



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
February 2023



Schedule of Accounts Paid - February 2023

10.2.1

Cheque Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1	42434	03/02/2023	Shire of Katanning			1,199.90
	INV DEDUCTION	21/12/2022	Shire of Katanning	Payroll deductions	84.00	
	INV DEDUCTION	21/12/2022	Shire of Katanning	Payroll deductions	48.00	
	INV DEC2022	31/12/2022	Shire of Katanning	Petty cash - Dec 2022	326.45	
	INV DEDUCTION	04/01/2023	Shire of Katanning	Payroll deductions	84.00	
	INV DEDUCTION	04/01/2023	Shire of Katanning	Payroll deductions	48.00	
	INV DEDUCTION	18/01/2023	Shire of Katanning	Payroll deductions	90.00	
	INV DEDUCTION	18/01/2023	Shire of Katanning	Payroll deductions	48.00	
	INV JAN2022	31/01/2023	Shire of Katanning	Petty cash - Jan 2022	333.45	
	INV DEDUCTION	01/02/2023	Shire of Katanning	Payroll deductions	90.00	
	INV DEDUCTION	01/02/2023	Shire of Katanning	Payroll deductions	48.00	
					Cheque Total	\$ 1,199.90

EFT Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
2	EFT35449	03/02/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building		926.20
	INV S121455	02/11/2022	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building	926.20	
3	EFT35450	03/02/2023	BGL Solutions	Landscaping - Piesse Lake residential development		18,975.00
	INV INV 5588	13/01/2023	BGL Solutions	Sprinkler repairs - Lions Park	1,017.50	
	INV INV 5620	19/01/2023	BGL Solutions	Landscaping - Piesse Lake residential development	17,957.50	
4	EFT35451	03/02/2023	Canon Australia	Copier contract - Governance		1,609.64
	INV 8523AA0866	09/01/2023	Canon Australia	Copier contract - Governance	1,609.64	
5	EFT35452	03/02/2023	Let's Talk Flowers	Youth promgram - Wreath making		200.00
	INV INV 0051	17/01/2023	Let's Talk Flowers	Youth promgram - Wreath making	200.00	
6	EFT35453	03/02/2023	ABA Security & Electrical	Security alarm monitoring - Library		162.00
	INV 31148	03/11/2022	ABA Security & Electrical	Security alarm monitoring - Library	162.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
7	EFT35454	03/02/2023	Easifleet	Vehicle Lease - Toyota Landcruiser		1,723.93
	INV 168960	20/01/2023	Easifleet	Vehicle Lease - Toyota Landcruiser	1,723.93	
8	EFT35455	03/02/2023	Flaver Productions & Party Hire	Sports program - International Day of Disability		299.99
	INV 521	25/01/2023	Flaver Productions & Party Hire	Sports program - International Day of Disability	299.99	
9	EFT35456	03/02/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences		3,087.43
	INV 24991	19/12/2022	Integrated ICT	Server maintenance	550.00	
	INV 25041	19/12/2022	Integrated ICT	End Point Manager Solution	170.94	
	INV 25262	30/12/2022	Integrated ICT	Software subscriptions - Antivirus	231.00	
	INV 25308	30/12/2022	Integrated ICT	Software subscriptions - Microsoft 365 licences	2,135.49	
10	EFT35457	03/02/2023	Due South Surfing Academy	Kids Adventure Club - Surf day		440.00
	INV 250123	25/01/2023	Due South Surfing Academy	Kids Adventure Club - Surf day	440.00	
11	EFT35458	03/02/2023	CGS Tyres	Tyres - 1EKH.462		1,504.00
	INV 1006483	13/01/2023	CGS Tyres	Tyres - 1EKH.462	817.00	
	INV 1006582	23/01/2023	CGS Tyres	Tyres - 1EKH.462	687.00	
12	EFT35459	03/02/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	INV 18426	24/01/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
13	EFT35460	03/02/2023	Great Southern Toyota	Vehicle service - KA.24621		565.58
	INV JC34041200	18/01/2023	Great Southern Toyota	Vehicle service - KA.24621	565.58	
14	EFT35461	03/02/2023	Katanning H Hardware	Materials - Verti mower		290.95
	INV 106012775	12/01/2023	Katanning H Hardware	Materials - Lake Ewlyamartup BBQs	70.00	
	INV 106013120	20/01/2023	Katanning H Hardware	Materials - Verti mower	220.95	
15	EFT35462	03/02/2023	Water Corporation	Water usage		179.72
	INV 90 07681 04 9	30/12/2022	Water Corporation	Water usage	179.72	
16	EFT35463	03/02/2023	Synergy	Electricity - Saleyards		967.58
	INV 154 025 290	17/01/2023	Synergy	Electricity - Saleyards	967.58	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
17	EFT35464	03/02/2023	Blights Auto Electric	Materials - Patching truck		425.00
	INV 19330	09/01/2023	Blights Auto Electric	Materials - Patching truck	425.00	
18	EFT35465	03/02/2023	Dhu South Electrical	Repair fault - Admin airconditioner		396.00
	INV 4735	25/01/2023	Dhu South Electrical	Repair fault - Admin airconditioner	396.00	
19	EFT35466	03/02/2023	Origin	LPG Gas		767.37
	INV INV04748872	12/01/2023	Origin	LPG Gas	767.37	
20	EFT35467	03/02/2023	AD Contractors	Road patching - Emulsion		1,943.70
	INV 239854	05/01/2023	AD Contractors	Road patching - Emulsion	1,943.70	
21	EFT35468	03/02/2023	Frontline Fire & Rescue Equipment	PPE - Fire Brigades		1,452.00
	INV 77068	12/01/2023	Frontline Fire & Rescue Equipment	PPE - Fire Brigades	1,452.00	
22	EFT35469	03/02/2023	Katanning Cherry Picker Hire	Cut down tree		990.00
	INV 3571	03/12/2022	Katanning Cherry Picker Hire	Cut down tree	990.00	
23	EFT35470	03/02/2023	Great Southern Fuel Supplies	Materials - Mazda BT 50		271.31
	INV 17005955	06/01/2023	Great Southern Fuel Supplies	Materials - Mazda BT 50	271.31	
24	EFT35471	03/02/2023	Hocking Heritage & Architecture	Review Local Herotage Survey & Heritage Strategy		9,900.00
	INV INV 4469	23/01/2023	Hocking Heritage & Architecture	Review Local Herotage Survey & Heritage Strategy	9,900.00	
25	EFT35472	03/02/2023	JP Promotions	Uniforms - Admin		1,374.27
	INV INV26860	30/11/2022	JP Promotions	Uniforms - Admin	1,019.23	
	INV INV26887	05/12/2022	JP Promotions	Uniforms - Admin	355.04	
26	EFT35473	03/02/2023	Katanning Betta Home Living	Office supplies - Depot		164.85
	INV 35810033586	05/01/2023	Katanning Betta Home Living	Office supplies - Depot	164.85	
27	EFT35474	03/02/2023	Dhu South Electrical	Repair fault - Sprig bar coolroom		489.50
	INV 4709	17/01/2023	Dhu South Electrical	Repair fault - Sprig bar coolroom	489.50	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
28	EFT35475	03/02/2023	McIntosh & Sons	Parts - Stick rake		160.05
	INV 1771480	09/01/2023	McIntosh & Sons	Parts - Stick rake	160.05	
29	EFT35476	03/02/2023	QFH Multiparts	Parts - Mower		134.42
	INV 908252814	12/01/2023	QFH Multiparts	Parts - Mower	134.42	
30	EFT35477	03/02/2023	Plastics Plus	Materials		95.66
	INV 340339	11/11/2022	Plastics Plus	Materials	95.66	
31	EFT35478	03/02/2023	TENNANT AUSTRALIA PTY LTD	Parts - Sweeper		2,325.58
	INV 919129569	03/11/2022	TENNANT AUSTRALIA PTY LTD	Parts - Sweeper	2,325.58	
32	EFT35479	03/02/2023	Great Southern Toyota	Plant purchase		12,545.89
	INV RI31100474	11/01/2023	Great Southern Toyota	Plant purchase	12,545.89	
33	EFT35480	03/02/2023	Albany V-Belt & Rubber	Parts - Mazda BT50		129.93
	INV IN366572	05/01/2023	Albany V-Belt & Rubber	Parts - Mazda BT50	129.93	
34	EFT35481	03/02/2023	Katanning Wanderers Football Club	Refund - Duplicate payments received		1,773.80
	INV REFUND	12/01/2023	Katanning Wanderers Football Club	Refund - Duplicate payments received	1,773.80	
35	EFT35482	03/02/2023	The Workwear Group	Uniforms - Admin		39.96
	INV 14513546	14/12/2022	The Workwear Group	Uniforms - Admin	39.96	
36	EFT35483	03/02/2023	Wurth Australia	PLANT Volvo Excavator Number & Letter Punches		56.49
	INV 4320154014	22/07/2022	Wurth Australia	PLANT Volvo Excavator Number & Letter Punches	56.49	
37	EFT35484	10/02/2023	Avantgarde Technologies	CCTV Maintenance		1,420.10
	INV ES 1831	01/02/2023	Avantgarde Technologies	CCTV Maintenance	1,420.10	
38	EFT35485	10/02/2023	BGL Solutions	Replace retic wiring - Kindy		1,905.20
	INV INV 5623	27/01/2023	BGL Solutions	Replace retic wiring - Kindy	1,905.20	
39	EFT35486	10/02/2023	Katanning Security Protection	Alarm monitoring - Out of hours call out		444.00
	INV 631	14/01/2023	Katanning Security Protection	Alarm monitoring - Out of hours call out	444.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
40	EFT35487	10/02/2023	Canon Australia	Library Copier charges - Jan 2022		62.62
	INV 8123030329	17/01/2023	Canon Australia	Library Copier charges - Jan 2022	62.62	
41	EFT35488	10/02/2023	Toll Global Express	Freight		883.97
	INV 0583 5408620	27/11/2022	Toll Global Express	Freight	883.97	
42	EFT35489	10/02/2023	AMPAC Debt Recovery	Debt recovery - Rates		269.50
	INV 92078	19/01/2023	AMPAC Debt Recovery	Debt recovery - Rates	269.50	
43	EFT35490	10/02/2023	BTW Rural Supplies	Materials - Effluent maintenance		1,404.45
	INV 37457	04/01/2023	BTW Rural Supplies	Materials - Effluent maintenance	570.00	
	INV 37456	04/01/2023	BTW Rural Supplies	Materials - Town gardens	126.75	
	INV 37459	04/01/2023	BTW Rural Supplies	Materials - Effluent maintenance	380.00	
	INV 37560	17/01/2023	BTW Rural Supplies	Materials - Quartermaine oval	327.70	
44	EFT35491	10/02/2023	Water Corporation	Water pipe repairs - 6 Cullen St		2,705.09
	INV 90 24811 89 6	13/01/2023	Water Corporation	Water pipe repairs - 6 Cullen St	2,705.09	
45	EFT35492	10/02/2023	Albany Hydraulics	Parts - Stick rake		1,321.10
	INV 50694	18/01/2023	Albany Hydraulics	Parts - Stick rake	1,321.10	
46	EFT35493	10/02/2023	ARM Security	Alarm monitoring - Call centre		234.22
	INV CINS3136609	12/12/2022	ARM Security	Alarm monitoring - Call centre	234.22	
47	EFT35494	10/02/2023	Avdata Australia	Keys		207.13
	INV 8947	20/01/2023	Avdata Australia	Keys	207.13	
48	EFT35495	10/02/2023	Grande Food Service	Supplies - Kiosk Expenses		775.53
	INV 4208760	01/02/2023	Grande Food Service	Supplies - Kiosk Expenses	775.53	
49	EFT35496	10/02/2023	Great Southern Floorcoverings	Carpet - Town Hall entry		1,880.00
	INV 3264	03/02/2023	Great Southern Floorcoverings	Carpet - Town Hall entry	980.00	
	INV 3265	03/02/2023	Great Southern Floorcoverings	Carpet - Town Hall green room	900.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
50	EFT35497	10/02/2023	Katanning Dramatic Society	Stage management		1,500.00
	INV 1	14/11/2022	Katanning Dramatic Society	Stage management	1,500.00	
51	EFT35498	10/02/2023	Katanning Glazing & Security	Repairs - KLC entry door		88.00
	INV 19130	16/12/2022	Katanning Glazing & Security	Repairs - KLC entry door	88.00	
52	EFT35499	10/02/2023	Katanning Stock & Trading	Materials - KLC grounds		237.70
	INV 5 25	25/01/2023	Katanning Stock & Trading	Materials - Rec Centre	15.70	
	INV 5 28	31/01/2023	Katanning Stock & Trading	Materials - KLC grounds	222.00	
53	EFT35500	10/02/2023	Mohana Catering	Catering - BFB Training		560.00
	INV 148	02/02/2023	Mohana Catering	Catering - BFB Training	560.00	
54	EFT35501	10/02/2023	QFH Multiparts	Parts - Toolcarrier		781.73
	INV 908275048	17/01/2023	QFH Multiparts	Parts - Toolcarrier	684.93	
	INV 908289773	20/01/2023	QFH Multiparts	Parts - Loader	96.80	
55	EFT35502	10/02/2023	Katanning St John Ambulance	Materials - BFB tanker		114.95
	INV CYINV00307868	18/01/2023	Katanning St John Ambulance	Materials - BFB tanker	114.95	
56	EFT35503	10/02/2023	Wurth Australia	Various plant parts		1,149.28
	INV 4320339840	20/12/2022	Wurth Australia	Various plant parts	951.39	
	INV 4320343111	22/12/2022	Wurth Australia	Various parts	197.89	
57	EFT35504	16/02/2023	Easifleet	Vehicle Lease - Toyota Landcruiser		1,723.93
	INV 169677	03/02/2023	Easifleet	Vehicle Lease - Toyota Landcruiser	1,723.93	
58	EFT35505	16/02/2023	Toll Global Express	Freight charges		117.98
	INV O586 S408620	25/12/2022	Toll Global Express	Freight charges	101.67	
	INV O587 S408620	15/01/2023	Toll Global Express	Freight charges	16.31	
59	EFT35506	16/02/2023	Premier Smash Repairs	Windscreen replacement - KA.472		1,930.06
	INV 17823	02/02/2023	Premier Smash Repairs	Windscreen replacement - KA.472	1,930.06	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
60	EFT35507	16/02/2023	Gumala Aboriginal Corporation	Bond release		136.50
	INV 140223	14/02/2023	Gumala Aboriginal Corporation	Bond release	136.50	
61	EFT35508	16/02/2023	Warren Blackwood Waste	Domestic refuse collection - Jan 2023		1,265.00
	INV 18449	03/02/2023	Warren Blackwood Waste	Domestic refuse collection - Jan 2023	1,265.00	
62	EFT35509	16/02/2023	Great Southern Fuel Supplies	Fuel card purchases - Dec 2022		8,831.83
	INV DEC2022	31/12/2022	Great Southern Fuel Supplies	Fuel card purchases - Dec 2022	5,702.57	
	INV JAN2023	31/01/2023	Great Southern Fuel Supplies	Fuel card purchases - Jan 2023	3,129.26	
63	EFT35510	16/02/2023	Burgess Rawson	Water usage - Austral Trc		1,473.75
	INV 17777	03/02/2023	Burgess Rawson	Water usage - Austral Trc	64.61	
	INV 17779	03/02/2023	Burgess Rawson	Water usage - Austral Trc	670.73	
	INV 17780	03/02/2023	Burgess Rawson	Water usage - Austral Trc	738.41	
64	EFT35511	16/02/2023	AMPAC Debt Recovery	Debt recovery -		3,066.59
	INV 92137	23/01/2023	AMPAC Debt Recovery	Debt recovery -	3,066.59	
65	EFT35512	16/02/2023	BTW Rural Supplies	Materials - Town gardens		305.00
	INV 37623	25/01/2023	BTW Rural Supplies	Materials - Town gardens	305.00	
66	EFT35513	16/02/2023	Water Corporation	Water usage - KAC		11,933.59
	INV 90 07681 02 2	15/12/2022	Water Corporation	Water usage - 14 Austral Tce	153.06	
	INV 90 07681 05 7	15/12/2022	Water Corporation	Water usage - Town Hall	82.94	
	INV 90 07683 71 4	15/12/2022	Water Corporation	Water usage - Amherst St	1,425.10	
	INV 90 07692 09 8	27/01/2023	Water Corporation	Water usage - Daycare	89.79	
	INV 90 07672 87 1	30/01/2023	Water Corporation	Water usage - 19 Charles St	288.58	
	INV 90 07673 96 2	30/01/2023	Water Corporation	Water usage - 7281 Cullen St	1,149.57	
	INV 90 07674 66 6	30/01/2023	Water Corporation	Water usage - KAC	8,296.69	
	INV 90 07679 42 4	30/01/2023	Water Corporation	Water usage - Saleyards	131.80	
	INV 90 15188 85 2	30/01/2023	Water Corporation	Water usage - 89 Clive St	316.06	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
67	EFT35514	16/02/2023	Wesfarmers Kleenheat Gas	Materials - Saleyards		181.63
	INV 22057427	11/01/2023	Wesfarmers Kleenheat Gas	Materials - Saleyards	181.63	
68	EFT35515	16/02/2023	Synergy	Electricity - Street lighting		12,926.41
	INV 312 951 080	01/02/2023	Synergy	Electricity - 52 Austral Tce	1,678.78	
	INV 338 348 270	01/02/2023	Synergy	Electricity - Street lighting	11,247.63	
69	EFT35516	16/02/2023	Australia Post	Postage fees - Dec 2022		182.91
	INV 1012094296	03/01/2023	Australia Post	Postage fees - Dec 2022	182.91	
70	EFT35517	16/02/2023	Gnowangerup Auto Electrics	Repair intercom fault - BFB truck		253.00
	INV INV 0117	01/02/2023	Gnowangerup Auto Electrics	Repair intercom fault - BFB truck	253.00	
71	EFT35518	16/02/2023	ABC Distributors WA	Materials - KAC		63.25
	INV 158004	25/01/2023	ABC Distributors WA	Materials - KAC	63.25	
72	EFT35519	16/02/2023	Accent Rubber Stamps & Trophies	Materials - Library		84.37
	INV 70942	01/02/2023	Accent Rubber Stamps & Trophies	Materials - Library	84.37	
73	EFT35520	16/02/2023	FLEET COMMERCIAL GYMNASIUMS PTY LTD	Equipment - KLC		43,505.00
	INV 84343	24/01/2023	FLEET COMMERCIAL GYMNASIUMS PTY LTD	Equipment - KLC	43,505.00	
74	EFT35521	16/02/2023	Halanson Earthmoving	Gravel pushup		11,220.00
	INV 1846	07/02/2023	Halanson Earthmoving	Gravel pushup	11,220.00	
75	EFT35522	16/02/2023	Katanning Hub Community Resource Centre	Community Mosaics project		7,930.00
	INV INV 0630	09/02/2023	Katanning Hub Community Resource Centre	Community Mosaics project	7,930.00	
76	EFT35523	16/02/2023	Landgate	Valuation expenses		76.13
	INV 381182	23/01/2023	Landgate	Valuation expenses	76.13	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
77	EFT35524	16/02/2023	QFH Multiparts	Fertilisers		28,389.56
	INV 908247000	11/01/2023	QFH Multiparts	Materials - Pund	495.94	
	INV 908309459	24/01/2023	QFH Multiparts	Fertilisers	7,803.49	
	INV 908314190	25/01/2023	QFH Multiparts	Parts - Loader	108.74	
	INV 908324377	27/01/2023	QFH Multiparts	Fertilisers	19,981.39	
78	EFT35525	16/02/2023	OFFICE WORKS BUSINESS DIRECT	Stationery		69.39
	INV 605606698	25/01/2023	OFFICE WORKS BUSINESS DIRECT	Stationery	69.39	
79	EFT35526	16/02/2023	Katanning Pest Management	Termite treatment		330.00
	INV B1455	09/08/2022	Katanning Pest Management	Termite treatment	330.00	
80	EFT35527	23/02/2023	Gypsy Kitchen Co	School holiday program		975.00
	INV INV 0084	09/02/2023	Gypsy Kitchen Co	School holiday program	975.00	
81	EFT35528	23/02/2023	BGL Solutions	Grounds Maintenance		22,217.48
	INV INV 5624	30/01/2023	BGL Solutions	Grounds Maintenance	365.85	
	INV INV 5627	31/01/2023	BGL Solutions	Fire mitigation	478.50	
	INV INV 5629	01/02/2023	BGL Solutions	Grounds maintenance	7,601.98	
	INV INV 5632	01/02/2023	BGL Solutions	Grounds Maintenance	13,771.15	
82	EFT35529	23/02/2023	WA Contract Ranger Services	Ranger services		4,675.00
	INV 4509	05/02/2023	WA Contract Ranger Services	Ranger services	4,675.00	
83	EFT35530	23/02/2023	Edwards Motors	Vehicle service - KA.03		399.88
	INV R 50296	17/01/2023	Edwards Motors	Vehicle service - KA.03	399.88	
84	EFT35531	23/02/2023	Easifleet	Vehicle lease		901.92
	INV 169466	01/02/2023	Easifleet	Vehicle lease	901.92	
85	EFT35532	23/02/2023	Katanning Cleaning	Cleaning contract - Jan 2023		14,388.00
	INV 7	11/02/2023	Katanning Cleaning	Cleaning contract - Jan 2023	14,388.00	

