



Shire of  
**Katanning**  
Heart of the Great Southern

List of Accounts Paid  
October 2022



## Schedule of Accounts Paid - October 2022

### Cheque Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42425	13/10/2022	SHIRE OF KATANNING			683.81
INV DEDUCTION	28/09/2022	SHIRE OF KATANNING	Payroll deductions	84.00	
INV DEDUCTION	28/09/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
INV ADMPTYCSH	30/09/2022	SHIRE OF KATANNING	ADMIN Petty Cash September 2022	551.81	
2 42426	14/10/2022	SHIRE OF KATANNING			4,750.71
INV A1746	09/09/2022	SHIRE OF KATANNING	RATES A1746 92 Piesse St ESL Interest 2022/23	386.94	
INV A3767	09/09/2022	SHIRE OF KATANNING	RATES A3767 25 Kaatanup Loop ESL 2022/23	93.00	
INV A3768	09/09/2022	SHIRE OF KATANNING	RATES A3768 32 Kaatanup Loop ESL 2022/23	93.00	
INV A3770	09/09/2022	SHIRE OF KATANNING	RATES A3770 6 Kaatanup Loop ESL 2022/23	93.00	
INV A3771	09/09/2022	SHIRE OF KATANNING	RATES A3771 7 Kaatanup Loop ESL 2022/23	93.00	
INV A3773	09/09/2022	SHIRE OF KATANNING	RATES A3773 9 Kaatanup Loop ESL 2022/23	93.00	
INV A3774	09/09/2022	SHIRE OF KATANNING	RATES A3774 16 Kaatanup Loop ESL 2022/23	93.00	
INV A3784	09/09/2022	SHIRE OF KATANNING	RATES A3784 2/5 Kaatanup Loop ESL 2022/23	93.00	
INV A3785	09/09/2022	SHIRE OF KATANNING	RATES A3785 1/5 Kaatanup Loop ESL 2022/23	93.00	
INV A3786	09/09/2022	SHIRE OF KATANNING	RATES A3786 3/5 Kaatanup Loop ESL 2022/23	93.00	
INV A3787	09/09/2022	SHIRE OF KATANNING	RATES A3787 4/5 Kaatanup Loop ESL 2022/23	93.00	
INV A1194	09/09/2022	SHIRE OF KATANNING	RATES A1194 Synnott Ave ESL 2022/23	349.00	
INV A3788	09/09/2022	SHIRE OF KATANNING	RATES A3788 4/8 Kaatanup Loop ESL 2022/23	93.00	
INV A3789	09/09/2022	SHIRE OF KATANNING	RATES A3789 3/8 Kaatanup Loop ESL 2022/23	93.00	
INV A3790	09/09/2022	SHIRE OF KATANNING	RATES A3790 2/8 Kaatanup Loop ESL 2022/23	93.00	
INV A3791	09/09/2022	SHIRE OF KATANNING	RATES A3791 1/8 Kaatanup Loop ESL 2022/23	93.00	
INV A528	09/09/2022	SHIRE OF KATANNING	RATES A528 19 Charles St 2022/23	1,674.45	
INV A3020	09/09/2022	SHIRE OF KATANNING	RATES A3020 Kierle St ESL & Interest 2022/23	386.94	
INV A3139	09/09/2022	SHIRE OF KATANNING	RATES A3139 52 Austral Tce ESL & Interest 2022/23	186.38	

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INV A3761	09/09/2022	SHIRE OF KATANNING	RATES A3761 11 Kaatanup Loop ESL 2022/23	93.00	
INV A3762	09/09/2022	SHIRE OF KATANNING	RATES A3762 ESL 15 Kaatanup Loop 2022/23	93.00	
INV A3763	09/09/2022	SHIRE OF KATANNING	RATES A3763 17 Kaatanup Loop ESL 2022/23	93.00	
INV A3764	09/09/2022	SHIRE OF KATANNING	RATES A3764 19 Kaatanup Loop ESL 2022/23	93.00	
INV A3765	09/09/2022	SHIRE OF KATANNING	RATES A3765 21 Kaatanup Loop ESL 2022/23	93.00	
3 42427	20/10/2022	SHIRE OF KATANNING			132.00
INV DEDUCTION	12/10/2022	SHIRE OF KATANNING	Payroll deductions	84.00	
INV DEDUCTION	12/10/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
4 42428	28/10/2022	SHIRE OF KATANNING			647.10
INV KLCPTYCSH	11/10/2022	SHIRE OF KATANNING	KLC Petty Cash September & October 2022	515.10	
INV DEDUCTION	26/10/2022	SHIRE OF KATANNING	Payroll deductions	84.00	
INV DEDUCTION	26/10/2022	SHIRE OF KATANNING	Payroll deductions	48.00	
<b>Cheque Total</b>				<b>\$ 6,213.62</b>	

### EFT Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
5 EFT34840	06/10/2022	KATANNING AQUATIC SPORTS INC.			40,000.00
INV INV-0001	03/10/2022	KATANNING AQUATIC SPORTS INC.	KAC Management Start Up Fee October 2022	40,000.00	
6 EFT34841	13/10/2022	AVANTGARDE TECHNOLOGIES			1,420.10
INV ES1778	03/10/2022	AVANTGARDE TECHNOLOGIES	CCTV Maintenance October 2022	1,420.10	
7 EFT34842	13/10/2022	CIVIC WORKFORCE MANAGEMENT			5,000.00
INV LG2022_23/03	03/10/2022	CIVIC WORKFORCE MANAGEMENT	GOVERNANCE HR Support Services	5,000.00	
8 EFT34843	13/10/2022	Dormakaba Australia Pty Ltd			1,155.00
INV 35WA1021776	30/09/2022	Dormakaba Australia Pty Ltd	KLC Automatic Door Inspection September 2022	165.00	
INV 35WA1022411	03/10/2022	Dormakaba Australia Pty Ltd	KLC Automatic Sliding Door Inspection September 2022	990.00	

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9	EFT34844	13/10/2022	Activate Motivate			567.50
	INV 0000046	20/09/2022	Activate Motivate	KLC Provide Cardio Box & Ladies Circuit September 2022	425.00	
	INV 0000047	20/09/2022	Activate Motivate	KLC Sports Engagement Provide Seniors Gym September 2022	142.50	
10	EFT34845	13/10/2022	Studio 23 Photography			540.00
	INV 10	12/09/2022	Studio 23 Photography	TOURSIM Revitalise & Activate Clive St Photographer for Country Music Night 030922	180.00	
	INV 12	19/09/2022	Studio 23 Photography	TOURSIM Revitalise & Activate Clive St Photographer for Sustainable Fair Day	360.00	
11	EFT34846	13/10/2022	BGL Solutions			25,090.69
	INV INV-0005357	14/09/2022	BGL Solutions	PIESSE LAKE Supply & Installation of Landscaping to Housing	1,572.71	
	INV INV-0005375	23/09/2022	BGL Solutions	KLC Quartermaine Oval Spray Herbicide & Insecticide	3,432.00	
	INV INV-0005374	23/09/2022	BGL Solutions	KLC Spray Front Lawns with Herbicide & Insecticide	1,573.19	
	INV INV-0005377	23/09/2022	BGL Solutions	KLC Quartermaine Oval Verti Mow	1,733.60	
	INV INV-0005376	23/09/2022	BGL Solutions	KLC Hockey Oval Spray Herbicide & Insecticide	3,146.36	
	INV INV-0005372	23/09/2022	BGL Solutions	KLC Hockey Oval Hollow Coring & Sweeping	2,970.00	
	INV INV-0005373	23/09/2022	BGL Solutions	KLC Quartermaine Oval Hollow Coring & Sweeping	2,695.00	
	INV INV-0005381	30/09/2022	BGL Solutions	ADMIN BUIDLING Garden Maintenance 300922	365.85	
	INV INV-0005384	01/10/2022	BGL Solutions	AAPG Grounds Maintenance 011022	7,601.98	
12	EFT34847	13/10/2022	Liberty Oil Australia Pty Ltd			21,672.00
	INV FI98001534	23/09/2022	Liberty Oil Australia Pty Ltd	BULK Diesel September 2022	21,672.00	
13	EFT34848	13/10/2022	Bolinda Digital Pty Ltd			1,200.00
	INV 39328	21/09/2022	Bolinda Digital Pty Ltd	LIBRARY Value Plan Mixed Formats Digital Books	1,200.00	
14	EFT34849	13/10/2022	WA Communications			1,632.42
	INV SI184444	28/09/2022	WA Communications	KA25498 John Deere Mower Two Way	1,632.42	
15	EFT34850	13/10/2022	Solutions IT Balcatta			321.79
	INV S61478	31/08/2022	Solutions IT Balcatta	ADMIN ICT Hardware Eaton UPS & Cabling	321.79	

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16	EFT34851	13/10/2022	CANON AUSTRALIA PTY LTD			445.49
	INV 8122303004	17/09/2022	CANON AUSTRALIA PTY LTD	LIBRARY Photocopier Readings 180822 - 170922	136.65	
	INV 8122323238	04/10/2022	CANON AUSTRALIA PTY LTD	ADMIN Photocopier Charges 050922 - 04102022	308.84	
17	EFT34852	13/10/2022	Let's Talk Flowers			170.00
	INV 52	15/09/2022	Let's Talk Flowers	GOVERNANCE Sympathy Flowers TH	50.00	
	INV 54	27/09/2022	Let's Talk Flowers	GOVERNANCE Police Remembrance Day Wreath 290922	120.00	
18	EFT34853	13/10/2022	WA Contract Ranger Services P/L			4,675.00
	INV 00004226	25/09/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Services 120922 - 250922	4,675.00	
19	EFT34854	13/10/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute			348.45
	INV R48778	05/09/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA09 Isuzu MU-X Service & Check Oil Consumption	348.45	
20	EFT34855	13/10/2022	Visimax			139.98
	INV INV-0540	28/09/2022	Visimax	BFB Fire Prevention Permit Books	139.98	
21	EFT34856	13/10/2022	Easi			1,723.93
	INV 164094	30/09/2022	Easi	1HIB928 Vehicle Lease Repayment 300922	1,723.93	
22	EFT34857	13/10/2022	Flaver Weddings and Events			1,999.00
	INV 502	30/09/2022	Flaver Weddings and Events	TOURSIM Revitalise & Activate Clive St Decorations & Games Sustainable Fair Day	689.00	
	INV 503	04/10/2022	Flaver Weddings and Events	TOURISM Revitalise & Activate Clive St Movie & Equipment for Family Movie Night 010922	1,310.00	
23	EFT34858	13/10/2022	IPEC PTY LTD			500.23
	INV 0569-S408620	07/08/2022	IPEC PTY LTD	FREIGHT Charges August 2022	78.39	
	INV 0571-S408620	28/08/2022	IPEC PTY LTD	FREIGHT Charges August 2022	113.54	
	INV 0572-S408620	04/09/2022	IPEC PTY LTD	FREIGHT Charges September 2022	11.07	
	INV 0573-S408620	11/09/2022	IPEC PTY LTD	FREIGHT Charges September 2022	43.86	
	INV 0574-S408620	18/09/2022	IPEC PTY LTD	FREIGHT Charges September 2022	31.26	
	INV 0575-S408620	25/09/2022	IPEC PTY LTD	FREIGHT Charges September 2022	13.44	
	INV 0576-S408620	02/10/2022	IPEC PTY LTD	FREIGHT Charges September 2022	208.67	
24	EFT34859	13/10/2022	Rochelle Sampson			120.00
	INV 2240	19/09/2022	Rochelle Sampson	KAC Blue Meet Me in Katanning Logo for Promo & Uniforms	120.00	

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25	EFT34860	13/10/2022	TRUSTEE FOR P&M MOORE FAMILY TRUST T/A NORDIC FITNESS EQUIPMENT			99.00
	INV NFE-005860SF	28/09/2022	TRUSTEE FOR P&M MOORE FAMILY TRUST T/A NORDIC FITNESS EQUIPMENT	KLC Antibacterial Gym Wipes	99.00	
26	EFT34861	13/10/2022	EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING			5,613.63
	INV URP-4247	04/10/2022	EXURBAN PTY LTD ATF VISTA TRUST TRADING AS EXURBAN RURAL & REGIONAL PLANNING	CONSULTANTS General Planning Services September 2022	5,613.63	
27	EFT34862	13/10/2022	Elizabeth French Consulting			19,284.96
	INV 220803	06/09/2022	Elizabeth French Consulting	CONSULTANTS EHO Services for August 2022	11,693.66	
	INV 220903	30/09/2022	Elizabeth French Consulting	CONSULTANTS EHO Services for September 2022	7,591.30	
28	EFT34863	13/10/2022	Barry Wright Contractors			3,675.00
	INV ZC8729812	19/09/2022	Barry Wright Contractors	MAINTENANCE Various Shire Properties	1,537.50	
	INV ZC8729813	03/10/2022	Barry Wright Contractors	MAINTENANCE Various Shire Properties September 2022	2,137.50	
29	EFT34864	13/10/2022	COLIN HENRY THORNE			400.00
	INV 2001321	01/09/2022	COLIN HENRY THORNE	TOURISM Revitalise & Activate Clive St Cleaning of Shop Windows	400.00	
30	EFT34865	13/10/2022	ZENITH LAUNDRY			498.80
	INV 00236065	23/09/2022	ZENITH LAUNDRY	GOVERNANCE Council Dry-cleaning September 2022	99.40	
	INV 00236065	23/09/2022	ZENITH LAUNDRY	KLC Dry-cleaning September 2022	191.41	
	INV 00237143	30/09/2022	ZENITH LAUNDRY	KLC Dry-Cleaning September 2022	207.99	
31	EFT34866	13/10/2022	SOLAHART ALBANY			2,481.00
	INV INV-012659	01/09/2022	SOLAHART ALBANY	MAINTENANCE 25 Marmion Drive Install Temporary Hot Water System & Decommission Old Unit	2,481.00	
32	EFT34867	13/10/2022	Albany Harvey Norman AV/IT			1,506.00
	INV 1058666	07/06/2022	Albany Harvey Norman AV/IT	HOUSING 8 Austral Tce Oven, Cooktop & Rangehood	1,506.00	
33	EFT34868	13/10/2022	ABC DISTRIBUTORS WA			1,543.30
	INV 156249	28/09/2022	ABC DISTRIBUTORS WA	CLEANING Materials for Public Toilets	1,543.30	
34	EFT34869	13/10/2022	AFGRI Equipment			43,999.73
	INV 2592144	30/05/2022	AFGRI Equipment	PLANT 2022 John Deere Commercial Mower	42,900.00	

