



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
September 2023



Schedule of Accounts Paid - September 2023

Cheque Payments

ChC	Date	Name	Description	Amount	Total
42458	11/09/2023		CANCELED - Duplicate		\$ -
42459	11/09/2023	Shire of Katanning	Payroll deductions		\$ 128.00
DEDUCTION	30/08/2023		Payroll deductions	\$ 72.00	
DEDUCTION	30/08/2023		Payroll deductions	\$ 56.00	
42460	27/09/2023	Shire of Katanning			\$ 799.15
DEDUCTION	13/09/2023		Payroll deductions	\$ 72.00	
DEDUCTION	13/09/2023		Payroll deductions	\$ 56.00	
PC AUG 2023	19/09/2023		Petty Cash Aug 2023	\$ 671.15	
Cheque Total				\$	927.15

EFT Payments

EFT	Date	Name	Description	Amount	Total
EFT36614	18/09/2023	Avantgarde Technologies			\$ 1,420.10
ES 1941	01/09/2023		CCTV Quarterly Maintenance Agreement	\$ 1,420.10	
EFT36615	18/09/2023	Local Government Professionals WA			\$ 1,400.00
37145	30/08/2023		Community Development Conference 2023	\$ 1,400.00	
EFT36616	18/09/2023	BGL Solutions			\$ 11,375.09
INV-0005937	25/08/2023		Broadleaf Spraying on Town Gardens	\$ 2,420.00	
INV-0005940	26/08/2023		Quartermaine Oval Maintenance	\$ 1,353.11	
INV-0005961	01/09/2023		Grounds maintenance - AAPG	\$ 7,601.98	
EFT36617	18/09/2023	Solutions IT Balcatta			\$ 4,078.14
S64564	22/08/2023		Lenovo ThinkPad	\$ 4,078.14	
EFT36618	18/09/2023	Canon Australia	Admin Copier charges		\$ 471.34
8123299798	04/08/2023		Admin Copier charges	\$ 307.14	
8123319361	17/08/2023		Admin Copier charges - Aug 2023	\$ 164.20	
EFT36619	18/09/2023	Westbooks			\$ 29.71
337480	24/08/2023		Books	\$ 19.97	
337523	29/08/2023		Books	\$ 9.74	
EFT36620	18/09/2023	Diamond Locksmith			\$ 2,300.00
273427	08/09/2023		Lockwood plate furniture & cylinders	\$ 2,300.00	
EFT36621	18/09/2023	Katanning Cleaning			\$ 14,872.00
003	03/09/2023		Cleaning contract - Aug 2023	\$ 14,872.00	
EFT36622	18/09/2023	Integrated ICT			\$ 3,296.87
28504	31/08/2023		Software subscriptions - Microsoft 365	\$ 2,269.19	
28599	31/08/2023		Managed antivirus (advanced)	\$ 219.45	
28642	31/08/2023		Software subscriptions/ microsoft backup	\$ 258.23	
28662	31/08/2023		Server maintenance/ service fee	\$ 550.00	

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EFT36623	18/09/2023	Team Global Express Pty Ltd			\$ 57.29
0606-S408620	20/08/2023		Freight charges for Toll Deliveries	\$ 57.29	
EFT36624	18/09/2023	TRUSTEE for P&M Moore Family Trust			\$ 99.00
NFE-008241SF	31/08/2023		Gym Cleaning Materials	\$ 99.00	
EFT36625	18/09/2023	Exurban Rural & Regional Planning			\$ 7,146.85
URP-4408	02/09/2023		Town Planning Consultancy	\$ 7,146.85	
EFT36626	18/09/2023	Elizabeth French Consulting			\$ 7,795.78
230803	04/09/2023		Environmental Health Officer Services	\$ 7,795.78	
EFT36627	18/09/2023	CGS Tyres			\$ 24.00
1009204	30/08/2023		A31 V Belts	\$ 24.00	
EFT36628	18/09/2023	Warren Blackwood Waste			\$ 5,409.50
18738	27/08/2023		Household Recycling Service	\$ 5,409.50	
EFT36629	18/09/2023	Cannon Hygiene			\$ 1,047.88
97757574	14/08/2023		Sanitary unit service 30/09/2023 - 29/12/2023	\$ 1,047.88	
EFT36630	18/09/2023	Australian Taxation Office			\$ 43,313.00
20230831	31/08/2023		PAYG	\$ 43,313.00	
EFT36631	18/09/2023	Great Southern Fuel Supplies			\$ 7,203.13
AUG2023	31/08/2023		Fuel card purchases - Aug 2023	\$ 7,203.13	
EFT36632	18/09/2023	AMPAC Debt Recovery			\$ 9,315.27
99210	10/08/2023		Debt recovery - Rates	\$ 885.47	
99242	11/08/2023		Debt recovery - Rates	\$ 7,714.00	
99248	11/08/2023		Debt recovery - Rates	\$ 602.49	
99318	18/08/2023		Debt recovery - Rates	\$ 6.05	
99312	18/08/2023		Debt recovery - Rates	\$ 107.26	
EFT36633	18/09/2023	Great Southern Toyota			\$ 935.03
JC34043788	30/08/2023		20000km Service KA09	\$ 425.59	
JC34043823	31/08/2023		KA472 60,000km Service	\$ 509.44	
EFT36634	18/09/2023	Harmony Rose Susan Blair			\$ 155.93
20230829	29/08/2023		Reimbursement - Grant Writing Training	\$ 155.93	
EFT36635	18/09/2023	Wesfarmers Kleenheat Gas			\$ 93.50
4530793	01/08/2023		Materials - Saleyards	\$ 93.50	
EFT36636	18/09/2023	Dhu South Electrical			\$ 264.00
5166	28/08/2023		Amherst Village Aircon Inspection - Unit 2	\$ 264.00	
EFT36637	18/09/2023	Building Certification Services WA Pty			\$ 5,752.00
BCS02373	16/08/2023		Building Surveyor Services - July 2023	\$ 5,752.00	
EFT36638	18/09/2023	CEA, JCB CEA, DYNAPAC CEA,			\$ 2,967.38
J1R145560P	05/09/2023		Windscreen for Dynapac Roller	\$ 2,967.38	

