



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
November 2024



Heart of the Great Southern



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2024

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

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,147,675	5,147,675	5,282,201	134,526	2.61%	▲
Grants, subsidies and contributions	12	3,917,608	1,184,404	749,151	(435,253)	(36.75%)	▼
Fees and charges		2,008,326	1,331,395	1,495,071	163,676	12.29%	▲
Interest revenue		528,000	227,580	164,374	(63,206)	(27.77%)	▼
Other revenue		316,166	121,029	123,052	2,023	1.67%	
Profit on asset disposals	4	46,178	0	0	0	0.00%	
		11,963,953	8,012,083	7,813,849	(198,234)	(2.47%)	
Expenditure from operating activities							
Employee costs		(5,380,736)	(2,262,843)	(2,039,996)	222,847	9.85%	▲
Materials and contracts		(4,058,989)	(1,710,333)	(1,422,497)	287,836	16.83%	▲
Utility charges		(555,276)	(247,393)	(198,053)	49,340	19.94%	▲
Depreciation		(7,317,569)	0	0	0	0.00%	
Finance costs		(100,543)	(37,493)	(47,148)	(9,655)	(25.75%)	▼
Insurance		(489,729)	(437,802)	(437,476)	326	0.07%	
Other expenditure		(456,301)	(151,135)	(87,054)	64,081	42.40%	▲
Loss on asset disposals	4	(40,000)	0	0	0	0.00%	
		(18,399,143)	(4,846,999)	(4,232,224)	614,775	12.68%	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	4,397,568	(293,317)	(4,690,885)	(106.67%)	▼
Amount attributable to operating activities		876,201	7,562,652	3,288,308	(4,274,344)	(56.52%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	1,895,779	83,400	(1,812,379)	(95.60%)	▼
Proceeds from disposal of assets	4	193,500	193,500	167,338	(26,162)	(13.52%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		21,880	10,833	10,833	0	0.00%	
		12,363,746	2,100,112	261,571	(1,838,541)	(87.54%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	0	0	0	0.00%	
Payments for property, plant and equipment	3	(12,346,483)	(1,738,433)	(330,162)	1,408,271	81.01%	▲
Payments for construction of infrastructure	3	(3,096,380)	(722,307)	(612,570)	109,737	15.19%	▲
Amount attributable to investing activities		(3,100,997)	(360,628)	(681,161)	(320,533)	(88.88%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	1,926,337	0	0	0	0.00%	
		1,926,337	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(293,444)	(145,644)	(145,644)	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	0	0	0.00%	
Transfer to reserves	2	(943,014)	0	(72,697)	(72,697)	0.00%	▼
		(1,237,413)	(145,644)	(218,341)	(72,697)	(49.91%)	
Amount attributable to financing activities		688,924	(145,644)	(218,341)	(72,697)	(49.91%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	4,112,250	2,576,377	167.75%	▲
Amount attributable to operating activities		876,201	7,562,652	3,288,308	(4,274,344)	(56.52%)	▼
Amount attributable to investing activities		(3,100,997)	(360,628)	(681,161)	(320,533)	(88.88%)	▼
Amount attributable to financing activities		688,924	(145,644)	(218,341)	(72,697)	(49.91%)	▼
Surplus or deficit after imposition of general rates		0	8,592,253	6,501,056	(2,091,197)	(24.34%)	▼

KEY INFORMATION

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

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

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Supplementary Information	30/06/2024	30 Nov 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	13,096,323
Trade and other receivables		1,403,635	2,362,604
Other financial assets		4,529,407	4,600,409
Inventories	6	14,684	14,606
TOTAL CURRENT ASSETS		17,057,627	20,073,942
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		344,554	344,554
Property, plant and equipment		58,275,262	58,605,423
Infrastructure		213,747,465	214,510,833
Right-of-use assets		2,120	2,120
Intangible assets		52,077	52,077
TOTAL NON-CURRENT ASSETS		272,689,800	273,783,329
TOTAL ASSETS		289,747,427	293,857,271
CURRENT LIABILITIES			
Trade and other payables	7	415,627	899,437
Other liabilities	11	4,855,782	4,937,617
Lease liabilities	10	878	878
Borrowings	9	293,447	147,803
Employee related provisions	11	582,279	582,279
Other provisions	11	929,590	787,070
TOTAL CURRENT LIABILITIES		7,077,603	7,355,084
NON-CURRENT LIABILITIES			
Borrowings	9	3,006,633	3,006,633
Employee related provisions		109,024	109,024
Other provisions		608,233	608,233
TOTAL NON-CURRENT LIABILITIES		3,723,890	3,723,890
TOTAL LIABILITIES		10,801,493	11,078,974
NET ASSETS		278,945,934	282,778,297
EQUITY			
Retained surplus		88,378,032	92,137,698
Reserve accounts	2	7,794,695	7,867,392
Revaluation surplus		182,773,207	182,773,207
TOTAL EQUITY		278,945,934	282,778,297

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 December 2024

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 Nov 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	1	5,896,054	11,109,901	13,096,323
Trade and other receivables		1,320,712	1,403,635	2,362,604
Other financial assets		4,343,573	4,529,407	4,600,409
Inventories	6	20,508	14,684	14,606
		11,580,847	17,057,627	20,073,942
Less: current liabilities				
Trade and other payables	7	(859,231)	(415,627)	(899,437)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,937,617)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	(293,447)	(147,803)
Employee related provisions	11	(630,441)	(582,279)	(582,279)
Other provisions	11	(1,112,890)	(929,590)	(787,070)
		(7,024,590)	(7,077,603)	(7,355,084)
Net current assets		4,556,257	9,980,024	12,718,858
Less: Total adjustments to net current assets	Note 2(c)	(5,082,336)	(5,867,774)	(6,217,802)
Closing funding surplus / (deficit)		(526,079)	4,112,250	6,501,056

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 Nov 2024
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	4	(46,178)	(104,831)	(167,338)
Less: Movement in Amherst Deposits			(183,301)	(142,520)
Add: Loss on asset disposals	4	40,000	0	0
Add: Depreciation		7,317,569	9,028,003	0
- Contract Liabilities			(4,336,743)	0
- Employee provisions		0	(39,989)	0
- Other provisions		0	34,429	16,541
Total non-cash amounts excluded from operating activities		7,311,391	4,397,568	(293,317)

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 30 Nov 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	2	(6,829,015)	(7,794,695)	(7,867,392)
Less: Financial assets at amortised cost - self supporting loans	6		(21,880)	(11,047)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	293,447	147,803
- Current portion of lease liabilities	10	0	878	878
- Amherst Deposits			929,590	787,070
- Current portion of other provisions held in reserve		1,116,238	0	0
- Current portion of employee benefit provisions held in reserve	2	630,441	582,279	582,279
- Local Government House Equity			142,607	142,607
Total adjustments to net current assets	Note 2(a)	(5,082,336)	(5,867,774)	(6,217,802)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Please refer to Agenda Item for details on material variances

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	134,526	2.61%	▲
Grants, subsidies and contributions	(435,253)	(36.75%)	▼
Fees and charges	163,676	12.29%	▲
Interest revenue	(63,206)	(27.77%)	▼
Expenditure from operating activities			
Employee costs	222,847	9.85%	▲
Materials and contracts	287,836	16.83%	▲
Utility charges	49,340	19.94%	▲
Finance costs	(9,655)	(25.75%)	▼
Other expenditure	64,081	42.40%	▲
Non-cash amounts excluded from operating activities	(4,690,885)	(106.67%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,812,379)	(95.60%)	▼
Proceeds from disposal of assets	(26,162)	(13.52%)	▼
Outflows from investing activities			
Payments for property, plant and equipment	1,408,271	81.01%	▲
<i>Refer to Note 3 for details on Capital Program</i>			
Payments for construction of infrastructure	109,737	15.19%	▲
<i>Refer to Note 3 for details on Capital Program</i>			
Outflows from financing activities			
Transfer to reserves	(72,697)	0.00%	▼
<i>See Note 2 for details of variances</i>			
Surplus or deficit at the start of the financial year	2,576,377	167.75%	▲
<i>Reflects prepayment of Federal Assistance Grants in 23-24. Final surplus will be confirmed following end-of-year processing</i>			
Surplus or deficit after imposition of general rates	(2,091,197)	(24.34%)	▼
<i>Reflects prepayment of Federal Assistance Grants in 23-24. Final surplus will be confirmed following end-of-year processing</i>			

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	1,228,932		1,228,932		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,589,362	4,589,362		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,867,391	7,867,391		CBA	4.82%	
Municipal Funds	Cash and cash equivalents	4,000,000		4,000,000		CBA	4.82%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		5,228,932	12,456,753	17,685,685	17,830			
Comprising								
Cash and cash equivalents		5,228,932	7,867,391	13,096,323	17,830			
Financial assets at amortised cost		0	4,589,362	4,589,362	0			
		5,228,932	12,456,753	17,685,685	17,830			

