library Building Reserve	7,667	166	63	7,500	0	0	0	15,333	7,730
	0		0						
	8,282,831	180,000	68,480	7,775,199	0	(8,150,079)	0	8,087,951	8,351,311

KEY INFORMATION

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



10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

NOTE 10 GRANTS AND CONTRIBUTIONS

Grants and Contributions

	REVENUE						EXPENDITURE					Unspent Grant (Under)/Over [h] - [d]
	Key	Original	Amended		Variance		Original	Amended		Variance		
	Information	Annual Budget	Annual Budget	YTD Budget	YTD Actual	(Under)/Over	Annual Budget	Annual Budget	YTD Budget	YTD Actual	(Under)/Over	
	Note	[a]	[b]	[c]	[d]	[d] - [c]	[e]	[f]	[g]	[h]	[h] - [g]	
Operating grants, subsidies and contributions												
Governance		0	0	0	0	0	0	0	0	0	0	0
Insurance Scheme Surplus (ADM)		23,723	23,723	23,723	23,723	0	0	0	0	0	0	(23,723)
General Purpose Funding		0	0	0	0	0	0	0	0	0	0	0
General Purpose Grant (GPF)		747,000	747,000	560,250	568,018	7,768	0	0	0	0	0	(568,018)
Untied Road Grant (GPF)		232,500	232,500	174,375	178,423	4,048	0	0	0	0	0	(178,423)
Special Project Grant (GPF)	1	0	0	0	45,000	45,000	0	0	0	0	0	(45,000)
ESL Commission (GPF)		4,000	4,000	4,000	4,000	0	0	0	0	0	0	(4,000)
Legal Fees Reimbursement (GPF)		60,000	60,000	20,000	10,604	(9,396)	60,000	60,000	40,000	8,113	(31,887)	(2,490)
Law, Order and Public Safety		0	0	0	0	0	0	0	0	0	0	0
BFB LGGS Income	2	35,580	35,580	17,790	30,327	12,537	35,580	35,580	31,382	30,397	(985)	70
Contributions & Reimbursements (CESM)		124,518	124,518	62,258	120,773	58,515	144,301	144,301	96,134	81,481	(14,653)	(39,292)
Grant Income (FPV) - Aware - Risk Assessment		0	0	0	0	0	0	0	0	1,993	1,993	1,993
Emergency Incidents Reimbursements		0	0	0	2,808	2,808	0	0	0	0	0	(2,808)
Education & Welfare Services		0	0	0	0	0	0	0	0	0	0	0
Youth Activity Grant Income		32,000	32,000	24,000	24,502	502	32,000	32,000	21,344	4,066	(17,278)	(20,436)
Seniors Week Grant Income		500	500	500	0	(500)	1,000	1,000	1,000	0	(1,000)	0
National Youth Week Grant Income (CDOW)		1,000	1,000	1,000	0	(1,000)	1,000	1,000	0	0	0	0
Harmony Festival Income Grant		46,500	46,500	8,637	17,500	8,863	53,500	53,500	34,875	9,433	(25,442)	(8,067)
Thank-a Volunteer Day		500	500	336	0	(336)	1,000	1,000	1,000	0	(1,000)	0
Disability Awareness Week		1,000	1,000	664	0	(664)	1,000	1,000	664	0	(664)	0
Youth Engagement Grant Income		10,000	10,000	10,000	0	(10,000)	25,000	25,000	25,000	0	(25,000)	0
Grant Income Indigenous Governance		0	0	0	0	0	0	0	0	0	0	0
Seniors - Other Income		0	0	0	0	0	0	0	0	0	0	0
Fostering Integration Grant Income		43,305	43,305	0	0	0	43,305	43,305	30,398	25,315	(5,083)	25,315
Community Amenities		0	0	0	0	0	0	0	0	0	0	0
LCDC Lease Vehicle		4,308	4,308	2,872	3,205	333	4,266	4,266	3,044	972	(2,072)	(2,233)
Planning Charges and Reimbursements (TOW)		500	500	336	0	(336)	0	0	0	0	0	0
Recreation and Culture		0	0	0	0	0	0	0	0	0	0	0
Regional Venues Improvement Fund Grant		25,000	25,000	16,664	0	(16,664)	25,000	25,000	16,664	0	(16,664)	0
Retb Exhibition Reimbursements		3,000	3,000	0	0	0	0	0	0	0	0	0
Heritage Grant Income		30,000	30,000	20,000	0	(20,000)	30,000	30,000	20,000	0	(20,000)	0
Get Online Week Grant		0	0	0	1,359	1,359	0	0	0	0	0	(1,359)
Transport		0	0	0	0	0	0	0	0	0	0	0
Direct Road Grant (MRBD)		119,872	119,872	119,872	0	(119,872)	0	0	0	0	0	0
Commissions & Contributions (TPL)		98,000	98,000	65,328	63,909	(1,419)	0	0	0	0	0	(63,909)

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2020

NOTE 10 GRANTS AND CONTRIBUTIONS

Grants and Contributions

	REVENUE						EXPENDITURE						Unspent Grant (Under)/Over (h) - (d)
	Key	Original	Amended		Variance		Original	Amended		Variance			
	Information	Annual Budget	Annual Budget	YTD Budget	YTD Actual	(Under)/Over	Annual Budget	Annual Budget	YTD Budget	YTD Actual	(Under)/Over		
	Note	(a)	(b)	(c)	(d)	(d) - (c)	(e)	(f)	(g)	(h)	(h) - (g)		
Economic Services		0	0	0	0	0	0	0	0	0	0	0	
Women's Economic Advancement Project		10,000	10,000	10,000	0	(10,000)	10,000	10,000	10,000	0	(10,000)	0	
BBRF - Economic Innovation		20,000	20,000	13,336	7,300	(6,036)	20,000	20,000	13,328	3,138	(10,190)	(4,162)	
Tourism Attraction and Development Grant		35,960	35,960	23,976	0	(23,976)	35,960	35,960	23,976	0	(23,976)	0	
Hidden Treasures		100,000	100,000	66,664	37,773	(28,891)	100,000	100,000	66,664	57,854	(8,810)	20,081	
OMI - Major Projects Grant		20,000	20,000	13,336	0	(13,336)	20,000	20,000	13,336	0	(13,336)	0	
Innovation Development Grant		20,000	20,000	13,336	0	(13,336)	20,000	20,000	13,336	0	(13,336)	0	
Operating grants, subsidies and contributions Total		1,853,766	1,853,766	1,278,253	1,111,880	(166,373)	832,912	832,912	462,145	224,319	(237,826)	(887,561)	
Non-operating grants, subsidies and contributions													
Governance						0	0	0	0	0	0	0	
Welcome Precinct Grant Funds		3,122,358	3,122,358	1,550,319	5,000,343	3,450,024	4,142,965	4,142,965	2,761,976	2,956,336	194,360	(2,044,007)	
Piesse Lake Development Grant Funds		5,770,056	5,770,056	10,097,598	843,023	(9,254,575)	6,226,158	6,226,158	4,150,768	1,565,963	(2,584,805)	722,940	
Great Southern Aged Accommodation Project		1,668,693	1,668,693	556,342	0	(556,342)	3,088,750	3,088,750	1,029,790	61,968	(967,822)	61,968	
Health		0	0	0	0	0	0	0	0	0	0	0	
Grant Income		505,000	505,000	505,000	300,000	(205,000)	0	0	0	0	0	(300,000)	
Community Amenities		0	0	0	0	0	0	0	0	0	0	0	
CLGF Regional Re Regional Waste Initiative		1,427,879	1,427,879	1,070,910	1,055,792	(15,118)	970,842	970,842	647,232	635,982	(11,250)	(419,809)	
Recreation and Culture		0	0	0	0	0	0	0	0	0	0	0	
Capital Contribution (OCU)		0	0	0	0	0	43,305	43,305	43,305	55,312	12,007	55,312	
Transport		0	0	0	0	0	0	0	0	0	0	0	
Regional Road Group Funding (CRBD)		150,000	150,000	-61,035	60,000	121,035	0	0	0	0	0	(60,000)	
Roads to Recovery Funding (CRBD)		314,995	314,995	125,998	0	(125,998)	0	0	0	3,252	3,252	3,252	
Non-operating grants, subsidies and contributions Total		12,958,981	12,958,981	13,845,132	7,259,157	(6,585,975)	14,472,020	14,472,020	8,633,071	5,278,813	(3,354,258)	(1,980,345)	
Grand Total		14,812,747	14,812,747	15,123,385	8,371,037	(6,752,348)	15,304,932	15,304,932	9,095,216	5,503,132	(3,592,084)	(2,867,906)	

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**NOTE 11
TRUST FUND**

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

Description	Opening Balance 01 July 2019	Amount Received	Amount Paid	Closing Balance 29 February 2020
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	-	-	8,168
Public Open Space Contribution Liability A/c	38,000	-	-	38,000
Ag Society Contributions	15,818	-	-	15,818
Katanning Cinema Project Contributions	5,400	-	-	5,400
	67,386	-	-	67,391

KEY INFORMATION

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

KEY INFORMATION

The 2019/20 Budget has not yet been reviewed.



**Financial Schedules
February 2020**



10.2.2

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
 General Purpose Grants
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0181	General Purpose Grant (GPF)	747,000		560,250		568,018		7,768	1%
0201	Untied Road Grant (GPF)	232,500		174,375		178,423		4,048	2%
0211	Special Project Grant (GPF)	-		-		45,000		-	
0251	ESL Commission (GPF)	4,000		4,000		4,000		-	
TOTAL		983,500	-	738,625	-	795,441	-	11,816	

10.2.2

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

*Financial Statement for the period ended
29 February 2020*

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0021	Back Rates Levied (RAT)	-		-		1,987		-	
0031	Interim Rates (RAT)	4,000		1,642		-		(1,642)	(100%)
0041	Instalment Interest (RAT)	13,000		13,002		11,757		(1,245)	(10%)
0051	Instalment Charge (RAT)	10,800		10,801		9,990		(811)	(8%)
0061	Direct Debit Return Fee (RAT)	400		256		261		5	2%
0101	Discount Allowed (RAT)	(1,500)		(1,500)		(2,293)		(793)	53%
0111	Rate Adjustment (RAT)	(500)		(348)		(594)		(246)	71%
0121	Rates Levied All Areas (RAT)	4,095,072		4,095,072		4,103,151		8,079	0%
0161	Ex Gratia Rates (RAT)	4,400		4,400		4,358		(42)	(1%)
0171	Late Payment Penalty (RAT)	75,000		59,490		66,028		6,538	11%
1184	Rates Enquiries / Notice Reprints (GST Exempt) (RAT)	-		-		11		-	
TOTAL		4,200,672	-	4,182,815	-	4,194,655	-	9,842	

10.2.2

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
 Other General Purpose Funding
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5862	Training & Development (GPF)		782		782		-	(782)	(100%)
0182	Printing & Stationery (GPF)		3,500		2,336		121	(2,215)	(95%)
5842	Postage & Freight (GPF)		3,500		2,336		1,969	(367)	(16%)
0162	Rates Incentive Prize (GPF)		5,000		5,000		5,000	-	
1012	Valuation Expenses (GPF)		8,000		1,144		(198)	(1,342)	(117%)
1032	Search Fees (GPF)		500		336		213	(123)	(37%)
1022	Legal Expenses (GPF)		60,000		40,000		8,113	(31,887)	(80%)
0752	Bank Fees (GPF)		7,000		4,664		58	(4,606)	(99%)
0402	Administration Allocated (GPF)		226,383		150,920		144,710	(6,210)	(4%)
Operating Revenue									
0131	Special Arrangement Administration Fee (GPF)	1,600		1,554		-		(1,554)	(100%)
0191	Pension Deferred Interest (GPF)	3,000		3,000		-		(3,000)	(100%)
1163	Legal Fees Reimbursement (GPF)	60,000		20,000		10,604		(9,396)	(47%)
1183	Rates Enquiry Commissions (GPF)	8,000		5,336		4,284		(1,052)	(20%)
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPF)	-		-		11		-	
1253	Interest - Reserves (GPF)	180,000		120,000		68,480		(51,520)	(43%)
9113	Interest - Municipal (GPF)	60,000		40,000		6,491		(33,509)	(84%)
Capital Expenditure									
6373	Transfer to GRV Revaluation Reserve		10,000		10,000		-	(10,000)	(100%)
2493	Transfer Interest to GRV Revaluation Reserve		252		168		93	(75)	(45%)
Capital Revenue									
6383	Transfer from GRV Revaluation Reserve	-		-		-		-	
TOTAL		312,600	324,917	189,890	217,686	89,869	160,080	(157,638)	

10.2.2

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0262	Subscriptions & Memberships (GEM)		11,500		11,500		10,508	(992)	(9%)
0214	Advertising & Promotion (GEM)		5,500		3,664		3,837	173	5%
0285	Consultants (GEM)		9,000		6,000		5,000	(1,000)	(17%)
0222	Election Expenses (GEM)		20,000		20,000		17,248	(2,752)	(14%)
0282	Community Financial Assistance Programme (GEM)		45,272		15,602		21,669	6,067	39%
0281	Councillors Donations (GEM)		15,500		15,499		5,515	(9,984)	(64%)
7612	Presentations & Gifts (GEM)		5,000		3,328		7,380	4,052	122%
0242	Refreshments & Receptions (GEM)		17,000		12,365		8,530	(3,835)	(31%)
1842	Expensed Minor Asset Purchases (GEM)		1,000		666		-	(666)	(100%)
0232	President & Deputy Allowance (GEM)		5,000		3,332		2,500	(832)	(25%)
0632	President Attendance Fee (GEM)		20,000		13,332		10,000	(3,332)	(25%)
7902	Councillor Attendance Fee (GEM)		90,000		45,000		42,500	(2,500)	(6%)
7952	Councillor Communication Allowance (GEM)		9,900		6,600		4,675	(1,925)	(29%)
0202	Councillor Travel Expenses (GEM)		2,000		1,000		-	(1,000)	(100%)
7912	Childcare Allowance (GEM)		200		136		-	(136)	(100%)
0212	Training & Development (GEM)		26,500		13,250		12,775	(475)	(4%)
0422	Works Program - Governance (GEM)		7,853		4,657		3,014	(1,643)	(35%)
0472	Administration Allocated (GEM)		310,253		206,832		198,321	(8,511)	(4%)
Operating Revenue									
0253	Profit On Sale Of Asset (GEM)	-		-		-		-	
0293	Other Reimbursements (GEM)	-		-		2,273		-	
Capital Expenditure									
6374	Transfer to Christmas Decoration Reserve (GEM)		10,000		10,000		-	(10,000)	(100%)
6284	Transfer Interest to Christmas Decoration Reserve (GEM)		446		296		170	(126)	(43%)
6379	Transfer to Election Reserve (GEM)		10,000		10,000		-	(10,000)	(100%)
6348	Transfer Interest to Election Reserve		211		144		80	(64)	(44%)
Capital Revenue									
6691	Transfer from Election Reserve (GEM)	10,000			(10,000)		-	10,000	(100%)
TOTAL		10,000	622,135	-	403,203	2,273	353,722	(49,481)	

