



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
November 2021



Heart of the Great Southern

Schedule of Accounts Paid - November 2021

Cheque Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42396	05/11/2021	ZANYACS			99.65
INV 36	30/09/2021	ZANYACS	LIBRARY September/October School Holidays Materials for Activities	99.65	
2 42397	09/11/2021	SHIRE OF KATANNING			470.45
INV ADMPTYCSH	08/11/2021	SHIRE OF KATANNING	ADMIN Petty Cash November 2021	470.45	
Cheque Total				\$ 570.10	

EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
3 EFT33069	05/11/2021	BELGRAVIA HEALTH & LEISURE GROUP			21,913.87
INV B033141	04/10/2021	BELGRAVIA HEALTH & LEISURE GROUP	KAC Management Fees October 2021	21,913.87	
4 EFT33070	05/11/2021	EDGE PLANNING & PROPERTY			2,513.50
INV 1856	26/10/2021	EDGE PLANNING & PROPERTY	PIESSE LAKE Claim Five Plans & Lodgement	2,513.50	
5 EFT33071	05/11/2021	Local Government Professionals WA			320.00
INV 31877	29/10/2021	Local Government Professionals WA	ADMIN Annual State Conference 2021 DG	320.00	
6 EFT33072	05/11/2021	Activate Motivate			192.50
INV 0000022	01/10/2021	Activate Motivate	KLC Sports Engagement Seniors Gym Classes 070921 - 210921	82.50	
INV 0000024	29/10/2021	Activate Motivate	KLC Sports Engagement Seniors Gym Classes October 2021	110.00	
7 EFT33073	05/11/2021	Studio 23 Photography			330.00
INV 241021	29/07/2021	Studio 23 Photography	GOVERNANCE Councillor & Staff Photo's for 2021	330.00	
8 EFT33074	05/11/2021	BGL SOLUTIONS			1,639.00
INV INV-0004634	19/10/2021	BGL SOLUTIONS	KLC Quartermaine Oval Spray for Broadleaf & Insecticide	819.50	
INV INV-0004633	19/10/2021	BGL SOLUTIONS	KLC Hockey Oval Spray for Broadleaf & Insecticide	819.50	
9 EFT33075	05/11/2021	Solutions IT Balcatta			2,286.99
INV S58181	30/09/2021	Solutions IT Balcatta	IT HARDWARE ThinkBook & Notebook	2,286.99	
10 EFT33076	05/11/2021	Athletics West			200.00
INV 00000127	13/10/2021	Athletics West	KLC Sports Engagement Athletics Affiliation Fees 2021/22	200.00	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
11	EFT33077	05/11/2021	Aimee Maree Designs			200.00
	INV 002	26/10/2021	Aimee Maree Designs	YOUTH Host Mandala Art Workshop 300921	200.00	
12	EFT33078	05/11/2021	Perth Stand Up Paddle School			1,400.00
	INV INV-0177	17/10/2021	Perth Stand Up Paddle School	YOUTH School Holidays Stand Up Paddle Board Lessons	1,400.00	
13	EFT33079	05/11/2021	IMPETUA PTY LTD T/AS EVOLVED WELLBEING			1,440.00
	INV 0000220	30/09/2021	IMPETUA PTY LTD T/AS EVOLVED WELLBEING	YOUTH Pizza & Brownie Making Workshop	1,440.00	
14	EFT33080	05/11/2021	ABC DISTRIBUTORS WA			2,416.34
	INV 150664	07/10/2021	ABC DISTRIBUTORS WA	CLEANING Various Materials	2,391.59	
	INV 149916	07/10/2021	ABC DISTRIBUTORS WA	ADMIN Cleaning Hand Soap	24.75	
15	EFT33081	05/11/2021	AUSTRALIAN TAXATION OFFICE			30,875.00
	INV PAYG	27/10/2021	AUSTRALIAN TAXATION OFFICE	PAYG PAY 9	30,875.00	
16	EFT33082	05/11/2021	AUSTRALIA POST			2,378.72
	INV 1010933034	03/10/2021	AUSTRALIA POST	DAILY Postage Fees September 2021	2,378.72	
17	EFT33083	05/11/2021	BOC GASES AUSTRALIA			97.24
	INV 4029530380	28/09/2021	BOC GASES AUSTRALIA	GAS Bottle Refill September 2021	97.24	
18	EFT33084	05/11/2021	SANDY BOXALL			110.00
	INV 10	20/10/2021	SANDY BOXALL	CATERING Special Meeting 191021	110.00	
19	EFT33085	05/11/2021	COCA-COLA AMATIL			419.93
	INV 226680816	07/10/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments October 2021	419.93	
20	EFT33086	05/11/2021	COMMERCIAL AQUATICS AUSTRALIA			5,043.50
	INV 25510	11/10/2021	COMMERCIAL AQUATICS AUSTRALIA	KAC Supply & Install Pro Cal Pumps for Chlorine Dosing Unit	5,043.50	
21	EFT33087	05/11/2021	CONNECT CALL CENTRE SERVICES			213.07
	INV 00108310	15/10/2021	CONNECT CALL CENTRE SERVICES	ADMIN After Hours Call Service September 2021	213.07	
22	EFT33088	05/11/2021	GHD Pty Ltd			5,114.73
	INV 112-0093678	22/09/2021	GHD Pty Ltd	PIESSE LAKE Variation for Consultants	5,114.73	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
23	EFT33089	05/11/2021	GRAHAM'S SMALL MOTOR CENTRE			185.00
	INV E64	05/10/2021	GRAHAM'S SMALL MOTOR CENTRE	PLANT Gearbox for Brushcutter	185.00	
24	EFT33090	05/11/2021	GRANDE FOOD SERVICE			807.15
	INV 4186473	27/10/2021	GRANDE FOOD SERVICE	KLC Kiosk Refreshments October 2021	807.15	
25	EFT33091	05/11/2021	J P PROMOTIONS PTY LTD			112.75
	INV 23753	11/10/2021	J P PROMOTIONS PTY LTD	UNIFORMS Polo Shirts	112.75	
26	EFT33092	05/11/2021	KATANNING FURNISHINGS			9,990.00
	INV 17309	30/09/2021	KATANNING FURNISHINGS	MEDICAL CENTRE Various Chairs	9,990.00	
27	EFT33093	05/11/2021	KATANNING DISTRICTS CARPET CARE			440.00
	INV 86	26/10/2021	KATANNING DISTRICTS CARPET CARE	KLC Pioneer Room & Carpet Walkways Clean	440.00	
28	EFT33094	05/11/2021	KATANNING PLAYGROUP INC			50.00
	INV REIMBUSREMENT	01/11/2021	KATANNING PLAYGROUP INC	REIMBUSREMENT of Key Bond 301021	50.00	
29	EFT33095	05/11/2021	KATANNING COUNTRY CLUB INCORPORATED			1,000.00
	INV INV-02906	18/10/2021	KATANNING COUNTRY CLUB INCORPORATED	CEO Donations Katanning Squash Club Event November 2021	1,000.00	
30	EFT33096	05/11/2021	KATANNING & DISTRICTS POOL ASSOCIATION INC			2,700.00
	INV 51	29/10/2021	KATANNING & DISTRICTS POOL ASSOCIATION INC	YOUTH 8 Ball Program for Six Weeks	2,700.00	
31	EFT33097	05/11/2021	KOWALDS NEWS & GLASSHOUSE			1,269.88
	INV I0000022447	17/09/2021	KOWALDS NEWS & GLASSHOUSE	LIBRARY Box of A4 Paper	40.00	
	INV I0000022480	21/09/2021	KOWALDS NEWS & GLASSHOUSE	GOVERNANCE Councillor Refreshments & Citizenship Certificate Frames	547.64	
	INV I0000022518	24/09/2021	KOWALDS NEWS & GLASSHOUSE	ADMIN Stationery Order September 2021	588.24	
	INV SN00003901102021	01/10/2021	KOWALDS NEWS & GLASSHOUSE	STATIONERY Newspapers September 2021	94.00	
32	EFT33098	05/11/2021	KATANNING SENIOR HIGH SCHOOL			300.00
	INV REIMBURSEMENT	27/10/2021	KATANNING SENIOR HIGH SCHOOL	REIMBURSEMENT Town Hall Bond 201021	300.00	
33	EFT33099	05/11/2021	NIGHTINGALE'S NEST & NURSERY			78.80
	INV 440	06/09/2021	NIGHTINGALE'S NEST & NURSERY	WORKS Town Gardens Rose Bushes	78.80	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
34	EFT33100	05/11/2021	PERTH SAFETY PRODUCTS PTY LTD			1,194.60
	INV 00010856	12/10/2021	PERTH SAFETY PRODUCTS PTY LTD	WORKS Various Street Signs	1,194.60	
35	EFT33101	05/11/2021	PFD FOOD SERVICES			1,072.05
	INV KZ834571	06/10/2021	PFD FOOD SERVICES	KLC Kiosk Refreshments October 2021	1,072.05	
36	EFT33102	05/11/2021	SEEK LIMITED			324.50
	INV 97914649	14/10/2021	SEEK LIMITED	ADMIN Advertising Manger Projects & Assets	324.50	
37	EFT33103	05/11/2021	SIGNS PLUS			120.00
	INV 00168329	15/10/2021	SIGNS PLUS	UNIFORMS Staff & Councillor Name Badges	120.00	
38	EFT33104	05/11/2021	SOUTH REGIONAL TAFE			110.16
	INV I0016589	23/09/2021	SOUTH REGIONAL TAFE	TRAINING Saleyards Skid Steer Course JS	110.16	
39	EFT33105	05/11/2021	BRENTON STEWART ELECTRICS			770.00
	INV P1428	28/10/2021	BRENTON STEWART ELECTRICS	MAINTENANCE Repairs to Lights in Main Street	770.00	
40	EFT33106	05/11/2021	WESTERN AUSTRALIAN MEAT MARKETING CO-OP LTD			600.00
	INV REIMBURSEMENT	01/11/2021	WESTERN AUSTRALIAN MEAT MARKETING CO-OP LTD	REIMBURSEMENT Saleyards Bond Refund 271021	600.00	
41	EFT33107	05/11/2021	WARREN BLACKWOOD WASTE			4,141.84
	INV 00017703	17/10/2021	WARREN BLACKWOOD WASTE	WASTE Collection General 041021 - 151021	4,141.84	
42	EFT33108	05/11/2021	WATKINS PLUMBING			951.50
	INV 1459	26/10/2021	WATKINS PLUMBING	PUBLIC AMENITIES Cleared Drains RV Dump Point & Cleared Cisterns & Tap Ware Town Squ	676.50	
	INV 1449	26/10/2021	WATKINS PLUMBING	KLC Shearing Shed Repair Blue Line Pipe Connections	275.00	
43	EFT33109	05/11/2021	WATSON'S LIQUID WASTE DISPOSAL			560.00
	INV 2172	21/10/2021	WATSON'S LIQUID WASTE DISPOSAL	KLC Pump Out Grease Trap October 2021	560.00	
44	EFT33110	05/11/2021	WATER CORPORATION			553.89
	INV 9007809305	22/10/2021	WATER CORPORATION	WATER Charges Standpipe Katanning-Nyabing Rd 160821 - 311021	99.62	
	INV 9007809508	22/10/2021	WATER CORPORATION	WATER Charges Standpipe Langaweira Rd 170821 - 311021	47.77	
	INV 9007810672	26/10/2021	WATER CORPORATION	WATER Charges Standpipe Great Southern Highway 180821 - 311021	406.50	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
45	EFT33111	05/11/2021	SYNERGY			2,089.67
	INV 303539720	26/10/2021	SYNERGY	ELECTRICITY Charges Synnott Ave 260821 - 261021	113.50	
	INV 239593320	26/10/2021	SYNERGY	ELECTRICITY Charges Lot 1 Warren Rd 260821 - 261021	155.72	
	INV 159985050	26/10/2021	SYNERGY	ELECTRICITY Charges 2/6 Hill Way 260821 - 261021	248.59	
	INV 159777820	26/10/2021	SYNERGY	ELECTRICITY Charges 1/6 Hill Way 260821 - 261021	184.50	
	INV 138671920	26/10/2021	SYNERGY	ELECTRICITY Charges 25 Marmion St 260821 - 261021	347.07	
	INV 303663850	27/10/2021	SYNERGY	ELECTRICITY Charges Katanning Hotel 230821 - 271021	1,040.29	
46	EFT33112	05/11/2021	THE WORKWEAR GROUP			554.20
	INV 13383861	28/07/2021	THE WORKWEAR GROUP	ADMIN Uniform Order JB 2021/22	499.00	
	INV 13383314	29/07/2021	THE WORKWEAR GROUP	ADMIN Uniform Order JB 2021/22	55.20	
47	EFT33113	05/11/2021	MYINT MAUNG			200.00
	INV REFUND	04/11/2021	MYINT MAUNG	REFUND of Incorrectly Deposited Monies	200.00	
48	EFT33114	09/11/2021	Liberty Oil Australia Pty Ltd			13,939.30
	INV FI311001935	06/10/2021	Liberty Oil Australia Pty Ltd	FUEL Bulk Diesel September 2021	13,939.30	
49	EFT33115	09/11/2021	CANON AUSTRALIA PTY LTD			82.56
	INV 8121308378	17/10/2021	CANON AUSTRALIA PTY LTD	LIBRARY Photocopier Readings 180921 - 171021	82.56	
50	EFT33116	09/11/2021	Easi			1,262.95
	INV 150887	29/10/2021	Easi	1HIB928 Vehicle Lease Repayment October 2021	1,262.95	
51	EFT33117	09/11/2021	SHAPE URBAN			14,346.75
	INV SH000282	13/10/2021	SHAPE URBAN	GOVERNANCE Inception & Engagement Communications Plan - Launch & Awareness Phase	14,346.75	
52	EFT33118	09/11/2021	ABC DISTRIBUTORS WA			514.26
	INV 150736	11/10/2021	ABC DISTRIBUTORS WA	CLEANING Various Materials	514.26	
53	EFT33119	09/11/2021	A D CONTRACTORS			656.04
	INV 00233301	18/10/2021	A D CONTRACTORS	WORKS Emulsion for Road Patching	656.04	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
54	EFT33120	09/11/2021	Autosmart WA South West & Great Southern			754.12
	INV 6236-1045	12/10/2021	Autosmart WA South West & Great Southern	PLANT Solvent & Red Acid	754.12	
55	EFT33121	09/11/2021	BLIGHTS AUTO ELECTRICS			206.75
	INV 16527	21/10/2021	BLIGHTS AUTO ELECTRICS	BFB Install TIC Central Brigade Truck	178.75	
	INV 16534	21/10/2021	BLIGHTS AUTO ELECTRICS	KA369 Trailer Plug	28.00	
56	EFT33122	09/11/2021	BUILDING SERVICE LEVY			3,838.00
	INV T93	03/11/2021	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR JANUARY 2021	155.77	
	INV T93	03/11/2021	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR AUGUST 2020	3,682.23	
57	EFT33123	09/11/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED			3,806.00
	INV CT71498	28/09/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED	AIRPORT Simazine Sipcam & Tordon Corteva	2,442.00	
	INV CT71497	28/09/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED	CEMETERIES Thermal Carrier	1,364.00	
58	EFT33124	09/11/2021	GREAT SOUTHERN FUEL SUPPLIES			6,801.88
	INV 17003656	12/10/2021	GREAT SOUTHERN FUEL SUPPLIES	PLANT Grease Tubs	443.59	
	INV FCRDSOCT21	31/10/2021	GREAT SOUTHERN FUEL SUPPLIES	FUEL Cards October 2021	6,358.29	
59	EFT33125	09/11/2021	KATANNING VEHICLE & GENERAL UPHOLSTERY			6,434.00
	INV 072	01/11/2021	KATANNING VEHICLE & GENERAL UPHOLSTERY	KAC Dome Shade Covers for Shelters	6,434.00	
60	EFT33126	09/11/2021	WESFARMERS KLEENHEAT GAS PTY LTD			313.60
	INV 21849446	14/10/2021	WESFARMERS KLEENHEAT GAS PTY LTD	SALEYARDS Gas Refill for Canteen October 2021	313.60	
61	EFT33127	09/11/2021	A LAURINO & CO			151,663.19
	INV 2140	15/10/2021	A LAURINO & CO	COUNTRY CLUB Claim Five Demolition Works & Entrance Foyer	55,873.05	
	INV 2141	17/10/2021	A LAURINO & CO	COUNTRY CLUB Claim Five Variation Glazing & Security & Fire	95,790.14	
62	EFT33128	09/11/2021	MCLEODS			176.00
	INV 121326	21/10/2021	MCLEODS	AUDIT Letter for Financial Year 2020/21	176.00	
63	EFT33129	09/11/2021	MEDELECT BIOMEDICAL SERVICES			1,215.50
	INV 82274	13/10/2021	MEDELECT BIOMEDICAL SERVICES	KAC Defib & Oxygen Yearly Service	434.50	