KEY INFORMATION

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

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

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

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

2 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	8,395	0	0	784,981
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	213,543	2,504	0	0	216,047
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	2,159	0	0	201,871
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(85,000)	1,087,753	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	10,334	0	0	966,306
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	4,949	0	0	462,798
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	16,418	0	0	1,535,231
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	3,958	0	0	370,131
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	9,392	0	0	878,199
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	709	0	0	66,268
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	283	0	0	26,423
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	3,994	0	0	373,421
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	3,654	0	0	341,641
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	386	0	0	36,122
Library Building Reserve	21,168	830	0	0	21,998	21,169	229	0	0	21,398
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	3,055	0	0	285,675
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	286	0	0	26,761
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	865	0	0	80,922
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	241	0	0	22,506
Housing Reserve	81,970	3,196	0	0	85,166	81,976	886	0	0	82,862
	7,812,338	308,000	635,014	(1,926,337)	6,829,015	7,794,695	72,697	0	0	7,867,392

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	10,912,628	384,999	129,309	(255,690)
Furniture and equipment	8,324	8,324	0	(8,324)
Plant and equipment	211,690	211,690	145,035	(66,655)
Motor Vehicles	55,000	55,000	45,023	(9,977)
Equipment	998,199	917,779	10,795	(906,984)
Paintings & Sculptures	160,642	160,641	0	(160,641)
Acquisition of property, plant and equipment	12,346,483	1,738,433	330,162	(1,408,271)
Infrastructure - roads	854,725	472,307	325,400	(146,907)
Parks & Ovals	2,241,655	250,000	287,170	37,170
Acquisition of infrastructure	3,096,380	722,307	612,570	(109,737)
Total capital acquisitions	15,442,863	2,460,740	942,731	(1,518,009)
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	1,895,779	83,400	(1,812,379)
Other (disposals & C/Fwd)	193,500	193,500	167,338	(26,162)
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	85,000		0	0
Land & Building Reserve	1,243,555		0	0
Regional Sheep Saleyards Reserve	70,000		0	0
Quartermaine Oval Reserve	387,782		0	0
Community & Economic Development Reserve	100,000		0	0
Contribution - operations	1,174,660	371,461	691,994	320,533
Capital funding total	15,442,863	2,460,740	942,731	(1,518,009)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

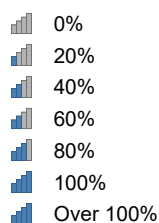
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



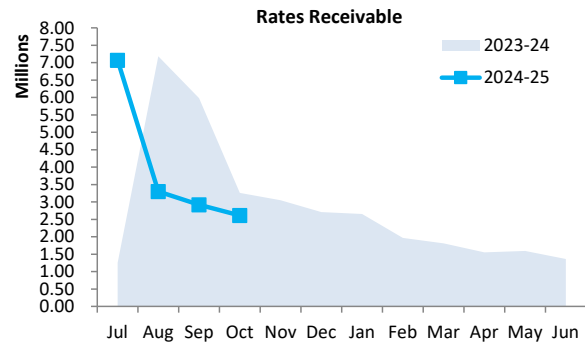
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
0310	Upstairs Copier Replacement	8,324	8,324	0	(8,324)
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	160,642	160,641	0	(160,641)
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	255,000	0	27,092	27,092
2154	Buildings - Specialised - At Cost - Amherst	40,000	0	21,200	21,200
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	0	17,923	17,923
2679	Buildings - Specialised - At Cost - University Hub Construction	325,000	325,000	18,670	(306,330)
3064	Buildings - Specialised - At Cost - Cemetery	100,000	0	44,424	44,424
5254	Buildings - Specialised - At Cost - Library .	30,000	9,999	0	(9,999)
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	0	(50,000)
0304	Equipment - At Cost - Members	25,000	0	0	0
1994	Equipment - At Cost - Other Law Order	25,000	10,415	10,795	380
5844	Equipment - At Cost - Saleyards	948,199	907,364	0	(907,364)
4954	Plant - At Cost - Plant Purchases	211,690	211,690	145,035	(66,655)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	45,023	(9,977)
4460	Infrastructure Roads - At Cost - Roads	854,725	472,307	325,400	(146,907)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	0	5,998	5,998
4482	Quartermaine Oval upgrade	2,000,000	250,000	281,172	31,172
		15,442,863	2,460,740	942,731	(1,518,009)

5 RECEIVABLES

Rates receivable	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,282,201
Less - collections to date	(4,401,856)	(4,608,170)
Gross rates collectable	1,977,874	2,289,643
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	1,615,612	1,927,381
% Collected	69.0%	66.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,293)	74,061	17,800	5,465	261,482	355,515
Percentage	(0.9%)	20.8%	5.0%	1.5%	73.6%	
Balance per trial balance						
Trade receivables	(3,293)	74,061	17,800	5,465	261,482	355,515
GST receivable		79,708				79,708
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						72,961

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

6 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2024
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	21,880	(10,833)		11,047
Inventory				
Fuel	14,684	(78)		14,606
Total other current assets	36,564	(10,911)	0	25,653
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	558,877	63,438	100	0	622,415
Percentage	0.0%	89.8%	10.2%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	558,877	63,438	100	0	622,415
ATO liabilities		13,117				13,117
Other payables		144,974				144,974
Rates paid in Advance					67,787	67,787
Bonds & Deposits					51,144	51,144
Total payables general outstanding						899,437

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

8 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget		YTD Actual		
	\$ (cents)	Properties	Value	Revenue	Reassessed	Total	Rate	Reassessed	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	40,494	2,839,709
Unimproved value									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595	(3,503)	1,792,092
Sub-Total		1,623	320,761,122	4,591,310	(96,500)	4,494,810	4,594,810	36,991	4,631,801
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
Unimproved value									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
Sub-total		542	15,945,984	650,400	0	650,400	650,400	0	650,400
Concession						(2,685)			
Amount from general rates						5,142,525			5,282,201
Ex-gratia rates						5,150			
Total general rates						5,147,675			5,282,201

9 BORROWINGS

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

10 LEASE LIABILITIES

Movement in carrying amounts

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

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 November 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		348,255	0	0	0	348,255
Capital grant/contributions liabilities		4,507,527	0	81,835	0	4,589,362
Total other liabilities		4,855,782	0	81,835	0	4,937,617
Employee Related Provisions						
Provision for annual leave		247,524	0	0	0	247,524
Provision for long service leave		334,755	0	0	0	334,755
Total Provisions		582,279	0	0	0	582,279
Other Provisions						
Amherst Refundable Deposits		929,590	0	0	(142,520)	787,070
Total Other Provisions		929,590	0	0	(142,520)	787,070
Total other current liabilities		6,367,651	0	81,835	(142,520)	6,306,966

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	30 Nov 2024	30 Nov 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Governance	0			0		0	0	4,000
General purpose funding	0			0		3,045,761	781,441	246,411
Law, order, public safety	0			0		257,913	66,679	82,765
Health	0			0		0	0	309
Education and welfare	5,000			5,000		336,000	128,335	144,203
Recreation and culture	0			0		20,455	8,515	34,619
Transport	0			0		249,979	196,309	236,845
Economic services	0			0		7,500	3,125	0
	5,000	0	0	5,000	0	3,917,608	1,184,404	749,151
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	731,441	241,649
Commissions & Contributions (TPL)				0		92,000	38,330	46,407
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	50,000	4,763
Grant Income - Fire Prevention				0		77,000	0	0
BFB LGGs Income	0			0		52,195	13,049	24,387
CESM Contributions & Reimbursements				0		128,718	53,630	58,378
Every Club Grant Scheme 2022-2025	0			0		20,000	8,330	0
Youth Activities Grant Income (CDOW)				0		36,000	15,000	18,203
Seniors Week Grant Income (CDOW)				0		1,000	415	0
National Youth Week Grant Income (CDOW)				0		3,000	1,250	0
Thank-A-Volunteer Day Grant Income				0		3,000	1,250	1,000
Cultural Awareness	5,000			5,000		30,000	12,500	0
Lotterywest - Community Capacity Building				0		183,000	76,255	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	17,500	0
Direct Road Grant (MRBD)				0		157,979	157,979	190,438
Grant Income - Saleyards	0			0		7,500	3,125	0
Science Week Income				0		10,000	4,165	0
Grant Revenue (HAI)				0		0	0	309
Kidsport				0		455	185	909
Art Gallery				0		0	0	13,710
National Shears Katanning				0		0	0	5,000
Administration Fee				0		0	0	4,000
Kaarl Yarning Place Grant				0		0	0	20,000
	5,000	0	0	5,000	0	3,917,608	1,184,404	749,151