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INV 2618433	27/08/2022	AFGRI Equipment	KA25498 John Deere Mower Pulleys, Washers & Drive Belt for Blades	851.14	
INV 2625784	19/09/2022	AFGRI Equipment	KA25498 John Deere Mower Pulleys, Washers & Drive Belt for Blades	248.59	
35 EFT34870	13/10/2022	AHERN AUSTRALIA PTY LTD			1,119.80
INV 220007219	16/09/2022	AHERN AUSTRALIA PTY LTD	KA13733 Trailer Mounted Snorkel Service & Repairs	1,119.80	
36 EFT34871	13/10/2022	Albany Hydraulic Services Pty Ltd			704.00
INV 00049444	31/08/2022	Albany Hydraulic Services Pty Ltd	KA24951 Mitsubishi Canter Hydraulic Motor	704.00	
37 EFT34872	13/10/2022	AMPAC Debt Recovery			2,271.50
INV 89107	21/09/2022	AMPAC Debt Recovery	RATES Debt Recovery September 2022	2,271.50	
38 EFT34873	13/10/2022	Great Southern A Smart Start			3,660.00
INV 2022/06	21/09/2022	Great Southern A Smart Start	GOVERNANCE A Smart Start Great Southern Annual Financial Contribution 2022/23	3,660.00	
39 EFT34874	13/10/2022	Autosmart WA South West & Great Southern			1,146.10
INV 00107959	10/08/2022	Autosmart WA South West & Great Southern	PLANT Various Depot Materials Truck Wash & Floor Cleaner	1,146.10	
40 EFT34875	13/10/2022	CGS TYRES			337.50
INV 1004765	06/09/2022	CGS TYRES	KA25652 Toyota Hilux Replacement Tyre	337.50	
41 EFT34876	13/10/2022	BOC GASES AUSTRALIA			103.70
INV 4032068341	28/08/2022	BOC GASES AUSTRALIA	GAS Bottle Refill August 2022	103.70	
42 EFT34877	13/10/2022	BTW RURAL SUPPLIES			4,147.00
INV 35896	04/08/2022	BTW RURAL SUPPLIES	PLANT Chainsaw & Carry Case	1,719.00	
INV 35910	15/08/2022	BTW RURAL SUPPLIES	PLANT Replacement Clutch & Fuel Hose	240.00	
INV 36024	17/08/2022	BTW RURAL SUPPLIES	PLANT Chainsaw & Carry Case	1,948.00	
INV 36134	29/08/2022	BTW RURAL SUPPLIES	KA09 Isuzu MU-X Battery	240.00	
43 EFT34878	13/10/2022	CLEVER PATCH			213.40
INV 459575	13/09/2022	CLEVER PATCH	LIBRARY Various Program Materials for September/October School Holidays	213.40	
44 EFT34879	13/10/2022	COCA-COLA AMATIL			984.36
INV 229599140	06/10/2022	COCA-COLA AMATIL	KLC Kiosk Refreshments October 2022	984.36	

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45	EFT34880	13/10/2022	Lockhart Family Trust Trading as Mini Projects WA			825.00
	INV 569	02/09/2022	Lockhart Family Trust Trading as Mini Projects WA	CCTV Upgrades Hire of EWP	825.00	
46	EFT34881	13/10/2022	CONNECT CALL CENTRE SERVICES			232.38
	INV 00112589	15/09/2022	CONNECT CALL CENTRE SERVICES	ADMIN After Hours Call Service August 2022	232.38	
47	EFT34882	13/10/2022	GERALDINE NOMINEES T/A DAIMLER TRUCKS			1,958.00
	INV RA980004051:01	13/07/2022	GERALDINE NOMINEES T/A DAIMLER TRUCKS	KA24635 Prime Mover Freightliner Diagnosis	1,958.00	
48	EFT34883	13/10/2022	DOWNER EDI WORKS PTY LTD			2,175.03
	INV 6014042	16/09/2022	DOWNER EDI WORKS PTY LTD	WORKS 10 Tonne Load Premix Rural & Town	2,175.03	
49	EFT34884	13/10/2022	DX PRINT GROUP PTY LTD			418.00
	INV 00096343	24/08/2022	DX PRINT GROUP PTY LTD	GOVERNANCE Window face Envelopes for Rates Notices	418.00	
50	EFT34885	13/10/2022	ELDERS RURAL SERVICES AUSTRALIA LIMITED			5,319.60
	INV CT76062	14/09/2022	ELDERS RURAL SERVICES AUSTRALIA LIMITED	WORKS Chemicals for Spraying Simazine & Glyphosate	4,455.00	
	INV CT76061	14/09/2022	ELDERS RURAL SERVICES AUSTRALIA LIMITED	WORKS Chemicals for Spraying Thermal Carrier	864.60	
51	EFT34886	13/10/2022	RAY FORD SIGNS			378.40
	INV 12670	27/09/2022	RAY FORD SIGNS	TOURISM Revitalise & Activate Clive St Corflute A-Frame Signs	378.40	
52	EFT34887	13/10/2022	FORSBERG CATALOGUES			350.00
	INV 81	31/08/2022	FORSBERG CATALOGUES	REFUSE SITE Pamphlets for September Free Tip Entry	350.00	
53	EFT34888	13/10/2022	L. E. GARSTONE PLUMBING			800.00
	INV 000817	28/09/2022	L. E. GARSTONE PLUMBING	AMHERST VILLAGE Unit 9 Supply & Install a 50L Electric Hot Water System	800.00	
54	EFT34889	13/10/2022	SHIRE OF GNOWANGERUP			1,187.64
	INV 91467	31/08/2022	SHIRE OF GNOWANGERUP	AIRPORT Leave Coverage for Serviceability Inspections 050822 - 290822	1,187.64	
55	EFT34890	13/10/2022	GRAHAM'S SMALL MOTOR CENTRE			3,235.00
	INV R24	18/05/2022	GRAHAM'S SMALL MOTOR CENTRE	SALEYARDS Whipper Snipper Head	88.00	
	INV R20	17/08/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Chainsaw & Carry Case	1,500.00	



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INV Q66	29/08/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Chainsaw Chain	880.00	
INV Q88	01/09/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Chainsaw Repairs	767.00	
<b>56</b> EFT34891	13/10/2022	GRANDE FOOD SERVICE			586.96
INV 4202351	05/10/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments October 2022	586.96	
<b>57</b> EFT34892	13/10/2022	GREAT SOUTHERN FUEL SUPPLIES			10,646.18
INV 17005280	24/08/2022	GREAT SOUTHERN FUEL SUPPLIES	PLANT Kero & Grease	1,268.84	
INV 17005341	08/09/2022	GREAT SOUTHERN FUEL SUPPLIES	PLANT Oil	302.27	
INV 17005377	19/09/2022	GREAT SOUTHERN FUEL SUPPLIES	PLANT Volvo Excavator Hydraulic Oil & Drum Pump	286.96	
INV FCRDSEP	30/09/2022	GREAT SOUTHERN FUEL SUPPLIES	FUEL Cards September 2022	8,788.11	
<b>58</b> EFT34893	13/10/2022	GREY BIRD MEDIA			341.00
INV 1775	08/09/2022	GREY BIRD MEDIA	TOURISM Revitalise & Activate Clive St Advert Sustainable Fair Day Aurora Magazine September Edition 2022	341.00	
<b>59</b> EFT34894	13/10/2022	HYDROJET			441.10
INV 8576	19/09/2022	HYDROJET	GRAFFITI CONTROL Stone Masonry Graffiti Remover	441.10	
<b>60</b> EFT34895	13/10/2022	JB HI-FI Group Pty Ltd			571.41
INV BD0924612	16/09/2022	JB HI-FI Group Pty Ltd	ADMIN ICT Hardware Belkin & Cygnett USB-C Lightening Cable	190.02	
INV BD0926282	19/09/2022	JB HI-FI Group Pty Ltd	ADMIN ICT Hardware Satechi Charging Dock Station & Belkin USB-C Cable	381.39	
<b>61</b> EFT34896	13/10/2022	Katanning Glazing & Security			1,455.00
INV 18976	28/09/2022	Katanning Glazing & Security	HOUSING Unit 1,2,3,4 8 Kaatanup Loop Change Existing Double Cylinder Door Barrels	1,455.00	
<b>62</b> EFT34897	13/10/2022	KATANNING TRAILER REPAIRS PTY LTD			1,441.00
INV 491	30/08/2022	KATANNING TRAILER REPAIRS PTY LTD	WORKS Lake Coyrecup Rd Repair Grizzley	1,441.00	
<b>63</b> EFT34898	13/10/2022	WESFARMERS KLEENHEAT GAS PTY LTD			375.95
INV 4462450	01/09/2022	WESFARMERS KLEENHEAT GAS PTY LTD	SALEYARDS Gas Refill for Canteen	305.65	
INV 22009328	19/09/2022	WESFARMERS KLEENHEAT GAS PTY LTD	SALEYARDS Gas Refill for Canteen September 2022	70.30	