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86	EFT35533	23/02/2023	Integrated ICT	Desktop support		4,995.49
	INV 25342	10/01/2023	Integrated ICT	Desktop support	2,860.00	
	INV 25436	20/01/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences	2,135.49	
87	EFT35534	23/02/2023	Toll Global Express	Freight		138.19
	INV 0588 S408620	22/01/2023	Toll Global Express	Freight	24.17	
	INV 0589 S408620	29/01/2023	Toll Global Express	Freight	114.02	
88	EFT35535	23/02/2023	Market Creations Agency	Business cards		506.00
	INV IV56 5	31/01/2023	Market Creations Agency	Business cards	506.00	
89	EFT35536	23/02/2023	Belinda Knight	Financial & rates services		25,847.25
	INV BK 120	15/02/2023	Belinda Knight	Financial & rates services	24,114.75	
	INV BK 121	15/02/2023	Belinda Knight	Pensioner reconciliation & claims	1,732.50	
90	EFT35537	23/02/2023	Exurban Rural & Regional Planning	Town Planning Consultancy		4,161.99
	INV URP 4307	04/02/2023	Exurban Rural & Regional Planning	Town Planning Consultancy	4,161.99	
91	EFT35538	23/02/2023	West Australian Newspapers	Advertising - Australia Day 2023		350.04
	INV 1007010420230131	31/01/2023	West Australian Newspapers	Advertising - Australia Day 2023	350.04	
92	EFT35539	23/02/2023	CGS Tyres	Tyres - KA.25293		1,720.00
	INV 1006671	01/02/2023	CGS Tyres	Tyres - KA.25293	1,720.00	
93	EFT35540	23/02/2023	Warren Blackwood Waste	Household recycling service		14,682.68
	INV 18425	16/01/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
	INV 18427	29/01/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
	INV 18471	05/02/2023	Warren Blackwood Waste	Refuse collection	4,456.98	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
94	EFT35541	23/02/2023	Australian Taxation Office	PAYG		163,721.00
	INV 221222	22/12/2022	Australian Taxation Office	PAYG	32,008.00	
	INV 050123	05/01/2023	Australian Taxation Office	PAYG	39,565.00	
	INV 190123	19/01/2023	Australian Taxation Office	PAYG	31,524.00	
	INV 020223	02/02/2023	Australian Taxation Office	PAYG	31,596.00	
	INV 150223	15/02/2023	Australian Taxation Office	PAYG	29,028.00	
95	EFT35542	23/02/2023	Burgess Rawson	Water usage - Austral Trc		578.42
	INV 17796	06/02/2023	Burgess Rawson	Water usage - Austral Trc	578.42	
96	EFT35543	23/02/2023	Cynthia Kowald	Reimbursement		300.00
	INV 010223	01/02/2023	Cynthia Kowald	Reimbursement	300.00	
97	EFT35544	23/02/2023	AMPAC Debt Recovery	Debt recovery - Rates		3,051.20
	INV 92628	31/01/2023	AMPAC Debt Recovery	Debt recovery - Rates	3,051.20	
98	EFT35545	23/02/2023	Katanning H Hardware	Materials - Fuel trailer		80.80
	INV 106013442	31/01/2023	Katanning H Hardware	Materials - Fuel trailer	80.80	
99	EFT35546	23/02/2023	BTW Rural Supplies	Parts - Brushcutter		784.00
	INV 37461	18/01/2023	BTW Rural Supplies	Parts - Brushcutter	784.00	
100	EFT35547	23/02/2023	Water Corporation	Water usage - Amherst St		10,131.64
	INV 90 07680 64 4	02/02/2023	Water Corporation	Water usage - Saleyards	47.36	
	INV 90 07680 70 8	02/02/2023	Water Corporation	Water usage - Crosby St	69.34	
	INV 90 07680 71 6	02/02/2023	Water Corporation	Water usage - Showgrounds	1,117.25	
	INV 90 07680 72 4	02/02/2023	Water Corporation	Water usage - KLC	3,613.75	
	INV 90 22529 70 7	02/02/2023	Water Corporation	Water usage - Crosby St paddock	55.25	
	INV 90 24453 26 7	02/02/2023	Water Corporation	Water usage - 1/8 Kaatanup Lp	246.67	
	INV 90 24464 55 6	02/02/2023	Water Corporation	Water usage - 2/5 Kaatanup Lp	246.67	
	INV 90 07680 99 4	03/02/2023	Water Corporation	Water usage - 8 Austral Tce	68.77	

Schedule of Accounts Paid - February 2023

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV 90 07681 02 2	03/02/2023	Water Corporation	Water usage - 14 Austral Tce	151.38	
	INV 90 07681 04 9	03/02/2023	Water Corporation	Water usage - Austral Tce	173.83	
	INV 90 07681 05 7	03/02/2023	Water Corporation	Water usage - Town Hall	81.32	
	INV 90 07683 71 4	03/02/2023	Water Corporation	Water usage - Amherst St	4,182.89	
	INV 90 07681 14 5	06/02/2023	Water Corporation	Water usage - 42 Austral Tce	77.16	
101	EFT35548	23/02/2023	Synergy	Power usage - Jan 2023		21,345.38
	INV 977 854 430	13/01/2023	Synergy	Power usage - Jan 2023	21,345.38	
102	EFT35549	23/02/2023	Burando Hill	Parts - Tip truck		972.87
	INV K26520INV	04/01/2023	Burando Hill	Parts - Tip truck	368.18	
	INV K26551INV	05/01/2023	Burando Hill	Various parts	163.71	
	INV K26541INV	05/01/2023	Burando Hill	Parts - Tip truck	133.54	
	INV K26589INV	11/01/2023	Burando Hill	Parts - Stick rake	307.44	
103	EFT35550	23/02/2023	Lighting Options Australia	Regional Venues Improvement Fund		22,791.65
	INV INV2023 0033	30/01/2023	Lighting Options Australia	Regional Venues Improvement Fund	22,791.65	
104	EFT35551	23/02/2023	SOS Office Equipment	KLC copier charges - Jan 2023		117.67
	INV 603648	30/01/2023	SOS Office Equipment	KLC copier charges - Jan 2023	117.67	
105	EFT35552	23/02/2023	BOC Limited	Container service - Dec 2022		103.70
	INV 4032984368	29/12/2022	BOC Limited	Container service - Dec 2022	103.70	
106	EFT35553	23/02/2023	Department of Justice	Bond refund		50.00
	INV 090223	09/02/2023	Department of Justice	Bond refund	50.00	
107	EFT35554	23/02/2023	AFGRI Equipment	Parts - Mower		306.80
	INV 2647109	07/11/2022	AFGRI Equipment	Parts - Mower	306.80	
108	EFT35555	23/02/2023	Albany Hydraulics	Parts - KA.1993		4,906.13
	INV 50060	31/01/2022	Albany Hydraulics	Parts - KA.1993	4,906.13	

Schedule of Accounts Paid - February 2023

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
109	EFT35556	23/02/2023	Avant Edge Consulting	Grant Aquittal - GSDC RED Grant		1,925.00
	INV 2023 1143	31/01/2023	Avant Edge Consulting	Grant Aquittal - GSDC RED Grant	1,925.00	
110	EFT35557	23/02/2023	Campbell Beck's Smart Shop	Certificate framing		650.00
	INV 2368	03/02/2023	Campbell Beck's Smart Shop	Certificate framing	650.00	
111	EFT35558	23/02/2023	Mini Projects WA	EWP hire		302.50
	INV 618	09/02/2023	Mini Projects WA	EWP hire	302.50	
112	EFT35559	23/02/2023	D & T Window Cleaning	Window cleaning		7,580.00
	INV 1077	03/02/2023	D & T Window Cleaning	Window cleaning	7,580.00	
113	EFT35560	23/02/2023	Executive Media	Advertising - Caravanning Australia		1,150.00
	INV 164119	30/01/2023	Executive Media	Advertising - Caravanning Australia	1,150.00	
114	EFT35561	23/02/2023	Fleet Fitness	Gym equipment service		275.00
	INV SRF15592	25/01/2023	Fleet Fitness	Gym equipment service	275.00	
115	EFT35562	23/02/2023	Ray Ford Signs	Supply and fit artwork		5,361.95
	INV 12791	20/12/2022	Ray Ford Signs	Signs	1,410.20	
	INV 12813	09/02/2023	Ray Ford Signs	Stickers - Ad Blue	374.55	
	INV 12820	15/02/2023	Ray Ford Signs	Supply and fit artwork	3,577.20	
116	EFT35563	23/02/2023	Gower Industries	Parts - KA.1993		700.70
	INV 3191	10/08/2022	Gower Industries	Parts - Grader	251.90	
	INV 3297	15/11/2022	Gower Industries	Parts - KA.1993	292.60	
	INV 3369	03/02/2023	Gower Industries	Materials - Fuel trailer	156.20	
117	EFT35564	23/02/2023	Illion Tenderlink	Advertising		184.80
	INV AU 536757	31/01/2023	Illion Tenderlink	Advertising	184.80	
118	EFT35565	23/02/2023	JP Promotions	Uniforms - Harmony festival		607.75
	INV INV27184	01/02/2023	JP Promotions	Uniforms - Harmony festival	607.75	