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2024		(As revenue)	30 Nov 2024	30 Nov 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Governance	0			0		8,711,073	0	0
Law, order, public safety	0			0		250,000	250,000	0
Education and welfare	0			0		325,000	325,000	1,000
Recreation and culture	0			0		978,667	166,333	0
Transport	0			0		755,427	276,247	82,400
Economic services	0			0		1,128,199	878,199	0
	0	0	0	0	0	12,148,366	1,895,779	83,400
Capital Grant Detail								
Regional Road Group Grant				0		206,000	103,000	82,400
Roads to Recovery Funding				0		346,494	173,247	0
KAARL Yarning Place	92,699			92,699		142,000	35,500	(0)
Art Gallery				0		30,000	30,000	0
LRCI Phase 4A Grant	113,287			113,287		250,000	0	0
DFES Grant for BFB Shed upgrade				0		250,000	250,000	0
Early Childhood Hub Grant Funds				0		8,711,073	0	0
Grants - University Hub Construction				0		325,000	325,000	0
Quartermaine Oval grants and contributions				0		806,667	100,833	0
Saleyard Capital Grant - Ear Tagging equipment				0		878,199	878,199	(0)
LRCI Phase 4B Grant	121,760			121,760		202,933	0	0
Disability Awareness Week				0		0	0	1,000
	327,746	0	0	327,746	0	12,148,366	1,895,779	83,400

**SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 2024**

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 Nov 2024
	\$	\$	\$	\$
CLAG Funding	0	17,830		17,830
	0	17,830	0	17,830



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
November 2024



Heart of the Great Southern

Schedule of Accounts Paid - November 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT38727	08/11/2024	WCP Civil Pty Ltd			-\$46,732.40
32122	30/10/2024		Road Sealing - Pemble & Bokarup Street	\$46,732.40	
EFT38728	08/11/2024	Paull & Warner Resources			-\$330.00
S159677	24/10/2024		Fire Detection & Alarm Monitoring - Admin Building	\$330.00	
EFT38729	08/11/2024	BGL Solutions			-\$16,518.33
INV-0006760	30/10/2024		Grounds Maintenance - AAPG & Lions Park	\$8,653.33	
INV-0006789	04/11/2024		Hockey Oval Maintenance - Scarifying & Sweeping	\$7,865.00	
EFT38730	08/11/2024	Solutions IT Balcatta			-\$627.20
INV-101706	28/10/2024		ICT Hardware - Eaton UPS Tower	\$627.20	
EFT38731	08/11/2024	Canon Australia			-\$184.27
8124490929	17/10/2024		Library Copier Charges - October 2024	\$184.27	
EFT38732	08/11/2024	WA Contract Ranger Services			-\$5,695.25
00005890	02/11/2024		Ranger Services: 21/10/2024 - 03/11/2024	\$4,859.25	
00005892	02/11/2024		Ranger Services: 31/10/2024	\$836.00	
EFT38733	08/11/2024	Easifleet			-\$1,121.87
211176	06/11/2024		Vehicle Lease - 1HZF416	\$1,121.87	
EFT38734	08/11/2024	Katanning Cleaning			-\$14,872.00
5 (2024-2025)	04/11/2024		Cleaning Contract 2024/25 - October 2024	\$14,872.00	
EFT38735	08/11/2024	Integrated ICT			-\$3,559.77
34895	31/10/2024		Software Subscriptions - Trend Micro Antivirus	\$229.68	
34938	31/10/2024		Software Subscriptions - M365 Backup	\$300.25	
34800	31/10/2024		Software Subscriptions - Preventative Maintenance	\$572.00	
34801	31/10/2024		Software Subscriptions - Microsoft 365 Licences	\$2,361.04	
34802	31/10/2024		Software Subscriptions - Server Warranty Extension	\$96.80	
EFT38736	08/11/2024	Team Global Express Pty Ltd			-\$89.16
0657-5408620	20/10/2024		Team Global Express Freight Charges	\$89.16	
EFT38737	08/11/2024	Belinda Knight			-\$9,020.00
BK193	31/10/2024		Contracting Service - Financial Services	\$4,620.00	
BK195	31/10/2024		Contracting Services - Debtors	\$4,400.00	

Schedule of Accounts Paid - November 2024

EFT38738	08/11/2024	Exurban Rural & Regional Planning			-\$16,524.84
URP-4572	02/11/2024		Town Planning Consultancy - October 2024	\$16,524.84	
EFT38739	08/11/2024	Jamie Holmes			-\$136.59
20241031	31/10/2024		Reimbursement - Meals whilst attending Training	\$136.59	
EFT38740	08/11/2024	Warren Blackwood Waste			-\$11,729.63
19442	27/10/2024		Waste Collection Service - Regular Service	\$4,907.18	
19443	31/10/2024		Waste Collection Service - Recycling Service	\$5,601.45	
19488	02/11/2024		Waste Collection Service - Front Lift Bins Service	\$1,221.00	
EFT38741	08/11/2024	Gavin Ford			-\$600.00
20241105	05/11/2024		Reimbursement - Refund of Bond	\$600.00	
EFT38742	08/11/2024	Katanning Regional Business Association			-\$6,750.00
INV-0929	31/05/2024		Advertising & Promotion - KRBA Directories	\$6,750.00	
EFT38743	08/11/2024	St Lukes Family Practice			-\$264.00
62756	31/10/2024		Fit for Work - Pre-Employment Medical	\$132.00	
62832	31/10/2024		Fit for Work - Pre-Employment Medical	\$132.00	
EFT38744	08/11/2024	AMPAC Debt Recovery			-\$1.65
112061	25/10/2024		Debt Recovery - Debtors	\$1.65	
EFT38745	08/11/2024	Message4U Pty Ltd			-\$271.46
INV04604736	31/10/2024		CESM Communications: 01/10/2024 - 31/10/2024	\$271.46	
EFT38746	08/11/2024	Watson's Liquid Waste			-\$560.00
3297	04/11/2024		KLC Grease Trap Pumping - October 2024	\$560.00	
EFT38747	08/11/2024	Blight's Auto Electric			-\$61.00
22485	23/10/2024		KA126 Holden Colorado - New Light Globes	\$61.00	
EFT38748	08/11/2024	Department of Energy, Mines, Industry Regulation & Safety			-\$113.30
BSLOCT2024	01/10/2024		Building Services Levy - October 2024	\$113.30	
EFT38749	08/11/2024	PFD Food Services			-\$611.85
LN505308	23/10/2024		Kiosk Stock Order	\$611.85	
EFT38750	08/11/2024	Office Works Business Direct			-\$107.70
617107097	18/10/2024		Library Stationery - Materials	\$107.70	
EFT38751	08/11/2024	Ray Ford Signs			-\$1,782.00
INV-0549	04/11/2024		Signage Order - Magnetic Signs	\$1,782.00	

Schedule of Accounts Paid - November 2024

EFT38752	08/11/2024	Margot Grace Slaughter			-\$250.00
A1502	04/11/2024		Rates Refund - A1502	\$250.00	
EFT38753	08/11/2024	Lindsay Morrison			-\$520.26
20241104	04/11/2024		Reimbursement - Travel Costs	\$520.26	
EFT38754	08/11/2024	Fleet Network Pty Ltd			-\$854.29
138794	06/11/2024		Vehicle Lease - CEO	\$854.29	
EFT38755	08/11/2024	Telair Pty Ltd			-\$427.90
TA20748-064	31/10/2024		Administration Internet Expenses - November 2024	\$427.90	
EFT38756	08/11/2024	Remote Site Mechanical			-\$7,494.30
INV-0323	01/11/2024		Contract Mechanic Service: 21/10/2024 - 31/10/2024	\$7,494.30	
EFT38758	08/11/2024	Knotted by Nature Macrame			-\$170.00
041	19/10/2024		September School Holidays - Macrame Workshop	\$170.00	
EFT38759	08/11/2024	Pingarning Pty Ltd			-\$2,420.00
25	17/10/2024		Monthly WHS Service - September & October 2024	\$2,420.00	
EFT38760	08/11/2024	ABC Distributors WA			-\$660.98
168067	21/10/2024		Cleaning Order - Administration	\$660.98	
EFT38761	08/11/2024	Badgebup Aboriginal Corporation			-\$10,851.50
INV-0169	18/10/2024		Fire Breaks - Contractor Services	\$10,851.50	
EFT38762	08/11/2024	Coca-Cola Amatil			-\$1,145.25
0235250088	31/10/2024		Kiosk Stock Order	\$1,145.25	
EFT38763	08/11/2024	Emu Lane			-\$297.00
1-962	06/11/2024		Catering - RAP Lunch	\$297.00	
EFT38764	08/11/2024	Fleet Fitness			-\$121.00
SOK1010-1	10/10/2024		KLC Gym Equipment - Machine Cable	\$121.00	
EFT38765	08/11/2024	Graham's Small Motor Centre			-\$134.00
T73	15/10/2024		KA11993 Four Wheeler - Service Kit	\$134.00	
EFT38766	08/11/2024	Grande Food Service			-\$268.50
4239392	30/10/2024		Kiosk Stock Order	\$268.50	
EFT38767	08/11/2024	Jason Signmakers			-\$1,320.00
53483	25/10/2024		LED Signage Boards - Annual Rental Fee	\$1,320.00	