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EFT36639	18/09/2023	Mezzanine Films			\$ 2,420.00
IV00000000639	04/09/2023		Children's books week	\$ 2,420.00	
EFT36640	18/09/2023	Albany Records Management			\$ 330.00
00011988	28/08/2023		Admin building confidential document destruction bins	\$ 165.00	
00012098	31/08/2023		Admin building confidential document destruction bins	\$ 165.00	
EFT36641	18/09/2023	Aerodrome Management Services			\$ 6,380.00
AMSINV-240208	21/08/2023		Airport Compliance Inspection	\$ 6,380.00	
EFT36642	18/09/2023	Coca-Cola Amatil			\$ 1,137.26
0232170757	07/09/2023		Kiosk Expenses (KLC) MUN	\$ 1,137.26	
EFT36643	18/09/2023	Department of Fire & Emergency			\$ 69,126.60
155991	21/08/2023		Emergency Services Levy 2023/24	\$ 69,126.60	
EFT36644	18/09/2023	DX Print Group Pty Ltd			\$ 2,695.00
00097692	21/08/2023		Tip Pass Tokens 2023/24 FY	\$ 517.00	
00097693	21/08/2023		Waste Collection Calender 2023/24 FY	\$ 2,090.00	
00097697	22/08/2023		Freight Charge for Overnight Delivery (Kalex Express)	\$ 88.00	
EFT36645	18/09/2023	Emu Lane			\$ 143.00
1-864	31/08/2023		Community Capacity Building Project Workshop Catering	\$ 143.00	
EFT36646	18/09/2023	Fleet Fitness			\$ 792.00
SRF16007	17/08/2023		Fleet Fitness Equipment Repairs	\$ 792.00	
EFT36647	18/09/2023	Grande Food Service			\$ 933.55
4217915	16/08/2023		Kiosk Snacks Order	\$ 484.48	
6017636	18/08/2023		Credit Note	-\$ 32.01	
4218520	30/08/2023		Kiosk Snack Orders	\$ 481.08	
EFT36648	18/09/2023	Halanson Earthmoving			\$ 10,230.00
1921	07/09/2023		Gravel Push Up	\$ 10,230.00	
EFT36649	18/09/2023	Katanning Districts Carpet Care			\$ 1,353.00
01	24/08/2023		Carpet Cleaning - Pioneer Room	\$ 385.00	
06	04/09/2023		Cleaning - 25 Marmion St	\$ 968.00	
EFT36650	18/09/2023	Katanning VET Clinic			\$ 542.67
1/169675	16/08/2023		Pound Cleaning	\$ 542.67	
EFT36651	18/09/2023	Kowalds News & Glasshouse			\$ 202.30
SN00 0039 0109	01/09/2023		Admin Daily Newspapers	\$ 114.40	
I0000029526	08/09/2023		Library stationery expenses	\$ 87.90	
EFT36652	18/09/2023	Katanning Stock & Trading			\$ 1,262.05
6/54	09/08/2023		Building Maintenance - Aug 2023	\$ 28.00	
6/57	11/08/2023		Paint for Term Sports	\$ 420.00	
6/59	16/08/2023		New 4 burner BBQ	\$ 399.00	