Schedule of Accounts Paid - February 2023

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
119	EFT35566	23/02/2023	KATANNING DISTRICTS CARPET CARE	Carpet cleaning		352.00
	INV 9	08/02/2023	KATANNING DISTRICTS CARPET CARE	Carpet cleaning	352.00	
120	EFT35567	23/02/2023	Katanning Glazing & Security	Security screens - Railway Station		886.00
	INV INV 0072	08/02/2023	Katanning Glazing & Security	Security screens - Railway Station	886.00	
121	EFT35568	23/02/2023	PFD FOOD SERVICES	Materials - KLC		730.55
	INV LF794864	01/02/2023	PFD FOOD SERVICES	Materials - KLC	730.55	
122	EFT35569	23/02/2023	Quality Press	Materials - BFB		154.00
	INV INV065012	31/01/2023	Quality Press	Materials - BFB	154.00	
123	EFT35570	23/02/2023	South Regional TAFE	Cert II in Workplace Skills		273.40
	INV I0021830	25/01/2023	South Regional TAFE	Cert II in Workplace Skills	273.40	
124	EFT35571	23/02/2023	T-Quip	Roller assembly & bearings		3,818.90
	INV 113979 26	10/10/2022	T-Quip	Parts - Tractor	912.00	
	INV 114617 26	31/10/2022	T-Quip	Roller assembly & bearings	1,762.35	
	INV 116371 26	06/01/2023	T-Quip	Roller assembly & bearings	1,144.55	
125	EFT35572	23/02/2023	The Gelo Company	Suppliers - Harmony Festival 2023		5,830.00
	INV INV 7698	07/02/2023	The Gelo Company	Suppliers - Harmony Festival 2023	2,915.00	
	INV INV 7699	07/02/2023	The Gelo Company	Suppliers - Harmony Festival 2023	2,915.00	
126	EFT35573	23/02/2023	Great Southern Toyota	Vehicle service - 01.KA		1,654.94
	INV PI33023602	12/12/2022	Great Southern Toyota	Tonneau covers	725.82	
	INV JC34040779	14/12/2022	Great Southern Toyota	Vehicle service - 01.KA	929.12	
127	EFT35574	23/02/2023	Albany V-Belt & Rubber	Parts - Tractor		162.87
	INV IN366812	11/01/2023	Albany V-Belt & Rubber	Parts - Tractor	162.87	

Schedule of Accounts Paid - February 2023

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
128	EFT35575	23/02/2023	WA HINO SALES & SERVICE	Parts - KA.1993		143.51
	INV 292765	19/01/2023	WA HINO SALES & SERVICE	Parts - KA.1993	143.51	
129	EFT35576	23/02/2023	WesTrac	Parts		1,183.17
	INV PI 7827847	12/01/2023	WesTrac	Parts	1,082.87	
	INV PI 7833715	14/01/2023	WesTrac	Freight on parts	100.30	
130	EFT35577	23/02/2023	Winc Australia	Stationary Order		945.24
	INV 9041339283	06/01/2023	Winc Australia	Stationary Order	898.51	
	INV 9041349066	09/01/2023	Winc Australia	Stationary	0.97	
	INV 9041445996	19/01/2023	Winc Australia	Stationary	24.86	
	INV 9041459771	20/01/2023	Winc Australia	Stationary	20.90	

EFT Total \$ 584,837.69

Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
131	PAY	1/02/2023	PAYROLL			116,065.54
	PAY	1/02/2023	PAYROLL	Payroll PAY 16	116,065.54	
132	PAY	15/02/2023	PAYROLL			109,177.08
	PAY	15/02/2023	PAYROLL	Payroll PAY 17	109,177.08	

Pay Total \$ 225,242.62

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
133	SUPER	1/02/2023	Superchoice			16,140.17
	SUPER	1/02/2023	Superchoice	Superannuation Payments Pay 16	16,140.17	
134	DD31782.1	04/02/2023	Telstra Corporation			3,165.30
	INV K 063 022 111 4	21/01/2023	Telstra Corporation	Phone & internet charges - Jan 2023	3,165.30	

Schedule of Accounts Paid - February 2023

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
135	DD31814.1	14/02/2023	SG Fleet Australia			1,054.37
	INV AUSG00429072	31/01/2023	SG Fleet Australia	Vehicle lease - CESM	1,054.37	
136	SUPER	15/02/2023	Superchoice			15,412.49
	SUPER	15/02/2023	Superchoice	Superannuation Payments Pay 17	15,412.49	
					Direct Debit Total \$	35,772.33

Credit Card Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
137	DD31875.1	24/02/2023	Commonwealth Bank of Australia			7,790.52
		24/02/2023	Commonwealth Bank of Australia	ADM Water bottles	39.00	
		24/02/2023	Commonwealth Bank of Australia	CDOW Town Planning Application Fee - Sea Container	75.00	
		24/02/2023	Commonwealth Bank of Australia	ADM Farewell - Morning Tea 15/02/2023	38.40	
		24/02/2023	Commonwealth Bank of Australia	Farewell - Morning Tea 15/02/2023	25.75	
		24/02/2023	Commonwealth Bank of Australia	GPI Landgate - Encumbrance Documents	169.20	
		24/02/2023	Commonwealth Bank of Australia	ADM Cert IV Human Resource Management - TH	2800.00	
		24/02/2023	Commonwealth Bank of Australia	CDOW Flyers & Pamphlets	79.17	
		24/02/2023	Commonwealth Bank of Australia	GEM Beverages - Council Meetings	140.24	
		24/02/2023	Commonwealth Bank of Australia	GEM JB's Butchers - Australia Day Breakfast	632.30	
		24/02/2023	Commonwealth Bank of Australia	GEM Groceries - Australia Day Breakfast	45.89	
		24/02/2023	Commonwealth Bank of Australia	GEM Groceries - Australia Day Breakfast	77.67	
		24/02/2023	Commonwealth Bank of Australia	GEM Groceries - Australia Day Breakfast	61.92	
		24/02/2023	Commonwealth Bank of Australia	GEM Groceries - Australia Day Breakfast	274.28	
		24/02/2023	Commonwealth Bank of Australia	OTG iPad Mini - JM	1424.00	
		24/02/2023	Commonwealth Bank of Australia	GEM Australia Day Ambassador Accomodation	265.00	
		24/02/2023	Commonwealth Bank of Australia	GEM Dome - Council refreshments	35.10	
		24/02/2023	Commonwealth Bank of Australia	GEM Emu Lane - Council refreshments	41.50	

Schedule of Accounts Paid - February 2023

10.2.1

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	24/02/2023	Commonwealth Bank of Australia	GEM Vietnamese Cafe & Pho - Council refreshments	224.00	
	24/02/2023	Commonwealth Bank of Australia	ADM Seek - Advertisement for Coordinator Finance Position	874.50	
	24/02/2023	Commonwealth Bank of Australia	ADM Seek - Advertisement for Manager Finance Position	335.50	
	24/02/2023	Commonwealth Bank of Australia	STP Parking - EMIA	3.00	
	24/02/2023	Commonwealth Bank of Australia	STP Parking - EMIA	3.00	
	24/02/2023	Commonwealth Bank of Australia	SAL License Application - JS	126.10	
				Credit Card Totals \$	7,790.52

Cheque Total	\$1,199.90	0.14%
EFT Total	\$584,837.69	68.41%
Payroll Total	\$225,242.62	26.35%
Direct Debit Total	\$35,772.33	4.18%
Credit Card Total	\$7,790.52	0.91%
	\$854,843.06	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
28 February 2023



SHIRE OF KATANNING**MONTHLY FINANCIAL REPORT**

**(Containing the Statement of Financial Activity)
For the period ending 28 February 2023**

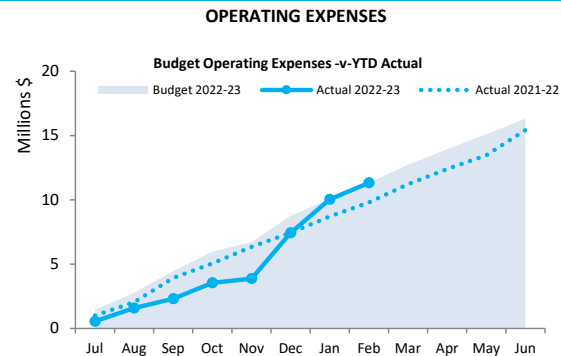
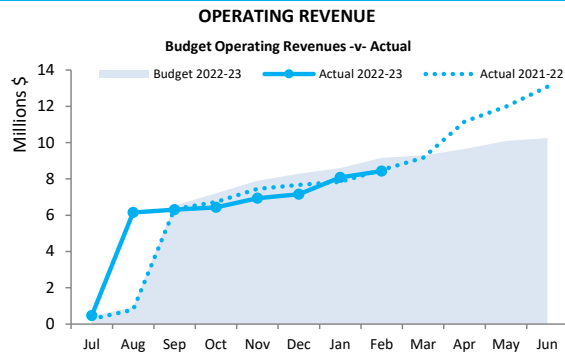
LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

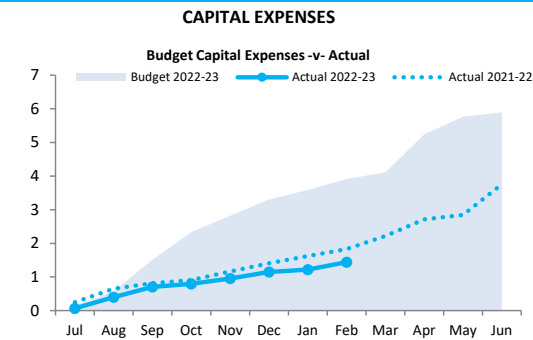
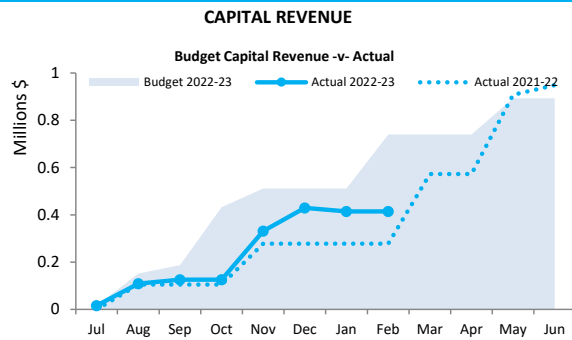
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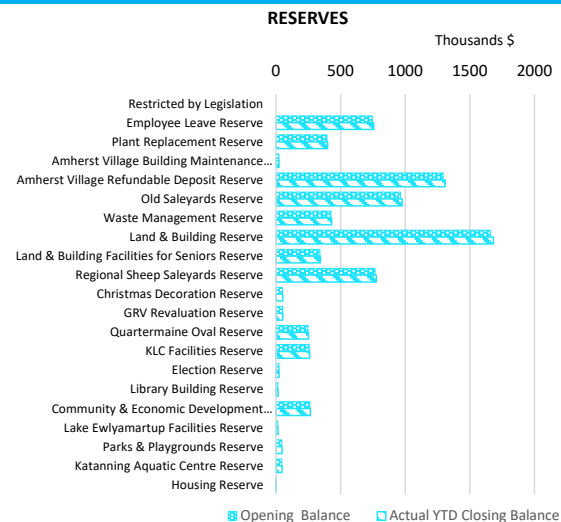
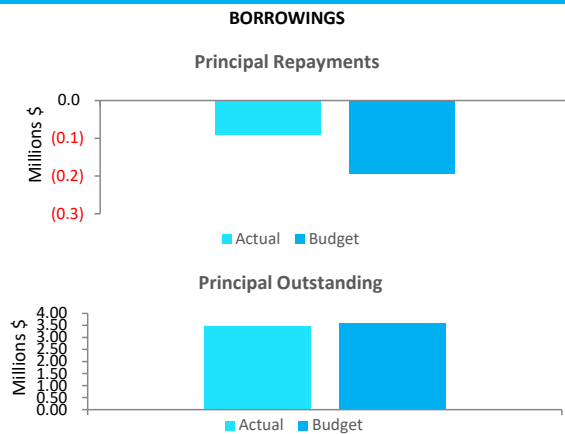
OPERATING ACTIVITIES



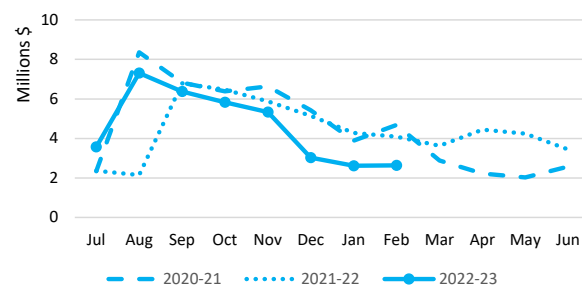
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$1.57 M	\$1.47 M	(\$0.10 M)
Closing	\$0.00 M	\$2.21 M	\$2.63 M	\$0.42 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$14.50 M	% of total
Unrestricted Cash	\$2.52 M	17.4%
Restricted Cash	\$11.99 M	82.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$1.43 M	% Outstanding
Trade Payables	\$0.06 M	
0 to 30 Days		4.9%
Over 30 Days		95.1%
Over 90 Days		95.1%

Refer to Note 5 - Payables

Receivables		
	\$0.26 M	% Collected
Rates Receivable	\$1.84 M	68.7%
Trade Receivable	\$0.26 M	% Outstanding
Over 30 Days		94.6%
Over 90 Days		91.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.85 M)	\$1.18 M	\$1.98 M	\$0.80 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.68 M	% Variance
YTD Budget	\$4.68 M	(0.0%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.93 M	% Variance
YTD Budget	\$1.82 M	(48.6%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.47 M	% Variance
YTD Budget	\$1.51 M	(2.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.58 M)	(\$2.94 M)	(\$1.26 M)	\$1.68 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.02 M	%
Adopted Budget	\$0.42 M	(96.5%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.44 M	% Spent
Adopted Budget	\$5.89 M	(75.6%)

Refer to Note 7 - Capital Acquisitions

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

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.29 M	\$2.40 M	\$0.45 M	(\$1.95 M)

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

Reserves		
Reserves balance	\$7.73 M	
Interest earned	\$0.10 M	

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 28 FEBRUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