10.2.2

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0912	Printing & Stationery (OTG)		2,000		1,312		1,070	(242)	(18%)
1042	Consultants (OTG)		20,000		13,336		22,899	9,563	72%
0864	Operational Review (OTG)		30,000		30,000		13,061	(16,939)	(56%)
0863	Expensed Minor Asset Purchases (OTG)		1,000		1,000		2,121	1,121	112%
0802	Salary Costs (OTG)		169,448		110,790		109,558	(1,232)	(1%)
0803	Employee Superannuation (OTG)		17,931		11,722		13,695	1,973	17%
0963	Communication Expenses CEO (OTG)		1,255		824		764	(60)	(7%)
1312	Uniforms (OTG)		530		530		350	(180)	(34%)
0283	Housing Subsidy CEO & DCEO (OTG)		26,000		17,000		17,500	500	3%
0842	Training & Development (OTG)		3,110		3,110		845	(2,265)	(73%)
0843	Travel, Accommodation & Meals (OTG)		-		-		-	-	
0862	Insurance (OTG)		1,325		1,325		1,325	-	
0152	Loan 158 Interest Repayments (OTG)		107,617		56,482		39,797	(16,685)	(30%)
0804	Workers Compensation Insurance Premium (OTG)		5,443		5,444		5,392	(52)	(1%)
0953	Motor Vehicle Expenses CEO (OTG)		7,500		5,000		6,060	1,060	21%
0982	Depreciation - Motor Vehicles (OTG)		16,311		10,872		10,859	(13)	(0%)
0482	Administration Allocated (OTG)		34,473		22,984		22,036	(948)	(4%)
1011	CEO Donations (OTG)		19,000		12,664		1,945	(10,719)	(85%)
Operating Revenue									
1323	Profit on Disposal of Assets (OTG)	-		-		-		-	
0263	Reimbursements (OTG)	-		-		1,928		-	
Capital Expenditure									
0324	Motor Vehicle Purchase (OTG)		-		-		-	-	
0334	Land & Buildings (OTG)		150,000		83,340		12,702	(70,638)	(85%)
5007	Loan Principal Repayments - 158 (Administration Building) (OTG)		88,668		46,537		43,917	(2,620)	(6%)
6377	Transfer to Land & Building Reserve (OTG)		280,000		-		-	-	
6378	Transfer Interest to Land & Building Reserve (OTG)		53,239		35,496		20,224	(15,272)	(43%)
Capital Revenue									
3963	Proceeds on Disposal of Assets (OTG)	-		-		-		-	
6334	Transfer from Land & Building Reserve (OTG)	885,000		885,000		-		(885,000)	(100%)
6922	Realisation on Disposal of Assets (OTG)	-		-		-		-	
TOTAL		885,000	1,034,850	885,000	469,768	1,928	346,118	(1,008,650)	

10.2.2

SHIRE OF KATANNING
04 - GOVERNANCE
Administration General
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0342	Salary Costs (ADM)		890,414		582,191		627,968	45,777	8%
0322	Trainee Salary Costs (ADM)		30,906		20,205		22,038	1,833	9%
0317	Employee Superannuation (ADM)		95,242		62,271		55,051	(7,220)	(12%)
5932	Communication Expenses (ADM)		20,883		13,920		7,304	(6,616)	(48%)
0892	Uniforms (ADM)		6,270		4,176		2,376	(1,800)	(43%)
0332	Staff Housing Subsidy/Allowance (ADM)		10,400		6,800		20,470	13,670	201%
0370	Staff Housing Allocation (ADM)		66,264		44,176		29,639	(14,537)	(33%)
0382	Training & Development (ADM)		28,080		18,720		14,645	(4,075)	(22%)
0385	Fit for Work Program (ADM)		1,825		1,825		-	(1,825)	(100%)
0893	Medical Checks (ADM)		600		449		245	(204)	(45%)
0372	Insurance (ADM)		105,277		105,277		110,367	5,090	5%
0507	Workers Compensation Insurance Premium (ADM)		29,597		29,596		29,313	(283)	(1%)
5952	Fringe Benefits Tax (ADM)		68,454		51,342		60,602	9,260	18%
0872	Motor Vehicle Expenses (ADM)		23,000		15,336		12,398	(2,938)	(19%)
0772	Subscriptions & Memberships (ADM)		25,000		16,664		20,222	3,558	21%
0742	Advertising & Promotion (ADM)		10,000		6,664		4,934	(1,730)	(26%)
0712	Printing & Stationery (ADM)		46,000		30,664		19,772	(10,892)	(36%)
0762	Postage & Freight (ADM)		5,500		3,664		2,608	(1,056)	(29%)
1352	Consultants (ADM)		5,000		3,336		435	(2,901)	(87%)
1342	Audit Fees (ADM)		70,000		62,500		69,550	7,050	11%
0513	ICT Hardware (ADM)		30,000		20,000		18,688	(1,312)	(7%)
0512	Computer Software Subscriptions (ADM)		90,000		79,686		73,407	(6,279)	(8%)
0515	IT Support (ADM)		20,000		13,336		10,433	(2,903)	(22%)
0007	Security Expenses (ADM)		12,000		8,000		2,548	(5,452)	(68%)
0773	Records Management Expenses (ADM)		1,600		1,064		339	(725)	(68%)
0582	Cleaning Expenses		-		-		2,845	2,845	100%
3862	Refreshment Expenses (ADM)		2,000		1,328		699	(629)	(47%)
0622	Expensed Minor Asset Purchases (ADM)		1,000		-		2,139	2,139	100%
7692	Other Expenses inc OH&S (ADM)		2,000		1,713		-	(1,713)	(100%)
1362	Bank Fees (ADM)		6,500		4,336		13,906	9,570	221%
1223	Rounding Adjustments (ADM)		-		-		194	194	100%
1123	Suspense Account		-		-		(53)	(53)	100%
6002	Loss on Disposal of Assets (ADM)		-		-		-	-	
0592	Building Program - Administration (ADM)		142,542		93,511		26,561	(66,950)	(72%)
0732	Utilities (ADM)		43,513		28,984		18,339	(10,645)	(37%)
1082	Depreciation - Building (ADM)		187,925		125,280		104,624	(20,656)	(16%)
3072	Depreciation - Equipment (ADM)		17,199		11,464		19,109	7,645	67%
3312	Depreciation - Motor Vehicle (ADM)		38,085		25,392		25,402	10	0%
1062	Depreciation - Furniture & Fittings		7,895		5,264		12,165	6,901	131%
0343	Paid Parental Leave Expenditure (ADM)		12,948		12,948		8,887	(4,061)	(31%)
1132	LSL Previous Employees (ADM)		-		-		-	-	
0340	Administration Allocated (ADM)		(2,101,983)		(1,401,320)		(1,343,635)	57,685	(4%)

10.2.2

SHIRE OF KATANNING
04 - GOVERNANCE
Administration General
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
1113	Miscellaneous Income (ADM)	500		336		331		(5)	(2%)
1153	Administration Fee Income (ADM)	500		336		80		(256)	(76%)
1154	Freedom of Information Income (ADM)	200		200		180		(20)	(10%)
1156	Meeting Charges / Equipment Hire (ADM)	1,000		656		305		(351)	(54%)
1211	Insurance Scheme Surplus (ADM)	23,723		23,723		23,723		0	0%
1243	Profit on Disposal of Asset (ADM)	-		-		-		-	
1313	Traineeship Subsidy (ADM)	4,000		2,500		-		(2,500)	(100%)
2063	Insurance Claims (ADM)	5,000		3,328		8,416		5,088	153%
2483	Employee Contributions to Car (ADM)	-		-		-		-	
2513	Employee Contributions to Fuel (ADM)	4,364		2,856		2,480		(376)	(13%)
1315	Paid Parental Leave Reimbursements (ADM)	12,948		12,948		10,368		(2,580)	(20%)
Capital Expenditure									
2204	Motor Vehicle Purchase (ADM)		-		-		-	-	
2494	Transfer Interest to Leave Entitlements (ADM)		15,848		10,568		6,029	(4,539)	(43%)
2496	Transfer to Leave Entitlements (ADM)		50,000		50,000		-	(50,000)	(100%)
Capital Revenue									
0305	Proceeds on Disposal of Assets (ADM)	-		-		-		-	
2497	Transfer from Leave Entitlements Reserve (ADM)	-		-		-		-	
2475	Realisation of Assets (ADM)	-		-		-		-	
TOTAL		52,235	117,784	46,883	171,330	45,882	112,563	(59,768)	

10.2.2

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2641	Shop Front Enhancement Subsidy (ST)		15,000		15,000		-	(15,000)	(100%)
2643	Contribution towards project (ST)		50,000		50,000		-	(50,000)	(100%)
2647	KCC Redevelopment Project Grant Expenditure - Auspicing (ST)		170,000		-		-	-	
0153	Loan 159 Interest Repayments (ST)		-		-		-	-	
Operating Revenue									
2636	SuperTown Funding - FAA2 (ST)	-		-		-		-	
2660	Welcome Precinct Grant Funds (ST)	3,122,358		1,550,319		5,000,343		3,450,024	223%
2661	Piesse Lake Development Grant funds (ST)	5,770,056		10,097,598		843,023		(9,254,575)	(92%)
2665	Main St Stage 2 Grant Funds (ST)	-		-		-		-	
2664	KCC Redevelopment Project Grant Revenue - Auspicing (ST)	-		-		-		-	
2669	Great Southern Aged Accommodation Project Revenue (ST)	1,668,693		556,342		-		(556,342)	(100%)
1128	Interest on SuperTown's Main Street Stage 2 Funding (ST)	-		-		-		-	
1255	Interest on SuperTown's Grant Funding FAA 2 (ST)	-		-		-		-	
1258	Interest on Supertowns Heritage Centre Funding (ST)	335,854		-		-		-	
1257	Interest on SuperTown's Early Childhood Hub Funding (ST)	-		-		-		-	
Capital Expenditure									
2667	Welcome Precinct Proj Expenditure (ST)		4,142,965		2,761,976		2,956,336	194,360	7%
2668	Piesse Lake Development Project (ST)		6,226,158		4,150,768		1,565,963	(2,584,805)	(62%)
2670	Great Southern Aged Accommodation Project Expenditure (ST)		3,088,750		1,029,790		61,968	(967,822)	(94%)
6686	Transfer to Heritage Project Reserve (ST)		6,747,500		6,747,501		-	(6,747,501)	(100%)
Capital Revenue									
6687	Transfer from Heritage Project Reserve (ST)	6,747,500		4,498,336		-		(4,498,336)	(100%)
TOTAL		17,644,461	20,440,373	16,702,595	14,755,035	5,843,366	4,584,266	(21,029,998)	

10.2.2

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1622	Salary Costs (FPV)		4,272		2,796		3,014	218	8%
0327	Employee Superannuation (FPV)		400		263		271	8	3%
0527	Workers Compensation Insurance Premium (FPV)		137		136		136	-	
4832	Utilities (FPV)		22,683		15,120		13,075	(2,045)	(14%)
1522	Works Program - Fire Prevention (FPV)		30,760		28,766		83,527	54,761	190%
1702	Building Program - Fire Prevention (FPV)		970		648		-	(648)	(100%)
1752	Motor Vehicle Expenses (FPV)		600		400		336	(64)	(16%)
6082	Fire Mitigation Expenses (FPV)		6,082		2,503		4,470	1,967	79%
9776	Bushfire Brigade - Ineligible Expenditure (FPV)		4,563		3,063		6,632	3,569	117%
9777	Fire Prevention - Communications Expenditure (FPV)		3,300		2,200		1,562	(638)	(29%)
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		2,400		1,600		1,048	(552)	(35%)
1731	Grant Expenditure (FPV)		-		-		1,993	1,993	100%
1612	Depreciation - Buildings (FPV)		3,920		2,616		2,712	96	4%
4662	Depreciation - Plant (FPV)		31,000		20,664		20,638	(26)	(0%)
1682	Administration Allocated (FPV)		8,828		5,888		5,643	(245)	(4%)
Bushfire Brigade									
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		64		-	(64)	(100%)
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		1,300		864		1,060	196	23%
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		1,820		1,216		994	(222)	(18%)
1542	BFB Extinguishments & Absorbents (2. Maint Plant & Equip)		-		-		-	-	
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		-		-		-	-	
2692	BFB Vehicle Expenses (3. Maint Vehicle)		1,500		1,000		452	(548)	(55%)
2142	BFB Building Maintenance (4. Maint Land & Build)		250		168		19	(149)	(89%)
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		4,000		2,664		6,848	4,184	157%
4822	BFB Utilities (6. Utilities, Rates & Taxes)		-		-		-	-	
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		250		168		-	(168)	(100%)
9082	BFB Postage & Freight (7. Other Goods & Services)		378		256		350	94	37%
9092	BFB Refreshments (7. Other Goods & Services)		1,500		1,000		579	(421)	(42%)
9252	BFB Reference Materials (7. Other Goods & Services)		1,500		1,000		-	(1,000)	(100%)
6022	BFB Insurance (8. Insurances)		22,982		22,982		20,094	(2,888)	(13%)
Community Emergency Services Manager									
1632	Salary Costs (CESM)		102,565		67,064		66,625	(439)	(1%)
0567	Employee Superannuation (CESM)		11,485		7,506		7,077	(429)	(6%)
0727	Workers Compensation Insurance Premium (CESM)		3,295		3,296		3,264	(32)	(1%)
0737	Administration Expenses (CESM)		6,080		4,056		1,018	(3,038)	(75%)
0747	Motor Vehicle Expenses (CESM)		20,876		14,212		3,498	(10,714)	(75%)
0757	Administration Allocated (CESM)		11,771		7,848		7,524	(324)	(4%)
Operating Revenue									
1613	Infringements Income (FPV)	6,000		568		(400)		(968)	(170%)
1623	Fire Map Income (FPV)	205		136		-		(136)	(100%)
1653	Fire Mitigation Income (FPV)	5,000		3,328		683		(2,645)	(79%)
1724	Broadcasting Site Reimbursements (FPV)	22,683		15,120		17,223		2,103	14%
1730	Broadcasting Site Lease (FPV)	3,883		3,883		-		(3,883)	(100%)
1725	BFB LGGs Income	35,580		17,790		30,327		12,537	70%
1726	Contributions & Reimbursements (CESM)	124,518		62,258		120,773		58,515	94%
1633	Grant Income (FPV)	-		-		-		-	
TOTAL		197,869	311,567	103,083	222,027	168,607	264,461	107,958	

10.2.2

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Animal Control
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1732	Salary Costs (ANI)		23,590		15,427		11,718	(3,709)	(24%)
0337	Employee Superannuation (ANI)		1,602		1,046		1,083	37	4%
0537	Workers Compensation Insurance Premium (ANI)		549		548		544	(4)	(1%)
1793	Staff Housing Subsidy - Ranger (ANI)		3,120		2,040		-	(2,040)	(100%)
6202	Training & Development (ANI)		630		630		-	(630)	(100%)
6182	Uniforms & Protective Clothing (ANI)		413		79		421	342	432%
1383	Stationery & Tags (ANI)		1,200		1,000		-	(1,000)	(100%)
1382	Licences & Permits (ANI)		200		128		-	(128)	(100%)
4702	Animal Control Expenditure (ANI)		4,000		2,664		1,546	(1,118)	(42%)
1873	Expensed Minor Asset Purchases (ANI)		5,000		3,336		3,527	191	6%
2102	Animal Disposal by Vet (ANI)		-		-		-	-	
1792	Motor Vehicle Expenses (ANI)		2,000		1,336		1,344	8	1%
1762	Building Program - Animal Control		10,082		6,232		1,339	(4,893)	(79%)
1772	Works Program - Animal Control (ANI)		7,241		4,735		196	(4,539)	(96%)
1747	Cat Act Sterilisation Project Expenditure (ANI)		-		-		-	-	
1822	Depreciation - Building (ANI)		3,584		2,392		-	(2,392)	(100%)
1722	Administration Allocated (ANI)		35,103		23,400		22,439	(961)	(4%)
Operating Revenue									
1853	Dog Registration Fees (ANI)	10,000		6,664		6,972		308	5%
1854	Cat Registration Fees (ANI)	1,100		736		825		89	12%
1983	Poundage Charges (ANI)	1,000		756		2,260		1,504	199%
1893	Animal Control Products Income (ANI)	200		136		-		(136)	(100%)
1843	Infringements (ANI)	2,500		1,664		1,718		54	3%
Capital Expenditure									
0476	Land & Buildings (ANI)		10,000		10,000		10,419	419	4%
TOTAL		14,800	108,314	9,956	74,993	11,775	54,574	(18,600)	