Schedule of Accounts Paid - November 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 82320	15/10/2021	MEDELECT BIOMEDICAL SERVICES	KAC Preventative Maintenance Defibrillator	781.00	
64 EFT33130	09/11/2021	PFD FOOD SERVICES			536.40
INV KZ961299	20/10/2021	PFD FOOD SERVICES	KLC Cleaning Materials October 2021	536.40	
65 EFT33131	09/11/2021	CSP GROUP LTD T/AS STIHL SHOP OSBORNE PARK			666.50
INV 69974#7	14/10/2021	CSP GROUP LTD T/AS STIHL SHOP OSBORNE PARK	PLANT Shaft for Pole Saw	666.50	
66 EFT33132	09/11/2021	ALBANY V-BELT & RUBBER			407.99
INV IN340922	21/10/2021	ALBANY V-BELT & RUBBER	PLANT Door Seal & Electrical Box for Mower	407.99	
67 EFT33133	23/11/2021	BELGRAVIA HEALTH & LEISURE GROUP			21,913.87
INV B033281	04/11/2021	BELGRAVIA HEALTH & LEISURE GROUP	KAC Management Fees November 2021	21,913.87	
68 EFT33134	23/11/2021	Activate Motivate			1,382.50
INV 0000021	01/10/2021	Activate Motivate	KLC Various Fitness Classes 060921 - 210921	652.50	
INV 0000025	29/10/2021	Activate Motivate	KLC Various Fitness Classes 121021 - 281021	730.00	
69 EFT33135	23/11/2021	Paull & Warner Resources (PWR)			275.00
INV S105013	27/10/2021	Paull & Warner Resources (PWR)	ADMIN BUILDING Fire Indicator Panel & Front Lobby & Occupant Warning Panel Inspection	275.00	
70 EFT33136	23/11/2021	BGL SOLUTIONS			7,703.73
INV 0004647	30/10/2021	BGL SOLUTIONS	AAPG Grounds Maintenance 301021	7,601.98	
INV 0004652	01/11/2021	BGL SOLUTIONS	AAPG Supply & Install Hunter Sprinklers	101.75	
71 EFT33137	23/11/2021	Liberty Oil Australia Pty Ltd			16,390.00
INV FI314001387	03/11/2021	Liberty Oil Australia Pty Ltd	FUEL Bulk Diesel October 2021	16,390.00	
72 EFT33138	23/11/2021	KATANNING SECURITY PROTECTION PTY LTD			196.00
INV 00000502	08/11/2021	KATANNING SECURITY PROTECTION PTY LTD	KLC Call Out to Sprigg Bar 061121	196.00	
73 EFT33139	23/11/2021	Abase Pty Ltd T/As ABA Security & Electrical			480.47
INV 25993	31/10/2021	Abase Pty Ltd T/As ABA Security & Electrical	KLC Sprigg Bar Investigate Fault Alarm System	318.47	
INV 25971	01/11/2021	Abase Pty Ltd T/As ABA Security & Electrical	LIBRARY Alarm Monitoring 011121 - 310122	162.00	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
74	EFT33140	23/11/2021	Katanning Cleaning Pty Ltd			12,530.38
	INV 4	01/11/2021	Katanning Cleaning Pty Ltd	CLEANING Public Amenities October 2021	12,530.38	
75	EFT33141	23/11/2021	IPEC PTY LTD			686.34
	INV 0530-S408620	10/10/2021	IPEC PTY LTD	FREIGHT Charges October 2021	33.48	
	INV 0531-S408620	17/10/2021	IPEC PTY LTD	FREIGHT Charges October 2021	577.28	
	INV 0532-S408620	24/10/2021	IPEC PTY LTD	FREIGHT Charges October 2021	75.58	
76	EFT33142	23/11/2021	REBECCA NORRISH			600.00
	INV REIMBURSEMENT	04/11/2021	REBECCA NORRISH	REIMBURSEMENT Bond Release Wedding 161021	600.00	
77	EFT33143	23/11/2021	Arthritis & Osteoporosis WA			400.00
	INV REIMBURSEMENT	01/11/2021	Arthritis & Osteoporosis WA	REIMBURSEMENT Town Hall & Equipment Bond Release 271021	400.00	
78	EFT33144	23/11/2021	ABC DISTRIBUTORS WA			43.05
	INV 151104	02/11/2021	ABC DISTRIBUTORS WA	KLC Cleaning Materials Disinfectant	43.05	
79	EFT33145	23/11/2021	ABLE WESTCHEM			37.65
	INV 550693	02/11/2021	ABLE WESTCHEM	KLC Cleaning Materials Detergent	37.65	
80	EFT33146	23/11/2021	AMPAC DEBT RECOVERY (WA) PTY LTD			1,702.25
	INV 79674	31/10/2021	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery October 2021	1,702.25	
81	EFT33147	23/11/2021	AUSTRALIAN TAXATION OFFICE			30,157.00
	INV PAYG	11/11/2021	AUSTRALIAN TAXATION OFFICE	PAYG PAY 10	30,157.00	
82	EFT33148	23/11/2021	AW LEACH & CO			300.00
	INV REIMBURSEMENT	02/11/2021	AW LEACH & CO	REIMBURSEMENT Bond Release Ram Sales 260921 - 290921	300.00	
83	EFT33149	23/11/2021	BCITF			521.00
	INV T92	18/11/2021	BCITF	BCITF FOR SEPTEMBER 2021 2021220004 (269959) AMPOL LIMITED, 202021070 (269828) JC	254.50	
	INV T92	18/11/2021	BCITF	BCITF FOR OCTOBER 2021 2021220015 (271454) TRENT KOWALD, 2021220016 (271588) CA	266.50	
84	EFT33150	23/11/2021	BLIGHTS AUTO ELECTRICS			150.00
	INV 16592	29/10/2021	BLIGHTS AUTO ELECTRICS	ADMIN ICT UPS Battery Replacement	150.00	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
85	EFT33151	23/11/2021	SANDY BOXALL			1,300.00
	INV 12	02/11/2021	SANDY BOXALL	CATERING BFB Training Morning Tea Lunch & Afternoon Tea 311021	1,300.00	
86	EFT33152	23/11/2021	BUILDING SERVICE LEVY			606.20
	INV T93	09/11/2021	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR FEBRUARY 2021	606.20	
87	EFT33153	23/11/2021	COCA-COLA AMATIL			1,593.69
	INV 226844240	28/10/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments October 2021	1,196.02	
	INV 226903063	04/11/2021	COCA-COLA AMATIL	KLC Kiosk Refreshments November 2021	397.67	
88	EFT33154	23/11/2021	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION			974.40
	INV L6919/2021-2022	17/11/2021	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	SANITATION Refuse Site Licence Fee L6919/1997/11	974.40	
89	EFT33155	23/11/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED			4,365.90
	INV CT71598	07/10/2021	ELDERS RURAL SERVICES AUSTRALIA LIMITED	KAC Pool Magic Granules	4,365.90	
90	EFT33156	23/11/2021	GHD Pty Ltd			1,938.20
	INV 112-0097286	26/10/2021	GHD Pty Ltd	PIESSE LAKE Variation Four Consultant Hours	1,938.20	
91	EFT33157	23/11/2021	GNOWANGERUP ABORIGINAL CORP			1,584.00
	INV 10006	28/10/2021	GNOWANGERUP ABORIGINAL CORP	TOURISM Kambarang Pilot & Tour Services	1,584.00	
92	EFT33158	23/11/2021	GRANDE FOOD SERVICE			240.69
	INV 4186810	03/11/2021	GRANDE FOOD SERVICE	KLC Kiosk Refreshments November 2021	240.69	
93	EFT33159	23/11/2021	KATANNING BETTA HOME LIVING			129.00
	INV 35810021956	13/10/2021	KATANNING BETTA HOME LIVING	ADMIN Logitech Wireless Combo MK545	129.00	
94	EFT33160	23/11/2021	KATANNING STOCK & TRADING			2,535.65
	INV 3/52	31/08/2021	KATANNING STOCK & TRADING	MEDICAL CENTRE Masonry Bits Screws & Plugs	23.40	
	INV 3/53	07/09/2021	KATANNING STOCK & TRADING	MEDICAL CENTRE Three Light Globes	22.50	
	INV 3/54	09/09/2021	KATANNING STOCK & TRADING	KLC Brush Strip & Spak Filla	91.45	
	INV 3/55	13/09/2021	KATANNING STOCK & TRADING	KA1337 Canter Tip Truck Heatproof Paint	42.00	
	INV 3/56	14/09/2021	KATANNING STOCK & TRADING	MAINTENANCE Plumb Bob Bolts & Washers	25.90	