BY NATURE OR TYPE

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,139,998	1,569,999	1,468,360	(101,639)	(6.47%)	
Revenue from operating activities							
Rates		4,672,709	4,672,909	4,676,941	4,032	0.09%	
Rates (excluding general rate)		4,670	4,670	0	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	1,816,818	934,306	(882,512)	(48.57%)	▼
Fees and charges		1,861,766	1,507,098	1,472,091	(35,007)	(2.32%)	
Interest earnings		98,500	69,672	190,943	121,271	174.06%	▲
Other revenue		433,674	359,961	370,585	10,624	2.95%	
Profit on disposal of assets	6	174,214	0	10,212	10,212	0.00%	▲
		9,357,948	8,431,128	7,655,078	(776,050)	(9.20%)	
Expenditure from operating activities							
Employee costs		(4,434,829)	(2,972,097)	(2,719,244)	252,853	8.51%	
Materials and contracts		(4,291,722)	(3,275,600)	(2,024,058)	1,251,542	38.21%	▲
Utility charges		(528,015)	(354,879)	(278,131)	76,748	21.63%	▲
Depreciation on non-current assets		(6,108,055)	(4,071,992)	(2,773,288)	1,298,704	31.89%	▲
Interest expenses		(118,046)	(57,405)	(42,396)	15,009	26.15%	▲
Insurance expenses		(406,146)	(367,476)	(407,681)	(40,205)	(10.94%)	▼
Other expenditure		(352,813)	(222,929)	(195,281)	27,648	12.40%	▲
Loss on disposal of assets	6	(59,016)	0	0	0	0.00%	
		(16,298,642)	(11,322,378)	(8,440,079)	2,882,299	(25.46%)	
Non-cash amounts excluded from operating activities	1(a)	6,087,847	4,071,992	2,763,076	(1,308,916)	(32.14%)	▼
Amount attributable to operating activities		(852,847)	1,180,742	1,978,075	797,333	67.53%	
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	892,744	739,342	414,446	(324,896)	(43.94%)	▼
Proceeds from disposal of assets	6	424,773	424,773	15,000	(409,773)	(96.47%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	0	0	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	(250,000)	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(3,850,645)	(1,440,610)	2,410,035	62.59%	▲
Amount attributable to investing activities		(4,575,502)	(2,936,530)	(1,261,164)	1,675,366	(57.05%)	
Financing Activities							
Proceeds from new debentures	8	650,000	650,000	650,000	0	0.00%	
Transfer from reserves	10	2,503,012	2,503,012	0	(2,503,012)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	0	(8,782)	(8,782)	0.00%	
Repayment of debentures	8	(195,158)	(97,579)	(91,496)	6,083	6.23%	
Transfer to reserves	10	(658,000)	(658,000)	(103,221)	554,779	84.31%	▲
Amount attributable to financing activities		2,288,351	2,397,433	446,501	(1,950,932)	(81.38%)	
Closing funding surplus / (deficit)	1(c)	0	2,211,644	2,631,773	420,129	(19.00%)	▲

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICIES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 01 March 2023

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(174,214)	0	(10,212)
Less: Fair value adjustments to financial assets at amortised cost		94,990	0	0
Add: Loss on asset disposals	6	59,016	0	0
Add: Depreciation on assets		6,108,055	4,071,992	2,773,288
Total non-cash items excluded from operating activities		6,087,847	4,071,992	2,763,076

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

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

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 28 February 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(5,777,140)	(7,622,151)	(7,725,372)
Less: - Financial assets at amortised cost - self supporting loans	4	250,000	0	0
Less: Amherst Deposits		1,137,794	0	0
Add: Borrowings	8	639,000	184,158	92,662
Add: Provisions employee related provisions	11	640,705	640,705	640,705
Add: Lease liabilities	9	7,054	14,578	5,796
Add: Other Adjustments - Disposal of Asset to be processed		0	0	(299,689)
Total adjustments to net current assets		(3,102,587)	(6,782,710)	(7,285,898)

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

Current assets

Cash and cash equivalents	2	0	9,714,690	10,242,064
Financial assets at amortised cost	2	0	4,303,578	4,261,788
Rates receivables	3	0	1,207,908	1,839,123
Receivables	3	0	473,249	255,861
Other current assets	4	0	4,439	152,003

Less: Current liabilities

Payables	5	0	(1,910,304)	(1,432,747)
Borrowings	8	0	(184,158)	(92,662)
Contract liabilities	11	0	(4,703,049)	(4,661,259)
Lease liabilities	9	0	(14,578)	(5,796)
Provisions	11	0	(640,705)	(640,705)

Less: Total adjustments to net current assets	1(b)	0	(6,782,710)	(7,285,898)
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Closing funding surplus / (deficit)		0	1,468,360	2,631,772
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CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	2,516,692	7,725,372	10,242,064	0	CBA		
Term Deposit	Financial assets at amortised cost	0	4,261,788	4,261,788	0	WATC		
Total		2,516,692	11,987,160	14,503,852	0			
Comprising								
Cash and cash equivalents		2,516,692	7,725,372	10,242,064	0			
Financial assets at amortised cost		0	4,261,788	4,261,788	0			
		2,516,692	11,987,160	14,503,852	0			

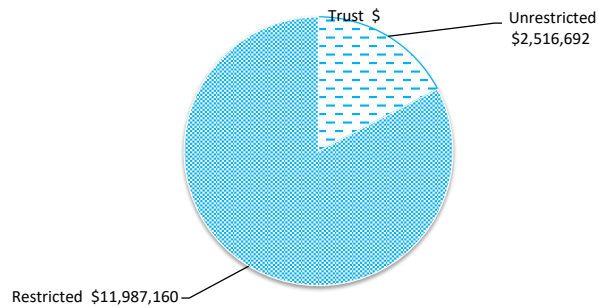
KEY INFORMATION

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

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

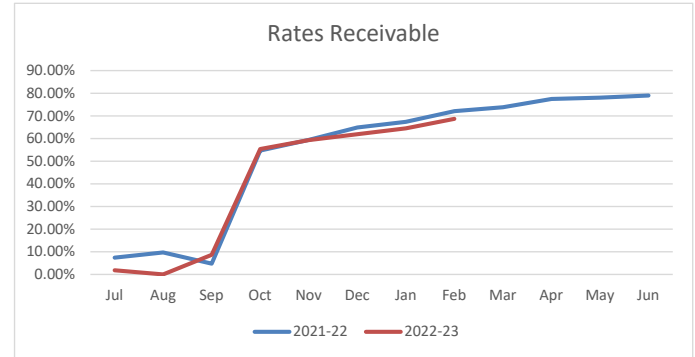
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Rates receivable	30 June 2022	28 Feb 2023
	\$	\$
Opening arrears previous years	0	1,207,908
Levied this year	4,672,555	4,676,941
Less - collections to date	(3,464,647)	(4,045,726)
Gross rates collectable	1,207,908	1,839,123
Net rates collectable	1,207,908	1,839,123
% Collected	74.1%	68.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(12,210)	45,492	18,860	189	562,057	614,388
Percentage	(2.0%)	7.4%	3.1%	0%	91.5%	
Balance per trial balance						
Sundry receivable						614,388
GST receivable						11,303
Allowance for impairment of receivables from contracts with customers						(369,830)
Total receivables general outstanding						255,861

Amounts shown above include GST (where applicable)

KEY INFORMATION

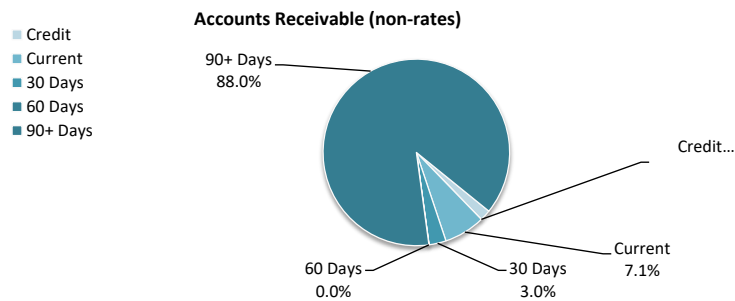
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

10.2.2

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2023
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	4,439	147,564	0	152,003
Total other current assets	4,439	147,564	0	152,003

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

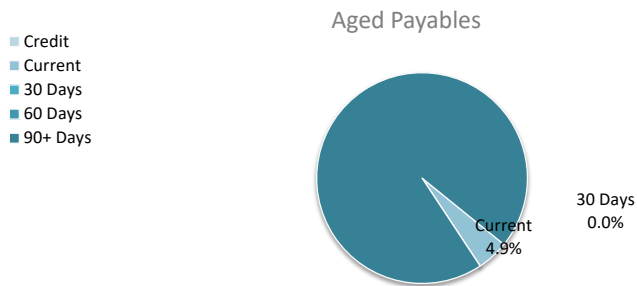
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

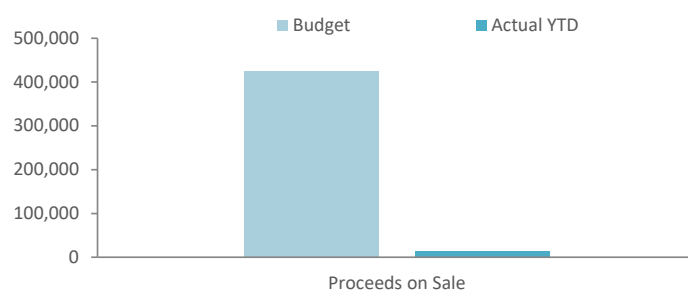
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	3,158	0	0	61,581	64,739
Percentage	0%	4.9%	0%	0%	95.1%	
Balance per trial balance						
Sundry creditors						64,739
ATO liabilities						4,221
Bonds & deposits						99,401
Pre-paid rates						45,330
Amherst Refundable Deposits						1,196,140
Overpayments & Refunds						22,916
Total payables general outstanding						1,432,747
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	Motor Vehicle	54,119	53,000	0	(1,119)	0	0	0	0
	Transport								
	Plant	255,456	371,773	174,214	(57,897)	4,788	15,000	10,212	0
		309,575	424,773	174,214	(59,016)	4,788	15,000	10,212	0



Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	100,000	100,000	99,773	(227)
Buildings - specialised	1,381,830	978,755	192,983	(785,772)
Plant and equipment	1,389,050	124,300	54,000	(70,300)
Motor Vehicles	144,001	39,001	52,314	13,313
Equipment	397,810	391,560	114,594	(276,966)
Paintings & Sculptures	180,572	180,572	0	(180,572)
Infrastructure - roads	1,732,404	1,465,736	619,128	(846,608)
Infrastructure - footpaths	177,250	177,250	92,869	(84,381)
Infrastructure - parks & ovals	0	0	1,740	1,740
Infrastructure - other	325,102	328,471	202,134	(126,337)
Infrastructure - bridges	65,000	65,000	11,075	(53,925)
Payments for Capital Acquisitions	5,893,019	3,850,645	1,440,610	(2,410,035)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	892,744	739,342	414,446	(324,896)
Borrowings	650,000	650,000	650,000	0
Other (disposals & C/Fwd)	424,773	424,773	15,000	(409,773)
Cash backed reserves				
Plant Replacement Reserve	(300,000)	0	0	0
Amherst Village Building Maintenance Reserve	(40,000)	0	0	0
Amherst Village Refundable Deposit Reserve	(156,000)	(156,000)	0	156,000
Old Saleyards Reserve	(470,365)	120,365	0	(120,365)
Waste Management Reserve	(44,000)	44,000	0	(44,000)
Land & Building Reserve	(1,194,122)	584,561	0	(584,561)
Regional Sheep Saleyards Reserve	(92,525)	157,275	0	(157,275)
Christmas Decoration Reserve	(50,000)	50,000	0	(50,000)
KLC Facilities Reserve	(101,000)	101,000	0	(101,000)
Katanning Aquatic Centre Reserve	(55,000)	55,000	0	(55,000)
Contribution - operations	6,428,514	1,080,329	361,164	(719,165)
Capital funding total	5,893,019	3,850,645	1,440,610	(2,410,035)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

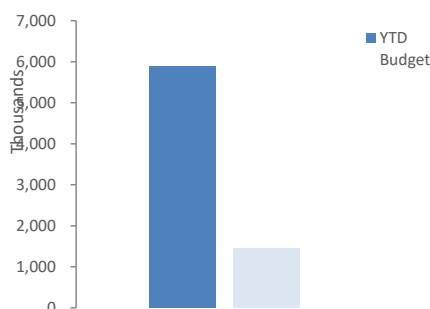
Initial recognition and measurement for assets held at cost

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

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

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

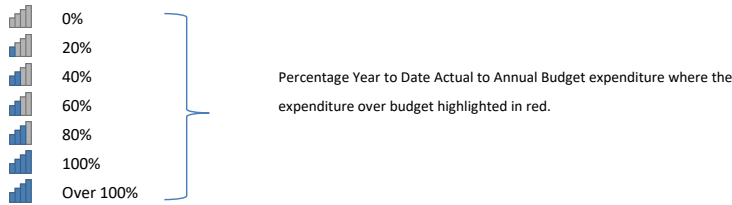
Payments for Capital Acquisitions



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Capital expenditure total

Level of completion indicators



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

			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
	2.00	8 Austral Terrace - Capex Upgrade	5,075	5,075	5,075
		Purchase Of 01Ka Ceo	65,000	0	0
	2.00	Emergency Welfare Centre Generator	152,000	152,000	95,458
		Amherst Bathroom Renovations	40,000	30,000	0
	2.00	Refuse Site Shed	79,264	79,264	38,480
	2.00	Klc Concept Design	45,000	45,000	29,694
	2.00	Ech Planning	1,169,122	779,416	119,734
	2.00	Piesse Lake Residential Development	3,369	3,369	5,530
		Wayfinding Signage	18,032	18,032	0
	2.00	Fairfield Road Slk 6.91-9.11 (Rrg)	0	0	3,993
	2.00	Warren Road Slk 10.0-12.1 (Rrg)	0	0	7,254
	2.00	Bibiking Road Slk 0.00-4.80 (R2R)	8,627	8,627	0
	2.00	Cullen Street Slk 0.00-0.70 (R2R)	28,709	28,710	10,912
		Clive St Carriageway (Conroy/Piesse)	188,624	188,624	1,900
	2.00	Curlew Street Slk 0.00-1.36 Gravel Resheet	73,314	73,314	11,903
	2.00	Mills Street Slk 0.00-1.37 Gravel Resheet	47,378	47,378	34,274
	2.00	Tree Street Slk 0.00-0.35 Gravel Resheet	43,861	43,861	19,708
	2.00	Warren Road Slk 12.1-15.15 (Rrg)	309,000	206,000	37,339
		Carew Street Slk 0.62-0.947 (Rrg)	175,000	175,000	5,800
	2.00	Forrest Hills Road Slk 0.00-3.7 (R2R)	86,944	81,611	85,067
	2.00	Lake Coyrecup Road Slk 0.026-5.286 (R2R)	156,591	49,776	183,998
	2.00	Tabenup Road Slk 0.00-2.00 (R2R)	57,344	10,672	84,074
		Dore Street Realignment & Associated Works	350,000	349,998	0
	2.00	Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0
	2.00	Onslow Road Slk 0-1.4 (R2R)	0	0	752
	2.00	Rogers Avenue (Park St To Harris St) Council	46,639	41,792	57,210
	2.00	Coate Street (Carew St To Conroy St) Council	26,234	26,234	3,848
		Cornwall Street Footpath	105,838	105,838	25,396
	2.00	Clive Street West Footpath	227	227	227
		Bokarup Street - Upgrade Of Footpath	0	0	980
	2.00	Clive Street - Concrete Footpath Upgrade Works	275	275	1,265
		Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0
	2.00	Synott Avenue Footpath (Warren To Braeside)	65,858	65,858	65,000
	2.00	Bokarup Street Footbridge	65,000	65,000	11,075
		Purchase Of Utility - Ka357	39,001	39,001	0
	2.00	Cctv Cameras At Saleyards	92,525	92,525	92,705
		Purchase Of Sweeper - Saleyards	64,750	64,750	0
	2.00	Dam Expansion Klc	62,545	62,545	8,441
	2.00	Equipment (GEM)	55,000	55,000	0
	2.00	Great Southern Aged Accommodation Project Expenditure (STP)	100,000	100,000	99,773
		Equipment (OCU)	50,000	50,000	0
	2.00	Noongar Story Public Artwork Project (STP)	180,572	180,572	0
			5,893,019	3,860,395	1,432,097
					(2,428,298)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 8

BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

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

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety										
CESM Vehicle	i22401	43,306	0	0	(7,668)	(11,503)	35,638	31,803	0	0
Community amenities										
LCDC Vehicle	1,706,081	310	0	0	0	0	310	310	0	0
Recreation and culture										
Matrix Spin Bicycles	000041	5,567	0	0	(1,113)	0	4,454	5,567	0	0
Total		49,183	0	0	(8,782)	(11,503)	40,401	37,680	0	0
Current lease liabilities		14,578					5,796			
Non-current lease liabilities		14,933					14,933			
		29,511					20,729			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Employee Leave Reserve	745,770	595	10,096	0	0	0	0	746,365	755,866
Plant Replacement Reserve	393,787	390	5,331	103,500	0	(300,000)	0	197,677	399,118
Amherst Village Building Maintenance Reserve	23,348	20	316	156,000	0	(40,000)	0	139,368	23,664
Amherst Village Refundable Deposit Reserve	1,292,804	990	17,501	0	0	(156,000)	0	1,137,794	1,310,305
Old Saleyards Reserve	964,277	790	13,054	0	0	(470,365)	0	494,702	977,331
Waste Management Reserve	424,260	325	5,743	0	0	(44,000)	0	380,585	430,003
Land & Building Reserve	1,659,556	1,325	22,504	50,000	0	(1,194,122)	0	516,759	1,682,060
Land & Building Facilities for Seniors Reserve	339,310	260	4,593	0	0	0	0	339,570	343,903
Regional Sheep Saleyards Reserve	765,925	515	10,369	140,000	0	(92,525)	0	813,915	776,294
Christmas Decoration Reserve	50,990	40	690	10,000	0	(50,000)	0	11,030	51,680
GRV Revaluation Reserve	51,530	40	698	10,000	0	0	0	61,570	52,228
Quartermaine Oval Reserve	247,190	190	3,346	50,000	0	0	0	297,380	250,536
KLC Facilities Reserve	256,896	200	3,478	50,000	0	(101,000)	0	206,096	260,374
Election Reserve	23,354	20	316	10,000	0	0	0	33,374	23,670
Library Building Reserve	14,859	10	201	2,500	0	0	0	17,369	15,060
Community & Economic Development Reserve	261,887	200	3,545	0	0	0	0	262,087	265,432
Lake Ewlyamartup Facilities Reserve	15,020	10	203	5,000	0	0	0	20,030	15,223
Parks & Playgrounds Reserve	45,644	35	618	15,000	0	0	0	60,679	46,262
Katanning Aquatic Centre Reserve	45,644	35	618	15,000	0	(55,000)	0	5,679	46,262
Housing Reserve	100	10	1	35,000	0	0	0	35,110	101
	7,622,151	6,000	103,221	652,000	0	(2,503,012)	0	5,777,139	7,725,372

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2023
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		491,580	0	52	(92,160)	399,471
- Capital grant/contribution liabilities		4,211,469	0	50,319	0	4,261,788
Total other liabilities		4,703,049	0	50,371	(92,160)	4,661,259
Employee Related Provisions						
Annual leave		330,951	0			330,951
Long service leave		309,754	0			309,754
Total Employee Related Provisions		640,705	0	0	0	640,705
Total other current assets		5,343,754	0	50,371	(92,160)	5,301,964
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 12 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	28 Feb 2023	28 Feb 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
Insurance Scheme Surplus (ADM)	0	0	0	0	0	0	0	4,000
General purpose funding								
General Purpose Grant (GPF)	0	0	0	0	0	553,873	415,404	415,405
Untied Road Grant (GPF)	0	0	0	0	0	105,844	79,383	79,383
ESL Administration Fee (GPF)	0	0	0	0	0	4,000	4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	30,000	20,000	110,150
Special Project Grant (GPF)	35,545			35,545	0	0	0	0
Law, order, public safety								
BFB LGGS Income	471	0	0	471	0	44,480	25,020	39,464
CESM Contributions & Reimbursements	0	0	0	0	0	119,241	59,620	1,199
Health								
Dept Health - CLAG Funding	0	0	0	0	0	0	0	7,913
Education and welfare								
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,648	25,236	26,126
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	664	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	664	0
Grant Income (CDOW)	0	0	0	0	0	184,113	184,113	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	57,000	57,000	47,500
PIAF Income	1,000	0	0	1,000	0	0	0	0
Cultural Awareness	5,000	0	0	5,000	0	0	0	0
Indigenous Governance	12,613	0	0	12,613	0	0	0	0
Recreation and culture								
Grant Income (KLC)	0	0	0	0	0	33,086	33,084	3,225
Grant Income (OCU)	0	0	0	0	0	47,000	47,000	0
Regional Venues Improvement Fund	1,327	0	0	1,327	0	0	0	0
RETB Exhibition Reimbursements	1,272	0	0	1,272	0	0	0	0
Sports Engagement	33,085	0	0	33,085	0	0	0	0
Transport								
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	60,000	52,535
Direct Road Grant (MRBD)	0	0	0	0	0	140,386	140,386	143,406
Street Light Subsidy (MRBD)	0	0	0	0	0	2,500	0	0
Economic services								
Grant Income (EDV)	0	0	0	0	0	650,244	650,244	0
Auspicing Income - Hidden Treasures (TOU)	0	0	0	0	0	15,000	15,000	0
FRRR Vibrant Katanning	6,460	0	0	6,460	0	0	0	0
	96,773	0	0	96,773	0	2,112,415	1,816,818	934,306
Operating contributions								
Education and welfare								
Harmony Festival	9,070	0	0	9,070	0	0	0	0
	9,070	0	0	9,070	0	0	0	0
TOTALS	105,843	0	0	105,843	0	2,112,415	1,816,818	934,306

10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2023	Current Liability 28 Feb 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Heritage Centre Project DPIRD Grant Funds (STP)	92,109	52	(92,160)	0	0	0	0	92,390
Law, order, public safety								
Grant Income (OLO)	0	0	0	0	0	96,000	96,000	82,740
Community amenities								
CLGF Regional re Regional Waste Initiative Income (SAN)	0	0	0	0	0	35,264	35,264	0
Transport								
Regional Road Group Funding (CRBD)	0	0	0	0	0	446,485	371,831	222,525
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995	236,247	0
Economic services								
Grant Income (EDV)	0	0	0	0	0	0	0	16,791
	92,109	52	(92,160)	0	0	892,744	739,342	414,446
Non-operating contributions								
Governance								
Supertowns Funding	4,211,469	50,319	0	4,261,788	0	0	0	0
Grants in Advance	399,471	0	0	399,471	0	0	0	0
	4,610,940	50,319	0	4,661,259	0	0	0	0
TOTALS	4,703,049	50,371	(92,160)	4,661,259	0	892,744	739,342	414,446

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

EXPLANATION OF MATERIAL VARIANCES

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(882,512)	(48.57%) ▼			Operating Grants lower than anticipated	
Interest earnings	121,271	174.06% ▲		Reserve Fund interest higher than predicted		
Profit on disposal of assets	10,212	0.00% ▲	Profit on Toro Mower			
Expenditure from operating activities						
Materials and contracts	1,251,542	38.21% ▲	Costs lower than expected			
Utility charges	76,748	21.63% ▲	Costs lower than expected			
Depreciation on non-current assets	1,298,704	31.89% ▲	Depn calculated to 31/12/2022			
Interest expenses	15,009	26.15% ▲			Loan Interest lower than expected	
Insurance expenses	(40,205)	(10.94%) ▼			Second instalment paid	
Other expenditure	27,648	12.40% ▲			Vehicle Licences & Refund Overpayments - Review	
Non-cash amounts excluded from operating activities	(1,308,916)	(32.14%) ▼			Depn calculated to 31/12/2022	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(324,896)	(43.94%) ▼			Non-operating Grants lower than anticipated	
Proceeds from disposal of assets	(409,773)	(96.47%) ▼			Toro mower replacement only disposal to date	
Payments for property, plant and equipment and infrastructure	2,410,035	62.59% ▲	Capital Works Program lower than expected			
Financing activities						
Transfer from reserves	(2,503,012)	(100.00%) ▼			Transfers at year end	
Transfer to reserves	554,779	84.31% ▲	Transfers at year end			
Closing funding surplus / (deficit)	420,129	(19.00%) ▲	YTD Budget - will vary at year end			



Heritage Strategy 2022-2032



10.3.1

Photograph *The Piesse Memorial, 2022*
Courtesy: Shire of Katanning

Acknowledgement of Country

The Shire of Katanning acknowledges the Noongar Boojarah People as the traditional custodians of Katanning.

We pay our respects to Elders past, present and emerging and recognise their continued spiritual relationship and responsibilities for Country.

Executive Summary

This Heritage Strategy establishes the vision and objectives of the Shire of Katanning for respecting and valuing its heritage. The Shire recognises the importance of identifying, protecting and celebrating the various heritage places/elements/stories that combine to create the unique character and history of the Shire.

The Heritage Strategy recognises that heritage is both tangible and intangible and embraces many values including historic, cultural, aboriginal and natural values. The Heritage Strategy will guide the Shire's heritage management processes in identifying and conserving heritage places for current and future generations.

The Heritage Strategy also recognises that a collaborative approach is required. The Shire does not own every heritage place but can lead by example in managing, using and adapting heritage places. The Shire needs to work with the community in identifying and protecting heritage places as well as supporting and promoting the Shire's heritage in a range of ways.

The strategies being recommended also encourage a greater celebration of heritage and the role that it plays within the community. Heritage creates a sense of place and pride, it is a tourism opportunity and is also reflective of the multi-culturalism that Katanning has become known for.

The Heritage Strategy takes account of the statutory obligations of identifying and managing heritage places and seeks to introduce consistent decision making and achievable objectives.

Figure 1: F&C Piesse Wheat Silos, Katanning December 1917
Courtesy: SLWA_b4392423_1



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1. Introduction

The Shire of Katanning (the Shire) is located in the heart of the Great Southern, approximately 280kms south east of Perth and has been a thriving district centre since 1898 when the town was gazetted.

The Shire has a rich and diverse heritage which is reflected in the number of places within the Shire that are entered on the State Register of Heritage Places and the local heritage inventory.

Prior to European settlement in 1889, Aboriginal occupation Katanning was the junction of three Aboriginal tribal grounds. "Kaat-Nyiny" is the Noongar word meaning the head sits here and is derived from the Dreamtime story of Mulka, a giant man whose body parts are embedded in country throughout the Great Southern.

Although sandalwood cutters came to the area in 1870, it was not until the arrival of the Great Southern Railway from Perth to Albany that Katanning as a settlement was established in 1889. The new settlement was initially developed by Western Australian Land Company who also had built the railway. Its success as a settlement was rapid with the State Government purchasing the railway and gazetting the settlement as a townsite in 1898 with a population of 226.

Following the gazettal, Katanning quickly established itself as a thriving regional centre with roads, houses, commercial buildings and industries being developed.

Whilst Katanning has changed and developed over the ensuing years many of the early buildings and industries are still in existence. The rich history of Katanning's past can be seen throughout the streets with a myriad of striking buildings lining the roads and making many landmarks. Many of the buildings are no longer in their original use but have been adapted for new uses and functions.

Katanning's heritage is not only expressed in the built fabric of the town but also in the achievements of the town. It was the first place in Western Australia to have electric street lights, the first to have a country Historical Society and the first orbital engine is housed in Wakes Garage, having been invented by local engineers in Katanning.

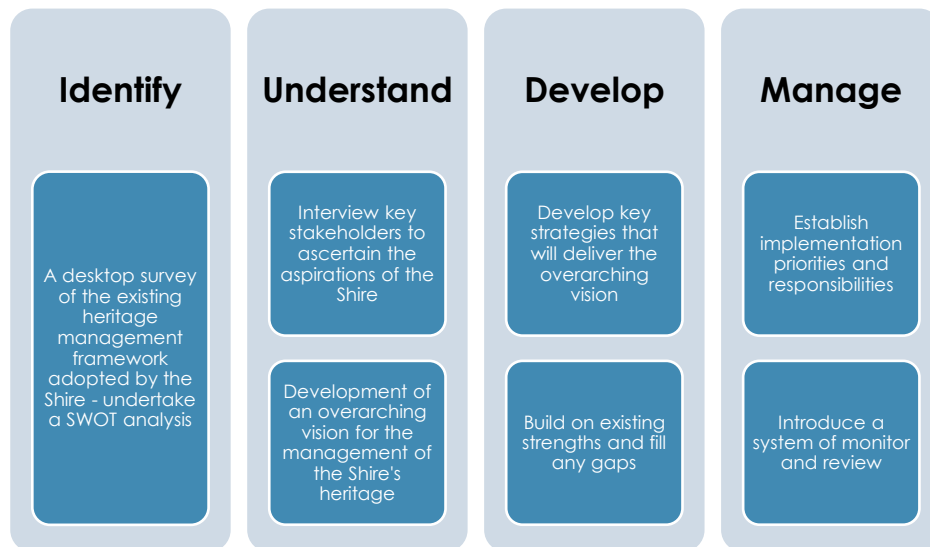
The heritage and history of Katanning is rich and vibrant and is of immense significance to the Shire. It provides a link to the past and encourages a strong sense of place. The community of Katanning is as diverse and rich as the buildings of the town with over 50 different nationalities represented in the town who have adopted the place as their own and recognise the variety and significance of the heritage of Katanning. Heritage can reflect cultures, experiences, beliefs, events and can be conveyed in many way beyond buildings and objects. Heritage can included stories, events, memories, landscapes, parks and skills.

Heritage is a finite resource, and the Shire has worked hard to conserve their bit of Western Australian history. Buildings have been retained and adapted including the Katanning Unit Hotel which has been adapted for use as the Katanning Hub CRC and the former Katanning Roller Mills into a hotel and restaurant. However, in recognition that this asset is fragile, the Shire requires an informed and robust heritage management system which provides a commitment to conserving its heritage.

This Heritage Strategy will provide the framework for managing heritage within the Shire and has been developed using the four objectives of:



To achieve the above, the following stages needed to be undertaken:



1.1. What are the benefits of heritage?

Heritage is linked to our past and is passed onto our future generations. Heritage is not just built fabric or artefacts it also encompasses traditions, skills and stories.

Appreciation of our heritage helps create strong and connected communities that can enjoy the benefits of cultural experiences.

The community works, lives and plays in heritage places. Whether the heritage places are appreciated for their cultural values or not, they do form part of everyday life.

They form a strong character in the urban environment of Katanning, reflecting its rich and diverse history.

Heritage can:



2. Brief History of Katanning

Katanning is sited at the junction of three Aboriginal tribal grounds of the Goreng, Wilman and Kaniyang tribes. Katanning was originally known by the Aboriginal name "Ke'tungup". The meaning of the name is said to have been derived from the word Kart-annin or Kaat-Nyiny meaning the "meeting place of heads of tribes" which reflects the geographical location of the three tribal grounds. The word comes from the Dreamtime story of Mulka, a giant man whose body parts are embedded in country throughout the Great Southern.

The first Europeans to explore the Katanning area were Governor James Stirling and Surveyor General John Septimus Roe who travelled through the area in 1835 en route from Perth to Albany. Both commented on the richness of the soil and the quality of the grasses and by the 1840s, farmer Elijah Quartermaine was grazing sheep in the area. By 1852, Quartermaine had a substantial holding around his homestead "Yowangup" and by the 1870s he was the largest landholder in the district.

Apart from farmers and graziers, sandalwood cutters and kangaroo hunters were also working in the area creating a small community of European settlers and Aboriginal groups.