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64	EFT34899	13/10/2022	KOWALDS NEWS & GLASSHOUSE			219.25
	INV I0000026188	29/09/2022	KOWALDS NEWS & GLASSHOUSE	LIBRARY Diaries & A4 Paper	107.25	
	INV SN00003930092022	30/09/2022	KOWALDS NEWS & GLASSHOUSE	STATIONERY Newspapers 040922 - 250922	112.00	
65	EFT34900	13/10/2022	KATANNING STOCK & TRADING			574.30
	INV 4/58	01/08/2022	KATANNING STOCK & TRADING	KLC Building Maintenance Waterproofing & Roof Gutter	51.90	
	INV 4/59	08/08/2022	KATANNING STOCK & TRADING	KLC Building Maintenance Wet Area Silicone & Hinges	82.80	
	INV 4/60	09/08/2022	KATANNING STOCK & TRADING	AAPG Toilets Building Maintenance Steel Hinges	49.00	
	INV 4/61	11/08/2022	KATANNING STOCK & TRADING	KLC Cleaning Materials Kerosene for Floors	30.60	
	INV 4/62	17/08/2022	KATANNING STOCK & TRADING	KLC Cleaning Materials Black Cloth Tape	19.80	
	INV 4/63	22/08/2022	KATANNING STOCK & TRADING	REFUSE SITE Guttering for Office	242.20	
	INV 4/64	30/08/2022	KATANNING STOCK & TRADING	KA25498 John Deere Mower Etching Primer for Deck	98.00	
66	EFT34901	13/10/2022	Katanning H Hardware			191.80
	INV 103000907	26/08/2022	Katanning H Hardware	WORKS Lake Coyrecup Rd Concrete Lifting Clutch	173.90	
	INV 106006417	31/08/2022	Katanning H Hardware	ROADS Wanke St Steel Post for Sign	17.90	
67	EFT34902	13/10/2022	LANDGATE ADMIN			441.76
	INV 377638	22/08/2022	LANDGATE ADMIN	RATES GRV Schedule G2022/05 250622 - 220722	71.80	
	INV 377818	24/08/2022	LANDGATE ADMIN	RATES Rural UV's Schedule R2022/2 050322 - 190822	130.41	
	INV 377885	29/08/2022	LANDGATE ADMIN	RATES Mining Tenements Schedule M2022/2 080722 - 050822	42.15	
	INV 1220390	01/10/2022	LANDGATE ADMIN	GOVERNANCE Certificate of Title Search Fees Various Properties	197.40	
68	EFT34903	13/10/2022	LASERSCAPE			330.00
	INV 220715	15/07/2022	LASERSCAPE	ADMIN Staff Communications & Team Building Laser Tag Exercises	330.00	
69	EFT34904	13/10/2022	MCINTOSH & SONS			39.95
	INV 1737358	27/09/2022	MCINTOSH & SONS	KA25498 John Deere Threadlocker	39.95	
70	EFT34905	13/10/2022	MCLEODS			117.66
	INV 126133	27/09/2022	MCLEODS	ADMIN Consultants Licence Agreement Lot 121 Trimmer Road	117.66	
71	EFT34906	13/10/2022	MJB INDUSTRIES			7,756.38
	INV 00010143	29/08/2022	MJB INDUSTRIES	WORKS Mills St & Forrest Hills Rd Culvert Headwall & Pipes	7,756.38	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
72	EFT34907	13/10/2022	MODERN TEACHING AIDS			291.58
	INV 45039774	12/09/2022	MODERN TEACHING AIDS	LIBRARY Various Program Materials for September/October School Holidays	163.48	
	INV 45059520	23/09/2022	MODERN TEACHING AIDS	TOURISM Bloom Festival Activity Garden Grow Craft Kits	128.10	
73	EFT34908	13/10/2022	QFH Multiparts			213.93
	INV 907534852	30/08/2022	QFH Multiparts	AU17029 Semi-Trailer Hydraulic Hose	190.61	
	INV 907537761	31/08/2022	QFH Multiparts	KA1337 Fuso Canter Hydraulic Fittings	23.32	
74	EFT34909	13/10/2022	NARROGIN TECHNOLOGY SOLUTIONS			99.00
	INV 149939	28/09/2022	NARROGIN TECHNOLOGY SOLUTIONS	ADMIN IT Support Lenovo Laptop BIOS Repair	99.00	
75	EFT34910	13/10/2022	NICHOLLS BUS AND COACH SERVICE PTY LTD			1,463.00
	INV 00003276	29/09/2022	NICHOLLS BUS AND COACH SERVICE PTY LTD	KLC Kids Adventure Club Bus Hire for Camp Quararup Pickup & Return 280922 - 290922	1,463.00	
76	EFT34911	13/10/2022	NIGHTINGALE'S NEST & NURSERY			127.95
	INV 489	05/10/2022	NIGHTINGALE'S NEST & NURSERY	TOURISM Fertiliser for Plants on Clive St	127.95	
77	EFT34912	13/10/2022	Old Kobeelyan's Association			100.00
	INV REIMBURSEMENT	13/09/2022	Old Kobeelyan's Association	REIMBURSEMENT Equipment Hire Bond Release 100922 - 110922	100.00	
78	EFT34913	13/10/2022	PFD FOOD SERVICES			1,222.15
	INV LE428164	05/10/2022	PFD FOOD SERVICES	KLC Kiosk Refreshments October 2022	1,222.15	
79	EFT34914	13/10/2022	PLASTICS PLUS			227.92
	INV 337293	05/09/2022	PLASTICS PLUS	PLANT Various Depot Materials Oversized Banner & Jerry Cans	227.92	
80	EFT34915	13/10/2022	REALM STUDIOS PTY LTD			1,100.00
	INV INV-2457	29/07/2022	REALM STUDIOS PTY LTD	GOVERNANCE Consultants Katanning Public Art Trail Strategy	1,100.00	
81	EFT34916	13/10/2022	R MUNNS ENGINEERING CONSULTING SERVICES			1,914.22
	INV 556	22/08/2021	R MUNNS ENGINEERING CONSULTING SERVICES	WORKS Kupara Park Road Catchment Refurbishment Project Draft CAD Cross Section & GIS Work Plan	1,914.22	
82	EFT34917	13/10/2022	SECURE CORPORATION PTY LTD T/A SOUTHERN LOCK SECURITY			140.43
	INV C18917	01/10/2022	SECURE CORPORATION PTY LTD T/A SOUTHERN LOCK SECURITY	ADMIN Quarterly Alarm Monitoring Fees October 2022	140.43	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
83	EFT34918	13/10/2022	S.K.N CONTRACTING			11,190.00
	INV 372/17929	28/09/2022	S.K.N CONTRACTING	INFRASTRUCTURE Emergency Welfare Centre Fencing to be Erected for Security	10,420.00	
	INV 377/18013	06/10/2022	S.K.N CONTRACTING	REFUSE SITE Repair Two Holes in Chainmesh Wire Fence	770.00	
84	EFT34919	13/10/2022	SLAVIN ARCHITECTS PTY LTD			1,320.00
	INV INV-0859	04/10/2022	SLAVIN ARCHITECTS PTY LTD	ECH Planning Progress Claim Updated Plans	1,320.00	
85	EFT34920	13/10/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			173.34
	INV 597435	30/09/2022	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	KLC Photocopier Readings September 2022	173.34	
86	EFT34921	13/10/2022	SPORTSPOWER KATANNING			470.00
	INV 22-00007982	03/10/2022	SPORTSPOWER KATANNING	YOUTH September School Holidays Prizes for Basketball/Cricket WA Activities	470.00	
87	EFT34922	13/10/2022	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			15,162.84
	INV 336	03/10/2022	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	REFUSE SITE Supply & Install Concrete for New Shed	15,162.84	
88	EFT34923	13/10/2022	Great Southern Toyota			611.07
	INV JC34039734	08/09/2022	Great Southern Toyota	KA25652 Toyota Hilux 60,000km Service	611.07	
89	EFT34924	13/10/2022	ALBANY V-BELT & RUBBER			843.95
	INV IN358651	25/08/2022	ALBANY V-BELT & RUBBER	KA25566 & 1TKV249 Tail Light Reflectors & Filters	843.95	
90	EFT34925	13/10/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )			38,334.60
	INV SI-000034	15/07/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )	TRAINING Effective Supervision Part One JL	990.00	
	INV SI-000375	21/07/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )	WALGA Membership/Subscription 2022/23	37,344.60	
91	EFT34926	13/10/2022	WARREN BLACKWOOD WASTE			14,774.81
	INV 00018230	17/09/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 050922 - 160922	4,456.98	
	INV 00018232	27/09/2022	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 190922 - 210922	5,112.85	
	INV 00018252	02/10/2022	WARREN BLACKWOOD WASTE	SANITATION Collection 070922 - 280922	748.00	
	INV 00018253	02/10/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 190922 - 300922	4,456.98	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
92	EFT34927	13/10/2022	WATKINS PLUMBING			2,612.50
	INV 1883	28/09/2022	WATKINS PLUMBING	HOUSING 19 Kaatanup Loop Hot Water System	126.50	
	INV 1871	28/09/2022	WATKINS PLUMBING	MAINTENANCE Various Repair Works on Shire Properties	2,486.00	
93	EFT34928	13/10/2022	Watson's Liquid Waste Disposal			1,980.00
	INV 2370	06/09/2022	Watson's Liquid Waste Disposal	REFUSE SITE Pump Out Animal Pit	1,980.00	
94	EFT34929	13/10/2022	WA TYRE RECOVERY			3,964.25
	INV INV-2237	27/09/2022	WA TYRE RECOVERY	REFUSE SITE Removal of Tyres from Site	3,964.25	
95	EFT34930	13/10/2022	NUTRIEN AG SOLUTIONS			133.65
	INV 907610685	13/09/2022	NUTRIEN AG SOLUTIONS	WORKS Uniform Pair of Gumboots	72.27	
	INV 907672340	23/09/2022	NUTRIEN AG SOLUTIONS	KA25073 Forklift Gas Bottle	61.38	
96	EFT34931	13/10/2022	WEST AUSTRALIAN NEWSPAPERS LTD			820.00
	INV 1007010420220930	30/09/2022	WEST AUSTRALIAN NEWSPAPERS LTD	ADMIN Advertising Event Advertisement GSH Sustainable Fair Day 010922	220.00	
	INV 1007010420220930	30/09/2022	WEST AUSTRALIAN NEWSPAPERS LTD	ADMIN Katanning Shire Matters Newsletter 080922	600.00	
97	EFT34932	13/10/2022	SYNERGY			15,795.70
	INV 154025290	20/09/2022	SYNERGY	ELECTRICITY Charges Saleyards 160822 - 190922	1,253.68	
	INV 638847540	30/09/2022	SYNERGY	ELECTRICITY Charges Powerwatch 010922 - 300922	348.50	
	INV 312951080	03/10/2022	SYNERGY	ELECTRICITY Charges 52 Austral Tce 010922 - 300922	2,840.37	
	INV 383681160	03/10/2022	SYNERGY	ELECTRICITY Charges 19 Kaatanup Loop 300722 - 290922	104.51	
	INV 338348270	03/10/2022	SYNERGY	ELECTRICITY Charges Streetlights 250822 - 240922	11,248.64	
98	EFT34933	13/10/2022	WESTRAC EQUIPMENT P/L			3,725.71
	INV SI1643939	15/09/2022	WESTRAC EQUIPMENT P/L	PLANT Landfill Compactor 250hr Service	771.69	
	INV SI1643938	15/09/2022	WESTRAC EQUIPMENT P/L	KA25614 Caterpillar Grader 1000 Hour Service	2,954.02	
99	EFT34934	13/10/2022	WY WURRY ELECTRICAL			3,705.00
	INV INV5790	27/09/2022	WY WURRY ELECTRICAL	MAINTENANCE Various Shire Properties Light Repairs	2,748.00	
	INV INV5791	27/09/2022	WY WURRY ELECTRICAL	MAINTENANCE 2/5 Kaatanup Loop Repair Electric Hot Water Unit	110.00	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV INV5788	27/09/2022	WY WURRY ELECTRICAL	AMHERST VILLAGE Unit 9 Supply & Install Power Cord for HWS	174.00	
	INV INV5789	27/09/2022	WY WURRY ELECTRICAL	AMHERST VILLAGE Unit 1 Repairs to Electric Oven	254.00	
	INV INV5785	27/09/2022	WY WURRY ELECTRICAL	MEDICAL CENTRE Repair Light in Community Room Kitchen	419.00	
100	EFT34935	20/10/2022	Gypsy Kitchen Co			1,650.00
	INV INV-0068	11/10/2022	Gypsy Kitchen Co	BLOOM FESTIVAL Cupcake Workshop Event 071022	1,650.00	
101	EFT34936	20/10/2022	Dormakaba Australia Pty Ltd			1,815.00
	INV 35WA1023757	07/10/2022	Dormakaba Australia Pty Ltd	ADMIN BUILDING Automatic Door Service September 2022	660.00	
	INV 35WA1023758	07/10/2022	Dormakaba Australia Pty Ltd	KAC Automatic Door Service September 2022	165.00	
	INV 35WA1023760	07/10/2022	Dormakaba Australia Pty Ltd	LIBRARY Automatic Door Service September 2022	165.00	
	INV 35WA1023762	07/10/2022	Dormakaba Australia Pty Ltd	LIONS PARK Automatic Door Service September 2022	165.00	
	INV 35WA1023764	07/10/2022	Dormakaba Australia Pty Ltd	MEDICAL CENTRE Automatic Door Service September 2022	495.00	
	INV 35WA1023765	07/10/2022	Dormakaba Australia Pty Ltd	ART GALLERY Automatic Door Service September 2022	165.00	
102	EFT34937	20/10/2022	Let's Talk Flowers			1,980.00
	INV INV-0001	07/10/2022	Let's Talk Flowers	BLOOM FESTIVAL Flower Arranging Workshop 071022	1,980.00	
103	EFT34938	20/10/2022	WA Contract Ranger Services P/L			3,506.25
	INV 00004255	12/10/2022	WA Contract Ranger Services P/L	ANIMAL CONTROL Ranger Services 260922 - 091022	3,506.25	
104	EFT34939	20/10/2022	Westbooks			35.49
	INV 331543	27/09/2022	Westbooks	LIBRARY Mixed Collection of Fiction, Young Adult, Junior Fiction & Junior Kindergarten	35.49	
105	EFT34940	20/10/2022	Easi			1,723.93
	INV 164916	14/10/2022	Easi	1HIB928 Vehicle Lease Repayment 141022	1,723.93	
106	EFT34941	20/10/2022	Pathtech Pty Ltd			1,083.45
	INV 225510	05/10/2022	Pathtech Pty Ltd	ADMIN Fit for Work Saliva Detection Kits	1,083.45	
107	EFT34942	20/10/2022	Katanning Cleaning Pty Ltd			11,684.75
	INV 3	08/10/2022	Katanning Cleaning Pty Ltd	CLEANING Public Amenities September 2022	11,684.75	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
108	EFT34943	20/10/2022	INTEGRATED ICT			2,695.00
	INV 23722	12/09/2022	INTEGRATED ICT	ADMIN IT Support Block Hours	2,145.00	
	INV 23829	23/09/2022	INTEGRATED ICT	ADMIN & KLC Monthly Server Maintenance September 2022	550.00	
109	EFT34944	20/10/2022	BELINDA KNIGHT			13,018.50
	INV BK109	15/10/2022	BELINDA KNIGHT	ADMIN Financial Services October 2022	13,018.50	
110	EFT34945	20/10/2022	Elizabeth French Consulting			3,897.89
	INV 221002	17/10/2022	Elizabeth French Consulting	CONSULTANTS EHO Services for August 2022	3,897.89	
111	EFT34946	20/10/2022	SOLAHART ALBANY			7,537.00
	INV INV-012741	12/10/2022	SOLAHART ALBANY	MAINTENANCE 25 Marmion Drive Supply & Install 300L Hot Water System	7,537.00	
112	EFT34947	20/10/2022	Hser Nay Tee Tha			300.00
	INV REIMBURSEMENT	14/10/2022	Hser Nay Tee Tha	REIMBURSEMENT for Bond Non-alcoholic 011022	300.00	
113	EFT34948	20/10/2022	Mr Raj Malik			138.66
	INV REIMBURSEMENT	18/10/2022	Mr Raj Malik	REIMBURSEMENT Due to Adjustment of Bin Charges 2021/22 & 2022/23	138.66	
114	EFT34949	20/10/2022	Australia Burmese Christian Fellowship			350.00
	INV REIMBURSEMENT	17/10/2022	Australia Burmese Christian Fellowship	REIMBURSEMENT of Townhall Venue & Key Bond 071022 - 091022	350.00	
115	EFT34950	20/10/2022	ABC DISTRIBUTORS WA			1,886.07
	INV 156479	12/10/2022	ABC DISTRIBUTORS WA	CLEANING Materials Various Shire Properties	1,886.07	
116	EFT34951	20/10/2022	A D CONTRACTORS			2,046.00
	INV 238577	23/09/2022	A D CONTRACTORS	WORKS Rural & Town Emulsion for Road Patching	2,046.00	
117	EFT34952	20/10/2022	City of Albany			8,153.20
	INV 98239	08/09/2022	City of Albany	LIBRARY SPYDUS & City of Albany Annual Subscription 2022/23	8,153.20	
118	EFT34953	20/10/2022	AMPAC Debt Recovery			5,564.90
	INV 89161	29/09/2022	AMPAC Debt Recovery	RATES Debt Recovery September 2022	552.86	
	INV 89260	30/09/2022	AMPAC Debt Recovery	RATES Debt Recovery September 2022	5,012.04	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
119	EFT34954	20/10/2022	AERODROME MANAGEMENT SERVICES PTY LTD			2,475.00
	INV AMSINV-07668	20/09/2022	AERODROME MANAGEMENT SERVICES PTY LTD	AIRPORT Draft Aerodrome Manual in Consultation with Client	2,475.00	
120	EFT34955	20/10/2022	A.R.M SECURITY-CTI SECURITY SERVICES PTY LTD			234.22
	INV CINS3132889	16/09/2022	A.R.M SECURITY-CTI SECURITY SERVICES PTY LTD	KLC Alarm Monitoring 011022 - 311222	234.22	
121	EFT34956	20/10/2022	Australian Taxation Office			156,145.00
	INV PAYG	01/09/2022	Australian Taxation Office	PAYG PAY 2	31,792.00	
	INV PAYG	01/09/2022	Australian Taxation Office	PAYG PAY 5	29,452.00	
	INV PAYG	15/09/2022	Australian Taxation Office	PAYG PAY 6	29,675.00	
	INV PAYG	29/09/2022	Australian Taxation Office	PAYG PAY 7	31,553.00	
	INV PAYG	13/10/2022	Australian Taxation Office	PAYG PAY 8	33,673.00	
122	EFT34957	20/10/2022	AUSTRALIA POST			2,385.48
	INV 1011874396	03/10/2022	AUSTRALIA POST	DAILY Postage Fees September 2022	2,385.48	
123	EFT34958	20/10/2022	BCITF			2,441.24
	INV T92	18/10/2022	BCITF	BCITF FOR JULY 2022 (2021220044)	891.75	
	INV T92	18/10/2022	BCITF	BCITF FOR JULY 2022 2021220043 (276860) TRENT KOWALD, 2021220034 (276923) SHELLEY LORRAINE OBST	729.50	
	INV T92	19/10/2022	BCITF	BCITF FOR AUGUST 2022 201920055 (277199) DAVID STADE, 202223002 (277198) SHIRE OF KATANNING	819.99	
124	EFT34959	20/10/2022	BRAESIDE P & C ASSOCIATION			272.00
	INV REIMBURSEMENT	13/10/2022	BRAESIDE P & C ASSOCIATION	REIMBURSEMENT of Overpayment of Invoice 44414	272.00	
125	EFT34960	20/10/2022	BUILDING SERVICE LEVY			1,102.88
	INV T93	18/10/2022	BUILDING SERVICE LEVY	BSL FOR JUNE 2022 2021220040 (275575) ETHAN GIACOMEL, 2021220029 (273804) ASHLEIGH PETER SEVERIN	113.30	
	INV T93	18/10/2022	BUILDING SERVICE LEVY	BSL FOR JULY 2022 2021220041 (276995) MEGAN NICOLE JOLLY & STEVEN WILLIAM IRVINE, 2021220017 (276994, 277423) MODULAR WA	989.58	
126	EFT34961	20/10/2022	BTW RURAL SUPPLIES			364.00
	INV 36217	23/09/2022	BTW RURAL SUPPLIES	SALEYARDS Trimmer Cord	49.00	
	INV 36449	29/09/2022	BTW RURAL SUPPLIES	WORKS Quartermaine Oval Joiner Polly	315.00	