Schedule of Accounts Paid - November 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 3/57	16/09/2021	KATANNING STOCK & TRADING	AMHERST VILLAGE Door Chime & Blades	55.90	
INV 3/58	17/09/2021	KATANNING STOCK & TRADING	MAINTENANCE Toilets Lions Park & AAPG Push Button Systems for Cistern	330.00	
INV 3/59	17/09/2021	KATANNING STOCK & TRADING	AMHERST VILLAGE Brushes	15.80	
INV 3/60	22/09/2021	KATANNING STOCK & TRADING	KLC LED Fluro 1200mm Globes Cool Daylight	340.00	
INV 3/61	24/09/2021	KATANNING STOCK & TRADING	MAINTENANCE Community Childcare Gate Spring	18.90	
INV 3/62	29/09/2021	KATANNING STOCK & TRADING	AMHERST VILLAGE Seven Clothes Lines	1,323.00	
INV 3/63	29/09/2021	KATANNING STOCK & TRADING	KLC Egg Grak Ceiling Panels & Fencing Clips	211.00	
INV 3/64	29/09/2021	KATANNING STOCK & TRADING	SALEYARDS Blacklight Globes	35.80	
95	EFT33161	23/11/2021	Katanning H Hardware		981.11
	INV 101036924	01/10/2021	Katanning H Hardware	WORKS Tree Tie Roll	49.95
	INV 101036949	01/10/2021	Katanning H Hardware	KAC 20 Litre Hydrochloric Acid	101.62
	INV 101037066	04/10/2021	Katanning H Hardware	KA1337 Mitsubishi Canter Steel & Latches for Patching Truck	734.64
	INV 101037049	04/10/2021	Katanning H Hardware	PLANT Petal Valve for Mozzie Fogger	45.90
	INV 103000704	13/10/2021	Katanning H Hardware	WORKS Fairfield Rd Dynabolts for Culvert	14.00
	INV 102014547	16/10/2021	Katanning H Hardware	LAKE EWLYAMARTUP BBQ Gas Bottle Replacement	35.00
96	EFT33162	23/11/2021	NATIONAL LIVESTOCK REPORTING SERVICE		990.00
	INV 2400012118	31/10/2021	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARDS Livestock Reporting October 2021	990.00
97	EFT33163	23/11/2021	MARKETFORCE PTY LTD		221.98
	INV 41205	26/10/2021	MARKETFORCE PTY LTD	GOVERNANCE Notice Change of Meeting Time	221.98
98	EFT33164	23/11/2021	MOHANA CATERING		500.00
	INV 00000005	01/11/2021	MOHANA CATERING	CATERING Council Meeting 261021	200.00
	INV 00000008	12/11/2021	MOHANA CATERING	CATERING Council Forum	300.00
99	EFT33165	23/11/2021	QFH MULTIPARTS		26,172.19
	INV 905716836	15/10/2021	QFH MULTIPARTS	AIRPORT Five Bags of Wara Fence Post Clips	181.50
	INV 905786077	26/10/2021	QFH MULTIPARTS	AIRPORT Fence Posts Clips	242.99

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV 905820152	30/10/2021	QFH MULTIPARTS	PARKS Various Fertiliser	2,464.00	
	INV 905820520	30/10/2021	QFH MULTIPARTS	PARKS Various Fertilisers	23,283.70	
100	EFT33166	23/11/2021	NICHOLLS BUS AND COACH SERVICE PTY LTD			693.00
	INV 00002872	01/11/2021	NICHOLLS BUS AND COACH SERVICE PTY LTD	TOURSIM Hire of Bus for Tour	693.00	
101	EFT33167	23/11/2021	ROXAINÉ HELENE O'TOOLE			90.00
	INV 70	11/11/2021	ROXAINÉ HELENE O'TOOLE	GOVERNANCE Wreath for Remembrance Day 2021	90.00	
102	EFT33168	23/11/2021	JAMES DANIELS PAINTING AND DECORATING			3,275.00
	INV 2/112021	19/10/2021	JAMES DANIELS PAINTING AND DECORATING	KAC Dome Shelter Prepare & Paint	3,275.00	
103	EFT33169	23/11/2021	PFD FOOD SERVICES			990.75
	INV LA226906	27/10/2021	PFD FOOD SERVICES	KLC Kiosk Refreshments October 2021	277.50	
	INV LA293260	03/11/2021	PFD FOOD SERVICES	KLC Kiosk Refreshments November 2021	713.25	
104	EFT33170	23/11/2021	PLAY CHECK			2,420.00
	INV HD 229256638	31/10/2021	PLAY CHECK	PARKS Comprehensive Playground Audit	2,420.00	
105	EFT33171	23/11/2021	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)			3,097.40
	INV AA00522520	27/10/2021	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	ADMIN Photocopier Charges October 2021	3,097.40	
106	EFT33172	23/11/2021	SHENTON PUMPS			3,229.00
	INV 181802	25/10/2021	SHENTON PUMPS	KAC Repairs to Pool Pump	3,229.00	
107	EFT33173	23/11/2021	SOUTH REGIONAL TAFE			108.32
	INV I0016993	03/11/2021	SOUTH REGIONAL TAFE	TRAINING KLC First Aid SG	54.16	
	INV I0016994	03/11/2021	SOUTH REGIONAL TAFE	TRAINING KLC First Aid RA	54.16	
108	EFT33174	23/11/2021	STEWART & HEATON CLOTHING CO			2,942.74
	INV SIN-3457402	01/11/2021	STEWART & HEATON CLOTHING CO	BFB Uniforms Jackets & Trousers	2,942.74	
109	EFT33175	23/11/2021	OCTAVE HOLDINGS PTY LTD			991.78
	INV JC34035958	28/10/2021	OCTAVE HOLDINGS PTY LTD	01KA 40,000km Service	991.78	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
110	EFT33176	23/11/2021	IT VISION AUSTRALIA PTY LTD			1,375.00
	INV 36141	29/10/2021	IT VISION AUSTRALIA PTY LTD	TRAINING Rates & Property Essentials WA Training 18 - 19 October 2021	1,375.00	
111	EFT33177	23/11/2021	WARREN BLACKWOOD WASTE			8,888.24
	INV 00017704	27/10/2021	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 181021 - 201021	4,746.40	
	INV 00017705	31/10/2021	WARREN BLACKWOOD WASTE	WASTE Collection General 181021 - 291021	4,141.84	
112	EFT33178	23/11/2021	WATER CORPORATION			166.73
	INV 9013922945	02/11/2021	WATER CORPORATION	WATER Charges 8 Austral Tce 011121 - 311221	166.73	
113	EFT33179	23/11/2021	NUTRIEN AG SOLUTIONS			195.10
	INV 905653893	06/10/2021	NUTRIEN AG SOLUTIONS	SALEYARDS Uniforms Boots JS	195.10	
114	EFT33180	23/11/2021	WEST AUSTRALIAN NEWSPAPERS LTD			750.00
	INV 1007010420211031	31/10/2021	WEST AUSTRALIAN NEWSPAPERS LTD	GOVERNANCE Fire Control Officers October Bushfire Lift Out	200.00	
	INV 1007010420211031	31/10/2021	WEST AUSTRALIAN NEWSPAPERS LTD	ADMIN Shire Matters GSH 141021	550.00	
115	EFT33181	23/11/2021	SYNERGY			13,709.98
	INV 357455740	22/10/2021	SYNERGY	ELECTRICITY Charges 19 Charles St 090921 - 221021	162.62	
	INV 253839510	28/10/2021	SYNERGY	ELECTRICITY Charges 61A Conroy St 300821 - 281021	74.87	
	INV 335812970	29/10/2021	SYNERGY	ELECTRICITY Charges Baker St CCTV 310821 - 291021	114.50	
	INV 312951080	01/11/2021	SYNERGY	ELECTRICITY Charges 52 Austral Tce 011021 - 011121	2,415.19	
	INV 638847540	01/11/2021	SYNERGY	ELECTRICITY Charges Unmetered Powerwatch 300921 - 011121	351.98	
	INV 338348270	01/11/2021	SYNERGY	ELECTRICITY Charges Streetlights 041021 - 011121	10,590.82	
116	EFT33182	23/11/2021	THE WORKWEAR GROUP			168.31
	INV 13539097	05/10/2021	THE WORKWEAR GROUP	ADMIN Uniform Order SW 2021/22	168.31	
117	EFT33183	23/11/2021	WURTH AUSTRALIA PTY LTD			238.02
	INV 4307761254	20/09/2021	WURTH AUSTRALIA PTY LTD	PLANT Drill Bits & Hydraulic Sealant	238.02	

Schedule of Accounts Paid - November 2021

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
118	EFT33184	23/11/2021	WYWURRY ELECTRICAL			1,349.25
	INV 5318	02/11/2021	WYWURRY ELECTRICAL	KLC Down Light Replacements Various Locations	1,349.25	
119	EFT33185	30/11/2021	iiNET LIMITED			79.99
	INV 129362796	16/11/2021	iiNET LIMITED	CEO Internet Expenses 011221 - 010122	79.99	
					EFT Total \$	501,263.03

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
120	PAY	10/11/2021	PAYROLL			
	PAY	10/11/2021	PAYROLL	Payroll PAY 10	120,037.41	
121	PAY	24/11/2021	PAYROLL			
	PAY	24/11/2021	PAYROLL	Payroll PAY 11	121,299.03	
					Pay Total \$	241,336.44