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6/58	16/08/2023		Building Maintenance - Aug 2023	\$ 35.35	
6/60	21/08/2023		Building Maintenance - Aug 2023	\$ 40.00	
6/61	22/08/2023		Lake Ewlyamartup Toilets Maintenance	\$ 249.00	
6/62	28/08/2023		Building Maintenance - Aug 2023	\$ 90.70	
EFT36653	18/09/2023	Landgate			\$ 458.00
386689	17/08/2023		Valuation Services	\$ 458.00	
EFT36654	18/09/2023	LGISWA			\$ 1,000.00
MO0063911	17/08/2023		KA277 Insurance Claim MO0063911	\$ 1,000.00	
EFT36655	18/09/2023	PFD Food Services			\$ 1,754.50
LH995317	09/08/2023		Kiosk ingredients & supplies order	\$ 895.75	
LI263234	16/08/2023		Kiosk Hot Snacks	\$ 323.90	
LI330791	23/08/2023		Kiosk Cooking & Cleaning Supplies	\$ 534.85	
EFT36656	18/09/2023	Katanning Tyrepower			\$ 69.95
157033	23/08/2023		KA25815 Mower Puncture Repair	\$ 69.95	
EFT36657	18/09/2023	WALGA			\$ 242.00
SI-006631	23/08/2023		Introduction to Local Government eLearning	\$ 242.00	
EFT 36658	18/09/2023		CANCELLED - Duplicate		\$ -
EFT36659	27/09/2023	Rural & Regional Economic Solutions			\$ 17,424.00
23090401	04/09/2023		Katanning Regional Sheep Saleyards Review	\$ 17,424.00	
EFT36660	27/09/2023	Regional Retailers			\$ 127.65
078079/S0008	13/07/2023		Tap & drill set tap M8 X 1.2	\$ 47.90	
07993/S0008	04/08/2023		62 Jaw gear puller	\$ 79.75	
EFT36661	27/09/2023	Paul & Warner Resources			\$ 275.00
S136043	30/08/2023		Fire detection & alarm monitoring - Admin Building	\$ 275.00	
EFT36662	27/09/2023	BGL Solutions			\$ 2,970.00
INV-0005977	10/09/2023		Turf Aeration	\$ 2,970.00	
EFT36663	27/09/2023	Bartco Traffic Equipment Pty Ltd			\$ 462.00
25118	27/08/2023		3 Year Webstudio Licence Agreement	\$ 462.00	
EFT36664	27/09/2023	Let's Talk Flowers			\$ 132.00
INV-0181	19/09/2023		Police Remembrance Day Wreath	\$ 132.00	
EFT36665	27/09/2023	ABA Security & Electrical			\$ 421.37
35277	02/08/2023		Library and Gallery Security	\$ 162.00	
35420	14/08/2023		Art Gallery Doors Repair	\$ 259.37	
EFT36666	27/09/2023	WA Contract Ranger Services			\$ 4,441.25
00004996	09/09/2023		Contract Ranger Services - Annual Services	\$ 4,441.25	
EFT36667	27/09/2023	Easifleet			\$ 2,243.74
180356	30/08/2023		Vehicle Lease - 1HTI.096	\$ 1,121.87	

Schedule of Accounts Paid - September 2023

181327	13/09/2023		Vehicle Lease - 1HIB.928	\$ 1,121.87	
EFT36668	27/09/2023	Pathtech Pty Ltd			\$ 1,083.45
232505	28/08/2023		Saliva Detection Device DrugWipe	\$ 1,083.45	
EFT36669	27/09/2023	Katanning Elders			\$ 5,984.00
CT 80580	01/08/2023		Swimming Pool Maintenance	\$ 5,984.00	
EFT36670	27/09/2023	West Australian Newspapers			\$ 1,278.30
1007010420230831	31/08/2023		Katanning Shire Matters	\$ 1,278.30	
EFT36671	27/09/2023	Zenith Laundry			\$ 331.56
00264184	08/09/2023		Round Table Cloths	\$ 331.56	
EFT36672	27/09/2023	McLeods Lawyers			\$ 2,098.25
131643	31/08/2023		ECH Planning - review of offer to lease	\$ 2,098.25	
EFT36673	27/09/2023	AMPAC Debt Recovery			\$ 2,510.00
99385	25/08/2023		Debt recovery - Rates	\$ 138.05	
99434	31/08/2023		Debt recovery - Rates	\$ 2,366.45	
99466	31/08/2023		Debt recovery - Rates	\$ 5.50	
EFT36674	27/09/2023	Katanning H Hardware			\$ 1,742.11
103001234	15/08/2023		Uniforms & PPE	\$ 246.95	
102026792	30/08/2023		Materials - Lake Ewlyamartup BBQs	\$ 328.00	
105002898	30/08/2023		Swimming Pool Fence Maintenance	\$ 1,167.16	
EFT36675	27/09/2023	RSM Australia			\$ 50.00
45974	25/08/2023		Reimbursement - Refund of Bonds 285005	\$ 50.00	
EFT36676	27/09/2023	Connect CCS			\$ 143.00
00115192	15/09/2023		Alarm monitoring - Call centre	\$ 143.00	
EFT36677	27/09/2023	Synergy			\$ 2,477.96
251 079 810	24/08/2023		Electricity - Charges tower	\$ 156.48	
148 310 600	25/08/2023		Electricity - 22 Austral Tce	\$ 224.63	
299 567 230	25/08/2023		Electricity - 8 Austral Tce	\$ 179.49	
303 539 720	29/08/2023		Electricity - 1 Synnott Ave	\$ 134.49	
239 593 320	29/08/2023		Electricity - 1 Warren Rd	\$ 168.54	
159 777 820	31/08/2023		Electricity - 1/6 Hill Wy	\$ 290.35	
159 985 050	31/08/2023		Electricity - 2/6 Hill Wy	\$ 270.22	
138 671 920	31/08/2023		Electricity - 25 Marmion St	\$ 579.56	
638 847 540	31/08/2023		Unmetered - Powerwatch	\$ 474.20	
EFT36678	27/09/2023	Australia Post			\$ 474.02
1012666244	03/09/2023		Daily Postage - August 2023	\$ 474.02	
EFT36679	27/09/2023	National Livestock Reporting Service			\$ 1,237.50
2400013317	31/08/2023		Livestock Market Reports	\$ 1,237.50	