10.2.2

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
 Other Law, Order, Public Safety
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
7702	Salary Costs (OLO)		4,272		2,796		3,015	219	8%
0347	Employee Superannuation (OLO)		400		263		-	(263)	(100%)
0547	Workers Compensation Insurance Premium (OLO)		137		136		136	-	
1102	Printing & Stationery (OLO)		500		328		-	(328)	(100%)
1913	CCTV Maintenance Costs (OLO)		19,968		13,304		13,154	(150)	(1%)
1917	Neighbourhood Watch (OLO)		1,000		664		-	(664)	(100%)
1852	Infringement Bank Fees (OLO)		600		400		-	(400)	(100%)
0413	Expensed Minor Asset Purchases (OLO)		5,000		5,000		2,458	(2,542)	(51%)
6222	Insurance (OLO)		705		705		705	-	
1802	Utilities (OLO)		43		28		584	556	1,985%
1902	Motor Vehicle Expenses (OLO)		600		400		336	(64)	(16%)
1932	Building Program - Other Law (OLO)		1,186		784		130	(654)	(83%)
1942	Works Program - Other Law (OLO)		3,095		1,825		809	(1,016)	(56%)
1982	Depreciation - Buildings (OLO)		11,481		7,656		7,643	(13)	(0%)
1984	Depreciation - Equipment (OLO)		14,336		9,560		9,544	(16)	(0%)
9062	Administration Allocated (OLO)		12,402		8,272		7,927	(345)	(4%)
Operating Revenue									
2013	Grant Income (OLO)	-		-		-		-	
2023	Lease Income (OLO)	1,000		1,000		-		(1,000)	(100%)
2035	Infringements (OLO)	2,500		1,640		72		(1,568)	(96%)
2033	Other Income (OLO)	550		368		-		(368)	(100%)
Capital Expenditure									
1994	Purchase of Equipment (OLO)		25,000		25,000		-	(25,000)	(100%)
TOTAL		4,050	100,725	3,008	77,121	72	46,442	(33,615)	

10.2.2

SHIRE OF KATANNING
07 - HEALTH
 Health Insp And Administration
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2082	Salary Costs (HIA)		91,210		59,636		75,953	16,317	27%
0357	Employee Superannuation (HIA)		11,250		7,353		7,141	(212)	(3%)
0557	Workers Compensation Insurance Premium (HIA)		2,930		2,930		2,902	(28)	(1%)
7527	Staff Housing Subsidy (HIA)		3,120		2,040		6,300	4,260	209%
2122	Training & Development (HIA)		2,000		2,000		196	(1,805)	(90%)
6442	Uniforms (HIA)		413		-		-	-	
6043	Communication Expenses (HIA)		382		256		264	8	3%
6402	Field Expenses (HIA)		2,000		1,336		387	(949)	(71%)
1402	Postage & Freight (HIA)		400		119		193	74	62%
2352	Mosquito Control (HIA)		2,500		2,500		-	(2,500)	(100%)
2084	Consultants (HIA)		30,000		30,000		24,885	(5,115)	(17%)
2422	Analytical Expenditure (HIA)		1,500		1,000		941	(59)	(6%)
2272	Administration Allocated (HIA)		18,077		12,048		11,555	(493)	(4%)
Operating Revenue									
2234	Food Vendor Fees - exempt from GST (HIA)	1,400		936		195		(741)	(79%)
2143	Septic Tank Application Fees (HIA)	500		336		268		(68)	(20%)
2803	Septic Tank Inspection Fees (HIA)	944		632		107		(525)	(83%)
2133	Other Health Fees (HIA)	1,000		664		-		(664)	(100%)
TOTAL		3,844	165,782	2,568	121,218	570	130,716	7,501	

SHIRE OF KATANNING
07 - HEALTH
 Maternal, Infant & Other Health
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2072	Works Program - Infant Health (MIH)		-		-		280	280	100%
2232	Building Program - Child Health Centre (MIH)		-		-		168	168	100%
6252	Insurance (MIH)		-		-		-	-	
6262	Utilities (MIH)		-		-		-	-	
2062	Depreciation - Buildings (MIH)		-		-		11,671	11,671	100%
3772	Administration Allocated (MIH)		-		-		-	-	
TOTAL		-	-	-	-	-	12,119	12,119	

10.2.2

SHIRE OF KATANNING

07 - HEALTH

Other Health

*Financial Statement for the period ended
29 February 2020*

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2184	Works Program - Medical Centre		5,253		3,434		2,355	(1,079)	(31%)
2185	Building Program - Other Heath				-		923	923	100%
Operating Revenue									
2180	Grant Income (OHE)	505,000		505,000		300,000		(205,000)	(41%)
Capital Expenditure									
2181	Land & Buildings (OHE)		505,000		168,368		-	(168,368)	(100%)
TOTAL		505,000	510,253	505,000	171,802	300,000	3,278	(373,524)	

10.2.2

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
 Education General
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5982	Program Expenses (EDU)		3,660		3,660		3,660	-	
2042	Works Program - Childcare Centres (EDU)		3,057		1,999		672	(1,327)	(66%)
2222	Building Program - Childcare Centres (EDU)		10,235		6,815		10,101	3,286	48%
0194	Grant Expenditure (EDU)		43,305		30,398		25,315	(5,083)	(17%)
6462	Insurance (EDU)		1,777		1,777		1,777	-	
6472	Utilities (EDU)		529		372		395	23	6%
2022	Depreciation - Buildings (EDU)		25,486		16,992		16,968	(24)	(0%)
3562	Administration Allocated (EDU)		9,669		6,448		6,181	(267)	(4%)
Operating Revenue									
2053	Property Lease Fees (EDU)	2,000		1,000		1,505		505	51%
2093	Reimbursements (EDU)	50		24		30		6	27%
0193	Grant Income (EDU)	43,305		-		-		-	
TOTAL		45,355	97,718	1,024	68,461	1,536	65,069	(2,881)	

10.2.2

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
 Community Development and Other Welfare
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3153	Salaries - MCS (COW)		12,500		8,176		17,894	9,718	119%
3142	Salary Costs (COW)		105,404		68,918		95,405	26,487	38%
0497	Employee Superannuation (COW)		14,655		9,580		10,540	960	10%
7572	Training & Development (COW)		4,055		3,710		1,393	(2,317)	(62%)
7573	Uniforms (COW)		660		660		-	(660)	(100%)
0284	Staff Housing Subsidy / Allowance (COW)		11,960		7,820		2,040	(5,780)	(74%)
3148	Communication Expenses (COW)		1,145		760		649	(111)	(15%)
0697	Workers Compensation Insurance Premium (COW)		3,788		3,788		3,752	(36)	(1%)
9692	Subscriptions & Memberships (COW)		1,000		664		-	(664)	(100%)
4130	Expensed Minor Asset Purchases (COW)		4,000		2,664		-	(2,664)	(100%)
7574	Disability Awareness Week Expenditure		1,000		664		-	(664)	(100%)
3158	Seniors Program Expenses (COW)		1,000		1,000		-	(1,000)	(100%)
3175	National Youth Week Grant Expenditure (COW)		1,000		-		-	-	
4293	NAIDOC Week Grant Expenditure (COW)		500		500		-	(500)	(100%)
4296	Harmony Festival Grant Expenditure (COW)		53,500		34,875		9,433	(25,442)	(73%)
4349	Disability Access & Inclusion Expenditure (COW)		500		336		93	(243)	(72%)
4339	Youth Activities Expenses (COW)		32,000		21,344		4,066	(17,278)	(81%)
3183	Grant Expenditure (COW)		25,000		25,000		-	(25,000)	(100%)
4282	Special Projects (COW)		7,000		5,336		40	(5,296)	(99%)
3176	Meeting Expenses (COW)		1,000		664		71	(593)	(89%)
4350	Drumbeats Grant Expenditure (COW)		-		-		1,556	1,556	100%
3156	Building Program - Community Events (COW)		4,944		3,288		1,988	(1,301)	(40%)
7882	Insurance (COW)		771		771		771	-	
2472	Depreciation - Buildings (COW)		10,382		6,920		6,912	(8)	(0%)
4222	Administration Allocated (COW)		89,544		59,696		57,239	(2,457)	(4%)
Operating Revenue									
3167	Youth Activities Grant Income (COW)	32,000		24,000		24,502		502	2%
3168	Youth Activities Other Income (COW)	500		500		64		(436)	(87%)
3173	Seniors Week Grant Income (COW)	500		500		-		(500)	(100%)
3174	National Youth Week Grant Income (COW)	1,000		1,000		-		(1,000)	(100%)
3847	Drumbeats Grant Income (COW)	-		-		(27,344)		-	
4333	Grant Income (COW)	11,500		11,000		-		(11,000)	(100%)
4337	Harmony Festival Grant Income (COW)	46,500		8,637		17,500		8,863	103%
4338	Harmony Festival Other Income (COW)	8,000		5,336		823		(4,513)	(85%)
5333	Other Income (COW)	200		136		-		(136)	(100%)
TOTAL		100,200	387,308	51,109	267,134	15,545	213,841	(61,513)	

10.2.2

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0272	Function Expenses (AMH)		600		600		(360)	(960)	(160%)
7492	Advertising & Promotion (AMH)		1,000		664		-	(664)	(100%)
6592	Utilities (AMH)		6,473		4,312		4,834	522	12%
6602	Insurance (AMH)		7,424		7,424		7,424	-	
2492	Works Program - Amherst Village		42,885		28,041		28,022	(19)	(0%)
7242	Building Program - Amherst Village		62,609		39,512		8,562	(30,950)	(78%)
2412	Depreciation - Buildings (AMH)		90,227		60,152		60,069	(83)	(0%)
2312	Administration Allocated (AMH)		13,663		9,112		8,734	(378)	(4%)
Operating Revenue									
2423	Tenants Reducing Equity (AMV)	30,031		20,024		20,203		179	1%
2503	Tenants Fee (AMV)	35,100		23,400		28,466		5,066	22%
Capital Expenditure									
2424	Refund Amherst Capital Deposit (AMV)		-		-		55,860	55,860	100%
6980	Transfer Interest to Amherst Reserve (Building Maintenance) (AMV)		2,024		1,352		567	(785)	(58%)
6981	Transfer to Amherst Reserve (Refundable Deposit) (AMV)		-		-		-	-	
6992	Transfer Interest to Amherst Reserve (AMV)		22,070		14,712		8,580	(6,132)	(42%)
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve (AMV)		13,645		9,096		5,191	(3,905)	(43%)
Capital Revenue									
2563	Refundable Deposits Income (AMV)		-		-	880		-	
2573	Transfer from Reserve A/C (Building Maintenance) (AMV)		-		-		-	-	
2571	Transfer from Amherst Village Refundable Deposit Reserve (AMV)	69,523		69,523		-		(69,523)	(100%)
6695	Transfer from Land & Building Facilities for Seniors Reserve (AMV)		-		-		-	-	
TOTAL		134,654	262,620	112,947	174,977	49,549	187,481	(51,774)	

10.2.2

SHIRE OF KATANNING
09 - HOUSING
Staff Housing
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
6692	Loan 146 Interest Repayments (STH)		-		-		-	-	
7802	Building Program - Staff Housing		11,047		6,028		12,207	6,179	103%
4352	Bldg Prog/Other Housing		-		-		-	-	
7892	Works Program - Staff Housing		30,935		15,500		2,772	(12,728)	(82%)
7895	Workers Compensation Insurance Premium (STH)		-		-		-	-	
0350	Staff Housing Re-allocated (STH)		(66,264)		(44,176)		(29,639)	14,537	(33%)
5122	Utilities (STH)		23,054		15,368		13,313	(2,055)	(13%)
5972	Insurance (STH)		7,964		7,964		7,964	-	
6012	Depreciation - Buildings (STH)		122,883		81,920		71,977	(9,943)	(12%)
6622	Administration Allocated (STH)		22,701		15,136		14,511	(625)	(4%)
Operating Revenue									
5003	Staff Housing Income - 55B Beaufort Street (STH)	19,240		12,580		8,019		(4,561)	(36%)
5004	Staff Housing Income - U2/6 Hill Way (STH)	19,240		12,580		12,700		120	1%
5005	Staff Housing Income - U1/6 Hill Way (STH)	19,240		12,580		12,900		320	3%
5013	Staff Housing Income - 25 Marmion Street (STH)	26,000		17,000		17,500		500	3%
5023	Staff Housing Income - 41 Crosby Street (STH)	11,440		7,480		8,660		1,180	16%
5033	Staff Housing Income - Duplex Conroy Street (STH)	11,960		7,820		3,680		(4,140)	(53%)
5043	Staff Housing Income - 17 Marri Drive (STH)	18,720		12,240		800		(11,440)	(93%)
5008	Staff Housing Income - Infant Health Flat (STH)	5,720		3,740		3,060		(680)	(18%)
5034	Staff Housing Income - Infant Health Flat (STH)	11,960		7,820		8,000		180	2%
3523	Reimbursements (STH)	7,500		5,000		4,441		(559)	(11%)
5063	Staff Housing Income - Saleyard Caretakers Unit (STH)	1,300		850		1,810		960	113%
TOTAL		152,320	152,320	99,690	97,740	81,569	93,105	(22,756)	