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EFT38768	08/11/2024	John Christian Goodheart		-\$453.96
20241030	30/10/2024		Councillor Travel Reimbursement	\$453.96
EFT38769	08/11/2024	Katanning Stock & Trading		-\$755.95
7/35	22/10/2024		Building Maintenance - Multiple Locations	\$611.30
7/37	30/10/2024		Building Maintenance - Depot & 4/8 Kaatanup Loop	\$88.75
7/36	30/10/2024		Building Maintenance - 42 Crosby Street	\$55.90
EFT38770	08/11/2024	McIntosh & Sons		-\$3,506.58
1940816	08/08/2024		KA25381 CASE 2020 Wheel Loader - Parts	\$2,913.30
1940905	08/08/2024		Plant Equipment - Star Tube	\$529.00
1960441	10/10/2024		KA24905 Hako Sweeper-Scrubber - Parts	\$64.28
EFT38771	08/11/2024	St John Ambulance Western Australia		-\$655.77
FAINV01240019	25/10/2024		BFB Equipment - Upgrade First Aid Kits	\$655.77
EFT38772	08/11/2024	Scavenger Supplies		-\$1,540.00
INV-21162	23/10/2024		BFB Equipment - Strainer	\$1,540.00
EFT38773	08/11/2024	Katanning Nutrien Ag Solutions		-\$122.76
911651908	21/10/2024		Manitou Forklift - Gas Cylinders	\$122.76
EFT38774	08/11/2024	WML Consultants Pty Ltd		-\$324.50
32466	30/10/2024		Quartermaine Oval Upgrade - Review of Drainage Design	\$324.50
EFT38775	15/11/2024	Let's Talk Flowers		-\$132.00
INV-0347	06/11/2024		Remembrance Day Wreath 2024	\$132.00
EFT38776	15/11/2024	Edwards Motors		-\$519.88
34381	14/10/2024		KA03 Mazda CX5 - New Windscreen Wipers	\$154.00
R 58388	31/10/2024		KA03 Mazda CX-5 - 70,000km Service	\$365.88
EFT38777	15/11/2024	Integrated ICT		-\$1,076.63
34963	31/10/2024		Software Subscriptions - Technician	\$1,076.63
EFT38778	15/11/2024	Team Global Express Pty Ltd		-\$195.29
0658-S408620	27/10/2024		Team Global Express Freight Charges	\$195.29
EFT38779	15/11/2024	West Australian Newspapers		-\$1,382.91
1007010420241031	31/10/2024		Advertising - Australia Day & Citizen of the Year Awards	\$531.91
1007010420241031	31/10/2024		Advertisement - Remembrance Day 2024	\$591.00
1007010420241031	31/10/2024		Advertising - Bushfire Directory 2024	\$260.00

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EFT38780	15/11/2024	Cynthia Van Dongen		-\$360.00
C00402	21/11/2024		Remembrance Day 2024 - Bugle Player	\$360.00
EFT38781	15/11/2024	Warren Blackwood Waste		-\$4,907.18
19490	12/11/2024		Waste Collection Service - Regular Service	\$4,907.18
EFT38782	15/11/2024	Jackson McDonald		-\$11,384.78
547496	31/10/2024		Legal Advice - Draft of Amherst Village Agreement	\$11,384.78
EFT38783	15/11/2024	Katanning Regional Business Association		-\$4,777.55
INV-1045	05/11/2024		Staff Christmas Party - KRBA Gift Vouchers	\$4,777.55
EFT38784	15/11/2024	St Lukes Family Practice		-\$264.00
63060	04/11/2024		Fit for Work - Pre-Employment Medical	\$132.00
63669	07/11/2024		Fit for Work - Pre-Employment Medical	\$132.00
EFT38785	15/11/2024	Australian Taxation Office		-\$33,417.00
20241107	07/11/2024		PAYG - Week Ending: 06/11/2024	\$33,417.00
EFT38786	15/11/2024	Great Southern Fuel Supplies		-\$3,191.05
OCT2024	31/10/2024		Fuel Card Purchases - October 2024	\$3,191.05
EFT38787	15/11/2024	AMPAC Debt Recovery		-\$137.50
112131	31/10/2024		Debt Recovery - Rates	\$137.50
EFT38788	15/11/2024	Katanning H Hardware		-\$622.16
107000332	08/10/2024		Airport Reserve - Signage Maintenance	\$11.38
106038721	10/10/2024		Building Maintenance	\$132.65
108000452	15/10/2024		Salyards Equipment - Whipper Snipper Line	\$30.95
108000453	15/10/2024		Salyards Cleaning Equipment - Toilet Brushes	\$47.30
102043915	23/10/2024		Uniforms & PPE - EHO Clothing	\$191.90
102043941	23/10/2024		Katanning Ag Show 2024 - Set-up Supplies	\$130.03
107000348	25/10/2024		Katanning Ag Show 2024 - Set-up Supplies	\$27.95
102044232	28/10/2024		Uniforms & PPE - EHO Clothing	\$89.95
EFT38789	15/11/2024	BTW Rural Supplies		-\$451.85
43199	31/10/2024		Garden Maintenance - Multiple Locations	\$451.85
EFT38790	15/11/2024	Nicholls Bus and Coach Service Pty Ltd		-\$503.10
00004471	29/10/2024		Vehicle Inspections - New Tractor & Forklift	\$503.10

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EFT38791	15/11/2024	Watson's Liquid Waste			-\$1,120.00
3220	16/09/2024		RV Dump Point Maintenance - Pump Out Dumping Point	\$560.00	
3231	24/09/2024		RV Dump Point Maintenance - Pump Out Dumping Point	\$560.00	
EFT38792	15/11/2024	Burando Hill			-\$377.52
K33899INV	16/10/2024		Flail Mower - Parts	\$377.52	
EFT38793	15/11/2024	National Livestock Reporting Service			-\$1,237.50
90057374	31/10/2024		Saleyards Livestock Market Report - October 2024	\$1,237.50	
EFT38794	15/11/2024	SOS Office Equipment			-\$90.58
SOS647159	31/10/2024		KLC Copier Charges - October 2024	\$90.58	
EFT38795	15/11/2024	BOC Limited			-\$128.52
4037811251	29/10/2024		Container Service - October 2024	\$128.52	
EFT38796	15/11/2024	Omnicom Media Group Australia Pty Ltd			-\$385.65
1791345	31/10/2024		Advertisement - Vacant Positions	\$385.65	
EFT38797	15/11/2024	Tyrepower Katanning			-\$80.00
162759	17/10/2024		Mobile Message Sign Maintenance - New Rims	\$80.00	
EFT38798	15/11/2024	PFD Food Services			-\$807.15
LN576800	30/10/2024		Kiosk Stock Order	\$807.15	
EFT38799	15/11/2024	Hitachi Construction Machinery Aust Ltd			-\$4,593.38
SI1684267	31/10/2024		KA25987 Hitachi Wheel Loader - Parts	\$4,593.38	
EFT38800	15/11/2024	Roxaine O'Toole T/A Emerald Garden			-\$110.00
89	04/11/2024		Police Remembrance Day Wreath 2024	\$110.00	
EFT38801	15/11/2024	PathWest Laboratory Medicine WA			-\$159.50
698305	25/10/2024		Fit for Work - Urine Drug Testing & Confirmation	\$159.50	
EFT38802	15/11/2024	Swan Towing			-\$4,070.00
00316915	24/10/2024		Katanning Ag Show 2024 - Transport	\$4,070.00	
EFT38803	15/11/2024	Pingarning Pty Ltd			-\$13,200.00
48	08/11/2024		Implementation of Contractor WHS Record System	\$13,200.00	
EFT38804	15/11/2024	Development Cartographics			-\$193.00
6680	11/11/2024		Fire Prevention - Printing of Fire Map	\$193.00	
EFT38805	15/11/2024	AFGRI Equipment			-\$339.76
2904551	31/10/2024		KA25815 John Deere Mower - Hose	\$339.76	