The Great Southern Railway and its associated company, The West Australian Land Company decided to build a railway line from Perth to Albany in exchange for land grants. The first sods of dirt for the railway were turned on 20 October 1886 with the official opening of the Great Southern Railway taking place on 1 June 1889.

The construction of the railway brought economic activity to the Great Southern region together with the establishment of towns such as Katanning. During the construction of the line, Frederick and Charles Piesse set up a mobile store following the railway's construction and trade with the gangers and nearby settlers. The final resting place for their

mobile store was at the midway halt or central station at the present day Katanning townsite.



Figure 2: F&C Piesse Sandalwood Store

Courtesy <https://premiermillhotel.com/frederick-henry-piesse>

10.3.1



Figure 3: Katanning c.1905 - development along the railway line
Courtesy SLWA_b2534673_6

The West Australian Land Company declared on 20 November 1890 that a townsite was to be established on a portion of Kojonup Locations 255 and 256. In January 1891 a plan of Katanning shows the parallel grid pattern of the townsite running along either side of the railway. The construction of the flour mill in the same year further encouraged development in the town and surrounding area.

In 1892 the Road Board had been established and by 1894 Katanning was a recognised centre on the Great Southern Railway. The state government purchased the railway in 1896 for a sum of £1,100,00 and converted the settlement to a government townsite and Katanning was gazetted on 16 May 1898.

Early development within the town belonged to F&C Piesse including a large weatherboard store and

warehouse, machinery yard, aerated water factory, a smithy operated by Frank Piesse, and Frederick Piesse's timber home known as "The Bungalow".

10.3.1

St Andrew's Church (1898), and the Baptist Church (1900) were further indicators that the town was growing, and development began occurring along Clive Street demonstrating the rapid expansion of the town which served the farmers in the region.

The momentum of growth continued in the first decade of the 20th century, with the provision of many new buildings and government services, the first publication of the *Great Southern Herald* and the first game of football played in town. The Katanning Football Association was founded in 1902 with the colours of red and blue chosen to represent the association.



Figure 4: Katanning c.1905
Courtesy SLWA_b2534673_2

Katanning's ongoing role as a regional centre can be seen in the annual Agricultural show first held in town in 1899. The show continues to be a major event in the calendar bringing together communities from the town and across the region.



Figure 5: Katanning Agricultural Show, 29 October 1913
Courtesy SLWA 229262PD

The outbreak of war in 1914 saw many men and some women serve with the AIF and their sacrifice was acknowledged through the construction of a memorial by the community in 1921. The names of those who served in World War Two were added in 1950.

10.3.1

Following World War One many new services were offered to the community. The new Government Hospital opened (1926), Country Women's Association opened a branch in town (1930), Radio Station 6WB began broadcasting (1933) and in 1939 the town swimming pool opened.

During the 1920s and 1930s, privately owned motor vehicles became more common and to serve this need Wakes Garage was established by John and Len Wake. Their garage was a mainstay of the community and because it continued unchanged for decades it is now an unusual preserved artefact of the development of engineering.



Figure 6: Austral Terrace, late 1930s
Courtesy SLWA BA2220/14

After World War Two, Katanning experienced a period of growth and prosperity in the 1950s and 60s, as did many regional areas of Western Australia. Following World War Two there was an international demand for wool and wheat, coupled with improved technologies and practices,

the agricultural industries achieved record prices for their produce. This period was also characterised by an increase in population and the arrival of many migrants from Europe.

In 1958, the town of Katanning finally achieved a secure water supply with the completion of the pipeline from Wellington Dam which was celebrated with the erection of a wishing well.

Other services and facilities followed including the opening of the Katanning Senior High School (1960), inclusion in the state electricity grid (1960) and deep sewerage (1962).

The Katanning Museum was opened in Taylor Street in 1962 and several buildings were relocated to the site to save them from demolition. The museum was, and continues to be, managed by a passionate group of volunteers which first came together in 1937.

From the 1970s, the community of Katanning welcomed hundreds of migrants from Cocos and Christmas Island, most of whom worked at the local abattoir in town. Katanning has become one of the most diverse local governments in Western Australia with approximately 40 nationalities or ethnic groups represented in the community. Katanning is now home to a successful Halal Abattoir that is a significant employer in town.

10.3.1



Figure 7: Burundi Band and Peace Choir, 2013.
Courtesy SLWA BA2622/20

A further change in the 1970s, was the decline of railway services which had been the lifeline of the town. The train line ceased to offer a passenger service and became used only for commercial use as road transport was more economically viable for public transport.

A marked and welcome change occurred in 1989 when Marribank at Carrolup was transferred to the Aboriginal community and contributed to healing and reconciliation in Katanning and the wider community.

During the 1990s, the town of Katanning gained many new facilities with the opening of a new library and Art Gallery, the Katanning Recreation and Leisure Centre and the Noongar Aboriginal Centre. Soon after, in 2000, the Great Southern College of TAFE opened to provide educational opportunities for the region.

The construction of the Katanning Regional Sheep Saleyard in 2014 has improved facilities for stock growers and demonstrates the continuing importance of agriculture in the region.

After the closure of the Katanning Flour Mill in 1981 it was transferred to the Shire of Katanning and used for some years as a museum. The building was subsequently carefully restored and converted to a hotel and restaurant. Opening in 2018, the Premier Mill Hotel has provided a focus for the town centre and is a popular destination for locals and visitors.

The town of Katanning is a thriving community and regional centre that provides facilities to residents and to the neighbouring towns such as Broomehill-Tambellup, Kojonup, Woodanilling, Wagin, Dumbleyung, Gnowangerup and Nyabing.

3. Corporate and Legislative Framework

The Shire operates on an integrated planning and reporting framework which identifies our priorities and influences the Shire's operations. The framework consists of strategic plans that identify and prioritise local issues.

The framework includes:



The Strategic Community Plan 2022-2032 establishes the vision for the Shire based on community aspirations. The plan covers all aspects of life in Katanning and determines a set of objectives that the Council and community will try and deliver over the 10-year period of the plan. Heritage is not a direct objective of the Strategic Community Plan but the section on Culture does mention that "the community expressed the desire for greater recognition, appreciation and understanding of our history and diverse culture through education, storytelling and our built and natural environments". The objectives that may have an indirect connection to heritage include:

E.2 To promote and facilitate tourism opportunities that showcase the unique character, culture and offerings of Katanning

- The community supported ways to support tourism and opportunities for experiences and cultural tourism
- The Council would support this tourism promotion through branding and other avenues

C4. To support the community to have safe spaces to share, connect and celebrate culture

- The community suggested creating physical spaces for celebrating and respecting culture
- The Council will support the development of safe and inclusive cultural spaces

10.3.1

The Corporate Business Plan 2017-2021 included an objective to ensure that there was greater access to art, culture and learning opportunities:

S1.2.2 The council will support initiatives to highlight our history and enable our community to enjoy a variety of cultural experiences

- The Council will collaborate with and provide support to local historical groups
- The Council will develop heritage trails and collaborate with existing trails to broaden the appeal and showcase the Great Southern region
- Advocate to attract additional funding via Heritage Grants

B1.1.4 Maintain and protect heritage

- Maintain and periodically review Municipal Heritage Register
- Seek grant funding from the Heritage Council to continue improvements to built heritage
- Ensure annual maintenance planning addresses the needs of the heritage inventory

The Tourism Strategy 2020-2025 seeks to not only increase tourism numbers and offerings but also to ensure the industry and community unite in understanding and communicating the stories and experiences of Katanning and the surrounding region.

Heritage forms an aspect of the Tourism Strategy with the Council and Community having a joint aspiration of an increased innovative product and experience offering.

Create products that are targetted at priority markets

- Action 3.2 : Identify gaps and required products that celebrate our character and authenticity. Audit of existing products against key areas to identify gaps and focus of product creation:
- Nature and adventure
- Rural and agriculture
- Family friendly
- History and heritage**
- Recreation and adventure
- Multicultural community
- Aboriginal culture

Maximise existing assets and attractions

- Action 3.14: Development and launch of a Historic Trail highlighting the **heritage** of Katanning and landmarks

Increase awareness and visibility of the destination

- Action 4.20: Start a podcast with operators and industry highlighting unique experiences - **heritage** stories, agriculture, timeless stories

Whilst heritage is mentioned in the above corporate documents, there is little emphasis on the conservation, enhancement and promotion of places of cultural heritage significance. The Heritage Strategy will contribute to delivering the above actions plus develop objectives that will enhance the identification, conservation and promotion of the heritage of the Shire.

From a legislative perspective, heritage is dealt with under the Planning and Development (Local Planning Schemes) Regulations 2015 Deemed Provisions which requires local governments to establish and maintain a heritage list, identifying places that are of cultural heritage significance and worthy of built heritage conservation (Part 3 – Heritage Protection). Places listed in the Heritage List will receive statutory protection under the Shire's Local Planning Scheme No. 5.

The Heritage Act 2018 Part 8 – Local Government Surveys requires local governments to prepare a survey of places within its district that in its opinion are, or may become, of cultural heritage significance. Places entered on a Local Heritage Survey do not have any statutory protection.

The Heritage Act 2018 also deals with places that are of, or may be of, state significance and through the assessment process undertaken by the Department of Planning, Lands and Heritage (Heritage Council) are entered on the State Register of Heritage Places. These places are protected under the Act and development applications must be referred to the Department by the local government for comment and approval.

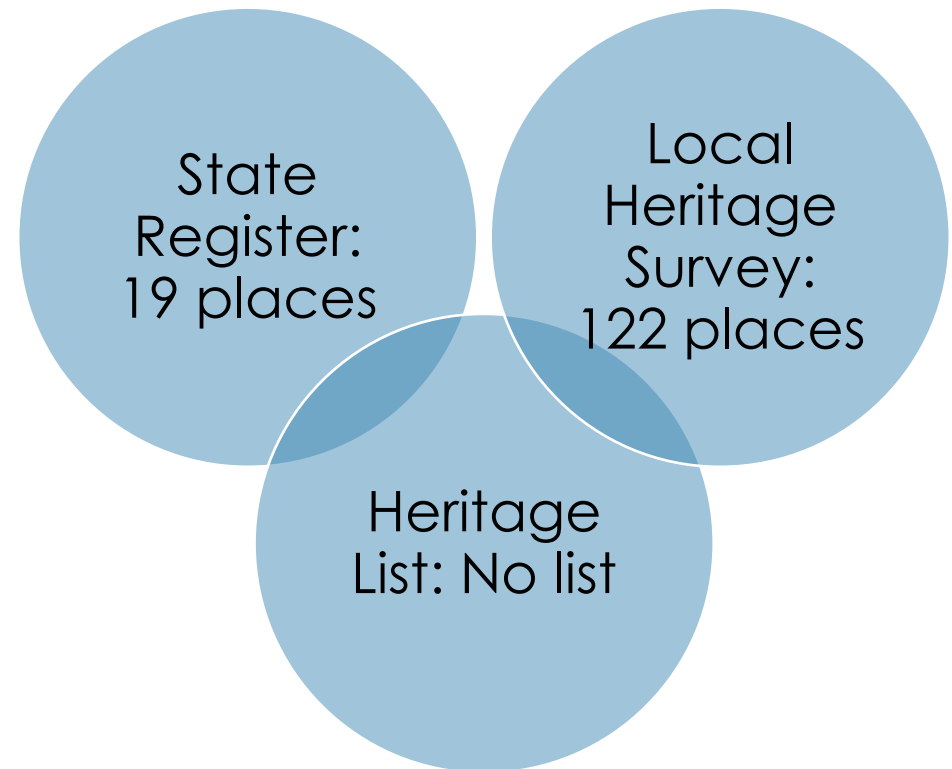


Figure 8:

Shire of Katanning's heritage listings 2022

Figure 9 overpage:
Courtesy:

Katanning Town Hall c. 1930s and 2022
SLWA_b3432940_5 and Shire of Katanning

10.3.1



4. Key Strengths and Weaknesses

The Heritage Strategy establishes the way forward for heritage management within the Shire. To be able to develop objectives and strategic direction the strengths and weaknesses of the existing heritage framework must be identified.

4.1. Strengths

Whilst heritage has not featured strongly in the Shire's operations in the past, there are a number of positives that are noted:

Heritage

The shire has a rich heritage in terms of buildings, sites, stories and achievements.

There are good examples of adaptative reuse of heritage buildings including the Shire's administration centre which is leading by example.

The community recognise the heritage of the area and actively work to retain and celebrate it.

Historical Society and Museum

The Katanning Historical Society was established in 1937 and is believed to be the oldest affiliated society in Western Australia. The Society has an extensive collection of historic photographs, artefacts and oral histories

Katanning's first museum was established after the town's jubilee in 1938 and was moved to its current site in 1965.

The adaptation of the former Roller Flour Mill into a cafe and hotel has created a living museum.

Council

The Shire has worked with the community and community organisations to promote its heritage.

Conservation plans exist for a number of the Shire owned heritage places.

The Shire has an adopted Municipal Heritage Inventory and a heritage policy adopted under the local planning scheme. Though out of date and does not provide clear robust advice, it has shown that the Council seeks to protect its heritage.



Figure 10: Katanning Roller Flour Mill 2022

4.2. Weaknesses

Shire

The Municipal Heritage Inventory is out of date and should be updated. There does not appear to be any new nominations submitted between the last review and the present.

Although a heritage policy exists, policy 6.4 Municipal Inventory Heritage Policy does not provide guidance to owners of heritage places as to how to manage change and safeguard significance. The Policy only outlines the requirements for additional documentation to support a development application.

There is no heritage list and therefore places that are included on the heritage inventory that are not included in the State Register do not have any statutory protection.

There has been a lack of interest and support for heritage and what these places have to offer.

There is no clear guidance for officers, Councillors or owners behind decision making for applications regarding heritage places, resulting in a lack of consistency in decisions made.

Heritage has historically not been an important element of the Council's agenda.

There is a high turnover of staff within the Shire which results in a loss of knowledge and continuity.

Historical Society and Museum

The Aboriginal occupation and history of the area forms an important aspect of the development of Katanning and has not been fully recognised or interpreted.

The archaeological potential of the area has not been investigated or recorded.

There is a lack of interpretation around Katanning celebrating the stories and heritage of the Shire.

Limited opening hours to the public.

10.3.1



5. Opportunities

There is opportunity for the Shire to build on its current successes and objectives set out within the corporate documents. There is also further opportunity to integrate heritage and what it has to offer with the community. The Shire needs to establish a vision for heritage and set a range of objectives and deliverables to achieve its vision.

5.1. Vision

The Shire has adopted the following vision:

*To celebrate, respect
and appreciate our
heritage and reinforce
the identity of
Katanning through its
heritage and its people.*

Figure 11: Austral Terrace, Katanning c1905
Courtesy SLWA_b2538213_1



5.2. Objectives and Strategies

The objectives to achieve the vision are:

Knowing our Heritage	Protecting our Heritage	Supporting our Heritage	Promoting our Heritage
<ul style="list-style-type: none"> •The Shire should identify and record all places, objects and stories that tell the story of the shire. 	<ul style="list-style-type: none"> •Heritage should be included in planning and policy to ensure that heritage places are conserved and that there is consistent and informed decision making. 	<ul style="list-style-type: none"> •Engage with the community in conserving, managing and promoting our heritage. 	<ul style="list-style-type: none"> •Increase the awareness of the Shire's heritage both within the Shire and to a wider audience in engaging and meaningful ways.