10.2.2

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
7712	Salary Costs (SAN)		2,848		1,862		2,010	148	8%
0367	Employee Superannuation (SAN)		267		178		180	2	1%
0517	Workers Compensation Insurance Premium (SAN)		91		92		91	(1)	(1%)
2591	Private Works - Refuse Site		325,436		212,812		257,198	44,386	21%
2592	Works Program - Green Waste		13,685		18,135		10,223	(7,912)	(44%)
7282	Building Program - Sanitation (SAN)		5,569		3,712		1,228	(2,484)	(67%)
2582	Domestic Refuse Collection (SAN)		78,300		52,200		39,838	(12,362)	(24%)
6612	Household Recycling Service (SAN)		108,310		72,208		58,410	(13,798)	(19%)
2732	Commercial Refuse Collection (SAN)		22,812		15,200		14,127	(1,073)	(7%)
2842	Street Bin Collection Costs (SAN)		1,876		1,248		1,013	(235)	(19%)
4063	Hard Waste Pick-up (SAN)		-		-		-	-	
4013	E-Waste Collection (SAN)		-		-		-	-	
2652	Bin Purchases (SAN)		8,500		5,664		1,937	(3,727)	(66%)
7482	Waste Oil Facility (SAN)		100		64		-	(64)	(100%)
7713	Consultant Expenses (SAN)		5,000		3,328		-	(3,328)	(100%)
2512	Printing & Stationery (SAN)		5,000		3,328		2,685	(643)	(19%)
5042	Ground Water Monitoring (SAN)		3,000		2,000		2,455	455	23%
7272	Refuse Site Licence (SAN)		1,200		800		1,218	418	52%
2542	Insurance (SAN)		3,064		3,064		3,064	-	
7632	Motor Vehicle Expenses (SAN)		400		264		224	(40)	(15%)
2342	Depreciation - Equipment (SAN)		12,800		8,536		8,522	(14)	(0%)
7112	Depreciation - Buildings (SAN)		5,347		3,568		4,184	616	17%
7122	Depreciation - Plant (SAN)		21,800		14,536		14,513	(23)	(0%)
7142	Depreciation - Other Infrastructure (SAN)		31,247		20,832		6,596	(14,236)	(68%)
7132	Administration Allocated (SAN)		44,352		29,568		28,351	(1,217)	(4%)
2622	Utilities (SAN)		1,316		876		1,077	201	23%
6632	Communication Expenses (SAN)		382		256		255	(1)	(1%)
Operating Revenue									
2603	Domestic Refuse Collection Charges (SAN)	557,578		557,578		557,103		(475)	(0%)
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	1,780		1,780		1,780		-	
2633	Sale of Domestic Bins (SAN)	-		-		-		-	
2753	Commercial Refuse Collection Charges (SAN)	42,756		42,756		43,485		729	2%
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	48,280		48,280		50,764		2,484	5%
2783	Commercial Recycling Bin Collection Charges (SAN)	2,706		2,706		3,088		382	14%
2883	Levied Waste Rate (SAN)	65,720		65,720		68,951		3,231	5%
2613	Refuse Site Disposal Charges (SAN)	60,000		40,000		49,809		9,809	25%
2615	Disposal Fee - Dead Sheep (SAN)	500		328		-		(328)	(100%)
2617	Refuse Site - Sale of Recyclables (SAN)	10,000		10,000		-		(10,000)	(100%)
2773	Refuse Infringements (SAN)	-		-		-		-	
2700	CLGF Regional re Regional Waste Initiative (SAN)	1,427,879		1,070,910		1,055,792		(15,118)	(1%)
Capital Expenditure									
2484	Buildings - Sanitation/Household Refuse (SAN)		970,842		647,232		635,982	(11,250)	(2%)
9661	Transfer to Waste Management Reserve (SAN)		122,620		-		-	-	
9662	Transfer Interest to Waste Management Reserve (SAN)		21,473		14,312		8,178	(6,134)	(43%)
TOTAL		2,217,199	1,817,637	1,840,058	1,135,875	1,830,772	1,103,558	(41,603)	

10.2.2

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2695	Drummaster Expenditure (POE)		850		850		-	(850)	(100%)
4932	Utilities (POE)		499		332		289	(43)	(13%)
7822	LCDC Vehicle Lease Expenses (POE)		4,266		3,044		972	(2,072)	(68%)
7854	Soil Conservation Levy Disbursed (POE)		70,756		70,756		-	(70,756)	(100%)
7862	Administration Allocated (POE)		12,192		8,128		7,793	(335)	(4%)
Operating Revenue									
2693	Drummaster Reimbursement (POE)	800		-		508		-	
7823	LCDC Vehicle Lease Reimbursement (POE)	4,308		2,872		3,205		333	12%
7853	Soil Conservation Levy Collected (POE)	70,756		70,756		-		(70,756)	(100%)
7795	Soil Conservation Levy Commission (POE)	3,724		3,724		-		(3,724)	(100%)
TOTAL		79,588	88,563	77,352	83,110	3,713	9,055	(148,202)	

10.2.2

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Other Community Amenities
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
7303	Cleaning Expenses (OCA)		-		-		-	-	
4252	Postage & Freight (OCA)		500		500		10	(490)	(98%)
3066	Subscriptions & Memberships (OCA)		-		-		125	125	100%
6672	Insurance (OCA)		537		537		537	-	
7302	Building Program - Other Community Amenities		79,091		52,531		46,504	(6,028)	(11%)
7313	Communication Expenses (OCA)		873		584		509	(75)	(13%)
Cemetery									
2322	Works Program - Cemetery		84,824		55,448		31,128	(24,320)	(44%)
7312	Building Program - Cemetery		3,898		2,592		1,011	(1,581)	(61%)
3062	Niche Wall Plaques (OCA)		2,500		2,032		777	(1,255)	(62%)
3063	Cemetery Plan Updates (OCA)		-		-		-	-	
2672	Utilities (OCA)		19		12		28	16	137%
3012	Depreciation - Buildings (OCA)		61,065		40,712		40,654	(58)	(0%)
8842	Depreciation - Equipment (OCA)		4,000		2,664		2,663	(1)	(0%)
8843	Depreciation - Other Infrastructure (OCA)		3,087		2,056		2,055	(1)	(0%)
6842	Administration Allocated (OCA)		11,981		7,984		7,659	(325)	(4%)
Operating Revenue									
3083	Cemetery Charges (OCA)	20,000		13,328		16,797		3,469	26%
3093	Funeral Director's Licence (OCA)	75		75		225		150	200%
3123	Cemetery Reserve Fund (OCA)	1,390		920		903		(17)	(2%)
TOTAL		21,465	252,375	14,323	167,652	17,924	133,659	(30,392)	

10.2.2

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Town Planning
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0662	Advertising & Promotion (TOW)		500		336		-	(336)	(100%)
3082	Consultants (TOW)		85,000		45,339		50,227	4,888	11%
4274	Municipal Inventory (TOW)		4,000		2,664		-	(2,664)	(100%)
2872	Administration Allocated (TOW)		13,032		8,688		8,331	(357)	(4%)
Operating Revenue									
2893	Assessment Fees - GST exempt (TOW)	7,000		2,088		2,448		360	17%
2895	Assessment Fees - including GST (TOW)	1,000		664		68		(596)	(90%)
2993	Planning Charges and Reimbursements (TOW)	500		336		-		(336)	(100%)
TOTAL		8,500	102,532	3,088	57,027	2,517	58,557	959	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Aquatic Centre
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3352	Salary Costs (KAC)		18,750		12,257		6,077	(6,180)	(50%)
0407	Employee Superannuation (KAC)		2,344		1,530		337	(1,193)	(78%)
0607	Workers Compensation Insurance Premium (KAC)		602		602		597	(5)	(1%)
3342	Building Program (KAC)		9,879		6,584		11,432	4,848	74%
3412	Works Program (KAC)		13,890		10,612		11,197	585	6%
3162	Advertising & Promotion (KAC)		-		-		713	713	100%
3422	Postage & Freight (KAC)		-		-		-	-	
6752	Cleaning Costs (KAC)		-		-		100	100	100%
3402	Insurance (KAC)		2,991		2,991		2,991	-	
6722	Utilities (KAC)		44,502		29,668		12,793	(16,875)	(57%)
6872	Loan 148 Interest Repayments (KAC)		1,376		722		844	122	17%
3462	Depreciation - Equipment (KAC)		10,155		6,768		8,972	2,204	33%
3472	Depreciation - Building (KAC)		41,010		27,344		27,303	(41)	(0%)
3272	Administration Allocated (KAC)		27,326		18,216		17,467	(749)	(4%)
Contract Operating Expenses									
6814	Contract - Centre Manager/DM Wages (KAC)		59,377		29,688		38,675	8,987	30%
6815	Contract - Lifeguard Wages (KAC)		33,048		16,524		-	(16,524)	(100%)
6816	Contract - Cafe Expense (KAC)		6,832		3,416		349	(3,067)	(90%)
6817	Contract - Marketing Expense (KAC)		2,000		1,000		500	(500)	(50%)
6818	Contract - Insurance (KAC)		298		148		-	(148)	(100%)
6836	Contract - Bank Fees (KAC)		500		250		-	(250)	(100%)
6819	Contract - Communication Expense (KAC)		1,200		600		-	(600)	(100%)
6820	Contract - Postage & Freight (KAC)		420		210		-	(210)	(100%)
6821	Contract - IT Support & Software Expense (KAC)		720		360		-	(360)	(100%)
6822	Contract - Community Event (KAC)		5,000		2,500		-	(2,500)	(100%)
6823	Contract - Printing & Stationery (KAC)		300		150		-	(150)	(100%)
6824	Contract - Licenses & Subscriptions (KAC)		1,200		600		-	(600)	(100%)
6825	Contract - Management Fees Expense (KAC)		35,668		17,834		5,000	(12,834)	(72%)
6826	Contract - Training, Recruitment & Travel (KAC)		6,655		3,326		-	(3,326)	(100%)
6827	Contract - Uniforms (KAC)		300		150		-	(150)	(100%)
6828	Contract - Consumables (KAC)		600		300		252	(48)	(16%)
6829	Contract - Utilities (KAC)		40,635		20,316		-	(20,316)	(100%)
6830	Contract - Maintenance Expense (KAC)		19,632		9,816		8,700	(1,116)	(11%)
6831	Contract - Pool Chemicals Expense (KAC)		18,405		9,202		11,352	2,150	23%
6833	Contract - Cleaning (KAC)		5,000		2,500		178	(2,322)	(93%)
6834	Contract - Equipment Replacement (KAC)		2,500		1,250		1,268	18	1%
6835	Contract - First Aid & Safety (KAC)		300		150		-	(150)	(100%)
Operating Revenue									
3934	Contract - Recreation Swimming Income (KAC)	30,164		15,082		-		(15,082)	(100%)
3935	Contract - Schools Aquatic Programme Income (KAC)	15,691		7,844		-		(7,844)	(100%)
3936	Contract - Cafe Income (KAC)	13,665		6,832		-		(6,832)	(100%)
3433	Reimbursements (KAC)	35,000		23,336		-		(23,336)	(100%)
3937	Contract - Profit Share (KAC)	27,284		-		-		-	
Capital Expenditure									
3304	Equipment (KAC)		-		-		-	-	
3484	Buildings (KAC)		59,202		59,202		-	(59,202)	(100%)
2614	Loan Principal Repayments - 148 (KAC)		25,693		13,485		12,658	(827)	(6%)
TOTAL		121,804	498,310	53,094	310,271	-	179,754	(183,611)	