Schedule of Accounts Paid - September 2023

EFT36680	27/09/2023	Blights Auto Electric			\$ 655.00
20570	07/09/2023		1x starter motor for event generator	\$ 655.00	
EFT36681	27/09/2023	Dhu South Electrical			\$ 528.00
5204	20/09/2023		Diagnose error on Meeting room (Dance floor) -	\$ 528.00	
EFT36682	27/09/2023	SOS Office Equipment			\$ 83.93
614706	31/08/2023		KLC copier charges - August 2023	\$ 83.93	
EFT36683	27/09/2023	BOC Limited			\$ 103.70
4034772515	29/08/2023		Container service - August 2023	\$ 103.70	
EFT36684	27/09/2023	Albany Hydraulics			\$ 613.80
00052984	01/09/2023		1x Hyd ram for stick rack	\$ 613.80	
EFT36685	27/09/2023	Albany Aurora Environmental			\$ 3,562.90
21494	24/08/2023		Groundwater Monitoring - Refuse Site & Saleyards	\$ 3,562.90	
EFT36686	27/09/2023	Quantum Consulting Australia Pty Ltd			\$ 13,285.80
6135	25/08/2023		Community capacity building project Milestone 1	\$ 5,904.80	
6136	25/08/2023		Community capacity building project Milestone 2	\$ 7,381.00	
EFT36687	27/09/2023	Kyra Bolton			\$ 300.00
191220	21/08/2023		Reimbursement - Refund of Bonds	\$ 300.00	
EFT36688	27/09/2023	ABC Distributors WA			\$ 732.93
161149	23/08/2023		Cleaning (Admin) - Cleaning Order	\$ 732.93	
EFT36689	27/09/2023	Cemeteries & Crematoria Association of			\$ 130.00
1544	21/08/2023		CCAWA Ordinary Membership	\$ 130.00	
EFT36690	27/09/2023	Dell Australia Pty Ltd			\$ 1,419.00
2411605518	27/08/2023		Community Laptop	\$ 1,419.00	
EFT36691	27/09/2023	DX Print Group Pty Ltd			\$ 2,183.50
00097691	21/08/2023		Refuse site - Tax invoice/receipt books In triplicate of 50 A4	\$ 1,749.00	
00097694	21/08/2023		Stationery - Envelopes	\$ 434.50	
EFT36692	27/09/2023	Katanning Stock & Trading			\$ 420.00
6/56	14/08/2023		New Toilet seals	\$ 420.00	
EFT36693	27/09/2023	Landgate			\$ 43.50
387237	30/08/2023		Valuation Services Int Vals Country	\$ 43.50	
EFT36694	27/09/2023	LO-GO Appointments			\$ 60.50
H2885	07/09/2023		Staff - Drug - Alcohol test	\$ 60.50	
EFT36695	27/09/2023	QFH Multiparts			\$ 1,590.56
909328161	03/08/2023		Uniforms & PPE	\$ 189.95	
909350167	08/08/2023		Uniforms & PPE	\$ 189.95	
909441804	24/08/2023		Airport Grounds Maintenance	\$ 1,210.66	
EFT36696	27/09/2023	PFD FOOD SERVICES			\$ 1,095.85