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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
127	EFT34962	20/10/2022	CLEANAWAY DANIELS SERVICES PTY LTD			1,116.72
	INV 2118200	30/09/2022	CLEANAWAY DANIELS SERVICES PTY LTD	SANITATION Sharps Containers & Cartons	1,116.72	
128	EFT34963	20/10/2022	Department of Fire & Emergency Services			8,229.99
	INV 154550	30/09/2022	Department of Fire & Emergency Services	ESL Local Government Property 2022/23	4,870.20	
	INV 154550	30/09/2022	Department of Fire & Emergency Services	ESL Local Government Property 2022/23	1,649.04	
	INV 154550	30/09/2022	Department of Fire & Emergency Services	ESL Local Government Property 2022/23	1,710.75	
129	EFT34964	20/10/2022	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES			1,190.00
	INV REC28582	11/10/2022	DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES	KLC Kids Adventure Club Accommodation & Food for Camp 280922 - 290922	1,190.00	
130	EFT34965	20/10/2022	RAY FORD SIGNS			472.65
	INV 12682	29/09/2022	RAY FORD SIGNS	SALEYARDS Material for Pen Signs	472.65	
131	EFT34966	20/10/2022	GRAMSAN ROCKADE PTY LTD TRADING AS 'PLI MAINTENANCE'			275.00
	INV 00000228	07/10/2022	GRAMSAN ROCKADE PTY LTD TRADING AS 'PLI MAINTENANCE'	KAC Hire of Boom Lift for Installation of Bird Spikes 041022	275.00	
132	EFT34967	20/10/2022	Katanning Hockey Club			900.00
	INV REIMBURSEMENT	11/10/2022	Katanning Hockey Club	REIMBURSEMENT of Bond for Hockey Carnival 090722 - 100722	900.00	
133	EFT34968	20/10/2022	Katanning Men's Shed			100.00
	INV 59	03/10/2022	Katanning Men's Shed	COMMUNITIES Repair of Free Library's	100.00	
134	EFT34969	20/10/2022	MARKETFORCE PTY LTD			1,410.67
	INV 45229	28/09/2022	MARKETFORCE PTY LTD	ADMIN GSH From 5 Bride Advertising Sale of Land	538.01	
	INV 45230	28/09/2022	MARKETFORCE PTY LTD	ADMIN West Australian Advertising Form 5 Bride	872.66	
135	EFT34970	20/10/2022	MODERN TEACHING AIDS			158.46
	INV 45042565	13/09/2022	MODERN TEACHING AIDS	LIBRARY Playdough for Story Time	48.51	
	INV 45062137	27/09/2022	MODERN TEACHING AIDS	LIBRARY Playdough for Story Time	109.95	
136	EFT34971	20/10/2022	Mohana Catering			120.00
	INV 00000128	11/10/2022	Mohana Catering	GOVERNANCE Catering OCM Grazing Board 210922	120.00	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
137	EFT34972	20/10/2022	QFH Multiparts			195.76
	INV 906581213	17/03/2022	QFH Multiparts	KA1337 Fuso Canter Hydraulic Cap	5.46	
	INV 907727035	04/10/2022	QFH Multiparts	WORKS Uniforms One Pair Boots	190.30	
138	EFT34973	20/10/2022	REALM STUDIOS PTY LTD			2,200.00
	INV INV-2524	10/10/2022	REALM STUDIOS PTY LTD	GOVERNANCE Consultants Katanning Public Art Trail Strategy Professional Services	2,200.00	
139	EFT34974	20/10/2022	KATANNING RETICULATION			569.74
	INV 0003256	28/04/2022	KATANNING RETICULATION	SALEYARDS Investigate Pump Failure & Replace Start Relay	569.74	
140	EFT34975	20/10/2022	SLAVIN ARCHITECTS PTY LTD			2,200.00
	INV INV-0858	04/10/2022	SLAVIN ARCHITECTS PTY LTD	ECH Planning Phase 3 Tender	2,200.00	
141	EFT34976	20/10/2022	SOUTHPOINT NOMINEES PTY LTD T/AS ACUMENTIS SOUTH WEST			880.00
	INV 2209001392.1	30/09/2022	SOUTHPOINT NOMINEES PTY LTD T/AS ACUMENTIS SOUTH WEST	ADMIN Valuation of 4 Creek Street	880.00	
142	EFT34977	20/10/2022	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			8,559.10
	INV 335	03/10/2022	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Synnott Ave Kerbing Repairs	7,167.60	
	INV 334	03/10/2022	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	WORKS Clive St Footpath Upgrades Replacement of Communication Pit in Concrete	1,391.50	
143	EFT34978	20/10/2022	BURGESS RAWSON (WA) PTY LTD			215.07
	INV 16727	12/10/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Saleyards at Dore St 020822 - 051022	61.53	
	INV 16726	12/10/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 010922 - 311022	141.31	
	INV 16725	12/10/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 020822 - 051022	9.23	
	INV 16724	12/10/2022	BURGESS RAWSON (WA) PTY LTD	WATER Charges Austral Tce 310322 - 300522	3.00	
144	EFT34979	20/10/2022	BRENTON STEWART ELECTRICS			952.60
	INV P1712	13/09/2022	BRENTON STEWART ELECTRICS	SALEYARDS Install Pump for White Troughs	952.60	
145	EFT34980	20/10/2022	Katanning St John Ambulance			1,250.00
	INV FAINV01021056	05/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course HF 051022	120.00	
	INV FAINV01021055	05/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course LD 051022	120.00	

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Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV FAINV01021054	05/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course TQ 051022	120.00	
INV FAINV01021053	05/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course HB 051022	120.00	
INV FAINV01021052	05/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course JW 051022	120.00	
INV FAINV01021427	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course LK 061022	50.00	
INV FAINV01021423	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course CI 061022	50.00	
INV FAINV01021424	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course AT 061022	50.00	
INV FAINV01021422	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course KW 061022	50.00	
INV FAINV01021421	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course GW 061022	50.00	
INV FAINV01021420	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course SW 061022	50.00	
INV FAINV01021432	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course KF 061022	50.00	
INV FAINV01021431	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course SK 061022	50.00	
INV FAINV01021430	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course KS 061022	50.00	
INV FAINV01021426	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course MR 061022	50.00	
INV FAINV01021429	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course ISM 061022	50.00	
INV FAINV01021425	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course EK 061022	50.00	
INV FAINV01021428	06/10/2022	Katanning St John Ambulance	YOUTH September School Holidays First Aid Course TK 061022	50.00	
<b>146</b> EFT34981	20/10/2022	ALBANY V-BELT & RUBBER			314.09
INV IN360276	23/09/2022	ALBANY V-BELT & RUBBER	PLANT Various Workshop Materials Spray Lube & Inspection Torch	314.09	
<b>147</b> EFT34982	20/10/2022	WARREN BLACKWOOD WASTE			5,112.85
INV 00018278	09/10/2022	WARREN BLACKWOOD WASTE	WASTE Collection Recycling 031022 - 051022	5,112.85	
<b>148</b> EFT34983	20/10/2022	WATERMAN IRRIGATION (DIVISION OF INDUSTRIAL AUTOMATION GROUP PTY LTD)			880.00
INV SINV-14979	12/10/2022	WATERMAN IRRIGATION (DIVISION OF INDUSTRIAL AUTOMATION GROUP PTY LTD)	RURAL SERVICES Standpipe Access Cards x50	880.00	
<b>149</b> EFT34984	20/10/2022	Water Corporation			11,189.98
INV 9007692098	05/10/2022	Water Corporation	WATER Charges Daycare at 412 Conroy St 010922 - 311022	92.83	

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INV 9007673962	05/10/2022	Water Corporation	WATER Charges Standpipe Cullen St 280722 - 041022	1,009.72	
INV 9007674666	05/10/2022	Water Corporation	WATER Charges KAC Claude St 280722 - 311022	1,250.35	
INV 9007679424	05/10/2022	Water Corporation	WATER Charges Saleyard at Daping St 010922 - 311022	136.28	
INV 9015649401	06/10/2022	Water Corporation	WATER Charges 61A Conroy St 290722 - 311022	290.77	
INV 9015649399	06/10/2022	Water Corporation	WATER Charges 61B Conroy St 290722 - 311022	250.77	
INV 9015188852	06/10/2022	Water Corporation	WATER Charges 89 Clive St 010822 - 051022	55.94	
INV 9007672871	06/10/2022	Water Corporation	WATER Charges 19 Charles St 290722 - 311022	268.37	
INV 9018411079	07/10/2022	Water Corporation	WATER Charges Unit 1/6 Hill Way 030822 - 311022	264.56	
INV 9007688494	07/10/2022	Water Corporation	WATER Charges 3 Braeside Rd 010922 - 311022	201.45	
INV 9017943102	07/10/2022	Water Corporation	WATER Charges 25 Marmion St 020822 - 311022	405.53	
INV 9007680724	07/10/2022	Water Corporation	WATER Charges Yard at Pemble St 030822 - 311022	4,481.24	
INV 9007680716	07/10/2022	Water Corporation	WATER Charges Showgrounds at Pemble St 030822 - 311022	899.69	
INV 9007680708	07/10/2022	Water Corporation	WATER Charges House at Crosby St 030822 - 311022	57.51	
INV 9007680644	07/10/2022	Water Corporation	WATER Charges Standpipe at Baker St 010922 - 311022	48.96	
INV 9024453275	07/10/2022	Water Corporation	WATER Charges 3/8 Kaatanup Loop 010922 - 311022	255.03	
INV 9024453283	07/10/2022	Water Corporation	WATER Charges 4/8 Kaatanup Loop 010922 - 311022	255.03	
INV 9024453291	07/10/2022	Water Corporation	WATER Charges 2/8 Kaatanup Loop 010922 - 311022	219.71	
INV 9024464564	07/10/2022	Water Corporation	WATER Charges 3/5 Kaatanup Loop 010922 - 300922	62.31	
INV 9024464556	07/10/2022	Water Corporation	WATER Charges 2/5 Kaatanup Loop 010922 - 311022	175.27	
INV 9024453267	07/10/2022	Water Corporation	WATER Charges 1/8 Kaatanup Loop 010922 - 311022	234.58	
INV 9022529707	07/10/2022	Water Corporation	WATER Charges Crosby St 030822 - 061022	7.62	
INV 9018411087	07/10/2022	Water Corporation	WATER Charges Unit 2/6 Hill Way 030822 - 311022	266.46	
150 EFT34985	20/10/2022	NUTRIEN AG SOLUTIONS			242.00
INV 907626061	15/09/2022	NUTRIEN AG SOLUTIONS	SALEYARDS Roundup for Fire Breaks	242.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
151	EFT34986	20/10/2022	THE WORKWEAR GROUP			431.08
	INV 14165730	14/07/2022	THE WORKWEAR GROUP	ADMIN Uniform Order DGW 2022/23	33.61	
	INV 14319970	13/09/2022	THE WORKWEAR GROUP	ADMIN Uniform Order JB 2022/23	397.47	
152	EFT34987	20/10/2022	WURTH AUSTRALIA PTY LTD			1,299.27
	INV 4320177881	11/08/2022	WURTH AUSTRALIA PTY LTD	PLANT Various Materials Straps & Sanding Tips & Cleaning Cloths	1,299.27	
153	EFT34988	28/10/2022	REGIONAL RETAILERS PTY LTD			150.90
	INV INV-0147	27/09/2022	REGIONAL RETAILERS PTY LTD	KA25498 John Deere Mower Dial Indicator	110.20	
	INV INV-0146	05/10/2022	REGIONAL RETAILERS PTY LTD	PLANT Bolts Nuts & Washers	40.70	
154	EFT34989	28/10/2022	BGL Solutions			772.20
	INV INV-0005367	21/09/2022	BGL Solutions	RSL Park Vertimow & Turf Aereation	772.20	
155	EFT34990	28/10/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute			1,250.00
	INV R48956	19/09/2022	Station Motors (1974) Pty Ltd t/a Katanning Mazda, Edwards Holden & Edwards Isuzu Ute	KA25811 Supply & Fitment of Tow Hitch/Bar	1,250.00	
156	EFT34991	28/10/2022	INTEGRATED ICT			2,586.95
	INV 23939	30/09/2022	INTEGRATED ICT	ADMIN Microsoft Office 365 License September 2022	2,135.49	
	INV 24094	30/09/2022	INTEGRATED ICT	ADMIN Managed Trend Micro Security Subscription September 2022	234.85	
	INV 24034	30/09/2022	INTEGRATED ICT	ADMIN Veeam Backup for Microsoft Office 365 & Storage September 2022	216.61	
157	EFT34992	28/10/2022	IPEC PTY LTD			26.88
	INV 0577-S408620	09/10/2022	IPEC PTY LTD	FREIGHT Charges October 2022	26.88	
158	EFT34993	28/10/2022	WHEATBELT SERVICES PTY LTD			1,347.50
	INV 00000410	04/10/2022	WHEATBELT SERVICES PTY LTD	WORKS Various Road Signs	1,347.50	
159	EFT34994	28/10/2022	PSR KA PTY LTD Premier Smash Repairs			3,625.30
	INV 17474	28/09/2022	PSR KA PTY LTD Premier Smash Repairs	1EKH462 Ford Ranger Replace Drivers Door & Panel	3,625.30	
160	EFT34995	28/10/2022	Taylor's Painting Service			3,200.00
	INV 79	19/10/2022	Taylor's Painting Service	ADMIN BUILDING Maintenance Painting of Office incl Materials & Labour	3,200.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
161	EFT34996	28/10/2022	Barry Wright Contractors			1,687.50
	INV ZC8729814	19/10/2022	Barry Wright Contractors	MAINTENANCE Various Shire Properties	862.50	
	INV ZC8729814	19/10/2022	Barry Wright Contractors	MAINTENANCE Various Properties	825.00	
162	EFT34997	28/10/2022	ZENITH LAUNDRY			271.05
	INV 00238414	14/10/2022	ZENITH LAUNDRY	KLC Dry-cleaning October 2022	271.05	
163	EFT34998	28/10/2022	TRAVIS MENGHINI			600.00
	INV REIMBURSEMENT	25/10/2022	TRAVIS MENGHINI	REIMBURSEMENT of Bond for Venue Hire 240922	600.00	
164	EFT34999	28/10/2022	Phillip Roderick Baird			132.00
	INV REIMBURSEMENT	17/10/2022	Phillip Roderick Baird	ADMIN Pre-Employment Medical PB	132.00	
165	EFT35000	28/10/2022	ARROW BRONZE			292.66
	INV 728515	26/09/2022	ARROW BRONZE	CEMETERIES Niche Wall Plaques JLR 3/43	292.66	
166	EFT35001	28/10/2022	Autosmart WA South West & Great Southern			1,515.29
	INV 00108411	20/09/2022	Autosmart WA South West & Great Southern	SALEYARDS Cleaning Chemicals	539.02	
	INV 00108404	20/09/2022	Autosmart WA South West & Great Southern	PLANT Manifold Stud Kit & Solvent	976.27	
167	EFT35002	28/10/2022	CGS TYRES			1,885.00
	INV 1005120	10/10/2022	CGS TYRES	KA1993 Hino Truck Replacement Tyre	505.00	
	INV 1005200	17/10/2022	CGS TYRES	KA369 Toyota Hilux Tyres	1,380.00	
168	EFT35003	28/10/2022	BOC GASES AUSTRALIA			287.34
	INV 4032134808	09/09/2022	BOC GASES AUSTRALIA	PLANT Gas Rental D-Plan Oxygen 2022/23	79.00	
	INV 4032134798	09/09/2022	BOC GASES AUSTRALIA	PLANT Gas Renewal D-Plan Acetylene 2022/23	108.00	
	INV 4032288159	28/09/2022	BOC GASES AUSTRALIA	GAS Bottle Refill September 2022	100.34	
169	EFT35004	28/10/2022	BTW RURAL SUPPLIES			77.00
	INV 36219	27/09/2022	BTW RURAL SUPPLIES	PLANT Fuel Cap & Hose	77.00	
170	EFT35005	28/10/2022	BUCHER MUNICIPAL			394.01
	INV 1045399	30/09/2022	BUCHER MUNICIPAL	KA25293 Isuzu Sweeper Suction Tube	394.01	