Schedule of Accounts Paid - November 2024

EFT38806	15/11/2024	Best Office Systems			-\$49.50
638444	29/10/2024		Depot Photocopier Charges - October 2024	\$49.50	
EFT38807	15/11/2024	Department of Human Services			-\$57.42
180160188	12/11/2024		Centrepay: July 2024 - October 2024	\$57.42	
EFT38808	15/11/2024	Japanese Truck and Bus Spares			-\$404.65
558209	31/10/2024		BFB Equipment Maintenance	\$404.65	
EFT38809	15/11/2024	Katanning Panel Beating			-\$1,328.07
26,096	31/10/2024		2020 Toyota Prado VX Wagon - Windscreen Repairs	\$1,328.07	
EFT38810	15/11/2024	Kowalds News & Glasshouse			-\$228.19
SN00 0039 3110 2024	31/10/2024		Admin Daily Newspapers - October 2024	\$141.20	
SN00 0636 3110 2024	31/10/2024		Library Materials - Magazine Subscriptions	\$86.99	
EFT38811	15/11/2024	MoHana Catering			-\$1,295.00
00000260	07/11/2024		Catering - BFB Training	\$1,295.00	
EFT38812	15/11/2024	QFH Multiparts			-\$892.68
911691734	28/10/2024		KA11363 Hino Truck - Parts	\$22.00	
911697753	29/10/2024		KA11363 Hino Truck - Parts	\$242.37	
911701801	29/10/2024		Hino 700S Truck - Fittings	\$508.31	
911707840	30/10/2024		KA11363 Hino Truck - Parts	\$120.00	
EFT38813	15/11/2024	Shenton Pumps			-\$9,847.20
206239	28/10/2024		Aquatic Centre Maintenance - Repairs	\$9,847.20	
EFT38814	15/11/2024	Southpoint Nominees P/L T/AS LMW South West			-\$2,530.00
2410007168.1	16/10/2024		Full Rental Valuation - Unit 2/5 Kaatanup Loop	\$550.00	
2410010295.1	23/10/2024		Rural Valuations - Multiple Locations	\$1,980.00	
EFT38815	15/11/2024	T-Quip			-\$48,609.00
133826 #0	31/10/2024		Purchase of Toro Groundmaster Mower	\$48,609.00	
EFT38816	15/11/2024	Albany V-Belt & Rubber			-\$127.51
IN404349	24/10/2024		Generator 60KVA Cummins - Flat Belt	\$44.20	
IN404559	28/10/2024		Plant Stores - Consumables	\$83.31	
EFT38817	15/11/2024	Winc Australia			-\$933.69
9046343556	04/10/2024		KLC Cleaning Supplies	\$710.81	
9046423683	16/10/2024		Stationery Order - October 2024	\$222.88	

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EFT38818	18/11/2024	Ryan Peter Julius		-\$23,320.00
INV-0022	04/11/2024		Unit 1 Amherst Village - Bathroom Renovations	\$23,320.00
EFT38819	21/11/2024	BGL Solutions		-\$68,765.75
INV-0006787	04/11/2024		Effluent Maintenance - SD Data Coil	\$429.00
INV-0006803	18/11/2024		KAARL Yarning Place - Landscaping	\$68,336.75
EFT38820	21/11/2024	Liberty Oil Australia		-\$16,931.00
FI4340251	14/11/2024		Depot Stock - Diesel	\$16,931.00
EFT38821	21/11/2024	Solutions IT Balcatta		-\$3,595.24
INV-101822	10/11/2024		ICT Hardware - Computer Set-ups	\$3,595.24
EFT38822	21/11/2024	MCG Fire Services		-\$7,625.52
INV-4193	11/11/2024		SoK Sites Fire Service - October 2024	\$7,625.52
EFT38823	21/11/2024	Canon Australia		-\$1,405.90
8124520307	04/11/2024		Admin Copier Charges - October 2024	\$613.18
8124523555	07/11/2024		Admin Copier Charges - October 2024	\$792.72
EFT38824	21/11/2024	WA Contract Ranger Services		-\$4,493.50
00005926	15/11/2024		Ranger Services: 02/11/2024 - 17/11/2024	\$4,493.50
EFT38825	21/11/2024	Westbooks		-\$394.58
344999	13/11/2024		Library Stock - Books	\$394.58
EFT38826	21/11/2024	Easifleet		-\$1,121.87
212238	20/11/2024		Vehicle Lease - 1HZF416	\$1,121.87
EFT38827	21/11/2024	Integrated ICT		-\$5,689.20
35001	19/11/2024		Subscriptions - Meraki MR Enterprise Licence	\$5,689.20
EFT38828	21/11/2024	Team Global Express Pty Ltd		-\$160.03
0659-5408620	03/11/2024		Team Global Express Freight Charges	\$160.03
EFT38829	21/11/2024	Warren Blackwood Waste		-\$5,601.45
19491	17/11/2024		Waste Collection Service - Recycling Service	\$5,601.45
EFT38830	21/11/2024	Leanne Eades		-\$600.00
20241120	20/11/2024		WiCaC Event - Facilitator	\$600.00
EFT38831	21/11/2024	Katanning Glazing & Security		-\$1,045.00
INV-1976	18/11/2024		Admin Building Maintenance - Replace Glass Pane Upstairs	\$1,045.00
EFT38832	21/11/2024	Plastics Plus		-\$5,280.00
369846	13/11/2024		Depot Stock - Wheelie Bins	\$5,280.00

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EFT38833	21/11/2024	Australia Post			-\$503.67
1013596497	03/11/2024		Admin Daily Postage - October 2024	\$503.67	
EFT38834	21/11/2024	Blights Auto Electric			-\$299.00
22554	05/11/2024		KA277 & KA126 - Electrical Parts	\$299.00	
EFT38835	21/11/2024	Dhu South Electrical			-\$260.00
6207	04/11/2024		Admin Building - Air Conditioning Maintenance	\$260.00	
EFT38836	21/11/2024	Airport Lighting Specialists Pty Ltd			-\$7,123.60
IN26758	08/11/2024		Airport Grounds Maintenance - Parts	\$7,123.60	
EFT38837	21/11/2024	Office Works Business Direct			-\$729.95
616099571	22/08/2024		Community Equipment - Trestle Tables	\$729.95	
EFT38838	21/11/2024	Ray Ford Signs			-\$132.00
INV-0569	17/11/2024		BFB Materials - Radio Comms Stickers	\$132.00	
EFT38839	21/11/2024	Rural Power Solutions			-\$960.08
INV-0410	14/11/2024		Electrical Maintenance - Multiple Locations	\$960.08	
EFT38840	21/11/2024	Fleet Network Pty Ltd			-\$854.29
139307	20/11/2024		Vehicle Lease - CEO's Vehicle	\$854.29	
EFT38841	21/11/2024	Conway Highbury Pty Ltd			-\$1,287.00
886	04/11/2024		Professional Services - Local Law Review	\$1,287.00	
EFT38842	21/11/2024	Shalini Herath			-\$46.91
20241106	06/11/2024		Reimbursement - Fuel Expenses	\$46.91	
EFT38843	21/11/2024	Adelle Andrews			-\$205.45
12919	14/11/2024		Reimbursement - Expenses whilst attending DOT Training	\$205.45	
EFT38844	21/11/2024	Noor Azizah Rawlinson			-\$105.86
20241114	14/11/2024		Reimbursement - Expenses whilst attending DOT Training	\$105.86	
EFT38845	21/11/2024	Housing Authority - GROH			-\$1,660.00
20241114	14/11/2024		Reimbursement - Refund of Bond	\$1,660.00	
EFT38846	21/11/2024	SpacetoCo Pty Ltd			-\$3,300.00
INV-0807	13/11/2024		Online Booking Platform Onboarding Fees	\$3,300.00	
EFT38847	21/11/2024	Braeside Primary School			-\$200.00
5056	07/10/2024		CEO Donations - End of Year Prizes 2024	\$200.00	
EFT38848	21/11/2024	Clever Patch			-\$158.91
561483	01/11/2024		Library Materials - Craft Supplies	\$158.91	