Schedule of Accounts Paid - September 2023

LI398593	30/08/2023		Kiosk Materials & Cleaning Supplies	\$ 1,095.85	
EFT36697	27/09/2023	South Regional TAFE			\$ 406.25
I0025034	24/08/2023		Staff Training - Administration - Business Cert III	\$ 406.25	
EFT36698	27/09/2023	Winc Australia			\$ 436.88
9043073520	02/08/2023		Stationery Order	\$ 8.71	
9043086970	03/08/2023		Stationery order 07/2023	\$ 422.96	
9043087638	04/08/2023		Stationery order 07/2023	\$ 5.21	
EFT36699	27/09/2023	Romine Holdings TAS Wren Oil			\$ 16.50
156451	28/08/2023		Oil Waste Disposal	\$ 16.50	
				EFT Total	\$ 307,470.43

Payroll Payments

Bpay	Date	Name	Description	Amount	Total
Pay	13/09/2023	Payroll			\$ 115,593.45
			Payroll PAY 6	\$ 115,593.45	
Pay	27/09/2023	Payroll			\$ 108,255.94
			Payroll PAY 7	\$ 108,255.94	
				Pay Total	\$ 223,849.39

Direct Debit Payments

DD	Date	Name	Description	Amount	Total
DD32300.1	04/09/2023	Telstra Corporation			\$ 2,999.29
K187 182 111-7	21/08/2023		Phone & internet charges - Aug 2023	\$ 2,999.29	
SUPER	13/09/2023	Superchoice			\$ 18,628.50
	13/09/2023		Superannuation Payments Pay 6	\$ 18,628.50	
DD32355.1	14/09/2023	SG Fleet Australia			\$ 1,054.37
AUSG00529603	31/08/2023		Vehicle lease - CESM	\$ 1,054.37	
SUPER	27/09/2023	Superchoice			\$ 17,457.78
	27/09/2023		Superannuation Payments Pay 7	\$ 17,457.78	
				Direct Debit Total	\$ 40,139.94

Credit Card

C/Card	Date	Name	Description	Amount	Total
CESM	26/09/2023	Cindy Pearce			\$ 841.80
			Printer ink	\$ 281.07	
			Accommodation	\$ 218.73	
			Frames	\$ 342.00	
CEO	26/09/2023	Julian Murphy			\$ 66.50
			Refreshments	\$ 66.50	

Schedule of Accounts Paid - September 2023

MRC	26/09/2023	Kirsty Flugge			\$ 703.65
			Stationery KLC, sign in KLC, Refreshments,	\$ 308.16	
			Sign -KLC	\$ 153.64	
			Seniors afternoon tea and meat packs	\$ 29.09	
			Kiosk supplies, Young star -KLC supplies	\$ 62.76	
			Accommodation	\$ 150.00	
HRC	26/09/2023	Mohammed Aeson			\$ 4,641.28
			Refreshments	\$ 627.39	
			School holiday supplies	\$ 167.61	
			Depot morning tea	\$ 144.29	
			Membership renewal	\$ 90.91	
			Training and accommodation	\$ 3,281.91	
			Cleaning supplies, battery,	\$ 244.29	
			Citizenship Ceremony gift	\$ 84.88	
			Credit Card Totals	\$ 6,253.23	

Cheque Total	\$ 927.15	1%
EFT Total	\$ 307,470.43	42%
Payroll Total	\$ 223,849.39	39%
Direct Debit Total	\$ 40,139.94	12%
Credit Card Total	\$ 6,253.23	6%
	\$ 578,640.14	100%



Shire of
Katanning

Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
30 September 2023



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 September 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary Information	30 June 2023	30 September 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,971,581	9,551,176
Trade and other receivables		1,341,387	6,083,647
Other financial assets		4,343,573	4,343,573
Inventories	8	20,508	28,727
TOTAL CURRENT ASSETS		16,677,049	20,007,123
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		348,463	372,148
Property, plant and equipment		58,147,513	58,631,831
Infrastructure		159,921,608	160,025,400
Right-of-use assets		15,319	15,319
Intangible assets		56,839	56,839
TOTAL NON-CURRENT ASSETS		218,758,064	219,369,859
TOTAL ASSETS		235,435,113	239,376,982
CURRENT LIABILITIES			
Trade and other payables	9	859,231	627,576
Other liabilities	13	4,422,028	4,422,028
Lease liabilities	12	15,095	15,095
Borrowings	11	284,958	284,958
Employee related provisions	13	630,441	630,441
Other provisions	13	1,112,890	1,070,890
TOTAL CURRENT LIABILITIES		7,324,643	7,050,988
NON-CURRENT LIABILITIES			
Lease liabilities	12	955	955
Borrowings	11	3,550,081	3,550,081
Employee related provisions		100,850	100,850
Other provisions		573,804	573,804
TOTAL NON-CURRENT LIABILITIES		4,225,690	4,225,690
TOTAL LIABILITIES		11,550,333	11,276,678
NET ASSETS		223,884,780	228,100,304
EQUITY			
Retained surplus		95,860,314	100,075,841
Reserve accounts	4	7,733,795	7,733,795
Revaluation surplus		120,290,669	120,290,669
TOTAL EQUITY		223,884,778	228,100,305