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171	EFT35006	28/10/2022	CROWN PERTH			3,021.00
	INV 699821460	02/10/2022	CROWN PERTH	GOVERNANCE WA Local Government Convention Accommodation for MS 2022	510.00	
	INV 697825052	02/10/2022	CROWN PERTH	GOVERNANCE WA Local Government Convention Accommodation for JG 2022	837.00	
	INV 697824483	02/10/2022	CROWN PERTH	GOVERNANCE WA Local Government Convention Accommodation for LG 2022	837.00	
	INV 697825073	02/10/2022	CROWN PERTH	GOVERNANCE WA Local Government Convention Accommodation for MC 2022	837.00	
172	EFT35007	28/10/2022	DX PRINT GROUP PTY LTD			2,497.00
	INV 00096397	06/09/2022	DX PRINT GROUP PTY LTD	SANITATION Tip Pass Tokens 2022/23	495.00	
	INV 00096396	06/09/2022	DX PRINT GROUP PTY LTD	SANITATION Waste Collection Calendar 2022/23	2,002.00	
173	EFT35008	28/10/2022	GRAHAM'S SMALL MOTOR CENTRE			1,195.00
	INV R36	29/09/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Brushcutter & Alloy Head Conversion	530.00	
	INV R44	03/10/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Engine & Filter Oil	100.00	
	INV S51	07/10/2022	GRAHAM'S SMALL MOTOR CENTRE	PLANT Chainsaw Chain for Small Saws	565.00	
174	EFT35009	28/10/2022	GRANDE FOOD SERVICE			535.83
	INV 4202719	12/10/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments October 2022	230.48	
	INV 4203093	19/10/2022	GRANDE FOOD SERVICE	KLC Kiosk Refreshments October 2022	305.35	
175	EFT35010	28/10/2022	iiNET LIMITED			79.99
	INV 134057704	17/10/2022	iiNET LIMITED	CEO Internet Expenses 011122 - 011222	79.99	
176	EFT35011	28/10/2022	KATANNING STOCK & TRADING			2,488.40
	INV 4/65	05/09/2022	KATANNING STOCK & TRADING	MEDICAL CENTRE Silicon & Tek Screws	47.90	
	INV 4/66	06/09/2022	KATANNING STOCK & TRADING	LIBRARY Light Bulbs & Starters	26.40	
	INV 4/67	12/09/2022	KATANNING STOCK & TRADING	KLC Materials for Door Repair	38.00	
	INV 4/68	12/09/2022	KATANNING STOCK & TRADING	KA14034 Gas Bottles, First Aid Kits & Extension Cord	374.25	
	INV 4/69	14/09/2022	KATANNING STOCK & TRADING	LIBRARY Replacement Tap & Flexible Hose for Ladies Bathroom Sink	292.50	
	INV 4/70	14/09/2022	KATANNING STOCK & TRADING	MAINTENANCE Sink Mixer Tap for Laundry	369.00	
	INV 4/71	14/09/2022	KATANNING STOCK & TRADING	SALEYARDS Globes & Chain to Hang Pen Numbers	194.10	

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INV 4/74	19/09/2022	KATANNING STOCK & TRADING	LIBRARY Flexible Hose	5.30	
INV 4/72	19/09/2022	KATANNING STOCK & TRADING	KLC Outbuildings & Grounds Seal for Ram Pavilion Door	645.00	
INV 4/73	19/09/2022	KATANNING STOCK & TRADING	KA25498 John Deere Mower Diamond Stone for Reemer	26.75	
INV 4/75	27/09/2022	KATANNING STOCK & TRADING	KATANNING HOTEL Pine Timber & Termite Treatment Chemical	130.90	
INV 4/76	28/09/2022	KATANNING STOCK & TRADING	MAINTENANCE Black Paint, Cable Ties & Builders Bog	243.70	
INV 4/77	28/09/2022	KATANNING STOCK & TRADING	MAINTENANCE 19 Kaatanup Loop Numbers	4.60	
INV 4/78	30/09/2022	KATANNING STOCK & TRADING	TOURISM Swaiths for Tension Wire	90.00	
177 EFT35012	28/10/2022	Katanning H Hardware			3,945.92
INV 102021080	01/09/2022	Katanning H Hardware	LAKE EWLYAMARTUP BBQs Gas Bottle Replacement September 2022	35.00	
INV 106006472	01/09/2022	Katanning H Hardware	LAKE EWLYAMARTUP BBQs Gas Bottle Replacement September 2022	35.00	
INV 102021096	02/09/2022	Katanning H Hardware	KA25652 Toyota Hilux Cargo Net	714.00	
INV 106006633	05/09/2022	Katanning H Hardware	KA25138 Jerry Cans & Jack Stands	285.80	
INV 106006696	06/09/2022	Katanning H Hardware	PLANT Adjustable Wrench & Butane Gas	323.50	
INV 106006772	07/09/2022	Katanning H Hardware	KA24635 Prime Mover Heat Gun & Battery	199.00	
INV 102021207	07/09/2022	Katanning H Hardware	KA24635 Prime Mover Cable Trailer	23.75	
INV 106006811	08/09/2022	Katanning H Hardware	TOURISM Materials for Clive St Project	70.14	
INV 106006829	08/09/2022	Katanning H Hardware	KA24635 Prime Mover Bolts Washers & Nuts	45.36	
INV 106007137	14/09/2022	Katanning H Hardware	SALEYARDS Back Pack Blower	949.00	
INV 106007109	14/09/2022	Katanning H Hardware	PLANT Tennant Sweeper Impact Driver & Allen Impact Bits	244.40	
INV 105002180	19/09/2022	Katanning H Hardware	TOURISM Revitalise & Activate Clive St Materials to Secure Train Sculpture & Bench Seat	17.90	
INV 105002181	19/09/2022	Katanning H Hardware	HOUSING U1/6 Hill Way Materials to Repair Fence	39.98	
INV 102021543	27/09/2022	Katanning H Hardware	PLANT Sack Trolley & Washers	239.64	
INV 102021546	27/09/2022	Katanning H Hardware	PLANT Weatherfast Paint	57.45	
INV 102021554	27/09/2022	Katanning H Hardware	KA357 Isuzu Dmax Marker Pen & Bolt High Tensile	23.10	
INV 102021547	27/09/2022	Katanning H Hardware	KA357 Isuzu Dmax Ratchet Tie Down	28.95	



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INV 102021577	28/09/2022	Katanning H Hardware	KA357 Isuzu Dmax Cable Twin Sheath Roll	81.95	
INV 106007730	28/09/2022	Katanning H Hardware	KA357 Isuzu Dmax Mounting Plate Angle for Beacon	183.80	
INV 106007729	28/09/2022	Katanning H Hardware	KA357 Isuzu Dmax Toggle & Screw Button	53.30	
INV 102021628	30/09/2022	Katanning H Hardware	KA24434 Caterpillar Compressor & P Clamps	294.90	
178 EFT35013	28/10/2022	LANDGATE ADMIN			378.40
INV 378616	27/09/2022	LANDGATE ADMIN	RATES GRV Schedule G2022/10	378.40	
179 EFT35014	28/10/2022	NATIONAL LIVESTOCK REPORTING SERVICE			990.00
INV 2400012750	30/09/2022	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARDS Livestock Reporting September 2022	990.00	
180 EFT35015	28/10/2022	MCINTOSH & SONS			2,307.80
INV 1737595	28/09/2022	MCINTOSH & SONS	KA25188 Case IH Switches & Rubber Seals	52.80	
INV 1740663	06/10/2022	MCINTOSH & SONS	WORKS Lake Coyrecup Rd Recovery Strap	2,255.00	
181 EFT35016	28/10/2022	MSR AGRIMOTIVES (WA) PTY LTD			1,120.00
INV INV-0385	14/10/2022	MSR AGRIMOTIVES (WA) PTY LTD	KA24799 Isuzu Truck Supply Canvas Seat Covers	600.00	
INV INV-0386	14/10/2022	MSR AGRIMOTIVES (WA) PTY LTD	KA533 Mazda BT50 Replacement Alternator	520.00	
182 EFT35017	28/10/2022	Onemusic Australia			304.29
INV 289114	02/10/2022	Onemusic Australia	KLC Onemusic Subscription 011022 - 311222	304.29	
183 EFT35018	28/10/2022	RAECO			137.81
INV 581042	04/10/2022	RAECO	LIBRARY Rolls of Contact for Book Covering	137.81	
184 EFT35019	28/10/2022	REALM STUDIOS PTY LTD			2,200.00
INV INV-2493	31/08/2022	REALM STUDIOS PTY LTD	GOVERNANCE Consultants Katanning Public Art Trail Strategy Professional Services	2,200.00	
185 EFT35020	28/10/2022	KATANNING RETICULATION			5,949.57
INV 0003311	21/08/2022	KATANNING RETICULATION	SALEYARDS Supply & Replace Pump	5,949.57	
186 EFT35021	28/10/2022	SHENTON PUMPS			32,527.00
INV 187868	14/10/2022	SHENTON PUMPS	KAC Supply & Replace Existing Gauges & Remove & Install Pump	32,527.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
187	EFT35022	28/10/2022	BURGESS RAWSON (WA) PTY LTD			1,650.00
	INV 16308	25/08/2022	BURGESS RAWSON (WA) PTY LTD	ADMIN Lease Preparation Licence to Occupy L1513-2 Railway	550.00	
	INV 16330	30/08/2022	BURGESS RAWSON (WA) PTY LTD	ADMIN Lease Preparation Licence to Occupy L3530-3 Railway	550.00	
	INV 16329	30/08/2022	BURGESS RAWSON (WA) PTY LTD	ADMIN Lease Preparation Licence to Occupy L2866-2 Railway	550.00	
188	EFT35023	28/10/2022	TYREPOWER KATANNING			126.50
	INV 151341	11/10/2022	TYREPOWER KATANNING	1EKH462 Ford Ranger Radiator Cap	112.50	
	INV 151208	11/10/2022	TYREPOWER KATANNING	1EKH462 Ford Ranger Towbar Hitch Pin & Clip	14.00	
189	EFT35024	28/10/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )			70.00
	INV SI-002639	05/10/2022	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION ( WALGA )	GOVERNANCE Breakfast with Head of Agencies LG 031022	70.00	
190	EFT35025	28/10/2022	WARREN BLACKWOOD WASTE			4,456.98
	INV 00018279	17/10/2022	WARREN BLACKWOOD WASTE	WASTE Collection General 031022 - 141022	4,456.98	
191	EFT35026	28/10/2022	SYNERGY			13,191.25
	INV 977854430	14/10/2022	SYNERGY	GROUPED Electricity Charges 160822 - 190922	10,941.68	
	INV 328938170	19/10/2022	SYNERGY	ELECTRICITY Charges Railway Station 190822 - 181022	209.18	
	INV 303663850	19/10/2022	SYNERGY	ELECTRICITY Charges Katanning Hotel 190822 - 181022	1,146.75	
	INV 154025290	19/10/2022	SYNERGY	ELECTRICITY Charges Saleyards 200922 - 181022	893.64	

**EFT Total \$ 751,661.97**

### Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
192	PAY	12/10/2022	PAYROLL			122,073.84
	PAY	12/10/2022	PAYROLL	Payroll PAY 8	122,073.84	

## Schedule of Accounts Paid - October 2022

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
193	PAY	26/10/2022	PAYROLL			127,442.82
	PAY	26/10/2022	PAYROLL	Payroll PAY 9	127,442.82	
					<b>Pay Total \$</b>	<b>249,516.66</b>

### Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
194	DD31529.1	10/10/2022	TELSTRA			3,093.87
	INV K612341190-6	21/09/2022	TELSTRA	PHONE Charges September 2022	3,093.87	
195	SUPER	12/10/2022	Superchoice			18,770.36
	SUPER	12/10/2022	Superchoice	Superannuation Payments October 22	18,770.36	
196	DD31554.1	17/10/2022	SG FLEET AUSTRALIA PTY LTD			1,054.37
	INV AUSG00384938	30/09/2022	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Payment 071022 - 061122	1,054.37	
197	SUPER	26/10/2022	Superchoice			19,089.18
	SUPER	26/10/2022	Superchoice	Superannuation Payments October 22	19,089.18	
198	DD31578.1	31/10/2022	TELSTRA			3,857.93
	INV K238388990-7	21/10/2022	TELSTRA	PHONE Charges October 2022	3,857.93	
					<b>Direct Debit Total \$</b>	<b>45,865.71</b>