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EFT38849	21/11/2024	Graham's Small Motor Centre			-\$198.00
U11	11/11/2024		KA11993 4-Wheeler - Parts	\$198.00	
EFT38850	21/11/2024	Grande Food Service			-\$307.17
4239736	06/11/2024		Kiosk Stock Order	\$307.17	
EFT38851	21/11/2024	Karl Hirschmann			-\$76.77
20241119	19/11/2024		Reimbursement - Expenses whilst attending iNNOVATE24 Conference	\$76.77	
EFT38852	21/11/2024	Katanning Stock & Trading			-\$266.45
7/38	01/11/2024		Building Maintenance - Multiple Locations	\$266.45	
EFT38853	21/11/2024	Modern Teaching Aids			-\$113.25
46156532	04/11/2024		Library Materials - Craft Supplies	\$113.25	
EFT38854	21/11/2024	QFH Multiparts			-\$243.88
911735931	05/11/2024		KA11363 Hino Truck - Parts	\$243.88	
EFT38855	21/11/2024	Lita Collard			-\$500.00
20241120	20/11/2024		WiCaC Event - Welcome to Country	\$500.00	
EFT38856	21/11/2024	Poptronics			-\$150.00
14	11/11/2024		Remembrance Day 2024 - PA & Sound System	\$150.00	
EFT38857	21/11/2024	Southern Stone & Wood Construction & Maintenance			-\$4,257.00
441	18/11/2024		KSHS Footpath Rectification - Water Corp Emergency Works	\$4,257.00	
EFT38858	21/11/2024	WA Tyre Recovery			-\$1,964.80
INV-3091	07/11/2024		Refuse Site - Tyre Collection	\$1,964.80	
EFT38859	25/11/2024	Remote Site Mechanical			-\$4,621.38
INV-0326	15/11/2024		Contract Mechanic Service: 05/11/2024 - 15/11/2024	\$4,621.38	
EFT38860	29/11/2024	Gypsy Kitchen Co			-\$440.00
INV-0148	25/11/2024		Catering - Council Forum	\$440.00	
EFT38861	29/11/2024	Studio 23 Photography			-\$300.00
72	25/11/2024		Professional Photos - Council & Senior Staff Members	\$300.00	
EFT38862	29/11/2024	Katanning WA Country Health Service			-\$833.00
BOOKING REFUND	21/11/2024		Reimbursement - Refund of Booking Fees for Cancelled Event	\$833.00	
EFT38863	29/11/2024	Integrated ICT			-\$2,825.90
35000	19/11/2024		Software Subscriptions - Veeam Data Protection	\$2,825.90	
EFT38864	29/11/2024	Team Global Express Pty Ltd			-\$35.82
0660-S408620	10/11/2024		Team Global Express Freight Charges	\$35.82	

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EFT38865	29/11/2024	Integrity Management Solutions Pty Ltd		-\$7,150.00
INV-0321	15/11/2024		Annual Subscriptions - Attain Complete Package	\$7,150.00
EFT38866	29/11/2024	Zenith Laundry		-\$261.97
00299361	15/11/2024		KLC Laundry Order - Table Cloths	\$261.97
EFT38867	29/11/2024	Cannon Hygiene		-\$1,237.06
98132153	14/11/2024		Sanitary Unit Service: 30/12/2024 - 29/03/2025	\$1,237.06
EFT38868	29/11/2024	St Lukes Family Practice		-\$132.00
65819	25/11/2024		Fit for Work - Pre-Employment Medical	\$132.00
EFT38869	29/11/2024	Australian Taxation Office		-\$34,772.00
20241121	21/11/2024		PAYG - Week Ending: 20/11/2024	\$34,772.00
EFT38870	29/11/2024	Katanning H Hardware		-\$429.85
107000346	23/10/2024		Saleyards Materials - Canteen Gas	\$429.85
EFT38871	29/11/2024	Connect CCS		-\$175.89
00118107	15/11/2024		After Hours Call Centre - October 2024	\$175.89
EFT38872	29/11/2024	Water Corporation		-\$608.39
90 07809 50 8	16/10/2024		Water Usage - Langawiera Road Standpipe	\$527.56
90 07809 30 5	16/10/2024		Water Usage - Katanning-Nyabing Road Standpipe	\$80.83
EFT38873	29/11/2024	Building Certification Services WA Pty Ltd		-\$25,884.00
BCS03655	11/11/2024		Building Surveyor Services - October 2024	\$7,388.00
BCS03654	11/11/2024		Building Surveyor Services - September 2024	\$5,752.00
BCS03653	11/11/2024		Building Surveyor Services - August 2024	\$6,992.00
BCS03652	11/11/2024		Building Surveyor Services - July 2024	\$5,752.00
EFT38874	29/11/2024	PFD Food Services		-\$470.60
LN721877	13/11/2024		Kiosk Stock Order	\$470.60
EFT38875	29/11/2024	Kojonup BMC Embroidery		-\$1,884.00
10470	20/11/2024		Uniforms & PPE - Depot & Refuse Site Staff	\$1,884.00
EFT38876	29/11/2024	PathWest Laboratory Medicine WA		-\$159.50
707260	30/10/2024		Fit for Work - Pre-Employment Urine Test	\$159.50
EFT38877	29/11/2024	Hi-Way Sales & Service		-\$31.00
264471	14/11/2024		BFB Equipment - Filter	\$31.00
EFT38878	29/11/2024	Geoff Mackin		-\$1,074.84
20241120	20/11/2024		Reimbursement - Travel Expenses	\$1,074.84

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EFT38879	29/11/2024	Coca-Cola Amatil				-\$673.12	
0235357269	14/11/2024		Kiosk Stock Order		\$673.12		
EFT38880	29/11/2024	Grande Food Service				-\$471.36	
4240064	13/11/2024		Kiosk Stock Order		\$243.69		
4240410	20/11/2024		Kiosk Stock Order		\$227.67		
EFT38881	29/11/2024	South Regional TAFE				-\$2,100.00	
I0030620	13/11/2024		Staff Training - WHS Course		\$2,100.00		
EFT38882	29/11/2024	Scavenger Supplies				-\$2,216.50	
INV-21199	15/11/2024		BFB Protective Equipment - Bushfire Jackets		\$2,216.50		
EFT38883	29/11/2024	WesTrac				-\$2,627.10	
PI 0313394	14/11/2024		Caterpillar Landfill Compactor - Parts		\$1,058.83		
PI 0313395	14/11/2024		Caterpillar Skid Steer Loader - Parts		\$1,568.27		
					Total	\$592,465.43	-\$592,465.43

Cheque Payments	Date	Name	Description	Amount	Total		
42490	11/11/2024	Shire of Katanning			-\$94.00		
DEDUCTION	06/11/2024		Payroll deductions - 07/11/2024 Social Club	\$42.00			
DEDUCTION	06/11/2024		Payroll deductions - 07/11/2024 Lottery	\$52.00			
42491	25/11/2024	Shire of Katanning			-\$98.00		
DEDUCTION	20/11/2024		Payroll deductions - 21/11/2024 Social Club	\$42.00			
DEDUCTION	20/11/2024		Payroll deductions - 21/11/2024 Lottery	\$56.00			
					Total	\$192.00	-\$192.00

Payroll Payments	Date	Name	Description	Amount	Total		
Pay	07/11/2024	Payroll			-\$126,476.80		
	07/11/2024		Payroll PAY 10	\$126,476.80			
Pay	21/11/2024	Payroll			-\$136,136.39		
	21/11/2024		Payroll PAY 11	\$136,136.39			
					Total	\$262,613.19	-\$262,613.19

Schedule of Accounts Paid - November 2024

Direct Debit Payments	Date	Name	Description	Amount	Total
DD33423.1	04/11/2024	Synergy			-\$17,338.41
154 025 290	15/10/2024		Electricity - Saleyards	\$873.55	
977 854 430	15/10/2024		Grouped Electricity Account - September 2024	\$16,464.86	
DD33431.1	06/11/2024	Water Corporation			-\$643.66
90 07809 50 8	16/10/2024		Water Usage - Langawiera Road Standpipe	\$527.56	
90 07809 06 5	16/10/2024		Water Usage - Fenwick Road Cemetery	\$35.27	
90 07809 30 5	16/10/2024		Water Usage - Katanning-Nyabing Road Standpipe	\$80.83	
DD33449.1	05/11/2024	Telstra Corporation			-\$2,038.67
K 150 679 051-3	21/10/2024		Phone & Internet Charges - October 2024	\$2,038.67	
DD33456.1	14/11/2024	Synergy			-\$319.84
148 310 600	25/10/2024		Electricity - 22 Austral Terrace	\$319.84	
DD33456.2	12/11/2024	Synergy			-\$625.29
303 663 850	23/10/2024		Electricity - 42 Austral Terrace	\$395.70	
328 938 170	23/10/2024		Electricity - 38 Austral Terrace	\$229.59	
DD33464.1	18/11/2024	Synergy			-\$357.92
239 593 320	29/10/2024		Electricity - 1 Warren Road	\$142.29	
303 539 720	29/10/2024		Electricity - 1 Synnott Avenue	\$215.63	
DD33468.1	20/11/2024	Synergy			-\$728.02
159 985 050	31/10/2024		Electricity - 2/6 Hill Way	\$114.46	
638 847 540	31/10/2024		Unmetered Electricity - Street Lighting	\$397.21	
138 671 920	31/10/2024		Electricity - 25 Marmion Street	\$162.84	
159 777 820	31/10/2024		Electricity - 1/6 Hill Way	\$53.51	
DD33468.2	14/11/2024	SG Fleet Australia			-\$1,054.37
AUSG00807510	31/10/2024		Vehicle lease - CESM	\$1,054.37	
DD33468.3	13/11/2024	Synergy			-\$167.71
251 079 810	24/10/2024		Electricity - Charges Tower	\$167.71	
DD33468.4	14/11/2024	Synergy			-\$180.37
299 567 230	25/10/2024		Electricity - 8 Austral Terrace	\$180.37	