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	0 September 2023
Current assets		\$	\$	\$
Cash and cash equivalents	3	5,896,054	10,971,581	9,551,176
Trade and other receivables		1,320,712	1,341,387	6,083,647
Other financial assets		4,343,573	4,343,573	4,343,573
Inventories	8	20,508	20,508	28,727
		11,580,847	16,677,049	20,007,123
Less: current liabilities				
Trade and other payables	9	(859,231)	(859,231)	(627,576)
Other liabilities	13	(4,422,028)	(4,422,028)	(4,422,028)
Lease liabilities	12	0	(15,095)	(15,095)
Borrowings	11	0	(284,958)	(284,958)
Employee related provisions	13	(630,441)	(630,441)	(630,441)
Other provisions	13	(1,112,890)	(1,112,890)	(1,070,890)
		(7,024,590)	(7,324,643)	(7,050,988)
Net current assets		4,556,257	9,352,406	12,956,135
Less: Total adjustments to net current assets	Note 2(c)	(4,556,257)	(5,624,233)	(5,708,104)
Closing funding surplus / (deficit)		0	3,728,173	7,248,031

(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	YTD Budget	YTD Actual
	\$	(a)	(b)
Adjustments to operating activities			
Less: Profit on asset disposals	6	(195,378)	(3,621)
Less: Movement in liabilities associated with restricted cash			(131,242)
Add: Loss on asset disposals	6	34,996	0
Add: Depreciation		5,342,903	1,332,444
- Financial assets at amortised cost - term deposits			23,685
- Pensioner deferred rates		0	15,173
- Employee provisions		0	(19,362)
- Other provisions		0	135,832
Total non-cash amounts excluded from operating activities		5,182,521	1,460,466
			(107,557)

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date
	Opening 30 June 2023	Closing 30 June 2023	0 September 2023
	\$	\$	\$
Less: Reserve accounts	4	(6,302,936)	(7,733,795)
Less: Financial assets at amortised cost - self supporting loans	8		0
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	0	284,958
- Current portion of lease liabilities	12	0	15,095
- Current portion of other provisions held in reserve		1,116,238	1,179,068
- Current portion of employee benefit provisions held in reserve	4	630,441	630,441
Total adjustments to net current assets	Note 2(a)	(4,556,257)	(5,624,233)
			(5,708,104)