### General Credit Card Purchases

	Direct Debit Number	Date	GENERAL Credit Card Purchases		
199	DD31579.1	27/10/2022	COMMONWEALTH BANK		5,536.97
	INV HROCT22	03/10/2022	COMMONWEALTH BANK	ADMIN Cancelled Telstra Mobile Account Fee	152.78
	INV EMCCOCT22	24/10/2022	COMMONWEALTH BANK	KA14034 Driver Reviver Food Trailer Coffee Unit & Barista Accessories	174.25
	INV CEOCT22	30/09/2022	COMMONWEALTH BANK	ADMIN Annual Canva Pro Subscription Five Members 2022/23	209.90
	INV CEOCT22	25/10/2022	COMMONWEALTH BANK	KLC Accommodation for Ignite Leadership Program KF 131122 - 161122	615.00
	INV HROCT22	06/10/2022	COMMONWEALTH BANK	KLC & LIBRARY How to Become a World Class Influencer Course KF & CW	300.00

## Schedule of Accounts Paid - October 2022

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV HROCT22	07/10/2022	COMMONWEALTH BANK	TOURISM Refreshments for Bloom Festival Event 071022	39.00	
INV HROCT22	13/10/2022	COMMONWEALTH BANK	GOVERNANCE Councillor Refreshments	40.50	
INV HROCT22	17/10/2022	COMMONWEALTH BANK	ADMIN Local Government Subscription 2022/23	3,300.00	
INV HROCT22	25/10/2022	COMMONWEALTH BANK	LIBRARY Accommodation for Ignite Leadership Program CW 131122 - 161122	615.00	
INV EMIAOCT22	21/10/2022	COMMONWEALTH BANK	ECH Planning - Parking for Consultant Meeting	6.50	
INV EMCCOCT22	27/09/2022	COMMONWEALTH BANK	GOVERNANCE Lunch for Customer Service Team 230922	79.95	
INV EMIAOCT22	21/10/2022	COMMONWEALTH BANK	KLC Concept Design - Parking for Consultant Meeting	4.09	

**Credit Card Totals**      **\$5,536.97**

<b>Cheque Total</b>	\$6,213.62	0.59%
<b>EFT Total</b>	\$751,661.97	70.99%
<b>Payroll Total</b>	\$249,516.66	23.57%
<b>Direct Debit Total</b>	\$45,865.71	4.33%
<b>Credit Card Total</b>	\$5,536.97	0.52%
	<b>\$1,058,794.93</b>	<b>100.00%</b>



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Statement of Financial Activity  
For the period ended  
30 September 2022



# SHIRE OF KATANNING

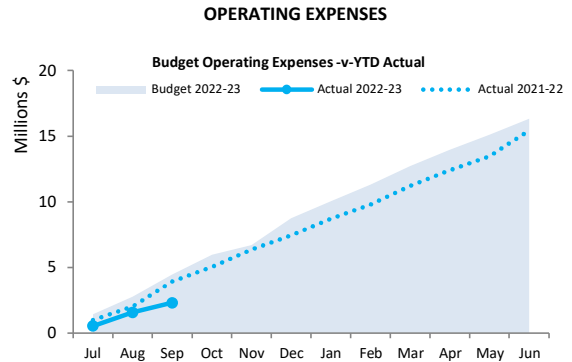
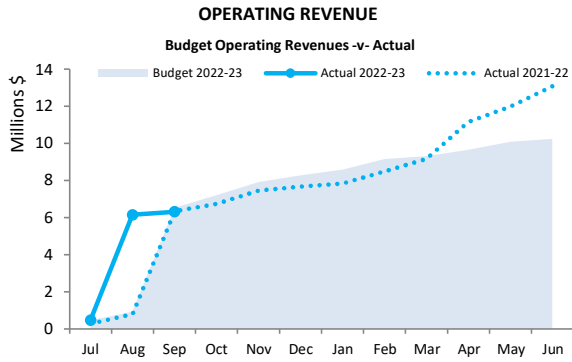
## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 30 September 2022

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

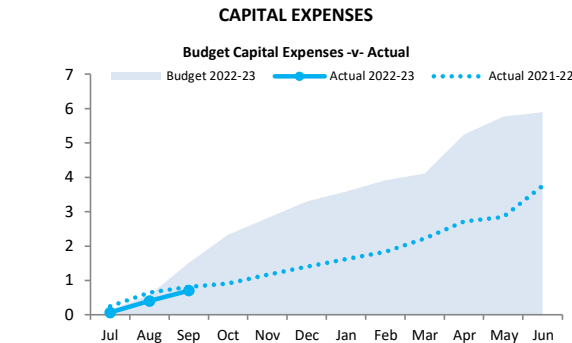
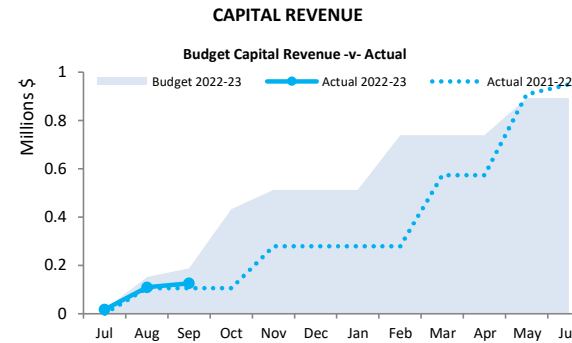
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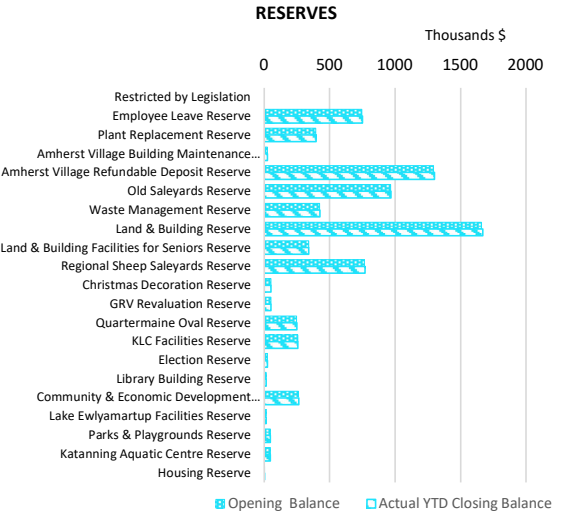
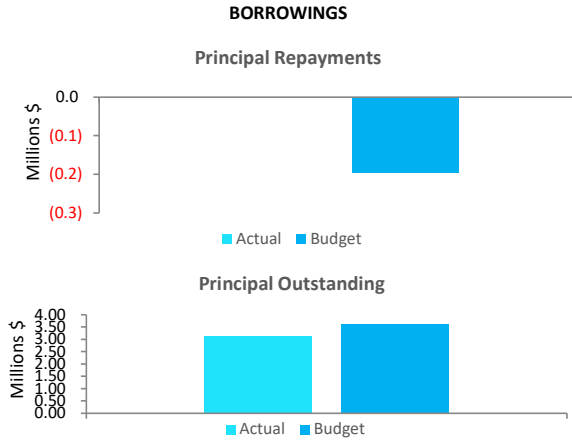
**OPERATING ACTIVITIES**



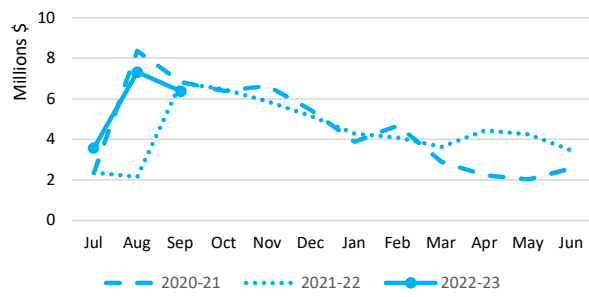
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$3.14 M	\$2.98 M	(\$0.16 M)
Closing	\$0.00 M	\$7.90 M	\$6.37 M	(\$1.53 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.09 M	% of total
Unrestricted Cash	\$1.21 M	9.2%
Restricted Cash	\$11.89 M	90.8%

Refer to Note 2 - Cash and Financial Assets

Payables		\$0.58 M	% Outstanding
Trade Payables		\$0.34 M	
0 to 30 Days			65.6%
Over 30 Days			34.4%
Over 90 Days			13.8%

Refer to Note 5 - Payables

Receivables		
	\$0.39 M	% Collected
Rates Receivable	\$5.36 M	8.7%
Trade Receivable	\$0.39 M	% Outstanding
Over 30 Days		89.2%
Over 90 Days		62.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.85 M)	\$3.42 M	\$4.00 M	\$0.58 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.67 M	% Variance
YTD Budget	\$4.68 M	(0.2%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.38 M	% Variance
YTD Budget	\$0.37 M	4.3%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.96 M	% Variance
YTD Budget	\$1.03 M	(7.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.58 M)	(\$1.15 M)	(\$0.56 M)	\$0.59 M

Refer to Statement of Financial Activity

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

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.70 M	% Spent
Adopted Budget	\$5.89 M	(88.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.13 M	% Received
Adopted Budget	\$0.89 M	(85.9%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.29 M	\$2.50 M	(\$0.04 M)	(\$2.54 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$3.14 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$7.66 M
Interest earned	\$0.04 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.05 M

Refer to Note 9 - Lease Liabilities

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



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

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

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,139,998	3,139,998	<b>2,978,741</b>	(161,257)	(5.14%)	
<b>Revenue from operating activities</b>							
Rates		4,672,709	4,671,829	<b>4,669,456</b>	(2,373)	(0.05%)	
Rates (excluding general rate)		4,670	4,670	<b>0</b>	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	367,227	<b>383,043</b>	15,816	4.31%	
Fees and charges		1,861,766	1,034,989	<b>956,982</b>	(78,007)	(7.54%)	
Interest earnings		98,500	24,093	<b>58,013</b>	33,920	140.79%	▲
Other revenue		433,674	243,362	<b>241,977</b>	(1,385)	(0.57%)	
Profit on disposal of assets	6	174,214	0	<b>0</b>	0	0.00%	
		<b>9,357,948</b>	<b>6,346,170</b>	<b>6,309,471</b>	(36,699)	(0.58%)	
<b>Expenditure from operating activities</b>							
Employee costs		(4,434,829)	(1,232,959)	<b>(996,706)</b>	236,253	19.16%	▲
Materials and contracts		(4,291,722)	(1,161,556)	<b>(902,835)</b>	258,721	22.27%	▲
Utility charges		(528,015)	(121,099)	<b>(110,693)</b>	10,406	8.59%	
Depreciation on non-current assets		(6,125,895)	(1,526,997)	<b>0</b>	1,526,997	100.00%	▲
Interest expenses		(118,046)	0	<b>15,010</b>	15,010	0.00%	▲
Insurance expenses		(406,146)	(319,146)	<b>(204,116)</b>	115,030	36.04%	▲
Other expenditure		(352,813)	(94,035)	<b>(114,713)</b>	(20,678)	(21.99%)	▼
Loss on disposal of assets	6	(59,016)	0	<b>0</b>	0	0.00%	
		<b>(16,316,482)</b>	<b>(4,455,792)</b>	<b>(2,314,053)</b>	2,141,739	(48.07%)	
Non-cash amounts excluded from operating activities	1(a)	6,105,687	1,526,997	<b>0</b>	(1,526,997)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(852,847)</b>	<b>3,417,375</b>	<b>3,995,418</b>	578,043	16.91%	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	892,744	187,232	<b>125,440</b>	(61,792)	(33.00%)	▼
Proceeds from disposal of assets	6	424,773	424,773	<b>15,000</b>	(409,773)	(96.47%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	<b>0</b>	250,000	100.00%	▲
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(1,512,915)	<b>(704,019)</b>	808,896	53.47%	▲
<b>Amount attributable to investing activities</b>		<b>(4,575,502)</b>	<b>(1,150,910)</b>	<b>(563,579)</b>	587,331	(51.03%)	
<b>Financing Activities</b>							
Proceeds from new debentures	8	650,000	650,000	<b>0</b>	(650,000)	(100.00%)	▼
Transfer from reserves	10	2,503,012	2,503,012	<b>0</b>	(2,503,012)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	0	<b>0</b>	0	0.00%	
Repayment of debentures	8	(195,158)	0	<b>0</b>	0	0.00%	
Transfer to reserves	10	(658,000)	(658,000)	<b>(40,411)</b>	617,589	93.86%	▲
<b>Amount attributable to financing activities</b>		<b>2,288,351</b>	<b>2,495,012</b>	<b>(40,411)</b>	(2,535,423)	(101.62%)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>7,901,475</b>	<b>6,370,170</b>	(1,531,306)	19.38%	▼

**KEY INFORMATION**

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

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

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

#### **BASIS OF PREPARATION**

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

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

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

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

#### **SIGNIFICANT ACCOUNTING POLICIES**

##### **CRITICAL ACCOUNTING ESTIMATES**

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

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

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

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

##### **GOODS AND SERVICES TAX**

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

##### **ROUNDING OFF FIGURES**

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

##### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 24 October 2022



Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash at Bank	Cash and cash equivalents	1,207,588	7,662,562	8,870,150				
Term Deposit	Financial assets at amortised cost	0	4,224,531	4,224,531				
<b>Total</b>		<b>1,207,588</b>	<b>11,887,093</b>	<b>13,094,681</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,207,588	7,662,562	8,870,150	0			
Financial assets at amortised cost		0	4,224,531	4,224,531	0			
		<b>1,207,588</b>	<b>11,887,093</b>	<b>13,094,681</b>	<b>0</b>			

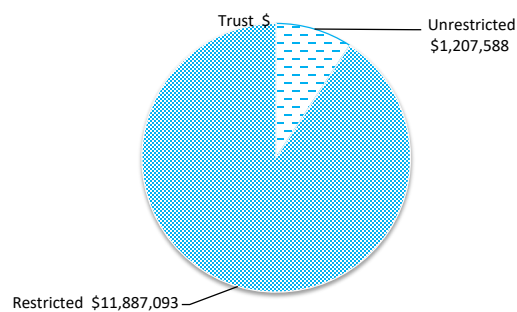
**KEY INFORMATION**

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.