Each of the above objectives will be achieved by implementing the following strategies and actions. The implementation of the actions is to be prioritised as follows:

1. High Priority – within 12 months
2. Medium Priority – within 2-3 years
3. Long term – to be implemented within 5 years

The actions cover a range of strategies, some of which can be achieved by changing internal processes, but others will require additional funding and resources to achieve.

5.2.1. Knowing our Heritage Strategies

This objective seeks to ensure that the Shire identifies and records the places and stories that are important to the history and identity of Katanning. The Katanning Historical Society has a wealth of information and is an invaluable resource that should be utilised and supported.

Action	Delivery	Responsibility	Priority
K1. Update the Shire's Local Heritage Survey and prepare a Heritage List	<p>K1.1 An update to the LHS to bring it in line with the requirements of the Heritage Act 2018 and current guidelines is underway. The revised LHS will inform the new Heritage List to be prepared and adapted under the Town Planning Scheme.</p> <p>Public consultation will form part of the review process. It is essential that the owners and key stakeholders are provided the opportunity to comment on the revised place record forms.</p>	Shire Officers; External consultants;	High
K2. Update the thematic history for	As part of the LHS review, the thematic history should be updated by a professional historian. The	Local historians; External consultants;	High

10.3.1

inclusion in the revised LHS	thematic history should also include Aboriginal history and occupation of the area prior to European settlement – the current thematic history only starts in 1835.	Local library; Katanning Historical Society	
K3. Work with the local heritage organisations to further develop the local collections	K3.1 Encourage stronger relationships between the organisations within Katanning to share resources	Shire officers; Local library; Katanning Historical Society	High and on-going
	K3.2 Develop an archive based on Archival Records prepared by owners as part of the development process – copies of the Records should be provided to the local library and Historical Society.	Owners; Shire Officers; Katanning Historical Society	On-going
K4. Develop Aboriginal histories in conjunction with the expansion of the local history archives	K4.1 Aboriginal occupation of the area is an important element of the history of the Shire. Their stories should form part of the local archive	Department of Aboriginal Affairs; Historian; Community	High and on-going
K5. Undertake an	K5.1 Interpretation forms an important element of	Shire officers	Med

interpretation audit around the Shire	telling the stories of Katanning. The review should highlight successes and further opportunities to interpret based on the themes identified in the thematic history.	External consultants; Shire Officers	
K6. Access to heritage documentation	K6.1 Ensure that all information relating to the heritage of the Shire is easily accessible from the Shire's website. Further develop the 'Heritage' page on the Shire's website to contain more information.	Shire Officers	Med
K7. Incorporate the natural environment into heritage studies where trees, landscapes etc are known to demonstrate heritage values.	K7.1 Heritage is not limited to built structures, it also includes elements of the natural environment. Trees and landscapes should be included where they are of heritage significance and contribute to the story of the Shire.	Shire Officers; External consultants	High

5.2.2. Protecting our Heritage Strategies

Action	Delivery	Responsibility	Priority
P1. Update local planning policy regarding heritage	P1.1 Develop a heritage policy that outlines the Shire's objectives for identifying and preserving its local heritage, together with development application requirements (ie. The need for heritage impact statements, conservation plans, archival records, archaeological management plans etc). Policy should also include information regarding appropriate change to heritage places. The policy should be informative not prescriptive to allow for high quality design and good heritage outcomes.	Shire Officers; External consultants;	High
P2. Adopt local planning policy relating to the management of the Local Heritage Survey	P2.1 The Shire should prepare and adopt a local planning policy that outlines the process for nominating places to be entered on the LHS, the	Shire Officers; External consultants	High

	process and reasons for objection for inclusion on the list and the process for removal from the list. Removal from the list should be based on inaccurate assessment only and not because the owner does not want their property on the list.		
P3. Update conservation management plans for Shire owned assets	P3.1 The Shire should lead by example and ensure that all Shire owned heritage assets have up to date conservation management plans or conservation management strategies. These documents will assist in guiding on-going management of heritage places and allow for programming of works to the Shire's assets.	Shire Officers; External consultants	Med

5.2.3. Supporting our Heritage Strategies

Action	Delivery	Responsibility	Priority
S1. Investigate incentives for owners of heritage places	S1.1 Investigate the opportunity to provide heritage advice to owners of heritage places who are considering undertaking works. 1-2hrs of advice from a heritage professional that is funded by the Shire.	Shire Officers External consultants	Med
	S1.2 Investigate the opportunity to provide small grants to owners of heritage places. The grants should only be for conservation works and not for routine maintenance, and the works should result in a good heritage outcome.	Shire Officers	Med
S2. Promote funding opportunities	S2.1 Promote the heritage grants awarded on an annual basis by DPLH for owners of places on the State Register.	Shire Officers	Med
	S2.1 Promote the availability of other funding that may be available eg Lotterywest or federal grants	Shire Officers	Med

S3. Educate the Shire staff and councillors in heritage management	S3.1 Heritage planning is a niche area of town planning with many local governments not having internal heritage professionals within their staff. The Shire should investigate ways of providing their officers and councillors with basic tools for making good heritage decisions. Access should also be provided to external heritage consultants who can assist in providing advice to ensure heritage significance is fully considered in the decision making process.	Shire Officers External consultants DPLH	Med and on-going
S4. Develop, publish and distribute heritage information sheets	S4.1 Information sheets regarding heritage issues are an easy way of conveying objectives relating to heritage management. Subjects covered can include documentation required to support development applications, traditional skills and construction methods, achieving universal access, introducing renewable energy etc	Shire Officers; External consultants	High

5.2.4. Promoting our Heritage Strategies

Action	Delivery	Responsibility	Priority
P1. Work with the community to develop events and experiences that celebrate the heritage of Katanning	P1.1 Develop working relationships with the community to deliver events and experiences that celebrate the unique heritage of Katanning for the local community and visitors. Events such as Harmony Festival already celebrate the cultural diversity of the Shire and attract visitors from across the state. Further opportunities to celebrate culture and heritage should be investigated	Shire Officers; External consultants; Local community and businesses	High
P2. Adopt a collaborative approach with the Katanning Historical Society and other groups to create exhibitions that celebrate the heritage and history of the area	P2.1 Exhibitions are an achievable and flexible way of promoting heritage. They can occur as a standalone exhibition in a gallery/pubic building or can be shire wide encouraging local businesses, organisations, schools, church etc to create their own exhibitions in a collective exhibition.	Shire Officers	Med
P3. Heritage Open Days	P3.1 Expanding on the Katanning Heritage Trail,	Shire Officers; Owners;	Med

	Heritage Open days could be introduced allowing the public into some of the buildings that do not normally open to the public.	Local businesses; Local groups	
P4. Aboriginal Heritage	P4.1 Continue to promote and increase awareness of the Shire's Aboriginal heritage. Partner with representatives from the community to develop an Aboriginal heritage interpretation strategy to ensure that their stories are told.	Shire Officers; Aboriginal Community; External consultants	Med
P5. Interpretation	P5.1 Promote heritage interpretation for key sites within the Shire. Establish a strategy for interpreting Shire owned/managed heritage sites together with a style guide for consistency.	Shire Officers; External Consultants	Med
	P5.2 Encourage local owners/developers to include interpretation as part of any redevelopment of heritage sites, particularly in the town centre where there is high pedestrian traffic and interest	Shire Officers; Local owners and businesses	Med

6. Implementation and Review

The Shire of Katanning needs to formally adopt the Heritage Strategy by Council prior to the implementation of the actions. Adoption of the Strategy ensures that the Council supports the direction that Shire is taking in the future management of heritage issues.

A nominated Officer should take responsibility for the implementation of the Strategy and undertake an annual review to measure the effectiveness and progress of the Strategy.

The Heritage Strategy should be reviewed every 5-10 years.

Compliance Audit Return

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
Integrated Planning and Reporting ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print Draft

Details

Local Government

Katanning, Shire of

Created By

Denise Gobbart

Year of Return

2022

Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? *

N/A

☐ Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? *

N/A

☐ Add comments

—

3. 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 2022? *

N/A

☐ Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? *

N/A

☐ Add comments

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? *

N/A

☐ Add comments

—

Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? *

Yes

☒ Add comments

Please enter comments *

Delegations to Behaviour Complaints Committee

2. Were all delegations to committees in writing? *

Yes

☐ Add comments

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? *

Yes

☐ Add comments

—

4. Were all delegations to committees recorded in a register of delegations? *

Yes

☐ Add comments

5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *

Yes

☒ **Add comments**

Please enter comments *

OCM 28 July 2022

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? *

Yes

☐ **Add comments**

7. Were all delegations to the CEO resolved by an absolute majority? *

Yes

☒ **Add comments**

Please enter comments *

OCM 28 July 2022

8. Were all delegations to the CEO in writing? *

Yes

☒ **Add comments**

Please enter comments *

03 August 2022

9. Were all delegations by the CEO to any employee in writing? *

Yes

☒ Add comments

Please enter comments *

After review 03 August 2022 and as commencing employment

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? *

N/A

☐ Add comments

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? *

Yes

☐ Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? *

Yes

☒ Add comments

Please enter comments *

OCM 28 July 2022

13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? *

Yes

☐ Add comments

Disclosure of Interest

1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? *

N/A

☐ Add comments

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? *

N/A

☐ Add comments

3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? *

Yes

☐ Add comments

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? *

N/A

☐ Add comments

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? *

Yes

☐ **Add comments**

6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? *

Yes

☐ **Add comments**

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? *

Yes

☐ **Add comments**

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? *

Yes

☐ **Add comments**

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? *

No

☒ Add comments

Please enter comments *

Cr Edwards return was not removed.

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? *

Yes

☐ Add comments

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? *

Yes

☐ Add comments

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? *

Yes

☐ Add comments

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? *

No

☒ Add comments

Please enter comments *

Cr & Staff details to be removed.

14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? *

Yes

☐ Add comments

—

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? *

N/A

☐ Add comments

—

16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? *

N/A

☐ Add comments

—

17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? *

N/A

☐ Add comments

—

18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? *

Yes

☒ **Add comments**

Please enter comments *

OCM 27 April 2021

19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? *

N/A

☐ **Add comments**

—

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? *

Yes

☐ **Add comments**

—

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? *

Yes

☐ **Add comments**

—

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? *

Yes

Disposal of Property

12.2

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? *

No

☒ Add comments

Please enter comments *

31/03/2022 - Road Roller value \$29,000 traded on RFQ

21/06/2022 - Skid Steer value \$70,000 traded on RFQ.

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? *

Yes

☒ Add comments

Please enter comments *

77 Piesse Street - Published in the Great Southern Herald

Elections

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors 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 forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? *

Yes

☐ Add comments

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? *

N/A

☐ Add comments

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? *

Yes

☒ **Add comments**

Please enter comments *

Published March 2022

Finance

1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? *

Yes

☒ **Add comments**

Please enter comments *

Established 19 October 2021

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? *

N/A

☐ **Add comments**

3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? *

Yes

☒ **Add comments**

Please enter comments *

14 December 2022

4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? *

N/A

☐ Add comments

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? *

N/A

☐ Add comments

—

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? *

N/A

☐ Add comments

—

7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? *

Yes

☒ Add comments

Please enter comments *

Audit Exit Meeting held 12 December 2022
Audit Report received 14 December 2022

Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? *

Yes

☐ Add comments

Please provide the adoption date or the date of the most recent review *

24/03/2022

—

2. Has the local government adopted by absolute majority a corporate business plan? *

Yes

☐ Add comments

Please provide the adoption date or the date of the most recent review *

24/04/2018

—

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? *

No

☒ Add comments

Please enter comments *

The Corporate Business Plan is currently being reviewed.

Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? *

N/A

☐ Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? *

N/A

☐ Add comments

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? *

N/A

☐ Add comments

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? *

N/A

☐ Add comments

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? *

N/A

☐ Add comments

Official Conduct

1. Has the local government designated an employee to be its complaints officer? *

No

☐ Add comments

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? *

Yes

☐ Add comments

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? *

Yes

☐ Add comments

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? *

Yes

☐ Add comments

Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?

No

☒ Add comments

Please enter comments *

The FMR commenced in November 2022 and is expected to be finalised March 2023.

2. 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) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?

Yes

☒ Add comments

Please provide the date of council's resolution to accept the report. *

08/09/2020

Please enter comments *

Presented to the Audit Committee.

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

N/A

☐ Add comments

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Yes

☒ Add comments

Please enter comments *

OCM 23 November 2021

5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Yes

☒ Add comments

Please enter comments *

Local Laws - link to the DLGSCI Local Law Register

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Yes

☒ Add comments

Please enter comments *

OCM 23 November 2021

7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?

No

☒ Add comments

OQ-CouncilMemberTrainingPublishComments *

Only prior year available on the website

8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?

Yes

☐ Add comments

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

☐ Add comments

Tenders for Providing Goods and Services

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? *

No

☒ Add comments

Please enter comments *

Audit sample testing identified 4 instances of purchase orders raised after the invoice was received.
Audit sample testing identified 3 instances where there was no record of verbal or written quotes.

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all 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 Regulations? *

Yes

☐ Add comments

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? *

Yes

☐ Add comments

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? *

N/A

☐ **Add comments**

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

☐ **Add comments**

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? *

Yes

☐ **Add comments**

7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? *

Yes

☐ **Add comments**

8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? *

No

☐ **Add comments**

—

9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? *

Yes

☐ **Add comments**

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? *

Yes

☐ **Add comments**

—

11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? *

N/A

☐ **Add comments**

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? *

N/A

☐ **Add comments**

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? *

N/A

☐ **Add comments**

14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? *

N/A

☐ **Add comments**

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? *

N/A

☐ **Add comments**

16. 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 notice of the variation? *

N/A

☐ **Add comments**

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? *

N/A

☐ Add comments

18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? *

N/A

☐ Add comments

19. Did the local government reject any 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

☐ Add comments

20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? *

N/A

☐ Add comments

21. Did the CEO send each applicant written notice advising them of the outcome of their application? *

N/A

☐ Add comments

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? *

Yes

☒ Add comments

Please enter comments *

OCM 27 July 2021 authorised Statewide public notice. Submissions closed 02 September 2021.

OCM 23 September 2021 adopted Regional Reice Preference Policy

Documents

There are no notes to display.