CURRENT AND NON-CURRENT CLASSIFICATION

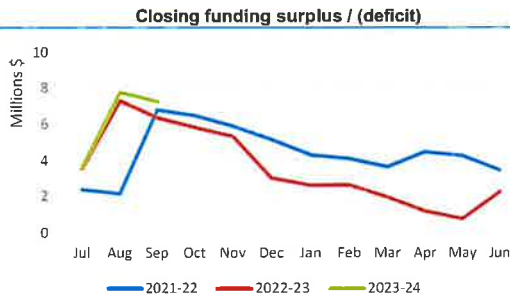
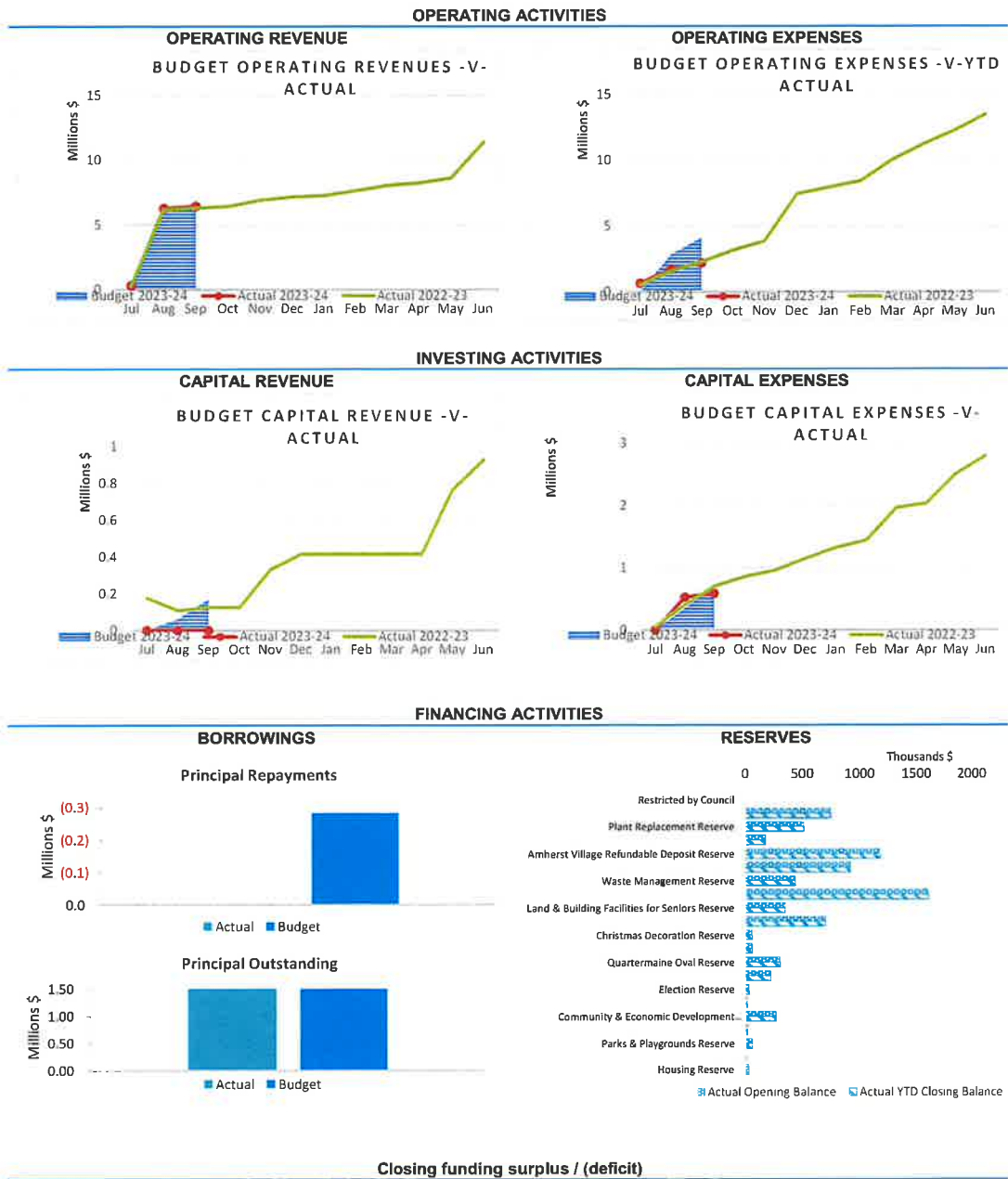
In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	744,023	25,050	0	0	769,073	744,023	0	0	0	744,023
Plant Replacement Reserve	511,587	14,300	50,687	(300,000)	276,574	511,587	0	0	0	511,587
Amherst Village Building Maintenance Reserve	181,757	2,400	10,000	(40,000)	154,157	181,757	0	0	0	181,757
Amherst Village Refundable Deposit Reserve	1,179,038	42,200	0	(105,000)	1,116,238	1,179,038	0	0	0	1,179,038
Old Saleyards Reserve	915,887	32,000	0	(350,000)	597,887	915,887	0	0	0	915,887
Waste Management Reserve	438,651	14,400	0	0	453,051	438,651	0	0	0	438,651
Land & Building Reserve	1,607,621	55,350	10,000	(1,081,506)	591,465	1,607,621	0	0	0	1,607,621
Land & Building Facilities for Seniors Reserve	350,819	11,500	0	(60,000)	302,319	350,819	0	0	0	350,819
Regional Sheep Saleyards Reserve	698,238	25,000	140,000	(96,850)	766,388	698,238	0	0	(6,000)	698,238
Christmas Decoration Reserve	62,810	1,820	10,000	(50,000)	24,630	62,810	0	0	0	62,810
GRV Revaluation Reserve	63,369	1,830	10,000	(50,000)	25,199	63,369	0	0	0	63,369
Quartermaine Oval Reserve	306,030	8,840	50,000	0	364,870	306,030	0	0	0	306,030
KLC Facilities Reserve	225,788	8,280	102,310	0	336,378	225,788	0	0	0	225,788
Election Reserve	34,237	890	10,000	(30,000)	15,127	34,237	0	0	0	34,237
Library Building Reserve	17,886	530	2,500	0	20,916	17,886	0	0	0	17,886
Community & Economic Development Reserve	270,770	8,900	0	0	279,670	270,770	0	0	0	270,770
Lake Ewlyamartup Facilities Reserve	20,575	550	5,000	0	26,125	20,575	0	0	0	20,575
Parks & Playgrounds Reserve	62,328	1,680	15,000	0	79,008	62,328	0	0	0	62,328
Katanning Aquatic Centre Reserve	6,959	1,180	15,000	0	23,139	6,959	0	0	0	6,959
Housing Reserve	35,422	300	45,000	0	80,722	35,422	0	0	0	35,422
	7,733,795	257,000	475,497	(2,163,356)	6,302,936	7,733,795	0	0	0	7,733,795

5 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.