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
122	SUPER	10/11/2021	Superchoice			16,164.56
	SUPER	10/11/2021	Superchoice	Superannuation Payments October Pay 10	16,164.56	
123	DD30725.1	15/11/2021	SG FLEET AUSTRALIA PTY LTD			1,054.37
	INV AUSG00321108	31/10/2021	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Repayments 071121 - 061221	1,054.37	
124	DD30695.1	17/11/2021	WATER CORPORATION			72,401.50
	INV WAPC158213	03/11/2021	WATER CORPORATION	Piesse Lake Residential Development - Wastewater A5	72,401.50	
125	DD30701.1	03/11/2021	WEST AUSTRALIAN TREASURY CORPORATION			89,794.22
	INV NOV2021	03/11/2021	WEST AUSTRALIAN TREASURY CORPORATION	CAPITAL Loan 158 Repayment November 2021	89,794.22	
126	DD30701.2	08/11/2021	WEST AUSTRALIAN TREASURY CORPORATION			48,118.62
	INV NOV2021	08/11/2021	WEST AUSTRALIAN TREASURY CORPORATION	CAPITAL Loan Repayment 159 160 & 161 November 2021	48,118.62	
127	SUPER	24/11/2021	Superchoice			16,626.00
	SUPER	24/11/2021	Superchoice	Superannuation Payments October Pay 11	16,626.00	

Schedule of Accounts Paid - November 2021

128	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	DD30716.2	29/11/2021	TELSTRA			845.35
	INV 3376774455	25/11/2021	TELSTRA	MOBILE Charges November 2021	845.35	
					Direct Debit Total \$	245,004.62

General Credit Card Purchases

129	Direct Debit Number	Date	GENERAL Credit Card Purchases		
	DD30719.1	25/11/2021	COMMONWEALTH BANK		2,764.64
	INV HRNOV21	28/10/2021	COMMONWEALTH BANK	TRAINING Accommodation Aboriginal Business Support Conference 021121 - 031121	200.00
	INV EMCCNOV21	09/11/2021	COMMONWEALTH BANK	SALEYARDS Non-Farming PIC Registration	76.50
	INV EMCCNOV21	10/11/2021	COMMONWEALTH BANK	COMMUNITIES Two Hard Cover Photo Books	75.10
	INV EMCCNOV21	14/11/2021	COMMONWEALTH BANK	KA472 Diesel	99.00
	INV EMCCNOV21	16/11/2021	COMMONWEALTH BANK	GALLERY Refreshments for Back Beyond Rodwood Exhibition	60.00
	INV KLCNOV21	27/10/2021	COMMONWEALTH BANK	KAC First Aid Materials	52.50
	INV KLCNOV21	27/10/2021	COMMONWEALTH BANK	KAC Three Air Tight Containers	166.00
	INV KLCNOV21	27/10/2021	COMMONWEALTH BANK	KAC High Strength Grunt Marine Grade Rope	92.00
	INV HRNOV21	05/11/2021	COMMONWEALTH BANK	TRAINING Application for High Risk Work Licence	100.00
	INV HRNOV21	15/11/2021	COMMONWEALTH BANK	TRAINING First Aid Course JC	160.00
	INV CESMNOV21	29/10/2021	COMMONWEALTH BANK	BFB Refreshments & Stationery for Training Session	36.00
	INV CESMNOV21	29/10/2021	COMMONWEALTH BANK	BFB Training Stationery Folders	14.00
	INV CEONOV21	27/10/2021	COMMONWEALTH BANK	HARMONY FESTIVAL Marketing Collateral Postcards & Save the Date	355.89

Schedule of Accounts Paid - November 2021

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV CEONOV21	02/11/2021	COMMONWEALTH BANK	GOVERNANCE Accommodation for LG Professionals Conference 2021	819.72	
INV CEONOV21	05/11/2021	COMMONWEALTH BANK	GOVERNANCE Accommodation for LG Professionals Conference 2021	457.93	
130 DD30719.2	25/11/2021	KATANNING BETTA HOME LIVING			44.85
INV CESMNOV21	26/10/2021	KATANNING BETTA HOME LIVING	BFB Stationery Three Thumb Drives	44.85	
Credit Card Totals				\$2,809.49	

Cheque Total	\$570.10	0.06%
EFT Total	\$501,263.03	50.58%
Payroll Total	\$241,336.44	24.35%
Direct Debit Total	\$245,004.62	24.72%
Credit Card Total	\$2,809.49	0.28%
	\$990,983.68	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
30 November 2021



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 November 2021

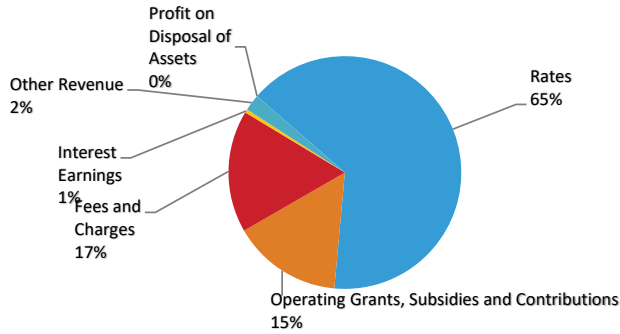
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

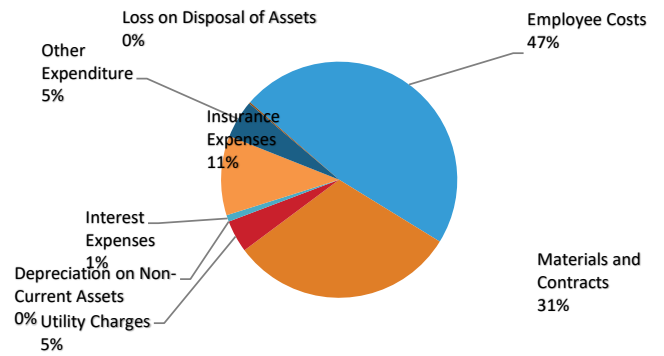
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rate Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	22
Note 10 Lease Liabilities	23
Note 11 Cash Reserves	24
Note 12 Other Current Liabilities	25
Note 13 Operating grants and contributions	26
Note 14 Non operating grants and contributions	28
Note 15 Trust Fund	29
Note 16 Budget Amendments	30
Note 17 Explanation of Material Variances	31

OPERATING ACTIVITIES

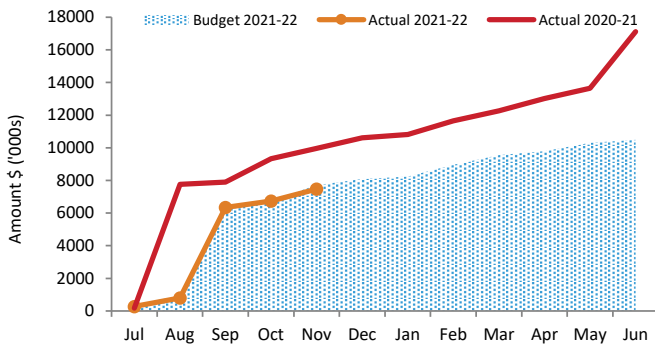
OPERATING REVENUE



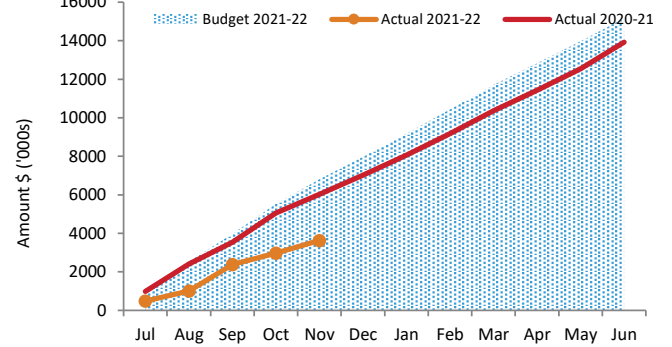
OPERATING EXPENSES



Budget Operating Revenues -v- Actual



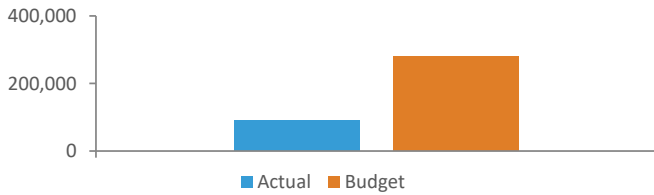
Budget Operating Expenses -v- YTD Actual



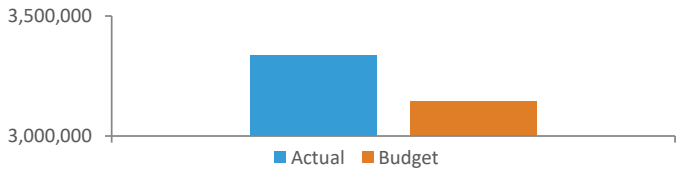
FINANCING ACTIVITIES

BORROWINGS

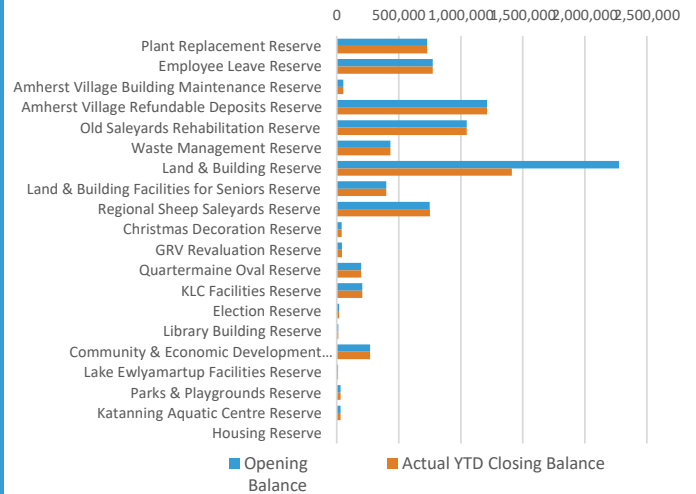
Principal Repayments



Principal Outstanding



RESERVES



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	\$2.45 M	\$2.45 M	\$2.33 M	(\$0.12 M)
Closing	\$0.00 M	\$4.17 M	\$5.74 M	\$1.57 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$14.39 M	% of total
Unrestricted Cash	\$2.24 M	15.6%
Restricted Cash	\$12.15 M	84.4%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$6.21 M	% Outstanding
Trade Payables	\$0.23 M	
Over 30 Days		26.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$2.09 M	% Collected
Rates Receivable	\$1.99 M	59.4%
Trade Receivable	\$2.09 M	
Over 30 Days		91.6%
Over 90 Days		85.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.36 M)	\$2.67 M	\$3.13 M	\$0.46 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.41 M	% Variance
YTD Budget	\$4.41 M	(0.1%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$1.03 M	% Variance
YTD Budget	\$1.45 M	(29.0%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.15 M	% Variance
YTD Budget	\$1.26 M	(8.7%)

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)
(\$4.17 M)	(\$1.84 M)	(\$0.49 M)	\$1.35 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.01 M	%
Adopted Budget	\$0.24 M	(95.5%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.19 M	% Spent
Adopted Budget	\$5.62 M	(78.9%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
YTD Actual	\$0.69 M	% Received
Adopted Budget	\$1.21 M	(43.2%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.07 M	\$0.89 M	\$0.77 M	(\$0.12 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.09 M
Interest expense	\$0.03 M
Principal due	\$3.33 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$7.67 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

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

Refer to Note 10 - 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 30 NOVEMBER 2021**

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

Year round care, housing for the aged and educational services.