10.2.2

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3112	Salary Costs (KLC)		319,821		206,528		212,836	6,308	3%
0417	Employee Superannuation (KLC)		33,438		21,862		17,791	(4,071)	(19%)
0617	Workers Compensation Insurance Premium (KLC)		10,274		10,274		10,176	(98)	(1%)
6382	Uniforms & Protective Clothing (KLC)		3,000		2,000		55	(1,945)	(97%)
6392	Training, Development & Recruitment (KLC)		13,794		10,342		1,111	(9,231)	(89%)
8862	Program Expenses (KLC)		20,600		12,964		6,624	(6,340)	(49%)
0562	Promotion of Seniors (KLC)		600		400		325	(75)	(19%)
3332	Function Expenses (KLC)		3,000		2,000		1,711	(289)	(14%)
8872	Kiosk Expenses (KLC)		42,000		28,000		23,433	(4,567)	(16%)
3842	Subscriptions & Memberships (KLC)		2,400		1,772		675	(1,097)	(62%)
3844	Computer Software Subscriptions (KLC)		3,700		3,700		3,860	160	4%
8952	Advertising & Promotion (KLC)		2,500		1,664		759	(905)	(54%)
8912	Printing & Stationery (KLC)		3,200		2,136		741	(1,395)	(65%)
0062	Postage & Freight (KLC)		1,500		960		299	(661)	(69%)
1122	EFTPOS & Credit Card Charges (KLC)		1,100		736		-	(736)	(100%)
3852	Contract Cleaners (KLC)		7,400		4,936		3,338	(1,598)	(32%)
8982	Cleaning Materials (KLC)		5,500		3,664		3,319	(345)	(9%)
8882	Security Expenses (KLC)		3,000		2,000		582	(1,418)	(71%)
4752	Minor Sundry Expenses (KLC)		800		536		43	(493)	(92%)
1471	Lease repayments (KLC)		4,899		2,450		2,227	(223)	(9%)
1472	Equipment Repairs & Maintenance (KLC)		5,100		3,400		1,614	(1,786)	(53%)
8892	Expensed Minor Asset Purchases (KLC)		8,350		5,568		180	(5,388)	(97%)
3932	Motor Vehicle Expenses (KLC)		5,500		3,664		2,838	(826)	(23%)
8972	Insurance (KLC)		32,900		32,900		32,900	-	
8922	Communication Expenses (KLC)		1,746		1,168		1,267	99	8%
8932	Utilities (KLC)		61,302		40,868		38,654	(2,214)	(5%)
3752	Works Program - KLC		245,949		180,234		133,608	(46,626)	(26%)
7332	Building Program - KLC		73,207		48,808		19,589	(29,219)	(60%)
0012	Depreciation - Building (KLC)		430,859		287,240		287,078	(162)	(0%)
3502	Depreciation - Furniture & Fittings (KLC)		-		-		351	351	100%
3782	Depreciation - Equipment (KLC)		15,214		10,144		11,527	1,383	14%
0852	Depreciation - Motor Vehicles (KLC)		8,009		5,336		5,418	82	2%
9052	Administration Allocated (KLC)		69,786		46,528		44,609	(1,919)	(4%)
Operating Revenue									
0023	Entry Fees (KLC)	55,000		36,664		32,335		(4,329)	(12%)
0053	Stadium/Court Hire (KLC)	6,500		4,336		5,458		1,122	26%
0063	Functions Hire (KLC)	15,000		10,000		9,050		(950)	(10%)
2707	Seniors Income (KLC)	2,000		1,336		945		(391)	(29%)
3543	Equipment Hire (KLC)	6,500		4,336		3,294		(1,042)	(24%)
0043	Kiosk Income - GST Inc (KLC)	50,000		33,336		28,980		(4,356)	(13%)
1083	Kiosk Income - GST Free (KLC)	5,000		3,336		4,187		851	25%
0143	Membership Fees (KLC)	87,500		58,375		49,776		(8,599)	(15%)
0083	Program Fees (KLC)	14,100		8,075		5,509		(2,566)	(32%)
0093	Gym & Fitness Fees (KLC)	29,630		19,219		10,248		(8,971)	(47%)
0103	Creche Fees (KLC)	1,500		1,020		2,049		1,029	101%
0113	Signage Fees (KLC)	4,000		4,002		3,950		(52)	(1%)
6403	Traineeship Grant/Subsidy (KLC)	-		-		-		-	
3793	Lease Income (KLC)	7,000		-		455		-	
0123	Office Rental (KLC)	300		300		273		(27)	(9%)
3763	Sprig Bar Hire (KLC)	1,000		750		538		(212)	(28%)
6793	Ground Fees (KLC)	7,000		4,664		4,384		(280)	(6%)
1063	Utility Reimbursements (KLC)	17,000		11,336		12,071		735	6%
3583	Other Income (KLC)	3,000		2,000		1,503		(497)	(25%)
3753	Profit on sale of Asset (KLC)	-		-		-		-	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Leisure Centre
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Capital Expenditure									
2844	Equipment (KLC)	-	-	-	-	-	-	-	
1824	Land & Buildings	50,300	28,500	10,773	(17,727)	(62%)			
3854	Motor Vehicle Purchase (KLC)	-	-	-	-	-	-	-	
6375	Transfer to Quartermaine Oval Reserve (KLC)	50,000	50,000	(50,000)	(100%)				
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)	135,352	135,352	(135,352)	(100%)				
2604	Furniture & Equipment (KLC)	-	-	-	-	-	-	-	
6244	Transfer Interest to KLC Facilities Reserve (KLC)	2,121	1,416	807	(609)	(43%)			
6254	Transfer Interest to Quartermaine Oval (KLC)	2,067	1,376	786	(590)	(43%)			
Capital Revenue									
0416	Realisation of Assets (KLC)	-	-	-	-	-	-	-	
5815	Transfer from Katanning Leisure Centre Facilities Reserve (KLC)	15,500	15,500	(15,500)	(100%)				
3973	Proceeds on Disposal of Assets (KLC)	-	-	-	-	-	-	-	
		327,530	1,680,288	218,585	1,201,426	175,004	881,903	(363,559)	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
 Other Recreation and Sport
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1743	Grant Expenditure (ORS)		-		-		-	-	
<u>Club Development Program</u>									
3587	Program Expenses - Club Development Initiative (ORS)		-		-		-	-	
<u>Other Recreation</u>									
3622	Works Program - Other Reserves		585,759		403,534		288,454	(115,080)	(29%)
7342	Building Program - Other Recreation		22,120		14,752		14,729	(23)	(0%)
0032	Utilities (ORS)		41,827		27,888		20,114	(7,774)	(28%)
6832	Effluent Charges (ORS)		999		664		640	(24)	(4%)
1783	Licences (ORS)		50		50		-	(50)	(100%)
3452	Insurance (ORS)		11,203		11,203		11,203	-	
3912	Depreciation - Other Infrastructure (ORS)		28,557		19,040		18,736	(304)	(2%)
3962	Depreciation - Parks & Ovals (ORS)		598,608		399,072		446,284	47,212	12%
3762	Depreciation - Equipment (ORS)		15,000		10,000		9,986	(14)	(0%)
3792	Depreciation - Buildings (ORS)		199,106		132,736		132,692	(44)	(0%)
3822	Administration Allocated (ORS)		21,020		14,016		13,436	(580)	(4%)
Operating Revenue									
1273	Effluent Income (ORS)	-		-		-		-	
3903	Youth Activities Income (ORS)	-		-		-		-	
3943	Property Lease Fees (ORS)	1,185		1,185		-		(1,185)	(100%)
3923	Grant Income - Kidsport (ORS)	-		-		-		-	
TOTAL		1,185	1,524,249	1,185	1,032,955	-	956,276	(77,864)	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Library
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4052	Salary Costs (LIB)		126,231		82,535		96,855	14,320	17%
0437	Employee Superannuation (LIB)		14,944		9,774		7,523	(2,251)	(23%)
0637	Workers Compensation Insurance Premium (LIB)		4,055		4,056		4,017	(39)	(1%)
4042	Training & Development (LIB)		1,773		889		130	(759)	(85%)
5792	Uniforms (LIB)		1,320		880		-	(880)	(100%)
5392	Communication Expenses (LIB)		382		256		445	189	74%
4092	Insurance (LIB)		2,596		2,596		2,596	-	
5382	Utilities (LIB)		9,501		6,336		4,340	(1,996)	(31%)
5462	Subscriptions & Memberships (LIB)		1,000		664		480	(184)	(28%)
5712	Printing & Stationery (LIB)		3,800		2,536		1,773	(763)	(30%)
0192	Security Expenses (LIB)		3,500		3,084		364	(2,720)	(88%)
5412	Refreshment Expenses (LIB)		300		200		46	(154)	(77%)
5432	Cleaning Costs (LIB)		1,600		1,064		850	(214)	(20%)
1502	Program Expenses (LIB)		2,500		1,664		1,437	(227)	(14%)
4162	Children's Book Week (LIB)		2,500		-		-	-	
5002	Read Write Now - Resource Support (LIB)		300		200		-	(200)	(100%)
4142	Book Purchases & Replacements (LIB)		2,500		1,664		475	(1,189)	(71%)
4102	Grant Expenditure (LIB)		-		-		1,179	1,179	100%
4145	Equipment Repairs & Maintenance (LIB)		-		-		362	362	100%
4082	Local History Expenditure (LIB)		250		168		203	35	21%
4812	Postage & Freight (LIB)		1,500		1,000		548	(452)	(45%)
4144	Inter-Library Loans (LIB)		1,500		-		-	-	
1503	Regional Library Subsidy (LIB)		2,600		2,600		2,187	(413)	(16%)
4184	Computer Software Subscriptions (LIB)		6,500		4,336		5,055	719	17%
1692	Expensed Minor Asset Purchases (LIB)		3,815		-		1,268	1,268	100%
1992	Works Program - Library		2,871		1,879		3,504	1,625	86%
4132	Building Program - Library		18,585		11,800		15,302	3,502	30%
1282	Depreciation - Equipment (LIB)		-		-		632	632	100%
4172	Depreciation - Furniture & Fittings (LIB)		-		-		-	-	
4182	Depreciation - Building (LIB)		32,766		21,840		21,837	(3)	(0%)
4032	Administration Allocated (LIB)		38,046		25,360		24,320	(1,040)	(4%)
Operating Revenue									
2113	Community Room Hire (LIB)	1,000		664		-		(664)	(100%)
4153	Grant Income (LIB)	-		-		1,359		-	
4263	Printing & Photocopying Income (LIB)	1,500		1,000		760		(240)	(24%)
4173	Internet & Scanning Income (LIB)	100		64		-		(64)	(100%)
4143	Fines, Penalties & Administration Fees (LIB)	500		336		249		(87)	(26%)
Capital Expenditure									
5254	BLDG PROG/LIBRARY CAPITAL		2,000		2,000		1,957	(43)	(2%)
6689	Transfer to Library Building Reserve		7,500		7,500		-	(7,500)	(100%)
6688	Transfer interest to Library Building Reserve		166		112		63	(49)	(43%)
TOTAL		3,100	296,901	2,064	196,993	2,368	199,749	1,701	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Public Halls, Civic Centres
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3192	Insurance (PUB)		10,210		10,210		10,210	-	
3202	Advertising & Promotion (PUB)		1,000		664		-	(664)	(100%)
2702	Utilities (PUB)		3,657		2,432		1,979	(453)	(19%)
2962	Licences & Permits (PUB)		165		112		467	355	317%
1422	Piano Maintenance (PUB)		250		168		-	(168)	(100%)
3264	Town Hall Hire Expenditure (PUB)		13,500		9,000		4,420	(4,580)	(51%)
6712	Expensed Minor Asset Purchases (PUB)		4,500		3,000		-	(3,000)	(100%)
3252	Building Program - Town Hall		17,807		11,864		7,404	(4,460)	(38%)
7322	Building Program - Other Halls		2,947		1,968		277	(1,691)	(86%)
3232	Depreciation - Buildings (PUB)		154,345		102,896		102,755	(141)	(0%)
3242	Depreciation - Furniture & Fittings (PUB)		-		-		405	405	100%
3282	Administration Allocated (PUB)		39,097		26,064		24,992	(1,072)	(4%)
Operating Revenue									
3243	Town Hall Hire Income (PUB)	1,500		1,000		1,569		569	57%
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		3,336		4,497		1,161	35%
TOTAL		6,500	247,478	4,336	168,378	6,066	152,909	(13,740)	

10.2.2

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
 Other Culture
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3554	Works Program - Events		85,696		50,333		41,487	(8,846)	(18%)
7432	Building Program - Other Culture		10,877		6,664		9,541	2,877	43%
9742	Insurance (OCU)		1,746		1,746		1,746	-	
4402	Depreciation - Building (OCU)		7,228		4,816		4,812	(4)	(0%)
4652	Depreciation - Equipment (OCU)		5,814		3,872		3,871	(1)	(0%)
Art Gallery									
7722	Salary Costs (OCU)		24,593		16,392		17,503	1,111	7%
0447	Employee Superannuation (OCU)		2,407		1,573		1,700	127	8%
0647	Workers Compensation Insurance Premium (OCU)		790		790		783	(7)	(1%)
4332	Training & Development (OCU)		1,400		312		-	(312)	(100%)
4192	Art Gallery Exhibitions (OCU)		10,200		9,071		-	(9,071)	(100%)
4193	Community Outreach Programs (OCU)		7,000		4,664		46	(4,618)	(99%)
4232	Art Collection Maintenance (OCU)		9,000		6,000		-	(6,000)	(100%)
4012	Cleaning (OCU)		800		597		-	(597)	(100%)
4262	Gallery Promotions (OCU)		500		336		-	(336)	(100%)
4472	Subscriptions & Memberships (OCU)		-		-		-	-	
8722	Postage & Freight (OCU)		500		328		46	(282)	(86%)
9482	Printing & Stationery (OCU)		300		200		-	(200)	(100%)
9302	Communication Expenses (OCU)		-		-		191	191	100%
8132	Insurance - Art Gallery (OCU)		2,278		2,278		2,278	-	
9002	Utilities (OCU)		9,281		6,184		4,596	(1,588)	(26%)
9022	Meeting Expenses (OCU)		1,000		664		95	(569)	(86%)
9312	Expensed Minor Asset Purchases (OCU)		1,000		664		167	(497)	(75%)
5374	Grant Expenditure (OCU)		55,000		36,664		-	(36,664)	(100%)
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		5,000		-	(5,000)	(100%)
4322	Cost of History Books Sold (OCU)		-		-		-	-	
7372	Building Program - Gallery		2,170		1,448		1,428	(20)	(1%)
8792	Depreciation - Paintings & Sculptures (OCU)		-		-		-	-	
9072	Administration Allocated (OCU)		19,128		12,752		12,227	(525)	(4%)
Operating Revenue									
2183	Gallery Hire (OCU)	-		-		-		-	
5983	Exhibition Commission (OCU)	500		336		130		(206)	(61%)
4313	Sale of History Books (OCU)	200		136		55		(81)	(60%)
5373	Grant Income (OCU)	63,000		41,664		-		(41,664)	(100%)
5375	Capital Contribution (OCU)	-		-		-		-	
Capital Expenditure									
4541	RSL/Light Horse Monument (OCU)		43,305		43,305		55,312	12,007	28%
TOTAL		63,700	307,013	42,136	216,653	184	157,831	(100,774)	

10.2.2

SHIRE OF KATANNING
12 - TRANSPORT
 Const. Sts,Rds,Bridges,Depots
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4550	Depreciation - Footpaths (CRBD)		123,278		82,184		82,108	(76)	(0%)
4560	Depreciation - Drainage (CRBD)		178,315		118,880		119,030	150	0%
5062	Depreciation - Bridges (CRBD)		10,029		6,688		6,677	(11)	(0%)
8472	Depreciation - Roads (CRBD)		2,069,350		1,379,568		1,357,770	(21,798)	(2%)
8473	Depreciation - Buildings (CRBD)		4,441		2,960		2,957	(3)	(0%)
8474	Depreciation - Other Infrastructure (CRBD)		18,149		12,096		5,618	(6,478)	(54%)
Operating Revenue									
4631	Regional Road Group Funding (CRBD)	150,000		(61,035)		60,000		-	
5051	Roads to Recovery Funding (CRBD)	314,995		125,998		-		(125,998)	(100%)
Capital Expenditure									
4460	Works Program - Road Construction		1,185,000		870,184		368,961	(501,223)	(58%)
4520	Works Program - Footpath Construction		100,000		100,000		1,843	(98,157)	(98%)
4540	Works Program - Parks & Gardens Construction		-		-		-	-	
TOTAL		464,995	3,688,562	64,963	2,572,560	60,000	1,944,964	(753,594)	

10.2.2

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4780	Works Program - Road Maintenance		237,989		158,426		219,580	61,154	39%
4783	Road Maintenance - Town Streets Sealed		169,622		110,606		95,118	(15,488)	(14%)
4784	Road Maintenance - Town Streets Unsealed		-		-		2,449	2,449	100%
4785	Road Maintenance - Rural Roads Sealed		33,015		21,583		55,305	33,722	156%
4786	Road Maintenance - Rural Roads Unsealed		316,333		207,699		234,813	27,114	13%
4787	Drainage Maintenance - Sealed Town Roads		69,051		41,879		13,768	(28,111)	(67%)
4788	Drainage Maintenance - Unsealed Rural Roads		43,720		27,512		18,457	(9,055)	(33%)
4789	Weed Control - Unsealed Rural Roads		28,267		16,708		-	(16,708)	(100%)
4777	Weed Control - Sealed Rural Roads		10,640		6,491		-	(6,491)	(100%)
4778	Drainage Maintenance - Sealed Rural Roads		23,812		14,807		3,469	(11,338)	(77%)
4779	Drainage Maintenance - Unsealed Town Roads		7,003		7,003		1,813	(5,190)	(74%)
4781	WANDRRA Events		-		-		-	-	
4850	Works Program - Footpath Maintenance		132,524		85,942		91,583	5,641	7%
4880	Works Program - Drainage Maintenance		-		-		3,779	3,779	100%
4750	Works Program - Bridge Maintenance		2,522		2,522		-	(2,522)	(100%)
8152	Works Program - Training		82,022		53,626		95,820	42,194	79%
7382	Building Program - Depot		14,883		9,054		19,841	10,787	119%
4580	Crossovers (MRBD)		1,000		664		-	(664)	(100%)
4840	Street Lighting (MRBD)		111,786		74,520		66,587	(7,933)	(11%)
8773	Subdivision & Road Boundaries Expense (MRBD)		2,000		1,336		-	(1,336)	(100%)
8094	Gravel locating research (MRBD)		6,000		4,000		-	(4,000)	(100%)
9672	Administration Allocated (MRBD)		48,346		32,232		30,904	(1,328)	(4%)
Operating Revenue									
4911	Direct Road Grant (MRBD)	119,872		119,872		-		(119,872)	(100%)
4941	Street Light Subsidy (MRBD)	-		-		-		-	
4981	WANDRRA Claims (MRBD)	-		-		-		-	
5091	Signage Income (MRBD)	7,600		7,600		-		(7,600)	(100%)
TOTAL		127,472	1,340,535	127,472	876,610	-	953,285	(50,797)	

10.2.2

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

*Financial Statement for the period ended
29 February 2020*

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4902	Loss on Disposal of Assets (PLP)		-		-		-	-	
4944	Expensed Minor Asset Purchases (PLP)		-		-		2,438	2,438	100%
Operating Revenue									
1404	Profit on Disposal of Assets (PLP)	-		-		842		-	
Capital Expenditure									
4214	Transfer Interest to Plant Replace Reserve		11,949		7,968		4,553	(3,415)	(43%)
4215	Transfer Interest to Plant Replace Reserve		-		-		-	-	
4954	Plant Equipment Purchase (PLP)		-		-		-	-	
4964	Motor Vehicle Purchase (PLP)		-		-		-	-	
4999	Loan Principal Repayments - 155 (Plant Purchases)		-		-		-	-	
5001	Loan Principal Repayments - 156 (Plant Purchases)		58,366		30,633		29,008	(1,625)	(5%)
5006	Loan Principal Repayments - 157 (Plant Purchases)		38,070		19,981		18,920	(1,061)	(5%)
Capital Revenue									
5035	Transfer from Plant Replacement Reserve	-		-		-		-	
4103	Proceeds on Disposal of Assets (PLP)	-		-		1,465		-	
1892	Realisation of Assets (PLP)	-		-		(1,465)		-	
TOTAL		-	108,385	-	58,582	842	54,919	(3,663)	