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	

7 RECEIVABLES

Rates receivable

	30 Jun 2023	30 Sep 2023
	\$	\$
Opening arrears previous years	1,181,929	1,181,929
Levied this year		5,017,047
Less - collections to date	(0)	(214,872)
Gross rates collectable	1,181,929	5,984,104
Net rates collectable	1,181,929	5,984,104
% Collected	0.0%	3.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,224)	37,741	95,749	13,302	281,803	424,371
Percentage	(1.0%)	8.9%	22.6%	3.1%	66.4%	
Balance per trial balance						
Trade receivables	(4,224)	37,741	95,749	13,302	281,803	424,371
Other receivables		14,211				14,211
GST receivable		13,967				13,967
Allowance for credit losses of other receivables					(353,006)	(353,006)
Total receivables general outstanding						99,543

Amounts shown above include GST (where applicable)

KEY INFORMATION

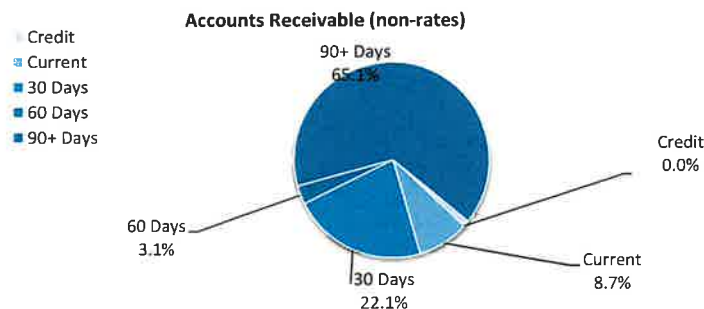
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods so and services performed in the ordinary course of business.

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.



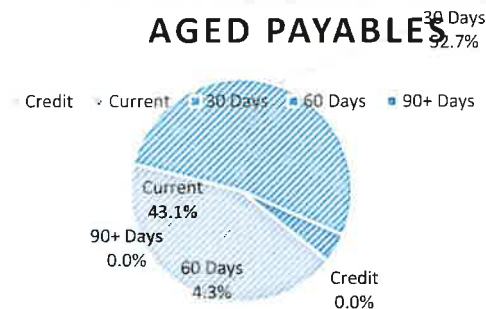
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	33,114	40,504	3,300	0	76,918
Percentage	0.0%	43.1%	52.7%	4.3%	0.0%	
Balance per trial balance						
Sundry creditors	0	33,114	40,504	3,300	0	76,918
Accrued salaries and wages					62,001	62,001
ATO liabilities		86,725				86,725
Other payables		239,382				239,382
Rates paid in Advance					50,735	50,735
Bonds & Deposits					94,697	94,697
Accrued Interest on Loans					17,118	17,118
Total payables general outstanding						627,576

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.



11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
New Administration Building	158	2,039,001				(103,076)	2,039,001	1,935,925		(90,527)
Aged & Key Worker Housing	159	601,113				(44,560)	601,113	556,553		(11,827)
Plant - Watercart	160	128,873				(16,702)	128,873	112,171		(1,942)
Plant - Grader	161	189,521				(24,562)	189,521	164,959		(2,856)
Plant - Road Sweeper	163	200,374				(39,384)	200,374	160,990		(7,989)
Plant - Truck	164	181,290				(35,633)	181,290	145,657		(7,228)
		3,340,172	0	0	0	(263,917)	3,340,172	3,076,255	0	(122,369)
Self supporting loans										
Katanning Country Club		200,374	0	0	0	(21,041)	200,374	179,333	0	(10,957)
		200,374	0	0	0	(21,041)	200,374	179,333	0	(10,957)
Total		3,540,546	0	0	0	(284,958)	3,540,546	3,255,588	0	(133,326)
Current borrowings		284,958					284,958			
Non-current borrowings		3,255,588					3,255,588			
		3,540,546					3,540,546			

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.

13 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2023
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		85,285	0			85,285
Capital grant/contributions liabilities		4,336,743	0	0	0	4,336,743
Total other liabilities		4,422,028	0	0	0	4,422,028
Employee Related Provisions						
Provision for annual leave		297,782	0			297,782
Provision for long service leave		332,659	0			332,659
Total Provisions		630,441	0	0	0	630,441
Other Provisions						
Amherst Refundable Deposits		1,112,890	0		(42,000)	1,070,890
Total Other Provisions		1,112,890	0	0	(42,000)	1,070,890
Total other current liabilities		6,165,359	0	0	(42,000)	6,123,359

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

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.

SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2023

INVESTING ACTIVITIES

15 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 2023		(As revenue)	30 Sep 2023	30 Sep 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
Unspent Capital Grants & Subsidies	85,285			85,285	85,285			
Transport	0			0	0	458,440	154,933	0
Economic services	0			0	0	13,153	13,153	0
	85,285	0	0	85,285	85,285	471,593	168,086	0