HOUSING

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff and elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works operation, plant repair and operational costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,453,602	2,453,602	2,333,382	(120,220)	(4.90%)	
Revenue from operating activities							
Governance		44,804	39,422	52,682	13,260	33.64%	▲
General purpose funding - general rates	6	4,408,586	4,407,488	4,405,127	(2,361)	(0.05%)	
General purpose funding - other		1,267,838	637,424	611,900	(25,524)	(4.00%)	
Law, order and public safety		204,061	59,160	28,357	(30,803)	(52.07%)	▼
Health		42,286	10,999	1,392	(9,607)	(87.34%)	
Education and welfare		154,250	35,279	177,823	142,544	404.05%	▲
Housing		101,940	43,676	45,474	1,798	4.12%	
Community amenities		883,543	797,618	790,119	(7,499)	(0.94%)	
Recreation and culture		367,135	175,520	144,586	(30,934)	(17.62%)	▼
Transport		364,306	92,071	172,625	80,554	87.49%	▲
Economic services		1,363,754	869,217	255,853	(613,364)	(70.57%)	▼
Other property and services		77,500	32,290	84,651	52,361	162.16%	▲
		9,280,003	7,200,164	6,770,589	(429,575)		
Expenditure from operating activities							
Governance		(1,150,757)	(537,407)	(442,240)	(95,167)	(17.71%)	▼
General purpose funding		(299,138)	(131,015)	(94,682)	(36,333)	(27.73%)	▼
Law, order and public safety		(624,340)	(282,427)	(243,983)	(38,444)	(13.61%)	▼
Health		(255,909)	(128,693)	(81,584)	(47,109)	(36.61%)	▼
Education and welfare		(544,865)	(221,588)	(148,052)	(73,536)	(33.19%)	▼
Housing		(271,847)	(126,036)	(61,662)	(64,374)	(51.08%)	▼
Community amenities		(1,393,123)	(545,600)	(433,815)	(111,785)	(20.49%)	▼
Recreation and culture		(4,364,636)	(2,105,864)	(1,280,486)	(825,378)	(39.19%)	▼
Transport		(4,543,979)	(1,870,476)	(715,547)	(1,154,929)	(61.75%)	▼
Economic services		(1,626,261)	(730,650)	(347,193)	(383,457)	(52.48%)	▼
Other property and services		(85,090)	(121,229)	220,271	(341,500)	(281.70%)	▼
		(15,159,945)	(6,800,985)	(3,628,973)	3,172,012		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	2,270,063	(11,841)	(2,281,904)	(100.52%)	▼
Amount attributable to operating activities		(355,040)	2,669,242	3,129,775	460,533		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,207,092	503,504	685,184	181,680	36.08%	▲
Proceeds from disposal of assets	7	243,665	0	10,891	10,891	0.00%	▲
Payments for property, plant and equipment and infrastructure	8	(5,622,244)	(2,348,193)	(1,186,756)	(1,161,437)	(49.46%)	▼
Amount attributable to investing activities		(4,171,487)	(1,844,689)	(490,681)	1,354,008		
Financing Activities							
Transfer from reserves	11	2,798,110	991,942	865,000	(126,942)	(12.80%)	▼
Payments for principal portion of lease liabilities	10	0	(8,044)	(8,044)	0	0.00%	
Repayment of debentures	9	(280,755)	(89,218)	(89,218)	0	0.00%	
Transfer to reserves	11	(444,430)	(2,855)	(336)	(2,519)	(88.23%)	
Amount attributable to financing activities		2,072,925	891,825	767,402	(124,423)		
Closing funding surplus / (deficit)	1(c)	0	4,169,980	5,739,878			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

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. Exclude 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, 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 etc.

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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.

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 30 NOVEMBER 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,453,602	2,453,602	2,333,382	(120,220)	(4.90%)	
Revenue from operating activities							
Rates	6	4,408,586	4,407,488	4,405,127	(2,361)	(0.05%)	
Operating grants, subsidies and contributions	13	2,444,287	1,452,892	1,030,909	(421,983)	(29.04%)	▼
Fees and charges		1,928,977	1,256,944	1,148,122	(108,822)	(8.66%)	
Interest earnings		99,830	48,496	32,497	(15,999)	(32.99%)	▼
Other revenue		255,722	133,562	153,935	20,373	15.25%	▲
Profit on disposal of assets	7	142,601	14,935	0	(14,935)	(100.00%)	▼
		9,280,003	7,314,317	6,770,590	(543,727)		
Expenditure from operating activities							
Employee costs		(4,448,913)	(1,887,084)	(1,719,682)	167,402	8.87%	
Materials and contracts		(3,701,554)	(1,881,025)	(1,126,238)	754,787	40.13%	▲
Utility charges		(495,617)	(188,708)	(160,313)	28,395	15.05%	▲
Depreciation on non-current assets		(5,657,103)	(2,284,998)	0	2,284,998	100.00%	▲
Interest expenses		(121,376)	(48,695)	(32,938)	15,757	32.36%	▲
Insurance expenses		(384,439)	(384,439)	(395,137)	(10,698)	(2.78%)	
Other expenditure		(340,543)	(126,036)	(187,687)	(61,651)	(48.92%)	▼
Loss on disposal of assets	7	(10,400)	0	(6,981)	(6,981)	0.00%	
		(15,159,945)	(6,800,985)	(3,628,976)	3,172,009		
Non-cash amounts excluded from operating activities	1(a)	5,524,902	2,270,063	(11,841)	(2,281,904)	(100.52%)	▼
Amount attributable to operating activities		(355,040)	2,783,395	3,129,773	346,378		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,207,092	503,504	685,184	181,680	36.08%	▲
Proceeds from disposal of assets	7	243,665	0	10,891	10,891	0.00%	▲
Payments for property, plant and equipment and infrastructure	8	(5,622,244)	(2,348,193)	(1,186,756)	1,161,437	49.46%	▲
Amount attributable to investing activities		(4,171,487)	(1,844,689)	(490,681)	1,354,008		
Financing Activities							
Transfer from reserves	11	2,798,110	991,942	865,000	(126,942)	(12.80%)	▼
Payments for principal portion of lease liabilities	10	0	(8,044)	(8,044)	0	0.00%	
Repayment of debentures	9	(280,755)	(89,218)	(89,218)	0	0.00%	
Transfer to reserves	11	(444,430)	(2,855)	(336)	2,519	88.23%	
Amount attributable to financing activities		2,072,925	891,825	767,402	(124,423)		
Closing funding surplus / (deficit)	1(c)	0	4,284,133	5,739,876	1,455,743		

KEY INFORMATION

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

Refer to Note 17 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

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 03 December 2021

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

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.

(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	7	(142,601)	(14,935)	0
Less: Amherst Reducing Equity		0	0	(18,822)
Add: Loss on asset disposals	7	10,400	0	6,981
Add: Depreciation on assets		5,657,103	2,284,998	0
Total non-cash items excluded from operating activities		5,524,902	2,270,063	(11,841)

(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.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2021	30 November 2020	30 November 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(8,535,951)	(9,375,404)	(7,671,287)
Add: Borrowings	9	280,755	145,251	191,537
Add: Provisions - employee	12	671,397	646,664	671,397
Add: Lease liabilities	10	18,557	19,589	10,513
Add: Amherst Deposits		1,182,156	905,538	1,163,334
Add: Local Government House Trust		124,637	124,637	124,637
Total adjustments to net current assets		(6,258,449)	(7,533,725)	(5,509,869)

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

Current assets				
Cash and cash equivalents	2	14,031,684	18,805,946	14,376,342
Rates receivables	3	801,819	1,895,056	1,994,888
Receivables	3	1,879,382	579,496	2,094,425
Other current assets	4	12,805	(8,486)	30,570
Less: Current liabilities				
Payables	5	(6,973,151)	(5,665,399)	(6,208,735)
Borrowings	9	(280,755)	(145,251)	(191,537)
Contract liabilities	12	(189,999)	(824,480)	(164,299)
Lease liabilities	10	(18,557)	(19,589)	(10,513)
Provisions	12	(671,397)	(646,664)	(671,397)
Less: Total adjustments to net current assets	1(b)	(6,258,449)	(7,533,725)	(5,509,869)
Closing funding surplus / (deficit)		2,333,382	6,436,904	5,739,875

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.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Petty cash and floats	Cash and cash equivalents	2,200		2,200			Nil	On hand
Municipal Bank Account	Cash and cash equivalents	2,237,303		2,237,303		CBA	Nil	
OCDF - Main ECH	Cash and cash equivalents	0	4,209,438	4,209,438		WATC	0.05%	11/2021
OCDF - Heritage Centre	Cash and cash equivalents	0	272,607	272,607		WATC	0.05%	11/2021
Reserves At-call Account	Cash and cash equivalents	0	7,671,284	7,671,284		CBA	0.01%	10/2021
Trust Bank Account	Cash and cash equivalents	0		0	46,168	CBA	Nil	
Total		2,239,503	12,153,329	14,392,832	46,168			
Comprising								
Cash and cash equivalents		2,239,503	12,153,329	14,392,832	46,168			
		2,239,503	12,153,329	14,392,832	46,168			

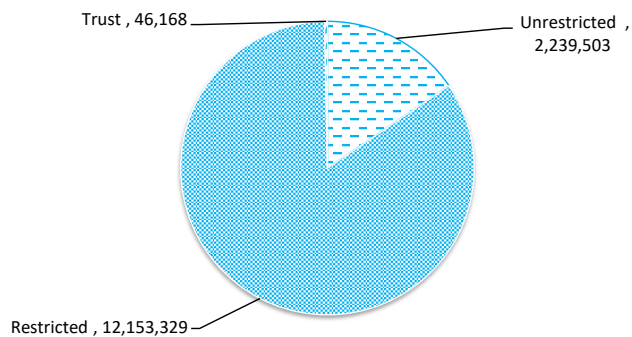
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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 and bank overdrafts. 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 30 NOVEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

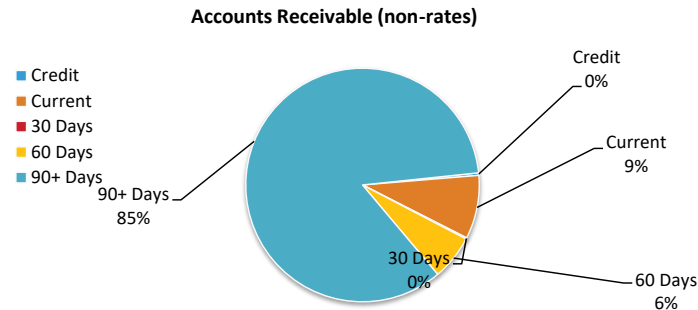
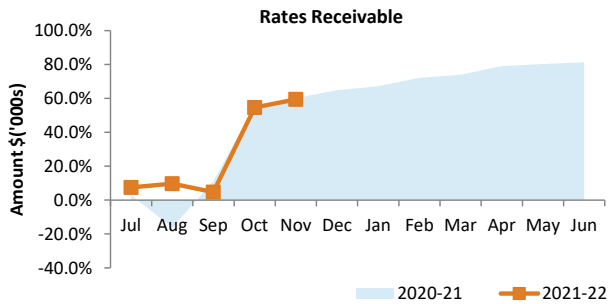
Rates receivable	30 Jun 2021	30 Nov 2021
	\$	\$
Opening arrears previous years	652,094	801,820
Opening pensioner deferred rates	231,016	227,141
Rates levied this year	4,183,681	4,405,128
Penalty charges levied this year	98,911	41,081
Less - collections to date	(4,136,742)	(3,253,141)
Equals current outstanding	1,028,960	2,222,028
Less Pensioner deferred rates	(227,141)	(227,141)
Net rates collectable	801,820	1,994,888
% Collected	80.1%	59.4%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(8,353)	209,604	4,155	148,209	2,013,737	2,367,352
Percentage	(0.4%)	8.9%	0.2%	6.3%	85.1%	
Balance per trial balance						
Sundry receivable						2,367,352
GST receivable						45,540
Allowance for impairment of receivables						(318,467)
Accrued Income						0
Total receivables general outstanding						2,094,425

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Significant Rates Debtors Outstanding Exceeding \$10,000:

Assessment #	Rates Outstanding	% of Outstanding Rates Total	Comments
A37	\$ 12,790	0.58%	Legal Action
A86	\$ 25,860	1.16%	Legal Action
A108	\$ 16,961	0.76%	Legal Action
A183	\$ 40,919	1.84%	Legal Action
A184	\$ 117,636	5.29%	Legal Action
A267	\$ 17,351	0.78%	Pensioner
A467	\$ 14,138	0.64%	Final Notice Sent
A569	\$ 26,597	1.20%	Legal Action
A572	\$ 13,890	0.63%	Final Notice Sent
A682	\$ 12,090	0.54%	Pensioner/DD
A831	\$ 15,521	0.70%	Pensioner
A897	\$ 21,274	0.96%	Legal Action
A1048	\$ 18,447	0.83%	Legal Action
A1061	\$ 16,994	0.76%	Legal Action
A1095	\$ 14,650	0.66%	Pensioner
A1165	\$ 17,300	0.78%	Legal Action
A1192	\$ 14,827	0.67%	Pensioner
A1232	\$ 17,076	0.77%	Pensioner
A1238	\$ 11,193	0.50%	Pensioner
A1260	\$ 18,880	0.85%	Pensioner
A1310	\$ 12,416	0.56%	Deceased Estate
A1347	\$ 21,126	0.95%	Legal Action
A1458	\$ 17,751	0.80%	Pensioner
A1514	\$ 27,464	1.24%	Legal Action
A1617	\$ 16,257	0.73%	Deceased Estate
A1722	\$ 10,950	0.49%	Final Notice Sent
A2264	\$ 24,578	1.11%	Legal Action
A2842	\$ 36,602	1.65%	Final Notice Sent
A3222	\$ 40,037	1.80%	Deceased Est.
A3652	\$ 15,882	0.71%	Final Notice Sent
\$	687,457	30.94%	

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

Debtor #	Debtor Outstanding	% of Outstanding Receivables - General Total	Age	Comments
Bride	\$ 250,906	10.60%	90+ Days	Ongoing
Elders	\$ 18,289	0.77%	Current	
Katanning Country Club	\$ 293,171	12.38%	Current & 60+ Days	
Nutrien Ag Solutions	\$ 27,535	1.16%	Current	
Shire of Broomehill-Tambellup	\$ 1,340,926	56.64%	90+ Days	
Tricoast Holding P/L	\$ 15,653	0.66%	90+ Days	In liquidation
\$	1,946,479	82.22%		

	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 November 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and materials	11,442	18,878	0	30,320
Prepayments				
Prepayments	1,363	0	(1,113)	250
Total other current assets	12,805	18,878	(1,113)	30,570
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.

Contract assets

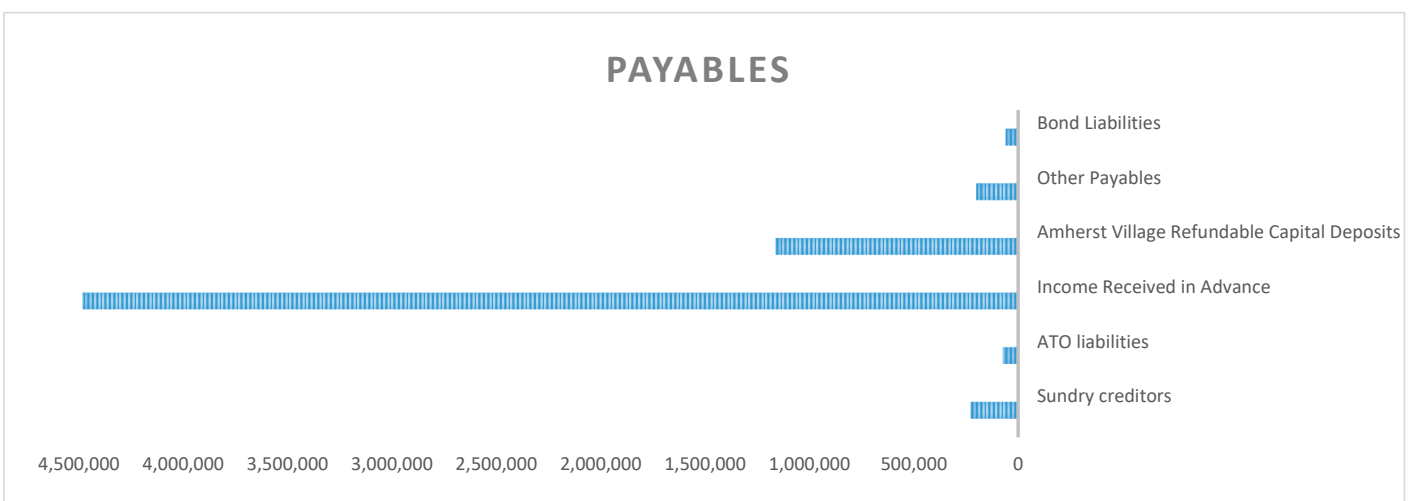
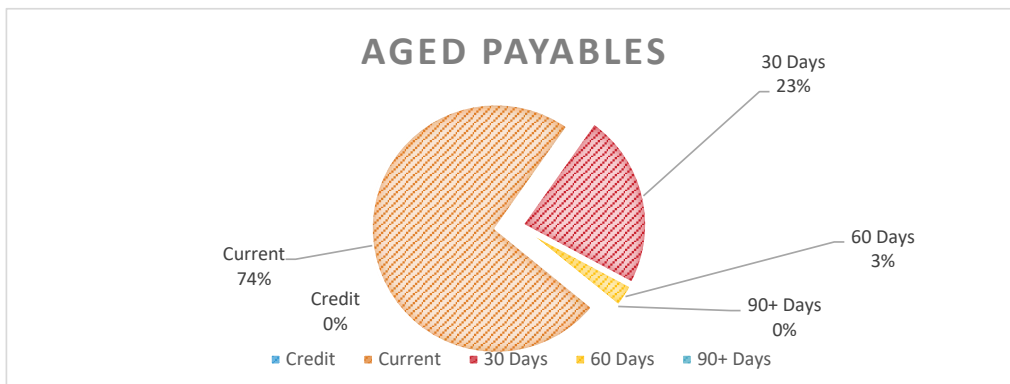
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(85)	169,590	52,800	6,938	15	229,258
Percentage	0%	74%	23%	3%	0%	
Balance per trial balance						
Sundry creditors						229,258
ATO liabilities						72,781
Income Received in Advance						4,482,045
Amherst Village Refundable Capital Deposits						1,163,334
Other Payables						201,366
Bond Liabilities						59,951
Total payables general outstanding						6,208,735

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



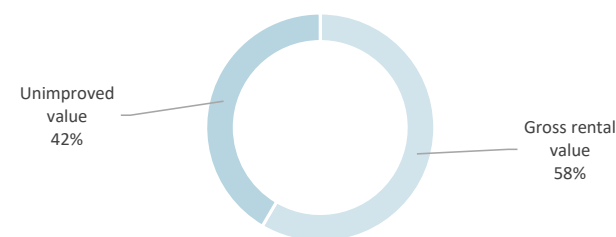
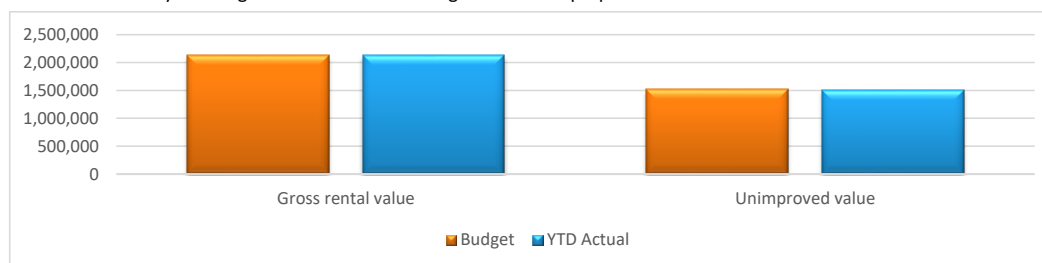
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

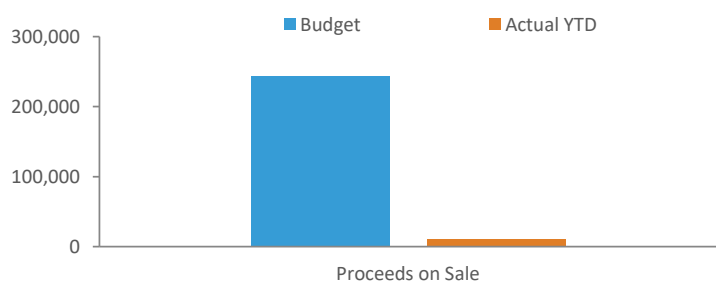
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Gross rental value	10.5350	1,506	20,210,525	2,129,178	0	1,000	2,130,178	2,130,877	1,841	411	2,133,129
Unimproved value											
Unimproved value	0.9420	199	160,918,000	1,515,848	2,000	0	1,517,848	1,515,848	0	0	1,515,848
Sub-Total		1,705	181,128,525	3,645,026	2,000	1,000	3,648,026	3,646,725	1,841	411	3,648,977
Minimum payment	Minimum \$										
Gross rental value											
Gross rental value	1,018	610	3,920,852	620,980	0	0	620,980	620,980	0	0	620,980
Unimproved value											
Unimproved value	1,018	135	7,309,530	137,430	0	0	137,430	137,430	0	0	137,430
Sub-total		745	11,230,382	758,410	0	0	758,410	758,410	0	0	758,410
Discounts & Write-offs							(1,900)				0
Concessions							(500)				(1,909)
Rates Adjustment							0				(350)
Amount from general rates							4,404,036				4,405,128
Ex-gratia rates							4,550				0
Total general rates							4,408,586				4,405,128

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
	Economic services								
L27	77 Piesse Street	0	0	0	0	16,000	9,091	0	(6,909)
	Buildings								
	Community amenities								
B2140	Refuse Site - Demountable	0	0	0	0	1,872	1,800	0	(72)
	Plant and equipment								
	Governance								
	Colorado Trailblazer KA472	15,974	30,909	14,935	0	0	0	0	0
	Transport								
	Toyota Hilux KA673	7,090	20,000	12,910	0	0	0	0	0
	Dynapac Roller KA10732	40,000	30,000	0	(10,000)	0	0	0	0
	Yale Forklift KA25073	0	6,000	6,000	0	0	0	0	0
	Cat Skid Steer Loader KA24719	27,500	80,000	52,500	0	0	0	0	0
	Toro Mower	6,250	25,000	18,750	0	0	0	0	0
	Fuso Canter KA1337	11,250	16,756	5,506	0	0	0	0	0
	Vibrating Hand Roller KA8838	3,400	3,000	0	(400)	0	0	0	0
	Towable Cement Mixer KA13545	0	500	500	0	0	0	0	0
	Colorado 4x4 Ranger KA25235	0	19,000	19,000	0	0	0	0	0
	Hyundai iLoad KA457	0	10,000	10,000	0	0	0	0	0
	Mazda Utility - KA357	0	2,500	2,500	0	0	0	0	0
		111,464	243,665	142,601	(10,400)	17,872	10,891	0	(6,981)