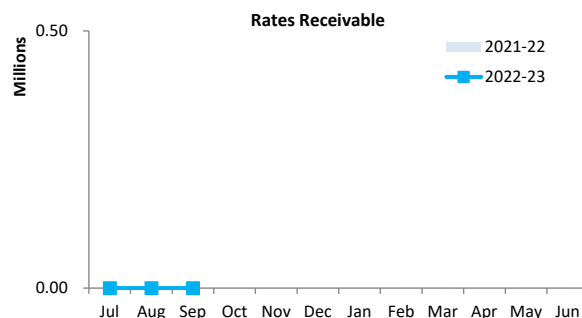
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 Jun 2022	30 Sep 2022
	\$	\$
Opening arrears previous years	0	1,207,909
Levied this year	4,672,555	4,669,456
Less - collections to date	(3,464,646)	(512,743)
<b>Gross rates collectable</b>	<b>1,207,909</b>	<b>5,364,622</b>
<b>Net rates collectable</b>	<b>1,207,909</b>	<b>5,364,622</b>
% Collected	74.1%	8.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(14,223)	90,557	4,131	186,243	438,590	705,298
Percentage	(2.0%)	12.8%	0.6%	26.4%	62.2%	
<b>Balance per trial balance</b>						
Sundry receivable						705,298
GST receivable						59,661
Allowance for impairment of receivables from contracts with customers						(377,308)
<b>Total receivables general outstanding</b>						<b>387,651</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

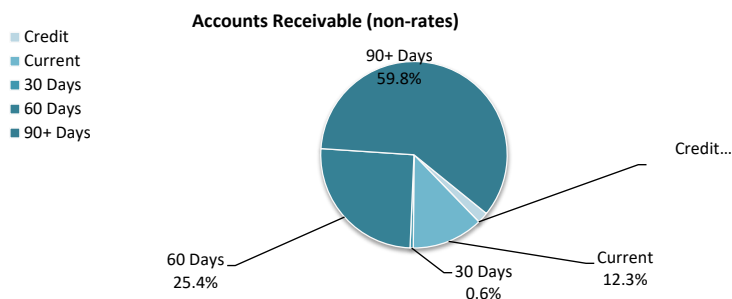
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	4,439	72,787		77,226
<b>Total other current assets</b>	<b>4,439</b>	<b>72,787</b>	<b>0</b>	<b>77,226</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**Inventory**

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

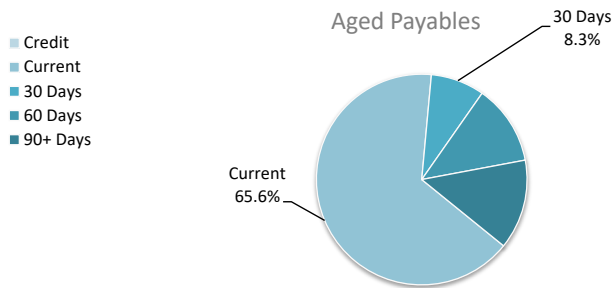
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	220,985	27,785	41,501	46,419	336,690
Percentage	0%	65.6%	8.3%	12.3%	13.8%	
<b>Balance per trial balance</b>						
Sundry creditors						336,690
ATO liabilities						130,584
Bonds & deposits						80,550
Pre-paid rates						28,256
<b>Total payables general outstanding</b>						<b>576,080</b>

Amounts shown above include GST (where applicable)

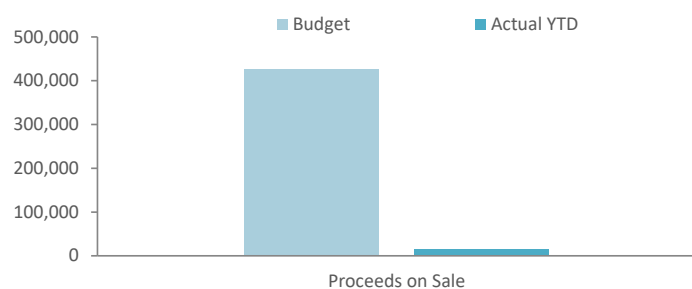
KEY INFORMATION

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





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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	100,000	100,000	68,045	(31,955)
Buildings - specialised	1,381,830	376,620	106,118	(270,502)
Plant and equipment	1,389,050	0	54,000	54,000
Motor Vehicles	144,001	39,001	0	(39,001)
Equipment	397,810	0	750	750
Paintings & Sculptures	180,572	35,572	0	(35,572)
Infrastructure - roads	1,732,404	509,033	284,432	(224,601)
Infrastructure - footpaths	177,250	177,250	66,207	(111,043)
Infrastructure - parks & ovals	0	0	1,740	1,740
Infrastructure - other	325,102	210,439	117,352	(93,087)
Infrastructure - bridges	65,000	65,000	5,375	(59,625)
<b>Payments for Capital Acquisitions</b>	<b>5,893,019</b>	<b>1,512,915</b>	<b>704,019</b>	<b>(808,896)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	892,744	187,232	125,440	(61,792)
Borrowings	650,000	650,000	0	(650,000)
Other (disposals & C/Fwd)	424,773	424,773	15,000	(409,773)
Cash backed reserves				
Plant Replacement Reserve	(300,000)	0	0	0
Amherst Village Building Maintenance Reserve	(40,000)	0	0	0
Amherst Village Refundable Deposit Reserve	(156,000)	(156,000)	0	156,000
Old Saleyards Reserve	(470,365)	80,365	0	(80,365)
Waste Management Reserve	(44,000)	0	0	0
Land & Building Reserve	(1,194,122)	0	0	0
Regional Sheep Saleyards Reserve	(92,525)	92,525	0	(92,525)
Christmas Decoration Reserve	(50,000)	0	0	0
KLC Facilities Reserve	(101,000)	0	0	0
Katanning Aquatic Centre Reserve	(55,000)	0	0	0
Contribution - operations	6,428,514	234,020	563,579	329,559
<b>Capital funding total</b>	<b>5,893,019</b>	<b>1,512,915</b>	<b>704,019</b>	<b>(808,896)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

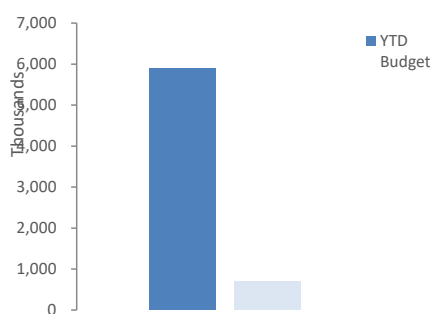
**Initial recognition and measurement for assets held at cost**

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

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

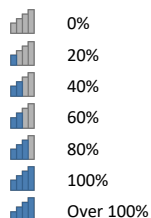
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

Payments for Capital Acquisitions



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	(Under)/Over	
			\$	\$	\$	
	2.00	8 Austral Terrace - Capex Upgrade	5,075	5,075	5,075	0
		Purchase Of 01Ka Ceo	65,000	0	0	0
	2.00	Emergency Welfare Centre Generator	152,000	52,000	12,718	-39281.83
		Amherst Bathroom Renovations	40,000	0	0	0
	2.00	Refuse Site Shed	79,264	79,264	14,695	-64569.01
	2.00	Klc Concept Design	45,000	0	2,635	2634.91
	2.00	Ech Planning	1,169,122	292,281	83,713	-208568
	2.00	Piesse Lake Residential Development	3,369	3,369	3,488	119
		Wayfinding Signage	18,032	0	0	0
	2.00	Fairfield Road Slk 6.91-9.11 (Rrg)	0	0	3,993	3992.5
	2.00	Warren Road Slk 10.0-12.1 (Rrg)	0	0	4,945	4945.45
	2.00	Bibiking Road Slk 0.00-4.80 (R2R)	8,627	8,627	0	-8627
	2.00	Cullen Street Slk 0.00-0.70 (R2R)	28,709	28,710	0	-28710
		Clive St Carriageway (Conroy/Piesse)	188,624	188,624	0	-188624
	2.00	Curlew Street Slk 0.00-1.36 Gravel Resheet	73,314	0	2,813	2812.5
	2.00	Mills Street Slk 0.00-1.37 Gravel Resheet	47,378	47,378	27,704	-19674.02
	2.00	Tree Street Slk 0.00-0.35 Gravel Resheet	43,861	43,861	3,385	-40475.83
	2.00	Warren Road Slk 12.1-15.15 (Rrg)	309,000	77,250	750	-76500
		Carew Street Slk 0.62-0.947 (Rrg)	175,000	0	550	550
	2.00	Forrest Hills Road Slk 0.00-3.7 (R2R)	86,944	4,002	29,335	25333.07
	2.00	Lake Coyrecup Road Slk 0.026-5.286 (R2R)	156,591	4,002	76,844	72841.53
	2.00	Tabenup Road Slk 0.00-2.00 (R2R)	57,344	4,002	82,467	78464.75
		Dore Street Realignment & Associated Works	350,000	58,333	0	-58333
	2.00	Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0	-8371
	2.00	Onslow Road Slk 0-1.4 (R2R)	0	0	752	751.59
	2.00	Rogers Avenue (Park St To Harris St) Council	46,639	3,639	47,047	43407.56
	2.00	Coate Street (Carew St To Conroy St) Council	26,234	26,234	3,848	-22385.55
		Cornwall Street Footpath	105,838	105,838	0	-105838
	2.00	Clive Street West Footpath	227	227	227	0.27
		Bokarup Street - Upgrade Of Footpath	0	0	980	980.15
	2.00	Clive Street - Concrete Footpath Upgrade Works	275	275	0	-275
		Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0	-5052
	2.00	Synott Avenue Footpath (Warren To Braeside)	65,858	65,858	65,000	-858
	2.00	Bokarup Street Footbridge	65,000	65,000	5,375	-59625
		Purchase Of Utility - Ka357	39,001	39,001	0	-39001
	2.00	Cctv Cameras At Saleyards	92,525	92,525	92,705	179.79
		Purchase Of Sweeper - Saleyards	64,750	0	0	0
	2.00	Dam Expansion Klc	62,545	62,545	8,441	-54103.8
	2.00	Equipment (GEM)	55,000	0	0	0
	2.00	Great Southern Aged Accommodation Project Expenditure (STP)	100,000	100,000	68,045	-31955.4
		Equipment (OCU)	50,000	0	0	0
	2.00	Noongar Story Public Artwork Project (STP)	180,572	35,572	0	-35572
			<b>5,893,019</b>	<b>1,512,915</b>	<b>704,019</b>	<b>(808,896)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Administration Building	158	2,138,269				(99,268)	2,138,269	2,039,001		(95,003)
<b>Housing</b>										
Aged & Key Worker Accommodation	159	645,095				(43,982)	645,095	601,113		(12,704)
<b>Other property and services</b>										
Water Cart	160	145,431				(16,558)	145,431	128,873		(2,202)
CAT Grader	161	213,870				(24,350)	213,870	189,520		(3,237)
Road Sweeper	163			210,000				0	210,000	
Truck - KA24365				190,000				0	190,000	
		3,142,665	0	400,000	0	-184,158	3,142,665	3,358,507	0	-113,146
<b>Self supporting loans</b>										
<b>Recreation and culture</b>										
Katanning Country Club	162			250,000		-11,000		239,000		(4,900)
		0	0	250,000	0	-11,000	0	239,000	0	(4,900)
<b>Total</b>		3,142,665	0	650,000	0	-195,158	3,142,665	3,597,507	0	(118,046)
Current borrowings		195,158					184,158			
Non-current borrowings		2,947,507					2,958,507			
		3,142,665					3,142,665			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

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

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.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>										
CESM Vehicle	i22401	43,306				(11,503)	43,306	31,803		0
<b>Community amenities</b>										
LCDC Vehicle	1,706,081	310				0	310	310		0
<b>Recreation and culture</b>										
Matrix Spin Bicycles	000041	5,567				0	5,567	5,567		0
<b>Total</b>		49,183	0	0	0	-11,503	49,183	37,680	0	0
Current lease liabilities		14,578					14,578			
Non-current lease liabilities		14,933					14,933			
		29,511					29,511			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES  
NOTE 10  
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>									
Employee Leave Reserve	745,770	595	3,954	0	0	0	0	746,365	749,724
Plant Replacement Reserve	393,788	390	2,088	103,500	0	(300,000)	0	197,678	395,876
Amherst Village Building Maintenance Reserve	23,348	20	124	156,000	0	(40,000)	0	139,368	23,472
Amherst Village Refundable Deposit Reserve	1,292,804	990	6,854	0	0	(156,000)	0	1,137,794	1,299,658
Old Saleyards Reserve	964,277	790	5,112	0	0	(470,365)	0	494,702	969,389
Waste Management Reserve	424,260	325	2,249	0	0	(44,000)	0	380,585	426,509
Land & Building Reserve	1,659,556	1,325	8,799	50,000	0	(1,194,122)	0	516,759	1,668,355
Land & Building Facilities for Seniors Reserve	339,310	260	1,799	0	0	0	0	339,570	341,109
Regional Sheep Saleyards Reserve	765,925	515	4,061	140,000	0	(92,525)	0	813,915	769,986
Christmas Decoration Reserve	50,990	40	270	10,000	0	(50,000)	0	11,030	51,260
GRV Revaluation Reserve	51,530	40	273	10,000	0	0	0	61,570	51,803
Quartermaine Oval Reserve	247,190	190	1,311	50,000	0	0	0	297,380	248,501
KLC Facilities Reserve	256,896	200	1,362	50,000	0	(101,000)	0	206,096	258,258
Election Reserve	23,354	20	124	10,000	0	0	0	33,374	23,478
Library Building Reserve	14,859	10	79	2,500	0	0	0	17,369	14,938
Community & Economic Development Reserve	261,887	200	1,388	0	0	0	0	262,087	263,275
Lake Ewlyamartup Facilities Reserve	15,020	10	80	5,000	0	0	0	20,030	15,100
Parks & Playgrounds Reserve	45,644	35	242	15,000	0	0	0	60,679	45,886
Katanning Aquatic Centre Reserve	45,644	35	242	15,000	0	(55,000)	0	5,679	45,886
Housing Reserve	100	10	1	35,000	0	0	0	35,110	101
	<b>7,622,152</b>	<b>6,000</b>	<b>40,411</b>	<b>652,000</b>	<b>0</b>	<b>(2,503,012)</b>	<b>0</b>	<b>5,777,140</b>	<b>7,662,563</b>

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	Note	1 July 2022			30 September 2022
		\$	\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities		105,843	0		105,843
- Capital grant/contribution liabilities		4,303,578	0	8,750	(87,797)
<b>Total other liabilities</b>		4,409,421	0	8,750	(87,797)
<b>Employee Related Provisions</b>					
Annual leave		330,951	0		330,951
Long service leave		309,754	0		309,754
<b>Total Employee Related Provisions</b>		640,705	0	0	0
<b>Other Provisions</b>					
Amherst Refundable deposits		1,216,753	0		1,216,753
<b>Total Other Provisions</b>		1,216,753	0	0	0
<b>Total other current assets</b>		<b>6,266,879</b>	<b>0</b>	<b>8,750</b>	<b>(87,797)</b>
<b>Amounts shown above include GST (where applicable)</b>					<b>6,187,832</b>