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DD33473.1	03/11/2024	Canon Australia		\$0.00
8124467468 CN	04/10/2024		Library Copier Charges - Incorrect GL Allocation	-\$324.25
8124467468	04/10/2024		Admin Copier Charges - Correct GL Allocation	\$324.25
DD33476.1	22/11/2024	Synergy		-\$11,850.18
338 348 270	01/11/2024		Electricity - Street Lighting	\$11,623.19
407 889 690	04/11/2024		Electricity - 61A Conroy Street	\$226.99
DD33476.2	20/11/2024	Water Corporation		-\$199.73
90 13922 94 5	04/11/2024		Water Usage - 8 Austral Terrace	\$199.73
DD33476.3	18/11/2024	Synergy		-\$1,824.47
312 951 080	04/11/2024		Electricity - 52 Austral Terrace	\$1,824.47
DD33480.1	06/11/2024	Aware Super		-\$11,902.58
SUPER	06/11/2024		Superannuation contributions	\$10,842.00
DEDUCTION	06/11/2024		Payroll deductions	\$1,060.58
DD33480.2	06/11/2024	The Trustee For PEK Super		-\$973.70
SUPER	06/11/2024		Superannuation contributions	\$835.70
DEDUCTION	06/11/2024		Payroll deductions	\$138.00
DD33480.3	06/11/2024	The Trustee for AMP Super Fund		-\$1,106.22
SUPER	06/11/2024		Superannuation contributions	\$1,049.97
DEDUCTION	06/11/2024		Payroll deductions	\$56.25
DD33480.4	06/11/2024	Shadforth Portfolio Service - Super		-\$514.72
SUPER	06/11/2024		Superannuation contributions	\$514.72
DD33480.5	06/11/2024	Land & Shed Superannuation Fund		-\$330.18
SUPER	06/11/2024		Superannuation contributions	\$330.18
DD33480.6	06/11/2024	Australian Retirement Trust		-\$3,237.93
SUPER	06/11/2024		Superannuation contributions	\$1,055.06
DEDUCTION	06/11/2024		Payroll deductions	\$2,182.87
DD33480.7	06/11/2024	Prime Super		-\$261.97
SUPER	06/11/2024		Superannuation contributions	\$261.97
DD33480.8	06/11/2024	CBUS		-\$28.55
SUPER	06/11/2024		Superannuation contributions	\$28.55

Schedule of Accounts Paid - November 2024

DD33480.9	06/11/2024	MLC Masterkey Personal			-\$246.91
SUPER	06/11/2024		Superannuation contributions	\$246.91	
DD33481.1	26/11/2024	Synergy			-\$555.31
155 057 680	06/11/2024		Electricity - Refuse Site	\$555.31	
DD33496.1	02/11/2024	Department of Transport			-\$46.45
041000122684	01/11/2024		Lake Ewlyamartup Jetty Renewal Fee	\$46.45	
DD33506.1	02/11/2024	West Australian Treasury Corporation			-\$89,794.22
158	02/11/2024		Loan No. 158 - Repayment - 02/11/2024	\$89,794.22	
DD33506.2	16/11/2024	West Australian Treasury Corporation			-\$37,671.83
159	15/11/2024		Loan No. 159 - Repayment - 16/11/2024	\$26,146.37	
163	15/11/2024		Loan No. 163 - Repayment - 16/11/2024	\$11,525.46	
DD33506.3	06/11/2024	West Australian Treasury Corporation			-\$8,893.53
160	05/11/2024		Loan No. 160 - Repayment - 06/11/2024	\$8,893.53	
DD33506.4	07/11/2024	West Australian Treasury Corporation			-\$13,078.72
161	06/11/2024		Loan No. 161 - Repayment - 07/11/2024	\$13,078.72	
DD33506.5	18/11/2024	West Australian Treasury Corporation			-\$7,587.83
162	17/11/2024		Loan No. 162 - Repayment - 18/11/2024	\$7,587.83	
DD33506.6	17/11/2024	West Australian Treasury Corporation			-\$10,427.79
164	16/11/2024		Loan No. 164 - Repayment - 17/11/2024	\$10,427.79	
DD33538.1	20/11/2024	Aware Super			-\$13,114.34
SUPER	20/11/2024		Superannuation contributions	\$11,891.79	
DEDUCTION	20/11/2024		Payroll deductions	\$1,222.55	
DD33538.2	20/11/2024	The Trustee For PEK Super			-\$978.39
SUPER	20/11/2024		Superannuation contributions	\$840.39	
DEDUCTION	20/11/2024		Payroll deductions	\$138.00	
DD33538.3	20/11/2024	The Trustee for AMP Super Fund			-\$1,106.22
SUPER	20/11/2024		Superannuation contributions	\$1,049.97	
DEDUCTION	20/11/2024		Payroll deductions	\$56.25	
DD33538.4	20/11/2024	Shadforth Portfolio Service - Super			-\$942.24
SUPER	20/11/2024		Superannuation contributions	\$942.24	

Schedule of Accounts Paid - November 2024

DD33538.5	20/11/2024	Land & Shed Superannuation Fund			-\$328.77
SUPER	20/11/2024		Superannuation contributions	\$328.77	
DD33538.6	20/11/2024	Prime Super			-\$276.18
SUPER	20/11/2024		Superannuation contributions	\$276.18	
DD33538.7	20/11/2024	CBUS			-\$169.61
SUPER	20/11/2024		Superannuation contributions	\$169.61	
DD33538.8	20/11/2024	MLC Masterkey Personal			-\$247.22
SUPER	20/11/2024		Superannuation contributions	\$247.22	
DD33538.9	20/11/2024	Hostplus Superannuation Fund			-\$389.34
SUPER	20/11/2024		Superannuation contributions	\$389.34	
DD33553.1	06/11/2024	Water Corporation			\$608.39
90 07809 50 8	16/10/2024		Water Usage - Langawiera Road Standpipe	-\$527.56	
90 07809 30 5	16/10/2024		Water Usage - Katanning-Nyabing Road Standpipe	-\$80.83	
DD33480.10	06/11/2024	Hostplus Superannuation Fund			-\$621.29
SUPER	06/11/2024		Superannuation contributions	\$621.29	
DD33480.11	06/11/2024	Australian Super			-\$1,086.99
SUPER	06/11/2024		Superannuation contributions	\$1,086.99	
DD33480.12	06/11/2024	Zurich Australian Insurance Limited			-\$324.68
SUPER	06/11/2024		Superannuation contributions	\$324.68	
DD33480.13	06/11/2024	Rest Superannuation			-\$675.51
SUPER	06/11/2024		Superannuation contributions	\$675.51	
DD33480.14	06/11/2024	Retail Employees Superannuation Trust			-\$291.49
SUPER	06/11/2024		Superannuation contributions	\$291.49	
DD33480.15	06/11/2024	Australian Prime Superannuation Fund			-\$730.74
SUPER	06/11/2024		Superannuation contributions	\$730.74	
DD33480.16	06/11/2024	MobiSuper			-\$247.14
SUPER	06/11/2024		Superannuation contributions	\$247.14	
DD33538.10	20/11/2024	Australian Super			-\$1,417.32
SUPER	20/11/2024		Superannuation contributions	\$1,417.32	
DD33538.11	20/11/2024	Zurich Australian Insurance Limited			-\$297.66
SUPER	20/11/2024		Superannuation contributions	\$297.66	

Schedule of Accounts Paid - November 2024

DD33538.12	20/11/2024	Rest Superannuation			-\$955.55
SUPER	20/11/2024		Superannuation contributions	\$955.55	
DD33538.13	20/11/2024	Retail Employees Superannuation Trust			-\$310.79
SUPER	20/11/2024		Superannuation contributions	\$310.79	
DD33538.14	20/11/2024	Australian Prime Superannuation Fund			-\$714.72
SUPER	20/11/2024		Superannuation contributions	\$714.72	
DD33538.15	20/11/2024	MobiSuper			-\$255.58
SUPER	20/11/2024		Superannuation contributions	\$255.58	
				Total	-\$248,860.46