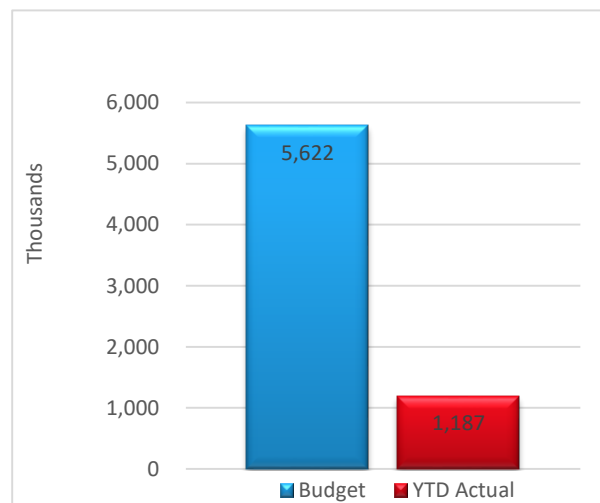
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	349,186	290,990	24,746	(266,244)
Buildings - specialised	1,490,832	140,832	90,162	(50,670)
Plant	540,256	89,556	61,756	(27,800)
Equipment	130,120	115,535	0	(115,535)
Motor Vehicles	194,200	40,000	0	(40,000)
Infrastructure - Roads	1,482,190	547,474	487,261	(60,213)
Infrastructure - Footpaths	288,790	288,790	49,935	(238,855)
Infrastructure - Other	1,146,670	835,016	472,896	(362,120)
Total Capital Acquisitions	5,622,244	2,348,193	1,186,756	(1,161,437)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,207,092	503,504	685,184	181,680
Other (disposals & C/Fwd)	243,665	0	10,891	10,891
Cash backed reserves				
Plant Replacement Reserve	336,591	114,442	0	(114,442)
Amherst Village Building Maintenance Reserve	30,000	0	0	0
Old Saleyards Rehabilitation Reserve	155,034	30,000	0	(30,000)
Waste Management Reserve	44,000	0	0	0
Land & Building Reserve	1,875,000	655,000	865,000	210,000
Land & Building Facilities for Seniors Reserve	60,000	110,000	0	(110,000)
Regional Sheep Saleyards Reserve	209,985	45,000	0	(45,000)
Election Reserve	0	20,000	0	(20,000)
Community & Economic Development Projects Reserve	0	7,500	0	(7,500)
Contribution - operations	1,460,877	862,747	(374,319)	(1,237,066)
Capital funding total	5,622,244	2,348,193	1,186,756	(1,161,437)

SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

% of
Completion



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

				Adopted			
	Account Description	Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non specialised							
0%	Supertowns - Heritage Precinct - Welcome Precinct	Governance	4	0	0	1,808	1,808
7%	Aged & Key Worker Accommodation Project	Housing	2	349,186	290,990	22,939	(268,051)
Buildings - non specialised Total				349,186	290,990	24,746	(266,244)
Buildings - specialised							
0%	Early Childhood Hub	Governance		1,200,000	0	3,480	3,480
63%	Katanning Community Medical Centre	Health	2	60,000	60,000	37,666	(22,334)
0%	Amherst - 3 x Bathroom Renovations	Housing	2	30,000	0	0	0
0%	8 Austral Terrace - Kitchen Upgrade	Housing	1	25,000	25,000	0	(25,000)
0%	Refuse Site Shed	Community amenities	1	120,000	0	0	0
49%	KAC - Pool Plant Room Window Replacement	Recreation and Culture		16,632	16,632	8,224	(8,408)
121%	KAC - Pool Dome Shade Shelter Renewal	Recreation and Culture		13,500	13,500	16,349	2,849
95%	Katanning Gallery - Art Storage - Airconditioning and door	Recreation and culture		25,700	25,700	24,443	(1,257)
Buildings - specialised Total				1,490,832	140,832	90,162	(50,670)

Capital expenditure total

% of
Completion



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

			Adopted		YTD Actual	Variance (Under)/Over
Account Description	Program	Key Information Note	Budget	YTD Budget		
Plant						
0%	Road Roller KA10732	Transport	1	150,000	0	0
0%	Forklift KA25073	Transport	1	35,000	0	0
0%	Skid Steer Loader KA24719	Transport	1	200,000	0	0
0%	Toro Mower Replacement	Transport	1	60,000	0	0
0%	Towable Cement Mixer KA13545	Transport	1	5,700	0	0
100%	Fuso Canter - Parks & Gardens KA1337	Transport		61,756	61,756	61,756
0%	Utility KA24568	Transport	1	27,800	27,800	0
Plant Total				540,256	89,556	61,756
Equipment						
0%	Purchase of Replacement Photocopier	Governance	1	9,000	9,000	0
0%	Purchase of Equipment	Law, order, public safety	1	25,000	10,415	0
0%	Installation of strategic CCTV camera's in Piesse Park and other public areas	Law, order, public safety	2	96,120	96,120	0
Equipment Total				130,120	115,535	0
Motor Vehicles						
0%	Trailblazer KA472	Governance	2	40,000	40,000	0
0%	Purchase of Utility KA673	Transport	1	37,000	0	0
0%	Purchase of Utility KA25235	Transport	1	38,600	0	0
0%	Purchase of Utility KA457	Transport	1	40,000	0	0
0%	Purchase of Utility KA357	Transport	1	38,600	0	0
Motor Vehicles Total				194,200	40,000	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

% of
Completion



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

			Adopted				
Account Description	Program	Key Information Note	Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
Infrastructure - Roads							
0%	Synott Avenue SLK 0.00-0.43 (RRG)	Transport	2	45,000	0	0	
66%	Fairfield Road SLK 6.91-9.11 (RRG)	Transport	2	174,653	0	115,020	
54%	Warren Road SLK 10.0-12.1 (RRG)	Transport	2	220,442	100,486	119,027	
0%	Bibiking Road SLK 0.00-4.80 (R2R)	Transport	1	125,888	102,693	0	
81%	South Marracoonda Road SLK 0.00-5.67 (R2R)	Transport		132,485	132,485	107,039	
0%	Punchimirrup Road SLK 0.00-4.41 (R2R)	Transport	2	90,000	0	0	
0%	Cullen Street SLK 0.00-0.70 (R2R)	Transport	2	120,000	0	0	
0%	Curlew Street SLK 0.00-1.36 Gravel Resheet	Transport	1	96,561	14,275	0	
0%	Mills Street SLK 0.00-1.37 Gravel Resheet	Transport	1	96,057	14,275	0	
0%	Tree Street SLK 0.00-0.35 Gravel Resheet	Transport	1	49,885	7,790	0	
101%	Warren Road SLK 0.97-4.8 (RRG) (C/F)	Transport	4	5,225	5,225	5,255	
73%	Clive Street SLK 1.05-1.93 (RRG) (C/F)	Transport	4	30,511	30,511	22,140	
101%	Fairfield Road SLK 4.7-6.91 (RRG) (C/F)	Transport	4	29,154	29,154	29,431	
0%	Wolyaming Road SLK 4.548-11.048 (R2R)	Transport	4	0	0	1,112	
0%	Langaweira Road (R2R)	Transport	4	0	0	491	
0%	Onslow Road SLK 0-1.4 (R2R)	Transport	4	0	0	6,467	
0%	Council Roads - Rogers Avenue (Park St to Harris St) (C/F)	Transport	1	89,946	6,490	0	
1%	Council Roads - Coate Street (Carew St to Conroy St) (C/F)	Transport		78,783	6,490	465	
83%	Emu Lane Resurfacing (C/F)	Transport		97,600	97,600	80,815	
Infrastructure - Roads Total				1,482,190	547,474	487,261	(60,213)
Infrastructure - Footpaths							
10%	Cornwall Street Footpath	Transport	2	190,533	190,533	18,318	
0%	Clive Street West Footpath	Transport		59,075	59,075	0	
117%	Austral Terrace - Footpath Upgrade Works	Transport		11,454	11,454	13,410	
63%	Bokarup Street - Upgrade of footpath	Transport		20,793	20,793	13,007	
75%	Clive Street - Concrete Footpath Upgrade Works	Transport	2	6,935	6,935	5,200	
Infrastructure - Footpaths Total				288,790	288,790	49,935	(238,855)

Capital expenditure total

% of
Completion

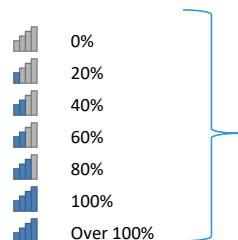


Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Program	Key Information Note	Adopted			Variance (Under)/Over
				Budget	YTD Budget	YTD Actual	
Infrastructure - Other							
101%	Supertowns - Heritage Precinct - Piesse Park	Governance	2	433,477	433,477	439,508	6,031
3%	Kupara Park	Recreation and culture	2	75,460	75,460	2,222	(73,238)
0%	AAPG - Fence around Tanks	Recreation and culture	1	13,000	13,000	0	(13,000)
0%	KLC - Installation of energy efficient lighting	Recreation and culture	2	53,294	53,294	0	(53,294)
0%	CCTV cameras and storage server at Saleyards	Economic services	1	88,200	0	0	0
0%	Saleyard Sustainable Energy Improvements	Economic services	2	121,785	121,785	0	(121,785)
1%	KLC Dam Expansion	Economic services	2	223,454	0	3,250	3,250
0%	Wayfinding Signage	Economic services		20,000	20,000	0	(20,000)
0%	Marmion Street – Installation of solar lighting from intersection of Warren Road to Hill Way	Transport		70,000	70,000	0	(70,000)
34%	Airport - Concrete pad and shade shelter for fire operations	Transport	2	18,000	18,000	6,137	(11,863)
91%	Airport - Boundary Fencing	Transport	2	24,000	24,000	21,779	(2,221)
0%	Airport - New windsock lighting	Transport	2	6,000	6,000	0	(6,000)
Infrastructure - Other Total				1,146,670	835,016	472,896	(362,120)
				5,622,244	2,348,193	1,186,756	(1,161,437)

KEY INFORMATION

- 1 Project has not yet commenced.
- 2 Purchase Order Raised
- 3 Under \$5,000 Capitalisation Threshold transferred to operating Expenditure
- 4 Project Carried forward 20/21



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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Governance										
New Admin Building	158	2,233,871	0	0	47,351	95,601	2,186,520	2,138,270	28,603	99,351
Aged & Key Worker Accommodation	159	688,506	0	0	21,635	43,411	666,871	645,095	3,139	13,580
Other property and services										
Road Sweeper	156	61,243	0	0	0	61,243	61,243	0	(8)	1,434
Tipping Truck	157	39,946	0	0	0	39,946	39,946	0	(5)	935
WaterCart	160	161,846	0	0	8,190	16,415	153,656	145,431	490	2,459
CAT Grader (1DPP247)	161	238,009	0	0	12,044	24,139	225,966	213,870	720	3,617
Total		3,423,421	0	0	89,218	280,755	3,334,203	3,142,666	32,938	121,376
Current borrowings		280,755					191,537			
Non-current borrowings		<u>3,142,666</u>					<u>3,142,666</u>			
		3,423,421					3,334,203			

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2021.