10.2.2

SHIRE OF KATANNING
12 - TRANSPORT
 Transport Licensing
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0832	Training & Development (TPL)		3,200		1,600		-	(1,600)	(100%)
3952	Bank Fees (TPL)		8,000		5,328		-	(5,328)	(100%)
5132	Frame Relay Costs (TPL)		-		-		-	-	
5172	Administration Allocated (TPL)		341,572		227,712		218,341	(9,371)	(4%)
Operating Revenue									
1103	Commissions & Contributions (TPL)	98,000		65,328		63,909		(1,419)	(2%)
1133	Training Reimbursement (TPL)	3,200		1,600		-		(1,600)	(100%)
TOTAL		101,200	352,772	66,928	234,640	63,909	218,341	(19,318)	

10.2.2

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

*Financial Statement for the period ended
29 February 2020*

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5262	Salary Costs (AERO)		17,090		11,177		11,718	541	5%
0707	Employee Superannuation (AERO)		1,602		1,046		1,083	37	4%
0717	Workers Compensation Insurance Premium (AERO)		549		548		544	(4)	(1%)
1552	Training & Development (AERO)		-		-		-	-	
5282	Insurance (AERO)		2,166		2,166		2,166	-	
9842	Utilities (AERO)		834		556		470	(86)	(16%)
1553	Consultants (AERO)		20,000		13,328		-	(13,328)	(100%)
5222	Motor Vehicle Expenses (AERO)		2,000		1,336		1,344	8	1%
5252	Works Program - Airport Maintenance		23,784		17,651		10,688	(6,963)	(39%)
7392	Building Program - Airport Maintenance		4,228		2,694		1,669	(1,025)	(38%)
5242	Depreciation - Buildings (AERO)		11,520		7,680		7,723	43	1%
6052	Depreciation - Other Infrastructure (AERO)		106,421		70,944		66,966	(3,978)	(6%)
9892	Administration Allocated (AERO)		6,937		4,624		4,434	(190)	(4%)
Operating Revenue									
5284	RADS Grant (AERO)	-		-		-		-	
5285	Lease Income (AERO)	250		-		-		-	
Capital Expenditure									
4074	Land & Buildings (AERO)		14,339		14,339		9,773	(4,566)	(32%)
TOTAL		250	211,470	-	148,089	-	118,576	(29,513)	

10.2.2

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
 Rural Services
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5364	Cost of Standpipe Cards Issued (RUR)		-		-		-	-	
9962	Insurance (RUR)		245		245		245	-	
9903	Communication Expenses (RUR)		1,745		1,160		1,036	(124)	(11%)
9902	Utilities (RUR)		48,544		18,112		24,570	6,458	36%
5322	Works Program - Rural Services		6,000		3,000		3,862	862	29%
9872	Building Program - Standpipes		777		492		510	18	4%
9492	Depreciation - Equipment (RUR)		-		-		3,062	3,062	100%
9612	Depreciation - Other Infrastructure (RUR)		412		272		275	3	1%
5312	Administration Allocated (RUR)		27,536		18,360		17,602	(758)	(4%)
Operating Revenue									
5363	Standpipe Income (RUR)	26,000		17,652		18,083		431	2%
5365	Standpipe Access Card Income (RUR)	350		232		318		86	37%
8863	Reimbursements (RUR)	100		50		175		125	250%
8873	Property Lease Fees (RUR)	10,000		-		-		-	
Capital Expenditure									
9904	Other Infrastructure		40,000		40,000		7,948	(32,052)	(80%)
TOTAL		36,450	125,259	17,934	41,641	18,577	51,162	10,164	

10.2.2

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Tourism And Area Promotion
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5442	Advertising & Promotion (TOU)		11,000		7,336		30	(7,306)	(100%)
5443	Contribution to Great Southern Treasures (TOU)		-		-		10,000	10,000	100%
9362	Insurance (TOU)		1,352		1,352		1,352	-	
9502	Communication Expenses (TOU)		982		656		472	(184)	(28%)
9382	Utilities (TOU)		10,727		7,152		7,107	(45)	(1%)
1746	Expensed Minor Asset Purchases (TOU)		500		336		279	(57)	(17%)
8762	Building Program - Railway Station		5,219		2,610		910	(1,700)	(65%)
5452	Special Events Expenditure (TOU)		500		336		-	(336)	(100%)
8934	Auspicing Expenses - Hidden Treasures (TOU)		100,000		66,664		57,854	(8,810)	(13%)
8852	Depreciation - Buildings (TOU)		18,568		12,376		12,362	(14)	(0%)
8853	Depreciation - Equipment (TOU)		957		640		654	14	2%
5402	Administration Allocated (TOU)		55,492		36,992		35,472	(1,520)	(4%)
Operating Revenue									
8933	Auspicing Income - Hidden Treasures (TOU)	100,000		66,664		37,773		(28,891)	(43%)
8913	Reimbursements (TOU)	1,100		736		339		(397)	(54%)
TOTAL		101,100	205,297	67,400	136,450	38,112	126,492	(39,245)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

*Financial Statement for the period ended
29 February 2020*

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2435	Consultants (BUC)		71,000		47,336		42,055	(5,281)	(11%)
5562	Printing & Stationery (BUC)		-		-		-	-	
5512	Administration Allocated (BUC)		14,714		9,808		9,405	(403)	(4%)
Operating Revenue									
5613	Building Fees & Licences - GST exempt (BUC)	9,000		6,000		6,886		886	15%
5614	Building Fees & Licences - including GST (BUC)	300		200		(36)		(236)	(118%)
5615	Swimming Pool Inspection Fee (BUC)	1,335		1,335		1,321		(14)	(1%)
TOTAL		10,635	85,714	7,535	57,144	8,171	51,460	(5,047)	

10.2.2

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
9344	Salary (SAL)		96,382		63,026		115,389	52,363	83%
9345	Employee Superannuation (SAL)		10,361		6,775		8,500	1,725	25%
9346	Training & Development (SAL)		3,075		3,075		1,335	(1,740)	(57%)
9347	Uniforms & Protective Clothing (SAL)		1,652		1,652		129	(1,523)	(92%)
9348	Workers Compensation Insurance Premium (SAL)		3,096		3,096		3,067	(29)	(1%)
1232	Advertising & Promotion (SAL)		2,000		1,336		879	(457)	(34%)
9342	Printing & Stationery (SAL)		200		100		-	(100)	(100%)
4502	Subscriptions & Memberships (SAL)		3,600		600		-	(600)	(100%)
5742	Livestock Market Reports (SAL)		12,500		8,336		6,525	(1,811)	(22%)
9322	Licences (SAL)		3,000		3,000		488	(2,513)	(84%)
5804	Animal Welfare Expenses (SAL)		1,200		900		547	(353)	(39%)
1272	Truckwash Service Fees & Keys (SAL)		5,000		3,336		3,487	151	5%
4563	Ground Water Monitoring (SAL)		3,000		3,000		-	(3,000)	(100%)
9332	Cleaning Expenses (SAL)		1,500		1,000		750	(250)	(25%)
9336	Saleyards General Maintenance (SAL)		15,000		10,000		9,399	(601)	(6%)
9331	Expensed Minor Asset Purchases (SAL)		10,000		6,666		8,664	1,998	30%
5802	Building Program - Saleyards		-		-		535	535	100%
9334	Pest Control & Fire Protection (SAL)		2,000		1,500		590	(911)	(61%)
5682	Works Program - Saleyards		1,500		223		-	(223)	(100%)
9335	Parks & Landscape Maintenance (SAL)		1,000		999		-	(999)	(100%)
9997	Saleyard Plant Expenses (SAL)		15,000		10,000		8,413	(1,587)	(16%)
9998	Consultants (SAL)		10,000		10,000		-	(10,000)	(100%)
9995	Decommission/Post Closure Plan Old Yards		122,556		122,556		-	(122,556)	(100%)
9292	Insurance (SAL)		35,091		35,091		35,091	-	-
3904	Communication Expenses (SAL)		1,200		800		736	(64)	(8%)
3902	Utilities (SAL)		29,618		19,744		19,896	152	1%
5782	Depreciation - Building (SAL)		478,232		318,824		318,413	(411)	(0%)
9213	Depreciation - Plant (SAL)		-		-		-	-	-
9652	Depreciation - Other Infrastructure (SAL)		102,028		68,016		68,381	365	1%
5722	Administration Allocated (SAL)		30,899		20,600		19,751	(849)	(4%)
9622	Depreciation - Equipment (SAL)		4,554		3,040		3,054	14	0%
9623	Stock Purchases (SAL)		15,000		15,000		14,254	(746)	(5%)
Operating Revenue									
5773	Yarding Fees (SAL)	600,000		350,000		312,568		(37,432)	(11%)
5463	Animal Welfare Income (SAL)	1,500		1,000		-		(1,000)	(100%)
5783	Office Rentals (SAL)	18,900		18,900		5,493		(13,407)	(71%)
5793	Canteen Rental (SAL)	14,773		9,832		3,601		(6,231)	(63%)
5794	Training Room Rental (SAL)	4,000		2,664		922		(1,742)	(65%)
5843	Advertising Signage Income (SAL)	1,934		1,934		1,643		(291)	(15%)
5803	Reimbursements (SAL)	3,000		2,000		1,346		(654)	(33%)
5813	Truck Wash Income (SAL)	50,000		33,336		29,502		(3,834)	(12%)
5883	Truck Wash Key Income (SAL)	200		136		67		(69)	(51%)
5873	Other Income (SAL)	5,000		5,000		-		(5,000)	(100%)
9624	Stock Sales (SAL)	15,000		15,000		-		(15,000)	(100%)
Capital Expenditure									
5844	Infrastructure - Other (SAL)		200,000		200,000		105,199	(94,801)	(47%)
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		22,409		14,936		8,525	(6,411)	(43%)
5829	Transfer Interest to New Saleyard Reserve		12,080		8,056		4,634	(3,422)	(42%)
5827	Transfer to New Saleyard Reserve		342,107		-		-	-	-
Capital Revenue									
5886	Proceeds on Sale of Asset (SAL)	-		-		-		-	-
5836	Transfer from New Saleyard Reserve	300,000		150,000		-		(150,000)	(100%)
5825	Transfer from Saleyard Reserve	122,556		-		-		-	-
TOTAL		1,136,863	1,596,840	589,802	965,283	355,142	766,632	(433,311)	

10.2.2

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
 Economic Development
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5812	Building Program - Katanning Hotel		14,760		9,768		12,862	3,094	32%
5814	Insurance (EDV)		4,369		4,369		4,369	-	
5882	Utilities (EDV)		2,337		1,560		1,657	97	6%
5899	Security Expenses (EDV)		-		-		-	-	
6643	Communication Expenses (EDV)		1,091		728		636	(92)	(13%)
5881	Regional Shire Economic Service (EDV)		26,500		26,500		-	(26,500)	(100%)
5889	Grant Expenditure (EDV)		105,960		73,976		3,138	(70,838)	(96%)
5888	Depreciation - Buildings (EDV)		47,202		31,472		31,425	(47)	(0%)
5816	Administration Allocated (EDV)		28,167		18,776		18,005	(771)	(4%)
Operating Revenue									
5875	Licence Fee (EDV)	6,000		4,000		4,500		500	13%
5876	Outgoings & Charges Reimbursement (EDV)	1,000		664		-		(664)	(100%)
5877	Grant Income (EDV)	105,960		73,984		7,300		(66,684)	(90%)
TOTAL		112,960	230,386	78,648	167,149	11,800	72,093	(161,904)	

10.2.2

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Private Works
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5912	Works Program - Private Works		2,819		1,408		1,484	76	5%
Operating Revenue									
5953	Private Works Revenue (PRW)	7,000		5,395		2,284		(3,111)	(58%)
TOTAL		7,000	2,819	5,395	1,408	2,284	1,484	(3,035)	

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SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8002	Employee Costs - Salaries		307,097		200,795		196,319	(4,476)	(2%)
8042	Annual Leave - Works Crew (PWO)		78,374		52,248		88,761	36,513	70%
8052	Sick Leave - Works Crew (PWO)		39,187		26,128		24,977	(1,151)	(4%)
8062	Public Holidays - Works Crew (PWO)		46,921		31,280		32,259	979	3%
0457	Employee (Salaried) Superannuation (PWO)		42,530		27,811		16,580	(11,231)	(40%)
0467	Employee (Wage) Superannuation (PWO)		102,523		67,032		67,642	610	1%
0657	Workers Compensation Insurance Premium - Salaried (PWO)		12,133		12,132		12,018	(114)	(1%)
0667	Workers Compensation Insurance Premium - Wages (PWO)		29,550		29,550		30,444	894	3%
8502	Training & Development (PWO)		26,055		7,040		2,572	(4,468)	(63%)
8162	Uniforms & Protective Clothing (PWO)		10,572		5,286		4,218	(1,069)	(20%)
0335	Housing Subsidy (PWO)		13,520		8,840		11,700	2,860	32%
6072	Medical Checkups (PWO)		720		480		-	(480)	(100%)
6042	Communication Expenses (PWO)		3,545		2,360		2,745	385	16%
8092	Insurance (PWO)		4,507		4,507		4,507	-	
2332	Utilities (PWO)		17,576		11,716		3,517	(8,199)	(70%)
6362	Advertising & Promotion (PWO)		6,600		3,300		-	(3,300)	(100%)
9462	Printing & Stationery (PWO)		1,800		1,200		253	(947)	(79%)
9466	Computer Software Subscriptions (PWO)		13,600		13,600		8,236	(5,364)	(39%)
8272	Consultants (PWO)		22,000		14,664		6,321	(8,343)	(57%)
5922	Refreshment Expenses (PWO)		1,300		962		796	(166)	(17%)
0722	Expendable Stores (PWO)		4,500		3,000		143	(2,857)	(95%)
8462	Expensed Minor Asset Purchases (PWO)		8,000		5,332		8,078	2,746	52%
8032	Motor Vehicle Expenses (PWO)		6,500		4,336		24,550	20,214	466%
4892	Depreciation - Plant (PWO)		-		-		1,118	1,118	100%
8232	Depreciation - Buildings (PWO)		4,396		2,928		2,927	(1)	(0%)
8242	Depreciation - Motor Vehicles (PWO)		34,940		23,296		23,254	(42)	(0%)
8262	Administration Allocated (PWO)		290,704		193,800		185,825	(7,975)	(4%)
8222	Works Overheads Allocations		(1,129,150)		(752,768)		(815,446)	(62,678)	8%
7752	Unallocated Wages (PWO)		-		-		3,786	3,786	100%
Building Maintenance Overheads									
8102	Annual Leave - Building Maintenance (PWO)		6,579		4,384		5,083	699	16%
8112	Sick Leave - Building Maintenance (PWO)		3,290		2,192		1,823	(369)	(17%)
8142	Public Holidays - Building Maintenance (PWO)		3,939		2,624		1,613	(1,011)	(39%)
0477	Employee (Maint) Superannuation (PWO)		9,618		6,290		7,559	1,269	20%
0677	Workers Compensation Insurance Premium - Maintenance (PWO)		3,185		3,184		3,155	(29)	(1%)
8540	Training & Development - Building Maintenance (PWO)		800		-		-	-	
7782	Uniforms & Protective Clothing - Building Maintenance (PWO)		826		-		-	-	
8533	Tools - Building Maintenance (PWO)		2,000		1,336		317	(1,019)	(76%)
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		2,515		2,015		13,716	11,701	581%
8532	Utilities - Building Maintenance (PWO)		599		400		258	(142)	(35%)
8531	Communication Expenses - Building Maintenance (PWO)		210		144		363	219	152%
8543	Printing & Stationery - Building Maintenance (PWO)		-		-		-	-	
6542	Depreciation - Equipment (PWO)		1,825		1,216		2,430	1,214	100%
3922	Administration Allocated - Building Maintenance (PWO)		76,092		50,728		48,640	(2,088)	(4%)
9042	Building Overheads Allocations		(111,478)		(74,320)		(42,258)	32,062	(43%)
TOTAL		-	-	-	1,048	-	(9,202)	(10,250)	