Close

Previous

Continue

SHIRE OF KATANNING**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 28 FEBRUARY 2023****LOCAL GOVERNMENT ACT 1995****LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996****TABLE OF CONTENTS**

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	Note	Budget v Actual		Predicted		
		Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.2	3,139,999	2,809,750	(330,249)		2,809,750 ▼
Revenue from operating activities (excluding rates)						
Specified area rates & Ex-Gratia Rates	4.1.1	4,670	0	0		4,670
Operating grants, subsidies and contributions	4.1.2	2,112,415	681,539	120,000		2,232,415 ▲
Fees and charges	4.1.3	1,861,766	1,327,031	60,000		1,921,766 ▲
Interest earnings	4.1.6	98,500	161,018	200,000		298,500 ▲
Other revenue	4.1.7	433,674	307,604	0		433,674
Profit on asset disposals	4.1.8	174,214	10,212	0		174,214
		4,685,239	2,487,404	380,000	0	5,065,239
Expenditure from operating activities						
Employee costs	4.2.1	(4,434,829)	(2,079,951)	(26,798)		(4,461,627) ▲
Materials and contracts	4.2.2	(4,291,722)	(1,781,105)	(140,000)		(4,431,722) ▲
Utility charges	4.2.3	(528,015)	(208,658)	0		(528,015)
Depreciation on non-current assets	4.2.4	(6,108,055)	(2,773,288)	0		(6,108,055)
Interest expenses	4.2.5	(118,046)	(31,407)	(6,062)		(124,108) ▲
Insurance expenses	4.2.6	(406,146)	(407,681)	0		(406,146)
Other expenditure	4.2.7	(352,813)	(186,093)	0		(352,813)
Loss on asset disposals	4.2.8	(59,016)	0	0		(59,016)
		(16,298,642)	(7,468,183)	(172,860)	0	(16,471,502)
Non-cash amounts excluded from operating activities		6,087,847	2,763,076			6,087,847
Amount attributable to operating activities		(2,385,557)	592,047	(123,109)	0	(2,508,666)
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	892,744	414,446	301,940		1,194,684 ▲
Purchase land and buildings	4.4.2	(1,481,830)	(292,746)	(10,000)		(1,491,830) ▲
Purchase plant and equipment	4.4.3	(1,930,861)	(54,000)	0		(1,930,861)
Purchase furniture and equipment	4.4.4	(180,572)	0	0		(180,572)
Purchase and construction of infrastructure-roads	4.4.5	(1,732,406)	(619,128)	0		(1,732,406)
Purchase and construction of infrastructure-other	4.4.6	(567,350)	(307,818)	0		(567,350)
Proceeds from self supporting loans	4.3.6	250,000	250,000			250,000
Proceeds from disposal of assets	4.3.2	424,773	15,000			424,773
		(4,325,502)	(594,246)	291,940	0	(4,033,562)
Non-cash amounts excluded from investing activities		0	0			0
Amount attributable to investing activities		(4,325,502)	(594,246)	291,940	0	(4,033,562)
FINANCING ACTIVITIES						
Repayment of debentures	4.4.8	(195,158)	(91,496)	(24,203)		(219,361) ▲
Principal elements of finance lease payments		(11,503)	(11,503)			(11,503)
Proceeds from new borrowings	4.3.3	650,000	650,000			650,000
Advances of self supporting loans	4.4.9	(250,000)	0			(250,000)
Transfers to cash backed reserves (restricted assets)	4.5.10	(658,000)	(103,183)	(160,000)		(818,000) ▲
Transfers from cash backed reserves (restricted assets)	4.5.11	2,503,012	0	26,798		2,529,810 ▼
Amount attributable to financing activities		2,038,351	443,818	(157,405)	0	1,880,946
Budget deficiency before general rates		(4,672,708)	441,619	11,426	0	(4,661,282)
Estimated amount to be raised from general rates	4.5.1	4,672,708	4,676,397	(5,000)		4,667,708 ▼
Closing funding surplus(deficit)	3 (c)	0	5,118,016	6,426	0	6,426 ▲

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity
All funds through which the Shire of Katanning controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

Rounding off figures
All figures shown in this budget review are rounded to the nearest dollar.

2022-23 actual balances
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

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

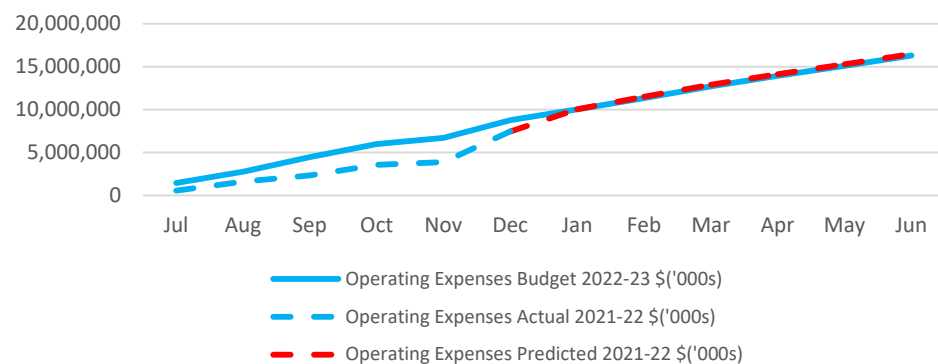
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

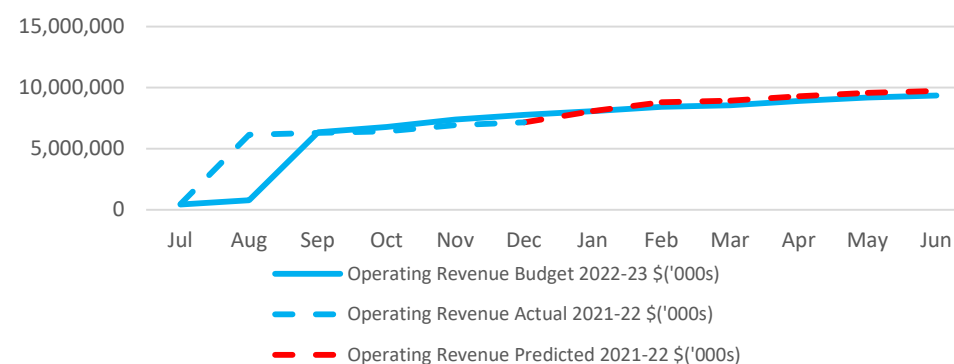
- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

2. SUMMARY GRAPHS - BUDGET REVIEW

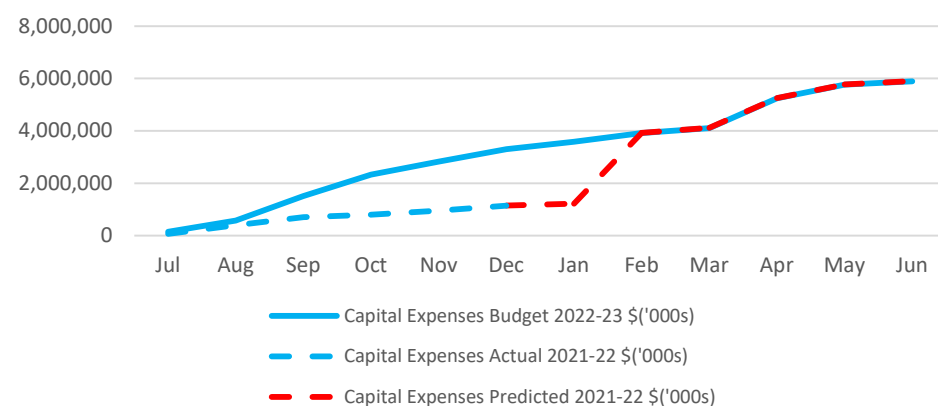
Operating Expenses



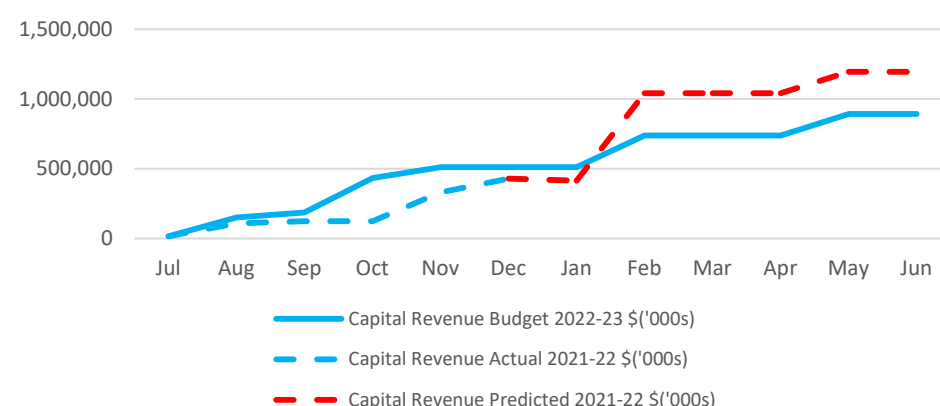
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) **Operating activities excluded from budgeted deficiency**

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Add: Loss on asset disposals
Add: Termination right-of-use assets & fair value adjustments
Add: Depreciation on non-current assets

Non-cash amounts excluded from operating activities

Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
		\$	\$
(110,877)	(110,877)	(174,214)	(10,212)
(54,675)	5,701		
526,601	815,454	59,016	0
6,652	3,682	94,990	
6,114,255	6,132,001	6,108,055	2,773,288
6,481,956	6,845,961	6,087,847	2,763,076

(b) **Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash
Add: Long term borrowings
Add: Provisions - employee
Add: Contract liability not expected to cleared at end of year
Add: LG House Equity & lease liabilities & Asset Disposals

Total adjustments to net current assets

(7,622,152)	(7,622,153)	(4,382,292)	(7,725,372)
184,158	184,158	639,000	92,662
640,705	640,705	640,705	640,705
1,292,804	1,216,754		
18,557	139,215		(293,893)
(5,485,928)	(5,441,321)	(3,102,587)	(7,285,898)

(c) **Composition of estimated net current assets**

Current assets

Cash unrestricted
Cash restricted
Financial assets - unrestricted
Receivables - other
Other current assets
Inventories

6,290,273	1,910,340	3,055,285	2,516,692
3,424,418	3,417,623	1,579,405	7,725,372
4,303,578	4,211,469	4,303,578	4,261,788
1,746,098	1,934,307	1,746,098	1,839,123
			255,861
4,439	4,439	4,439	152,003
15,768,806	11,478,178	10,688,805	16,750,839

Less: current liabilities

Payables
Contract liabilities
Lease liabilities
Long term borrowings
Provisions

(6,193,616)	(1,910,304)	(6,193,616)	(1,432,747)
(105,843)	(491,580)	(105,843)	(4,661,259)
(18,557)	0	(7,054)	(5,796)
(184,158)	(184,518)	(639,000)	(92,662)
(640,705)	(640,705)	(640,705)	(640,705)
(7,142,879)	(3,227,107)	(7,586,218)	(6,833,169)

Net current assets

8,625,927	8,251,071	3,102,587	9,917,670
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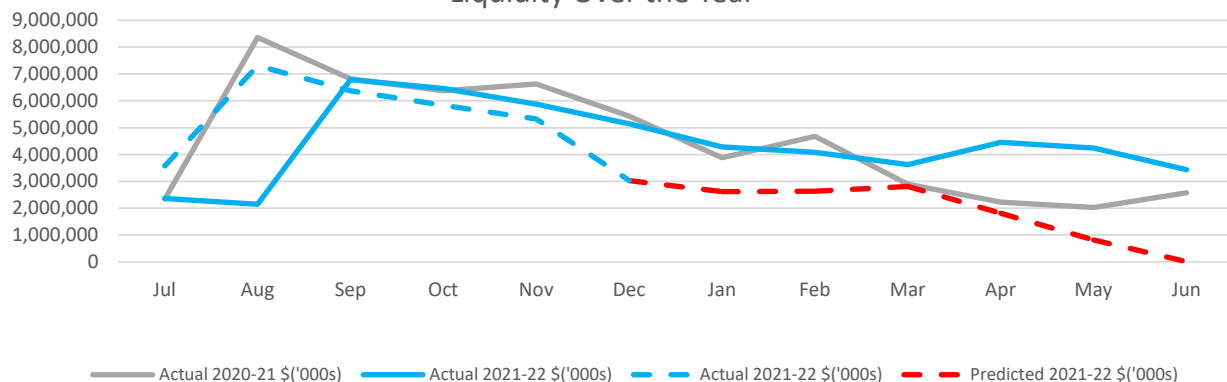
Less: Total adjustments to net current assets

(5,485,928)	(5,441,321)	(3,102,587)	(7,285,898)
-------------	-------------	-------------	-------------

Closing funding surplus / (deficit)

3,139,999	2,809,750	0	2,631,772
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Liquidity Over the Year



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Katanning applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Katanning's operational cycle. In the case of liabilities where the Shire of Katanning does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Katanning's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Katanning prior to the end of the financial year that are unpaid and arise when the Shire of Katanning becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Katanning recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Katanning are recognised as a liability until such time as the Shire of Katanning satisfies its obligations under the agreement.

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.3 FEES AND CHARGES		
Increase in Private Works Income	60,000	
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Legal Fees recoverable from rates	120,000	
4.1.6 INTEREST EARNINGS		
Increase in interest rates - Reserves and Municipal	200,000	
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Termination payment	(26,798)	
4.2.2 MATERIAL AND CONTRACTS		
Legal fees recoverable from rates & increase in Private Works Expenses	(140,000)	
4.2.5 INTEREST EXPENSES		
New Loans 162, 163 & 164 not included in Budget	(6,062)	
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
LRCIP Grant transferred to Grants in Advance at Annual Report & Self Supporting Loan reimbursement	301,940	
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
Loan 162	(5,867)	
4.4 CAPITAL EXPENSES		
4.4.2 LAND AND BUILDINGS		
Solarhart installation at CEO House	(10,000)	
4.4.8 REPAYMENT OF DEBENTURES		
Loans 163 & 164 not included in Budget	(18,336)	
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Additional interest on Reserves	(160,000)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Transfer from Leave Reserve	26,798	
4.5.1 RATE REVENUE		
Increase due to interim rates	(5,000)	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Amendment resulting from audit	(330,249)	
Total Predicted Variances as per Annual Budget Review	6,426	0

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)				3,139,998	
	Adjustment to opening surplus		Opening Surplus(Deficit)			(330,249)	2,809,749	
	Add back LRCIP transferred to Grants in Advance		Opening Surplus(Deficit)		293,628	0	3,103,377	
	Amount originally utilised in 2022/2023 Budget		Opening Surplus(Deficit)			(3,139,998)	(36,621)	
5953	Increase in Private Works Income		Operating Revenue		60,000		23,379	
5912	Increase in Private Works Expenditure		Operating Expenses			(20,000)	3,379	
1163	Legal Fees - Rates Recoverable		Operating Revenue		120,000		123,379	
1022	Legal Fees - Rates Recoverable		Operating Expenses			(120,000)	3,379	
1253	Interest - Reserves		Operating Revenue		160,000		163,379	
	Transfer to Reserves		Capital Expenses			(160,000)	3,379	
9113	Interest - Municipal		Operating Revenue		40,000		43,379	
0156	Interest on Loan 163 - Road Sweeper		Operating Expenses			(1,899)	41,480	
0157	Interest on Loan 164 - Truck		Operating Expenses			(1,718)	39,762	
5016	Principal Repayment on Loan 163		Capital Expenses			(9,626)	30,136	
5017	Principal Repayment on Loan 164		Capital Expenses			(8,710)	21,426	
0054	Interest on Loan 162 - Self Supporting Loan		Operating Expenses			(2,445)	18,981	
2685	Principal Repayment on Loan 162		Capital Expenses			(5,867)	13,114	
2814	Self Supporting Loan Principal Reimbursement		Capital Revenue		2,445		15,559	
0034	Self Supporting Loan Interest Reimbursement		Operating Revenue		5,867		21,426	
0021	Back Rates levied		Operating Revenue			(5,000)	16,426	
Z057	25 Marion St - Solar Hart replacement		Operating Expenses			(10,000)	6,426	
2497	Transfer Employees Reserve - LT Resignation		Capital Revenue		26,798		33,224	
9344	Salary - LT Resignation		Operating Expenses			(26,798)	6,426	
Amended Budget Cash Position as per Council Resolution				0	708,738	(3,842,310)	6,426	