Unspent borrowings

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety										
CESM Vehicle - Isuzu D-Max Ute	522401/003	43,303	0	0	4,394	11,502	38,909	31,801	1,010	2,643
Community amenities										
LCDC Vehicle - Holden Colorado	1706081/1	310	0	0	310	310	0	0	0	0
Recreation and culture										
Matrix Spin Bicycles (x11)	41	5,570	0	0	3,340	5,570	2,230	0	0	0
Total		49,183	0	0	8,044	17,382	41,139	31,801	1,010	2,643
Current lease liabilities		18,557					10,513			
Non-current lease liabilities		30,626					30,626			
		49,183					41,139			

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 30 NOVEMBER 2021**

**OPERATING ACTIVITIES
NOTE 11
CASH RESERVES**

Cash backed reserve

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	729,639	580	32	0	0	(336,591)	0	393,628	729,671
Employee Leave Reserve	775,181	620	32	0	0	0	0	775,801	775,213
Amherst Village Building Maintenance Reser	53,310	45	2	0	0	(30,000)	0	23,355	53,312
Amherst Village Refundable Deposits Reser	1,211,049	970	50	0	0	0	0	1,212,019	1,211,099
Old Saleyards Rehabilitation Reserve	1,049,033	835	43	0	0	(155,034)	0	894,834	1,049,076
Waste Management Reserve	433,677	345	18	0	0	(54,000)	0	380,022	433,695
Land & Building Reserve	2,276,547	1,815	77	0	0	(1,875,000)	(865,000)	403,362	1,411,624
Land & Building Facilities for Seniors Reser	398,768	320	16	0	0	(110,000)	0	289,088	398,784
Regional Sheep Saleyards Reserve	750,533	600	31	270,000	0	(209,985)	0	811,148	750,564
Christmas Decoration Reserve	40,922	35	2	10,000	0	0	0	50,957	40,924
GRV Revaluation Reserve	41,462	35	2	10,000	0	0	0	51,497	41,464
Quartermaine Oval Reserve	196,861	160	8	50,000	0	0	0	247,021	196,869
KLC Facilities Reserve	206,554	165	8	50,000	0	0	0	256,719	206,562
Election Reserve	19,880	20	1	10,000	0	(20,000)	0	9,900	19,881
Library Building Reserve	12,340	10	1	2,500	0	0	0	14,850	12,341
Community & Economic Development Proj	269,027	215	11	0	0	(7,500)	0	261,742	269,038
Lake Ewlyamartup Facilities Reserve	10,000	10	0	5,000	0	0	0	15,010	10,000
Parks & Playgrounds Reserve	30,584	25	1	15,000	0	0	0	45,609	30,585
Katanning Aquatic Centre Reserve	30,584	25	1	15,000	0	0	0	45,609	30,585
Housing Reserve	0	0	0	100	0	0	0	100	0
	8,535,951	6,830	336	437,600	0	(2,798,110)	(865,000)	6,182,271	7,671,287

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 30 November 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	13	189,999	0	(25,700)	164,299
Total unspent grants, contributions and reimbursements		189,999	0	(25,700)	164,299
Provisions					
Annual leave		326,551			326,551
Long service leave		344,846			344,846
Total Provisions		671,397	0	0	671,397
Total other current assets		861,396	0	(25,700)	835,696
Amounts shown above include GST (where applicable)					

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

Short-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Liability	Current	Adopted Budget	YTD	YTD Revenue
	1 July 2021	in Liability	Reduction (As revenue)	30 Nov 2021	Liability 30 Nov 2021	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
General Purpose Grant (GPF)	0	0	0	0	0	841,282	420,641	420,641
Untied Road Grant (GPF)	0	0	0	0	0	267,976	133,988	133,988
Special Bridge Grant (FAGS)	35,545	0	0	35,545	35,545	0	0	0
Law, order, public safety								
BFB LGGS Income	0	0	0	0	0	27,801	8,546	11,689
Education and welfare								
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000	0	0
Thank-A-Volunteer Day Grant Income	0	0	0	0	0	1,500	1,500	1,000
Piaf Grant Income	1,000	0	0	1,000	1,000	1,000	1,000	0
Youth Engagement Grant Income	0	0	0	0	0	10,000	0	0
Cultural Awareness	0	0	0	0	0	37,000	0	0
Grant Income Indigenous Governance	3,500	0	0	3,500	3,500	3,500	3,500	0
Lotterywest Community Capacity Building (CDOW)				0	0	0	0	160,000
Recreation and culture								
Regional Venues Improvement Fund Grant	25,770	0	(25,700)	70	70	75,700	25,700	25,700
RETB Exhibition Reimbursements	0	0	0	0	0	4,000	4,000	0
Transport								
Direct Road Grant (MRBD)	0	0	0	0	0	131,070	131,070	131,070
Street Light Subsidy (MRBD)	0	0	0	0	0	2,367	985	0
Economic services								
Tourism Attraction And Development Grant	0	0	0	0	0	0	0	30,000
Auspicing - Hidden Treasures (TOU)	3,965	0	0	3,965	3,965	66,000	55,000	26,300
Drought Affected Communities Grant				0	0	500,000	500,000	0
Local Roads & Community Infrastructure Grant				0	0	78,143	0	0
	69,780	0	(25,700)	44,080	44,080	2,048,339	1,285,930	940,388

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating contributions								
Governance								
Insurance Scheme Surplus (ADM)	0	0	0	0	0	10,933	10,933	19,611
General purpose funding								
ESL Commission (GPF)	0	0	0	0	0	4,000	4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	30,000	12,500	4,828
Law, order, public safety								
CESM Contributions & Reimbursements	0	0	0	0	0	119,460	29,865	0
Education and welfare								
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,000	16,500	16,823
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	1,000	0
Harmony Festival Contributions (CDOW)	0	0	0	0	0	62,000	9,114	0
Community amenities								
LCDC Vehicle Lease Reimbursement (POE)	0	0	0	0	0	3,555	3,555	3,840
Recreation and culture								
Public Open Space Contribution	0	0	0	0	0	38,000	38,000	0
Transport								
Commissions & Contributions (TPL)	0	0	0	0	0	90,000	37,495	40,357
Economic services								
Contributions to Grant Projects	0	0	0	0	0	4,000	4,000	1,060
	0	0	0	0	0	395,948	166,962	90,521
TOTALS	69,780	0	(25,700)	44,080	44,080	2,444,287	1,452,892	1,030,909

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2021	Current Liability 30 Nov 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Community amenities								
CLGF Regional re Regional Waste Initiative Incon	0	0	0	0	0	76,000	0	0
Transport								
Regional Road Group Funding (CRBD)	0	0	0	0	0	365,660	146,264	172,940
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995	0	105,000
Grant Income (AERO)	0	0	0	0	0	43,500	18,125	0
Economic services								
Local Roads & Community Infrastructure Grant	0	0	0	0	0	0	0	140,725
	0	0	0	0	0	800,155	164,389	418,665
Non-operating contributions								
Recreation and culture								
Contribution towards KCC Clubhouse (ORS)	0	0	0	0	0	406,937	339,115	266,519
	0	0	0	0	0	406,937	339,115	266,519
TOTALS	0	0	0	0	0	1,207,092	503,504	685,184

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 15
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	30 Nov 2021
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contribution Liability A/c	38,000	0	0	38,000
	46,168	0	0	46,168

KEY INFORMATION

Accounts deemed to not be Trust through the final audit process are now held as municipal funds:
Ag Society Contributions, Katanning Cinema Project Contributions, Local Fire Brigade Funds.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 16
BUDGET AMENDMENTS**

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

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

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 17
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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	13,260	33.64%	▲ Permanent	ATO refund on FBT \$16,737, Elders overpayment \$7,452. Good Driver Insurance rebate \$8,679 higher than anticipated.
Law, order and public safety	(30,803)	(52.07%)	▼ Timing	CESM contribution \$29,865 yet to be claimed.
Health	(9,607)	(87.34%)	Timing	EHO Contribution yet to be calimed.
Education and welfare	142,544	404.05%	▲ Permanent	Lotterywest Community Capacity Building Grant \$160,000 unbudgetted. Timing of Harmony Festival Funding.
Recreation and culture	(30,934)	(17.62%)	▼ Timing	POS funds \$38,000 approval yet to be obtained. Timing on KCC funding \$72,596, KLC Membership \$5,193 lower than anticipated. Kiosk Income \$10,010 higher than anticipated.
Transport	80,554	87.49%	▲ Timing	Regional Road Group funds \$26,676 & Roads to Recovery \$105,000 claimed higher than anticipated. RADS funding \$18,125 yet to be claimed.
Economic services	(613,364)	(70.57%)	▼ Timing	Standpipe Income \$10,504, Auspicing Hidden Treasures \$28,700, Yarding Fees \$61,440, Office Rentals \$18,899, Truck Wash income \$9,502, Licence Fees \$7,500 and Drought Affected Communities Grant \$500,000 lower than anticipated.
Other property and services	52,361	162.16%	▲ Permanent	A2140 - duplicate payment of rates.
Expenditure from operating activities				
Governance	(95,167)	(17.71%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Software Subscriptions \$18,841, Councillor Attendance fees \$8,861 timing of payments made. Refunds \$7,427 up due to Elders Overpayment. Timing Community Financial Assistance Programme, FBT & Election Expenses. Interest on Loan 158 \$13,841 timing of accrued expenditure reversal.
General purpose funding	(36,333)	(27.73%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated.
Law, order and public safety	(38,444)	(13.61%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Relief Ranger \$47,441, Weekend Ranger Salaries \$12,107 higher than anticipated. Works Program - Fire Prevention \$7,232, Round Drive Fire Fighting Tanks \$16,165, Ranger Salary (FPV) \$11,043 lower than anticipated.
Health	(47,109)	(36.61%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Salaries \$7,230 Medical Centre Fit out \$27,821 lower than anticipated.
Education and welfare	(73,536)	(33.19%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Salaries \$10,573 lower than anticipated. Timing of Special Projects expenditure. Harmony Festival Expenses \$8,233 higher than anticipated.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 17
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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Housing	\$ (64,374)	(51.08%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Building program - Amherst \$11,017, Staff Housing \$8,638 lower than anticipated.
Community amenities	(111,785)	(20.49%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Works Program - Refuse Site \$31,475, Green Waste \$22,145 higher than anticipated, wage allocations are being investigated. Building Program - Other Community Amenities \$20,183, Works Program (POE) \$10,000 lower than anticipated.
Recreation and culture	(825,378)	(39.19%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. KAC Building Program \$14,803, Pool Chemical \$10,348, Kiosk Expenses \$5,298, Utilities (ORS) \$3,456 higher than anticipated. Timing on Sports Engagement Officer \$14,273, KCC Project \$140,094, Building Program, Works Program lower than expected.
Transport	(1,154,929)	(61.75%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Street lighting \$11,694 lower than anticipated. Building Program - Depot (Storm Damage) \$17,401 higher than anticipated. Timing of Works Program and Building Program.
Economic services	(383,457)	(52.48%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Standpipe water \$7,212 less than anticipated. Building Salaries \$5,262 higher than anticipated. Timing of Contribution to Great Southern Treasures \$17,500, Economic Development Services \$12,500, Grant Expenditure \$19,019, Building Program and Economic Development Services \$12,500.
Other property and services	(341,500)	(281.70%)	▼ Timing	Depreciation yet to be run, Admin Allocated lower than anticipated. Salaries \$51,784 lower than anticipated. Annual Leave & Sick Leave higher than anticipated for the works crew. Plant Insurance \$13,135 higher than anticipated as schedules had not been updated for the past two years. Lease Payments \$3,532 higher due to end of lease expenses on LCDC vehicle. Plant Repairs & Mtc lower than anticipated. Timing on Licence payments. Refund A2140 overpayment of rates.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 17
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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	181,680	36.08%	▲ Timing	Regional Road Group funds \$26,676 & Roads to Recovery \$105,000 claimed higher than anticipated. Timing on Katanning Country Club payments
Proceeds from disposal of assets	10,891	0.00%	▲ Permanent	Disposal of 77 Piesse St & Refuse Site Demountable
Payments for property, plant and equipment and infrastructure	(1,161,437)	(49.46%)	▼ Timing	Work yet to commence on Aged & Key Worker project, Marmion St Lighting, Saleyard Sustainable Energy Improvements, Wayfinding Signage & 8 Austral Tce. Community Medical Centre \$22,334, KAC Plant Room Windows \$8,408, Kupara Park \$73,238, Airport projects \$20,084 lower than anticipated, TrailBlazer replacement vehicle now expected in the New Year. Timing issues with Road & Footpath construction projects. Wolyaming \$1,112, Langaweira \$491 & Onslow \$6,467 Roads carried forward projects from 20/21 with no budget allocation.
Financing activities				
Transfer from reserves	(126,942)	(12.80%)	▼ Timing	Transfer from Land & Building Reserve lower than anticipated at this time

KEY INFORMATION