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SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8302	Salary Costs (POC)		111,815		73,116		71,784	(1,332)	(2%)
0487	Employee Superannuation (POC)		15,147		9,903		4,925	(4,978)	(50%)
0687	Workers Compensation Insurance Premium (POC)		4,283		4,284		4,243	(41)	(1%)
0767	Annual Leave (POC)		10,257		6,706		3,432	(3,274)	(49%)
0777	Sick Leave (POC)		5,128		3,349		3,263	(86)	(3%)
0787	Public Holidays (POC)		6,141		4,013		984	(3,029)	(75%)
4792	Training & Development (POC)		4,863		1,468		809	(659)	(45%)
8312	Uniforms & Protective Clothing (POC)		826		543		155	(388)	(72%)
5010	Tool Replacement & Repairs (POC)		4,500		3,000		291	(2,709)	(90%)
8332	Plant Repairs & Maintenance (POC)		275,000		183,336		111,024	(72,312)	(39%)
8392	Plant Expendable Stores (POC)		8,000		5,328		3,164	(2,164)	(41%)
8322	Fuel & Oil (POC)		210,000		139,992		131,886	(8,106)	(6%)
5872	Motor Vehicle Expenses (POC)		7,000		4,664		3,598	(1,066)	(23%)
6862	Leasing Charges (POC)		9,840		6,560		4,920	(1,640)	(25%)
7032	Licences (POC)		18,000		18,000		14,406	(3,594)	(20%)
0147	Loan 155 Interest Repayments (POC)		-		-		-	-	
0150	Loan 156 Interest Repayments (POC)		5,146		2,701		2,815	114	4%
0151	Loan 157 Interest Repayments (POC)		3,357		1,762		1,836	74	4%
8342	Insurance (POC)		68,860		68,860		68,860	0	0%
0522	Depreciation - Equipment (POC)		-		-		2,463	2,463	100%
8422	Depreciation - Plant (POC)		447,084		298,056		274,151	(23,905)	(8%)
8443	Depreciation - Motor Vehicles (POC)		23,069		15,376		37,491	22,115	144%
8452	Administration Allocated (POC)		30,689		20,456		19,617	(839)	(4%)
8382	Plant Depreciation Allocated		(470,153)		(313,432)		(225,874)	87,558	(28%)
8372	Plant Operation Allocated		(768,552)		(512,368)		(556,883)	(44,515)	9%
8460	Stock Adjustment		-		-		(5,142)	(5,142)	100%
Operating Revenue									
8383	Fuel/Energy Grants/Rebates (POC)	30,000		20,000		53,449		33,449	167%
TOTAL		30,000	30,300	20,000	45,673	53,449	(21,783)	(34,007)	

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SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Project Labour Overheads

Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0797	Project Team Workers Comp Insurance (Proj)		8,174		8,174		8,096	(78)	(1%)
8033	Motor Vehicle Expenses (Proj)		6,000		4,000		3,867	(133)	(3%)
8183	Motor Vehicle Insurance (Proj)		724		724		742	18	2%
8034	Communication Expenses (Proj)		764		512		509	(3)	(1%)
8036	Project Team Salary (Proj)		254,442		166,363		165,175	(1,189)	(1%)
8037	Project Team Superannuation (Proj)		28,863		18,870		17,518	(1,352)	(7%)
8041	Depreciation - Motor Vehicle (Proj)		9,135		6,088		8,405	2,317	38%
8043	Housing Subsidy (Proj)		4,680		3,060		4,440	1,380	45%
8035	Uniforms & Other Employee Expenses (Proj)		1,320		1,070		272	(798)	(75%)
8053	Staff Training (Proj)		4,068		2,712		2,666	(46)	(2%)
8057	Administration Allocated (Proj)		62,008		41,336		39,644	(1,692)	(4%)
8054	Project Labour Overheads Allocations		(380,178)		(253,456)		(211,418)	42,038	(17%)
TOTAL		-	-	-	(547)	-	39,914	40,461	

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SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Salaries and Wages
Financial Statement for the period ended
29 February 2020

Account	Description	19/20 Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8410	SALARIES		2,652,847		1,734,553		1,908,797	174,244	10%
8500	SALARIES ALLOCATED		(2,652,847)		(1,734,553)		(1,908,797)	(174,244)	10%
8520	WAGES		1,237,728		809,285		859,276	49,991	6%
8530	WAGES ALLOCATED		(1,237,728)		(809,285)		(859,276)	(49,991)	6%
8542	Workers Compensation Allocated		8,000		5,336		426	(4,910)	(92%)
Operating Revenue									
8553	Workers Compensation Reimbursed	8,000		5,336		426		(4,910)	(92%)
TOTAL		8,000	8,000	5,336	5,336	426	426	(9,820)	

4.8 Attendance at Events Policy for Elected Members, Chief Executive Officer and Employees

Policy No	4.8	
Policy Name	Attendance at Events for Elected Members, CEO and employees	
Responsible Directorate	Governance	
Responsible Officer	Chief Executive Officer	
Council Adoption	Date:	Resolution No.
Reviewed/Modified	Date:	Resolution No.
Review Date	March 2020	
Legislation	<i>Local Government Act 1995, Section 5.90A</i> <i>Local Government (Administration) Regulations 1996 - r.34B –</i> required code of conduct contents about gifts to employees	
Related Policies	Council Policies: Code of Conduct 4.2 Reimbursement of elected member expenses 4.4 Councillor Training & Professional Development 4.5 Attendance at Local Government Conference	
Related Organisational Directives	Nil	

Objective

The Shire of Katanning is required under the *Local Government Act 1995* to approve and report on attendance at events for Elected Members and the Chief Executive Officer. The purpose of this policy is to outline the process associated with attendance at an event.

This policy addresses attendance at any events, including concerts, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of Council members, the Chief Executive Officer (CEO) and other employees.

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose a potential conflict of interest if the ticket is above \$300 (inclusive of GST) and the donor has a matter before Council. Any gift received that is \$300 or less (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest.

NB:

- If an Elected Member receives a ticket in their name, in their role as an Elected Member, of \$300 or greater value, they are still required to comply with normal gift disclosure requirements.
- Whilst the law permits gifts greater than \$300 to be accepted by the Chief Executive Officer (but not other employees), in their role with the Shire, the Chief Executive Officer and all other employees, by operation of this Policy, are prohibited from accepting any gift greater than \$300, unless from the Shire as the

10.2.4

organiser of the event, or as a gift pursuant to Section 5.50 of the Local Government Act 1995 (gratuity on termination).

- If the Chief Executive Officer or an employee receives a ticket in their name, in their role as an employee, of between \$50 and \$300, they are required to comply with normal gift disclosure requirements and the Code of Conduct re notifiable and prohibited gifts.
- An event does not include training, which is dealt with separately via Council Policies 4.4 and 4.5.
- Nothing in this Policy shall be construed as diminishing the role of the Chief Executive Officer in approving attendance at activities or events by other employees that in the opinion of the CEO, are appropriate, relevant and beneficial to the Shire of Katanning and its employees.

Definitions

District: is defined as the Great Southern Region of Western Australia.

Elected Members: includes the Shire President and all Councillors.

In accordance with Section 5.90A of the *Local Government Act 1995* an event is defined as a:

- Concert
- Conference
- Function
- Sporting event
- Occasions prescribed by the Local Government (Administration) Regulations 1996.

Acronyms

- | | | |
|---------|---|-------------------------------------------------|
| • CEO | - | Chief Executive Officer |
| • GST | - | Goods & Services Tax |
| • LGIS | - | Local Government Insurance Services |
| • WALGA | - | Western Australian Local Government Association |

Scope

This policy applies to Elected Members, the Chief Executive Officer and all employees of the Shire of Katanning (the Shire) in their capacity as an Elected Member or employee of the Shire.

Elected Members, the Chief Executive Officer, Executive Managers and employees occasionally receive tickets or invitations to attend events to represent the Shire to fulfil their leadership roles in the community. The event may be a paid event, or a ticket/invitation may be gifted in kind, or indeed it may be to a free/open invitation event for the community in general.

1. Pre-Approved Events

In order to meet the policy requirements tickets and invitations to events must be received by the Shire (as opposed to in the name of a specific person in their role with the Shire).

Note: Individual tickets and associated hospitality with a dollar value above \$500 (inclusive of GST and if relevant, travel) provided to the Shire are to be referred to Council for determination.

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The Shire approves attendance at the following events by Elected Members, the Chief Executive Officer and employees of the Shire:

- (a) Advocacy, lobbying or Members of Parliament or Ministerial briefings (Elected Members, the Chief Executive Officer and Executive Management only);
- (b) Meetings of clubs or organisations within the Shire of Katanning;
- (c) Any free event held within the Shire of Katanning;
- (d) Australian or West Australian Local Government events;
- (e) Events hosted by Clubs or Not for Profit Organisations within the Shire of Katanning to which the Shire President, Elected Member, Chief Executive Officer or employee has been officially invited;
- (f) Shire hosted ceremonies and functions;
- (g) Shire hosted events with employees;
- (h) Shire run tournaments or events;
- (i) Shire sponsored functions or events;
- (j) Community art exhibitions within the Shire of Katanning or District;
- (k) Cultural events/festivals within the Shire of Katanning or District;
- (l) Events run by a Local, State or Federal Government;
- (m) Events run by schools and universities within the Shire of Katanning;
- (n) Major professional bodies associated with local government at a local, state and federal level;
- (o) Opening or launch of an event or facility within the Shire of Katanning or District;
- (p) Recognition of Service events within the Shire of Katanning or District;
- (q) RSL events within the Shire of Katanning or District;
- (r) Events run by WALGA, LGIS or a recognised and incorporated WA based local government professional association;
- (s) Katanning Art Gallery events; and
- (t) Where Shire President, Elected Member or Chief Executive Officer representation has been formally requested.

All Elected Members, the Chief Executive Officer and employees with the approval of the CEO or their respective Executive Manager, are entitled to attend a pre-approved event.

If there is a fee associated with a pre-approved event, the fee, including the attendance of a partner, may be paid for by the Shire out of the Shire's budget by way of reimbursement, unless the event is a conference which is dealt with under clause 4 of this policy.

If there are more Elected Members than tickets provided, then the Shire President shall allocate the tickets.

2. *Approval Process*

Where an invitation is received to an event that is not pre-approved, it may be submitted for approval prior to the event for approval as follows:

- Events for the Shire President may be approved by the Deputy Shire President;
- Events for Councillors may be approved by the Shire President;
- Events for the Chief Executive Officer may be approved by the Shire President; and

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- Events for employees may be approved by the Chief Executive Officer or their respective Executive Manager.

Considerations for approval of the event include:

- Any justification provided by the applicant when the event is submitted for approval.
- The benefit to the Shire of the person attending.
- Alignment to the Shire's Strategic Objectives.
- The number of Shire representatives already approved to attend.

Where an Elected Member has an event approved through this process and there is a fee associated with the event, then the cost of the event, including for attendance of a partner, is to be paid out of the Refreshments and Receptions budgets.

Where the Chief Executive Officer or employee has an event approved through this process and there is a fee associated with the event, then the cost of the event is to be paid for out of the Shire's relevant budget line.

3. *Non-Approved Events*

Any event that is not pre-approved, is not submitted through an approval process, or is received personally is considered a non-approved event.

- If the event is a free event to the public then no action is required.
- If the event is ticketed and the Elected Member, Chief Executive Officer or employee pays the full ticketed price and does not seek reimbursement, then no action is required.
- If the event is ticketed and the Elected Member, Chief Executive Officer or employee pays a discounted rate, or is provided with a free ticket(s), with a discount value, then the recipient must disclose receipt of the tickets (and any other associated hospitality) within 10 days to the Chief Executive Officer (or President if the CEO) if the discount or free value is greater than \$50 for employees, other than the Chief Executive Officer, and greater than \$300 for Elected Members and the CEO.

4. *Conference Registration, Bookings, Payment and Expenses*

Shall be dealt with by Council Policies:

4.2 Reimbursement of elected member expenses

4.4 Councillor Training & Professional Development

4.5 Attendance at Local Government Conference

5. *Dispute Resolution*

All disputes regarding the approval of attendance at events are to be resolved by the Shire President in relation to Elected Members and the CEO in relation to other employees.

Procedures

Organisations that desire attendance at an event by a particular person(s), such as the President, Deputy President, Elected Member, Chief Executive Officer or particular officer of the Shire, should clearly indicate that on the offer, together what is expected of that individual, should they be available, and whether the invite / offer or ticket is transferable to another Shire representative.

Free or discounted Invitations / Offers or Tickets that are provided to the Shire without denotation as to who they are for, are be provided to the Chief Executive Officer and attendance determined by the Chief Executive Officer in liaison with the Shire President, based on relative benefit to the organisation in attending the event, the overall cost in attending the event, inclusive of travel or accommodation, availability of representatives, and the expected role of the relevant Elected Member or employee.

Forms and Templates

The Shire of Katanning **Declaration of Gifts/Contributions to Travel Form** is required to be completed and lodged within 10 days If the gift is provided in their name due to or as part of their role with the Shire of Katanning as follows;

- If the gift is provided to the Elected Member and the discount or free value is over \$300, inclusive of GST, with the Chief Executive Officer;
- If the gift is provided to the Chief Executive Officer and the discount or free value is over \$300, inclusive of GST with the Shire President; and
- If the gift is provided to an employee, other than the Chief Executive Officer, and the discount or free value is over \$50, inclusive of GST, with the Chief Executive Officer.

4.4 Councillor Training/Professional Development

Policy No	4.4	
Policy Name	Councillor Training/Professional Development	
Responsible Directorate	Council and Elected Members	
Responsible Officer	Chief Executive Officer	
Council Adoption	Date: 24 July 2018	Resolution No. OC92/18
Reviewed/Modified	Date:	Resolution No.
Review Date	March 2020	
Legislation	<i>Local Government Act 1995</i> <i>Local Government Legislation Amendment Act 1995 S5.128</i>	
Related Policies	Council Policy 4.2 Reimbursement of Elected Member expenses	
Related Organisational Directives		

Objectives:

To maximise training and professional development opportunities for elected members.

Policy Subject:

Members attendance at Conferences, Seminars, Training and Induction Courses.

Policy Statement:

Council supports, and wherever possible will take advantage of, appropriate training and professional development opportunities for elected members.

Council supports the Western Australian Local Government Association (WALGA) learning modules aimed at raising the collective awareness of Local Government in the community through good governance practices.