Credit Card Payments	Date	Name	Description	Amount	Total
DD33486.1	25/10/2024	Commonwealth Bank of Australia			-\$5,913.72
OCT2024	25/10/2024	Community Emergency Services Manager	Credit Card Purchases - October 2024		-\$82.97
			Kowalds News & Glasshouse - Files for FCO Handbook	\$50.00	
			IGA Katanning - Water Cartons	\$32.97	
OCT2024	25/10/2024	Executive Manager Community Development	Credit Card Purchases - October 2024		-\$237.98
			Woolworths Katanning - Shire Stall Event Box inc GST	\$40.50	
			Woolworths Katanning - Shire Stall Event Box GST Free	\$18.50	
			Vistaprint - A5 2025 Katanning Harmony Festival Flyers	\$92.98	
			Woolworths Katanning - Items for Women in Conversation inc GST	\$12.10	
			Woolworths Katanning - Items for Women in Conversation GST Free	\$40.15	
			Woolworths Katanning - Items for Katanning Ag Show Stall	\$33.75	
OCT2024	25/10/2024	Manager Recreation Services	Credit Card Purchases - October 2024		-\$490.77
			Woolworths Katanning - Youth Holiday Program Supplies inc GST	\$22.30	
			Woolworths Katanning - Youth Holiday Program Supplies GST Free	\$19.75	
			Canva - Annual Subscription	\$209.90	
			Woolworths Katanning - Milk	\$7.50	
			Woolworths Katanning - Batteries	\$14.00	
			Woolworths Katanning - Lemons	\$4.37	
			JB's Quality Meats - Seniors Meat Packs	\$32.30	
			Woolworths Katanning - Milk	\$3.00	

Schedule of Accounts Paid - November 2024

			Katanning Stock & Trading - Gorilla Tape for Ag Show	\$41.50	
			Woolworths Katanning - Kiosk Stock inc GST	\$12.00	
			Woolworths Katanning - Kiosk Stock GST Free	\$41.15	
			Katanning Stock & Trading - Gorilla Tape for Ag Show	\$83.00	
OCT2024	25/10/2024	Human Resources Coordinator	Credit Card Purchases - October 2024		-\$2,231.76
			East Perth Suites - Bond for Moh's Accommodation	\$400.00	
			Agoda - Accommodation for IT Vision Conference	\$266.90	
			Woolworths Katanning - Governance Workshop Refreshments inc GST	\$15.25	
			Woolworths Katanning - Governance Workshop Refreshments GST Free	\$24.75	
			Tickets National - Tickets to Attend 2024 SEGRA Foundation	\$950.00	
			Agoda - Accommodation to Attend 2024 SEGRA Foundation	\$318.36	
			Zanyacs - Library Craft Supplies	\$56.50	
			East Perth Suites - Bond for Accommodation for Records Training	\$200.00	
OCT2024	25/10/2024	Human Resources Coordinator	Credit Card Purchases - October 2024		-\$942.13
			Woolworths Katanning - RAP Survey Meeting Refreshments inc GST	\$13.00	
			Woolworths Katanning - RAP Survey Meeting Refreshments GST Free	\$22.00	
			John's Bakery - RAP Survey Meeting Refreshments	\$16.00	
			Uber - Local Government Week Convention	\$13.61	
			Uber - Local Government Week Convention	\$24.57	
			Long Chim Perth - Local Government Week Councillor Drinks + Surcharge	\$248.95	
			Long Chim Perth - Local Government Week Councillor Dinner + Surcharge	\$470.58	
			The Cutting Board - Local Government Week Breakfast	\$12.50	
			Uber - Local Government Week Convention	\$11.89	
			Uber - Local Government Week Convention	\$14.45	
			Uber - Local Government Week Convention	\$14.61	
			Uber - Local Government Week Convention	\$19.34	
			Uber - Local Government Week Convention	\$35.72	
			Uber - Local Government Week Convention	\$24.91	
OCT2024	25/10/2024	Executive Assistant to CEO	Credit Card Purchases - October 2024		-\$1,928.11
			Katanning Hardware & Garden Centre - Plants for Citizenship Ceremony	\$68.70	
			Emu Lane - Grazing Box for September OCM	\$220.00	
			Emu Lane - Grazing Box for September OCM Surcharge	\$2.66	

Schedule of Accounts Paid - November 2024

Emu Lane - Breakfast for Council Meeting 03/10/2024	\$201.00	
Emu Lane - Breakfast for Council Meeting 03/10/2024 Surcharge	\$2.43	
RS Components - Infrared Thermometer	\$333.80	
Woolworths Katanning - RAP Morning Tea Refreshments inc GST	\$19.40	
Woolworths Katanning - RAP Morning Tea Refreshments GST Free	\$15.80	
Agoda - Accommodation for Manager Projects & Assets to attend course	\$527.00	
BWS Katanning - Drinks for Council Forum	\$228.80	
Woolworths Katanning - Lollies for Council Forum	\$11.00	
Woolworths Katanning - Water for Council Forum	\$9.50	
Woolworths Katanning - Cutlery for Council Meetings	\$28.00	
Kowalds News & Glasshouse - Notebook for CEO	\$5.52	
Vietnamese Cafe Pho - CEO Working Lunch	\$7.50	
Woolworths Katanning - Catering for Great Southern Climate Alliance meeting	\$53.00	
Katanning Stock & Trading - Gas Bottle for 61B Conroy Street	\$194.00	
Total	\$5,913.72	-\$5,913.72

EFT Payments	\$592,465.43	53.37%
Cheque Payments	\$192.00	0.02%
Payroll Payments	\$262,613.19	23.66%
Direct Debit Payments	\$248,860.46	22.42%
Credit Card Payments	\$5,913.72	0.53%
TOTAL	\$1,110,044.80	100%



COUNCIL POLICY

Lease / Licence of Community Assets

- Policy Number:** 2.10
- Policy Subject:** Lease / Licence of Community Assets
- Policy Statement:** To provide a format whereby applications for the lease or licence to occupy a Council asset can be systematically assessed and performance managed in conjunction with the requirements of the *Local Government Act 1995 sec 3.58*.
- Objective:**
- 1) Create a framework to assess lease proposals.
 - 2) Provide consistency and equity in the leasing of community assets.
 - 3) Create a reasonable financial recovery from Council's assets with the use of rational and consistent fee calculations
 - 5) Provide clarity and direction on Council's positions to organisations seeking lease or licence agreements with Council.
 - 6) Improve Council's asset management practices.
- Guidelines:**
- 1) All lease proposals and renewals will be forwarded to Council for consideration and endorsement.
 - 2) Fee calculations will commence at the Shire's minimum rate value and for not-for-profit community organisations, at 75% of the Shire's minimum rates.
 - 3) The lease will consider an organisation's historical use of land and buildings recognising capital contributions and community service provided.
 - 4) Tenure periods will be recommended to a maximum of 10 years (including options).

Nature and Types of Leases

1. Community

This classification will be used for incorporated, not for profit associations providing a community service.

The lease or licence fee payable by these associations will be 75% of the Shire's minimum rates, or as negotiated by management and approved by Council.

Lease or licence terms are to be based on contemporary legal advice.

2. Commercial

All other organisations will be regarded as commercial entities.

Council may nominate a lease or licence fee but if agreement to a fee cannot be negotiated, at its discretion, Council may appoint an approved valuer to determine the annual lease or licence fee.

Properties included within the commercial category will be leased or licenced in accordance with the provisions of section 3.58 of the Local Government Act 1995.

When determining an application for a lease or licence Council will consider the following;

- The organisational structure of the applicant.
- Compliance with all relevant legislation and all required approvals are in place.
- The intended purpose and activities of the organisation at the premises.

Other requirements

- any party offered a lease or licence must obtain public liability insurance for a minimum cover of \$20,000,000.
- Depending on land tenure, the lease or licence may require the approval of the Minister for Lands.
- Any cost associated with registration of the lease or licence, advertising or valuation will be borne by the lessee or licensee.

Tenure Periods

The maximum lease or license obtainable from the Shire of Katanning is 10 years (inclusive of any option periods).

Inspection

Leased & licenced premises will be subject to regular site inspections to confirm the maintenance program is being delivered in accordance with the lease or licence agreement.

Exclusions

This policy is not applicable to staff housing.

Resolution No:	Ordinary Council	OC294/03
Resolution Date:	25 June 2003	
Amended:	23 September 2009	OC43/10
	22 October 2014	OC/106/14
	27 March 2018	OC29/18
	22 December 2022	OC159/22
Source:	Manager of Finance	
Date of Review:	October annually	
Responsibility:	Executive Manager Corporate Services	