The Department of Local Government, Sport and Cultural Industries (DLGSC) have advised that all Council Members will need to complete the Councillor Member Essentials course, within 12 months of being elected. The course has been developed to provide Council Members with the skills and knowledge to perform their roles as leaders in their district.

Guidelines:

Conferences and Seminars

- a. Priority to be given to any conference or seminar that is specifically relevant to Councillors. Attendance at such conference or seminar is subject to approval by Council, Shire President or Chief Executive Officer. The Shire President or Chief Executive Officer can only approve a Councillor's attendance at seminars/conferences if there is a specific budget provision and all Councillors have been offered the opportunity to attend.

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- b. Conferences, seminars or courses held by organisations of which Council is a member, or has an interest in, would usually be attended by Council's appointed representatives to those organisations.
- c. When determining costs of a conference or seminar, all costs associated with attendance at the conference or seminar, will be paid by Council in accordance with Policy 4.2.
- d. Conferences or seminars in other States would be dealt with in the same way as any other conference within the State, except that whenever attendance at the conference entails travelling outside the State, the proposal is to be referred for the approval of Ordinary Council.
- e. Reports of conference or seminar attendance to be provided in writing to Council by inclusion in the Information Bulletin.
- f. The type of conferences or seminars that Councillors attend would generally be related to a particular function or activity in which Council is involved, rather than individual or personal development type conference/seminars.

Training

All Council Members will have to complete the Council Member Essentials course unless, in the previous five years, they have passed the Diploma of Local Government 52756WA (Elected Member) or the course titled LGASS00002 Elected Member Skill Set.

The Council Member Essentials course comprises of the following five units:

- Understanding Local Government (1/2 day) eLearning
- Serving on Council (1/2 day) eLearning
- Meeting Procedures (2 days)
- Conflicts of interest (1 day)
- Understanding financial reports and budgets (1 day)

General

A report will be included in each year's Annual Report to list the attendance of elected members at conferences, seminars and training during the year and the total number of modules completed by each elected member.



Department of
**Local Government, Sport
and Cultural Industries**

Katanning - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A	No major trading undertaking commenced in 2019.	Lisa Hannagan
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A	See above.	Lisa Hannagan
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A	See above.	Lisa Hannagan
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A	See above.	Lisa Hannagan
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	See above.	Lisa Hannagan



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	Shire of Katanning committees do not have any delegated authority.	Lisa Hannagan
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A	See above.	Lisa Hannagan
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A	See above.	Lisa Hannagan
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A	See above.	Lisa Hannagan
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes		Lisa Hannagan
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Lisa Hannagan
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Lisa Hannagan
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Lisa Hannagan
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Lisa Hannagan
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Lisa Hannagan
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Lisa Hannagan
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Lisa Hannagan
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Lisa Hannagan

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Lisa Hannagan
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Lisa Hannagan
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A	No interest declared.	Lisa Hannagan
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A	See above.	Lisa Hannagan
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Lisa Hannagan
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Lisa Hannagan
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Lisa Hannagan
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Lisa Hannagan
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Lisa Hannagan
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Lisa Hannagan
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Lisa Hannagan
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Lisa Hannagan
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Lisa Hannagan
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Lisa Hannagan
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	N/A	No employee interests noted.	Lisa Hannagan
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	N/A	No employee interests noted.	Lisa Hannagan
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Lisa Hannagan

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	N/A		Lisa Hannagan
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Lisa Hannagan

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes		Lisa Hannagan
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes		Lisa Hannagan



Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Lisa Hannagan
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Lisa Hannagan
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	N/A	The OAG is now responsible for the conduct of LG Audits.	Lisa Hannagan
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	N/A	The OAG is now responsible for the conduct of LG Audits.	Lisa Hannagan
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Lisa Hannagan
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	OCM 17 December 2019	Lisa Hannagan
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes	Operating Surplus Ratio, notified DLGSCI in writing & signage on Shire noticeboards.	Lisa Hannagan
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	Yes	See above.	Lisa Hannagan
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Lisa Hannagan
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes	Via Office of Auditor General	Lisa Hannagan
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes	Via Office of Auditor General.	Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes	Via Office of Auditor General.	Lisa Hannagan
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes	Via Office of Auditor General.	Lisa Hannagan
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes	Via Office of Auditor General.	Lisa Hannagan

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	The Shire adopted the Corporate Business Plan at OCM 24 April 2018	Lisa Hannagan
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No		Lisa Hannagan
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	The Shire adopted the Strategic Community Plan at the OCM 28 November 2017	Lisa Hannagan
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	Yes	Minor amendment was made at SCP 24 April 2019.	Lisa Hannagan
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Plan was presented and endorsed by Council at OCM 17 December 2019.	Lisa Hannagan
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	No	Plan was presented to Council at OCM 17 December 2019, but not endorsed or adopted.	Lisa Hannagan
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	The Workforce Plan was endorsed by Council at OCM held 18 December 2018.	Lisa Hannagan



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No CEO recruitment undertaken in the period.	Lisa Hannagan
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	N/A		Lisa Hannagan
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	N/A		Lisa Hannagan
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Lisa Hannagan
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Lisa Hannagan



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	CEO is the complaints officer.	Lisa Hannagan
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Lisa Hannagan
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Lisa Hannagan
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Lisa Hannagan
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Lisa Hannagan
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Lisa Hannagan



Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Included by Moore Stephen in the Interim Audit process, on a annual basis.	Lisa Hannagan
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Reg 17 Audit conducted in June 2017. Presented to Audit & Risk Committee 20/12/17, resolution ARC/17	Lisa Hannagan
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes	Related Party Information was included at Note 19 of the Annual Report.	Lisa Hannagan
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Lisa Hannagan

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Lisa Hannagan
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	Yes		Lisa Hannagan
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Lisa Hannagan
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	Yes		Lisa Hannagan
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Lisa Hannagan
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	Yes		Lisa Hannagan
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Lisa Hannagan
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Lisa Hannagan
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Lisa Hannagan
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	Yes		Lisa Hannagan
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	Yes		Lisa Hannagan
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	Yes		Lisa Hannagan
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	Yes		Lisa Hannagan
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	Yes		Lisa Hannagan
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	No	Shire does not operate with panels of pre qualified suppliers.	Lisa Hannagan
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A	See above.	Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A	See above.	Lisa Hannagan
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A	See above.	Lisa Hannagan
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A	See above.	Lisa Hannagan
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A	See above.	Lisa Hannagan
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A	See above.	Lisa Hannagan
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A	See above.	Lisa Hannagan
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	Yes		Lisa Hannagan
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	Yes		Lisa Hannagan
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Lisa Hannagan



No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Lisa Hannagan

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Katanning

Signed CEO, Katanning

Purchasing Policy – Temporary – Coronavirus Pandemic

Policy No	2.5	
Policy Name	Purchasing Policy	
Responsible Directorate	Finance & Administration	
Responsible Officer	Executive Manager Finance & Administration	
Council Adoption	Date: 28/03 18	Resolution No. OC/18
Reviewed/Modified	Date: 24/03/20	Resolution No.
Review Date		
Legislation	<i>Local Government Act 1995</i> <i>Local Government (Functions and General) Regulations 1996 11A.</i> <i>State Records Act 2000</i>	
Related Policies		
Related Organisational Directives		

Objectives:

The objectives of this Policy are to ensure that all purchasing activities:

- demonstrate that best value for money is attained for the Shire of Katanning;
- are compliant with relevant legislation, including the Act and Regulations;
- are recorded in compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire of Katanning;
- mitigate probity risk, by establishing consistent and demonstrated processes that promotes openness, transparency, fairness and equity to all potential suppliers;
- ensure that sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
- are conducted in a consistent and efficient manner across the Shire of Katanning and that ethical decision making is demonstrated.

Policy Statement:

The Shire of Katanning is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the Local Government Act 1995 (the “Act”) and Part 4 of the Local Government (Functions and General) Regulations 1996, (the “Regulations”). Procurement processes and practices to be complied with are defined within this Policy and the Shire of Katanning’s prescribed procurement procedures.

Ethics & Integrity:

Code of Conduct

All officers and employees of the Shire of Katanning undertaking purchasing activities must have regard to the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire of Katanning must act in an honest and professional manner at all times which supports the standing of the Shire of Katanning.

Purchasing Principles: The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken by the authorised purchasing officer for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Katanning's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Katanning by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Value for Money:

Value for money is determined by the consideration of price, risk and qualitative factors assessing the most advantageous outcome achievable for the Shire of Katanning.

As such, purchasing decisions must consider qualitative and risk factors and not be based purely on the lowest price.

Application:

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- purchasing of goods and services from suppliers that demonstrate sustainable benefits and

- good corporate social responsibility; and
- providing opportunities to support and stimulate local businesses within the Shire of Katanning and wider Defined Area to be given the opportunity to quote for providing goods and services wherever possible as per the Buy Locally- Regional Price Preference.

Purchasing Requirements:

Legislative / Regulatory Requirements

The requirements that must be complied with by the Shire of Katanning, including purchasing thresholds and processes, are prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire of Katanning.

Policy

Purchasing that is \$150,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined in this policy under “Purchasing Thresholds”.

Purchasing that exceeds \$150,000 in total value (excluding GST) must be put to public Tender when it is determined that a regulatory Tender exemption, as stated under “Tender Exemptions” in this Policy is not deemed to be suitable.

Purchasing Value Definition

Determining Purchasing Value is to be based on the following considerations:

1. Cost exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire of Katanning will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original expected purchasing value.

Purchasing from Existing Contracts

Where the Shire of Katanning has existing contracts in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows. When planning the purchase, the Shire of Katanning must consult its Contracts Register in the first instance before seeking to obtain any further quotes or tenders.

Purchasing Thresholds

The table below prescribes the purchasing process that the Shire of Katanning must follow, based on the purchase value:

Purchase Value Threshold	Purchasing Requirement
Up to \$10,000	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Katanning, obtaining at least one (1) verbal or written quotation from a suitable supplier, either from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or • from the open market.
Over \$10,000 and up to \$50,000	<p>Obtain at least three (3) written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning ; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market.

<p>Over \$50,000 to \$150 000</p>	<p>Obtain at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre- determined evaluation of criterion that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <ul style="list-style-type: none"> • an existing panel of pre-qualified suppliers administered by the Shire of Katanning; or • a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or • from the open market. <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire of Katanning, through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
<p>\$150,000 and above</p>	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 5.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>, this policy and the Shire of Katanning tender procedures. The procurement decision is to be based on pre-determined evaluation a criterion that assesses all value for money considerations in accordance with the definition stated within this Policy or</p> <p>Obtain at least three (3) quotations directly from suppliers on a WALGA Preferred Supplier Panel using Vendor Panel eQuotes. If there are more than three (3) preferred suppliers on the supplier panel, quotations must be sought from each preferred supplier, as considered appropriate by the Officer.</p>

Forms and Quotations

Verbal

Where a verbal quotation is required under this policy then both the request for quotation and submission of quotation, may occur verbally or in writing.

Written

Where a written quotation is required under this policy then both the request for quotation and the submission of a quotation must occur in writing.

Quotations

Both a verbal and written request for quotation must include:

- Details of goods and services required;
- The time when goods and services are required; and
- A date by which the quotation must be submitted.

Tendering Exemptions

An exemption to publicly invite tenders may apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire of Katanning; or
- any of the other exclusions under Regulation 11 of the Regulations apply.

Inviting Tenders Under the Tender Threshold

Where considered appropriate and beneficial, the Shire of Katanning may consider publicly advertising Tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should only be made after considering the benefits of this approach in comparison with the costs, risks, and timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public Tender for contracts expected to be \$150,000 or less in value, the Shire of Katanning's tendering procedures must be followed in full.

Sole Source of Supply

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire of Katanning is satisfied and can evidence that there is only one source of supply for those goods, services or works. The Shire of Katanning must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the justification must be endorsed by the Chief Executive Officer, prior to a contract being entered into.

From time to time, the Shire of Katanning may publicly invite an expression of interest to effectively determine that only one sole source of supply still genuinely exists.

Anti-Avoidance

The Shire of Katanning shall not enter into two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to Tenders and to avoid the need to call a public Tender.

Emergency Purchases

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995*. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire of Katanning in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

Records Management:

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000* (WA) the Shire of Katanning's Records Management Policy and associated procurement procedures.

For the quotation process, this includes:

- Quotation documentation
- File notes for verbal quotes
- Internal documentation
- Purchase orders or requisitions
- Any other relevant correspondence.

For the tendering process, this includes:

- Advertising
- Tender documentation
- Evaluation documentation
- Enquiry and response documentation; and
- Notification and award documentation

Where a verbal quotation is required under this policy then the following information must be noted and stored in the Shire's records management system:

- Details of goods and services required;
- The name of any supplier who was requested to provide a quotation and the date on which it was requested; and
- The name of any supplier who submitted the quotation, the amount of the quotation and the date on which it was received.

Where a written quotation is required under this policy then the written request for quotation, the amount of the quotation and the date on which it was received.

Sustainable Procurement and Corporate Social Responsibility:

The Shire of Katanning is committed to providing a preference to suppliers that demonstrate sustainable business practices and high levels of corporate social responsibility (CSR). Where appropriate, the Shire of Katanning shall endeavour to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes.

Buy Local Policy:

A regional price preference may be afforded to locally based businesses for the purposes of assessment. Provisions are detailed within the Shire of Katanning's Regional Price Preference Policy.

Purchasing from Disability Enterprises:

Pursuant to Part 4 of the Local Government (Functions and General) Regulations 1996, the Shire of Katanning is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on www.ade.org.au. This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

Purchasing from Aboriginal Businesses:

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire of Katanning is not required to publicly invite tenders if the goods or services are to be supplied from a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on www.abdwa.com.au, where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses or businesses that demonstrate a high level of aboriginal employment.

Panel of Pre-Qualified Suppliers:

Policy Objectives

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire of Katanning determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- there are numerous potential suppliers in the local and regional procurement- related market sector(s) that satisfy the test of 'value for money';
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and

- the Shire of Katanning has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire of Katanning will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

Establishing a Panel

Should the Shire of Katanning determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 the Local Government (Functions and General) Regulations 1996.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire of Katanning.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

Where a Panel is to be established, the Shire of Katanning must appoint at least three (3) suppliers to each category, on the basis that best value for money is demonstrated. Where less than three (3) suppliers are appointed to each category within the Panel, the category is not to be established.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire of Katanning must state the expected number of suppliers it intends to put on the panel.

Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

Distributing Work amongst Panel Members:

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire intends to:

- obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 11.4; or
- purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- develop a ranking system for selection to the Panel, with work awarded in accordance with Clause 11.3(b).

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

- each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the

suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or

- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire/Town/City is to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire of Katanning may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

Purchasing from the Panel

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be made through eQuotes, or any other electronic quotation facility.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire of Katanning's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire of Katanning and Panel members.

Recordkeeping

Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be kept.

For the creation of a Panel, this includes:

- The procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
- Procurement planning and approval documentation which describes how the procurement process is to be undertaken to create and manage the Panel;
- Request for applications documentation;
- Copy of public advertisement inviting applications;
- Copies of applications received;
- Evaluation documentation, including clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;

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- All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of any framework agreements entered into with pre-qualified suppliers.

The Shire of Katanning is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the Contract.