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD Revenue
	1 July 2022	Liability	Liability	30 Sep 2022	Liability	Budget	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Insurance Scheme Surplus (ADM)				0		0	0	4,000
<b>General purpose funding</b>								
General Purpose Grant (GPF)				0		553,873	138,468	138,468
Untied Road Grant (GPF)				0		105,844	26,461	26,461
ESL Administration Fee (GPF)				0		4,000	0	0
Rates Legal Fees Reimbursement (GPI)				0		30,000	7,500	15,474
<b>Law, order, public safety</b>								
BFB LGGGS Income				0		44,480	0	12,841
CESM Contributions & Reimbursements				0		119,241	0	0
<b>Education and welfare</b>								
Youth Activities Grant Income (CDOW)				0		33,648	8,412	17,417
Seniors Week Grant Income (CDOW)				0		1,000	249	0
National Youth Week Grant Income (CDOW)				0		1,000	249	0
Grant Income (CDOW)				0		184,113	0	0
Harmony Festival Grant Income (CDOW)				0		57,000	0	12,500
<b>Recreation and culture</b>								
Grant Income (KLC)				0		33,086	16,542	0
Grant Income (OCU)				0		47,000	0	0
<b>Transport</b>								
Commissions & Contributions (TPL)				0		90,000	22,500	15,495
Direct Road Grant (MRBD)				0		140,386	140,386	140,386
Street Light Subsidy (MRBD)				0		2,500	0	0
<b>Economic services</b>								
Grant Income (EDV)				0		650,244	6,460	0
Auspecting Income - Hidden Treasures (TOU)				0		15,000	0	0
	0	0	0	0	0	2,112,415	367,227	383,043



Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
Heritage Centre Project DPIRD Grant Funds (STP)				0		0	0	92,390
<b>Law, order, public safety</b>								
Grant Income (OLO)				0		96,000	0	0
<b>Community amenities</b>								
CLGF Regional re Regional Waste Initiative Income (SAN)				0		35,264	35,264	0
<b>Transport</b>								
Regional Road Group Funding (CRBD)				0		446,485	73,219	16,259
Roads to Recovery Funding (CRBD)				0		314,995	78,749	0
<b>Economic services</b>								
Grant Income (EDV)				0		0	0	16,791
	0	0	0	0	0	892,744	187,232	125,440
<b>Non-operating contributions</b>								
<b>Governance</b>								
Supertowns Funding	4,303,578	8,750	(87,797)	4,224,531				
	4,303,578	8,750	(87,797)	4,224,531	0	0	0	0
<b>TOTALS</b>	4,303,578	8,750	(87,797)	4,224,531	0	892,744	187,232	125,440

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 14  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Interest earnings	33,920	140.79%	▲	Reserve Fund interest higher than predicted		
<b>Expenditure from operating activities</b>						
Employee costs	236,253	19.16%	▲	Costs lower than expected		
Materials and contracts	258,721	22.27%	▲	Costs lower than expected		
Depreciation on non-current assets	1,526,997	100.00%	▲	Depn not processed - to happen after AFR finalisation		
Interest expenses	15,010	0.00%	▲	Reversal of accrual journal 2021-2022		
Insurance expenses	115,030	36.04%	▲	Second instalment not yet due		
Other expenditure	(20,678)	(21.99%)	▼		Vehicle Licences & Refund Overpayments - Review	
Non-cash amounts excluded from operating activities	(1,526,997)	(100.00%)	▼		AFR Not completed - hold until final figure known	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(61,792)	(33.00%)	▼	Heritage Centre Project Grant - no budget - Review		
Proceeds from disposal of assets	(409,773)	(96.47%)	▼		Toro mower replacement only disposal to date	
Payments for financial assets at amortised cost - self supply	250,000	100.00%	▲	Loans not drawn down		
Payments for property, plant and equipment and infrastructure	808,896	53.47%	▲	Capital Works Program lower than expected		
<b>Financing activities</b>						
Proceeds from new debentures	(650,000)	(100.00%)	▼		Loans not drawn down	
Transfer from reserves	(2,503,012)	(100.00%)	▼		Transfers at year end	
Transfer to reserves	617,589	93.86%	▲	Transfers at year end		
<b>Closing funding surplus / (deficit)</b>	(1,531,306)	19.38%	▼	AFR Not completed - hold until final figure known		



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Statement of Financial Activity  
For the period ended  
31 October 2022



# SHIRE OF KATANNING

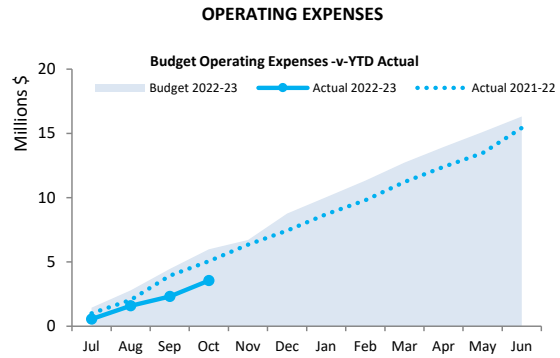
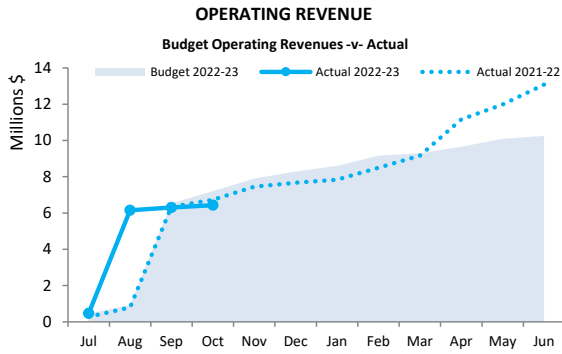
## MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 October 2022

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

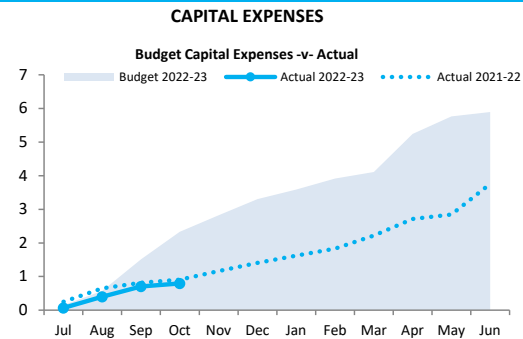
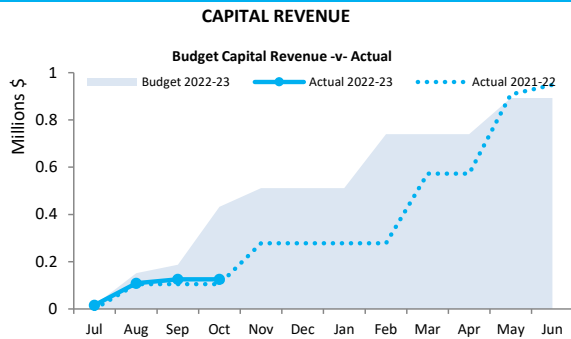
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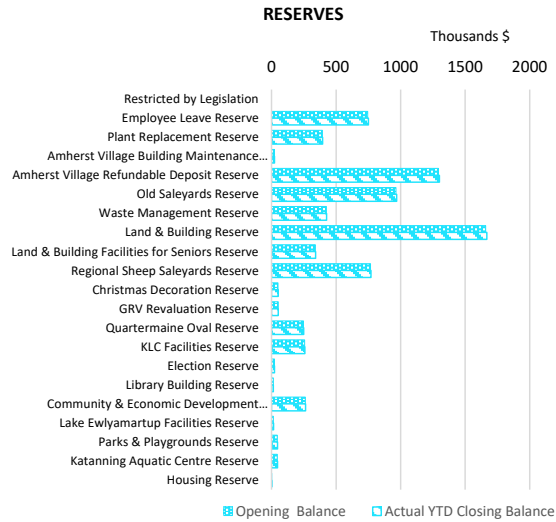
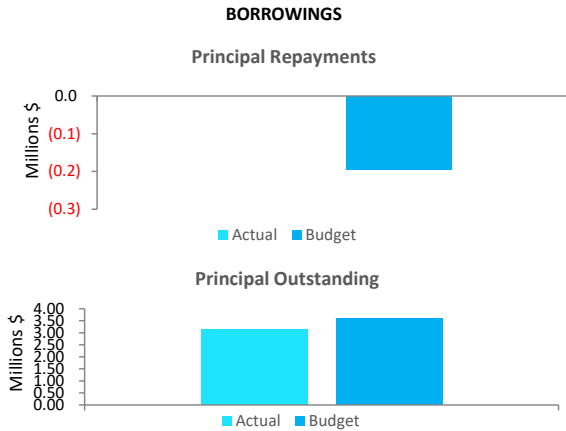
**OPERATING ACTIVITIES**



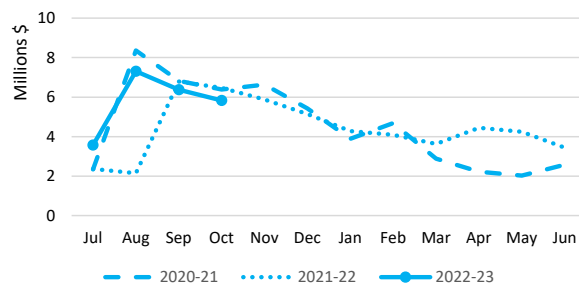
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.14 M	\$3.14 M	\$2.98 M	(\$0.16 M)
Closing	\$0.00 M	\$6.74 M	\$5.47 M	(\$1.27 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$15.00 M	% of total
Unrestricted Cash	\$3.11 M	20.8%
Restricted Cash	\$11.89 M	79.2%

Refer to Note 2 - Cash and Financial Assets

Payables		\$0.61 M	% Outstanding
Trade Payables		\$0.48 M	
0 to 30 Days			60.0%
Over 30 Days			40.0%
Over 90 Days			0.2%

Refer to Note 5 - Payables

Receivables		
	\$0.35 M	% Collected
Rates Receivable	\$2.62 M	55.4%
Trade Receivable	\$0.35 M	% Outstanding
Over 30 Days		90.2%
Over 90 Days		89.2%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.85 M)	\$2.83 M	\$3.25 M	\$0.42 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.66 M	% Variance
YTD Budget	\$4.68 M	(0.3%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.40 M	% Variance
YTD Budget	\$0.66 M	(39.2%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.04 M	% Variance
YTD Budget	\$1.14 M	(8.7%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.58 M)	(\$1.72 M)	(\$0.72 M)	\$1.01 M

Refer to Statement of Financial Activity

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

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.86 M	% Spent
Adopted Budget	\$5.89 M	(85.5%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.13 M	% Received
Adopted Budget	\$0.89 M	(85.9%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$2.29 M	\$2.50 M	(\$0.04 M)	(\$2.54 M)

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal due	\$3.14 M	

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$7.66 M
Interest earned	\$0.04 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.05 M

Refer to Note 9 - Lease Liabilities

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 OCTOBER 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

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

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget (a)	YTD Budget (b)	YTD Actual (c)	Variance \$ (c) - (b)	Variance % ((c) - (b))/(b)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,139,998	3,139,998	<b>2,978,741</b>	(161,257)	(5.14%)	
<b>Revenue from operating activities</b>							
Rates		4,672,709	4,671,829	<b>4,664,660</b>	(7,169)	(0.15%)	
Rates (excluding general rate)		4,670	4,670	<b>0</b>	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	659,180	<b>400,703</b>	(258,477)	(39.21%)	▼
Fees and charges		1,861,766	1,139,177	<b>1,040,036</b>	(99,141)	(8.70%)	
Interest earnings		98,500	39,406	<b>77,253</b>	37,847	96.04%	▲
Other revenue		433,674	263,947	<b>247,325</b>	(16,622)	(6.30%)	
Profit on disposal of assets	6	174,214	0	<b>0</b>	0	0.00%	
		<b>9,357,948</b>	<b>6,778,209</b>	<b>6,429,977</b>	(348,232)	(5.14%)	
<b>Expenditure from operating activities</b>							
Employee costs		(4,434,829)	(1,593,890)	<b>(1,384,457)</b>	209,433	13.14%	▲
Materials and contracts		(4,291,722)	(1,744,372)	<b>(1,136,726)</b>	607,646	34.83%	▲
Utility charges		(528,015)	(177,093)	<b>(140,248)</b>	36,845	20.81%	▲
Depreciation on non-current assets		(6,125,895)	(2,035,996)	<b>0</b>	2,035,996	100.00%	▲
Interest expenses		(118,046)	0	<b>15,010</b>	15,010	0.00%	▲
Insurance expenses		(406,146)	(328,812)	<b>(407,681)</b>	(78,869)	(23.99%)	▼
Other expenditure		(352,813)	(106,541)	<b>(130,144)</b>	(23,603)	(22.15%)	▼
Loss on disposal of assets	6	(59,016)	0	<b>0</b>	0	0.00%	
		<b>(16,316,482)</b>	<b>(5,986,704)</b>	<b>(3,184,246)</b>	2,802,458	(46.81%)	
Non-cash amounts excluded from operating activities	1(a)	6,105,687	2,035,996	<b>0</b>	(2,035,996)	(100.00%)	▼
<b>Amount attributable to operating activities</b>		<b>(852,847)</b>	<b>2,827,501</b>	<b>3,245,731</b>	418,230	14.79%	
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	892,744	432,538	<b>125,440</b>	(307,098)	(71.00%)	▼
Proceeds from disposal of assets	6	424,773	424,773	<b>15,000</b>	(409,773)	(96.47%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	<b>0</b>	250,000	100.00%	▲
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(2,328,827)	<b>(856,231)</b>	1,472,596	63.23%	▲
<b>Amount attributable to investing activities</b>		<b>(4,575,502)</b>	<b>(1,721,516)</b>	<b>(715,791)</b>	1,005,725	(58.42%)	
<b>Financing Activities</b>							
Proceeds from new debentures	8	650,000	650,000	<b>0</b>	(650,000)	(100.00%)	▼
Transfer from reserves	10	2,503,012	2,503,012	<b>0</b>	(2,503,012)	(100.00%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	0	<b>0</b>	0	0.00%	
Repayment of debentures	8	(195,158)	0	<b>0</b>	0	0.00%	
Transfer to reserves	10	(658,000)	(658,000)	<b>(40,411)</b>	617,589	93.86%	▲
<b>Amount attributable to financing activities</b>		<b>2,288,351</b>	<b>2,495,012</b>	<b>(40,411)</b>	(2,535,423)	(101.62%)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>6,740,995</b>	<b>5,468,270</b>	(1,272,725)	18.88%	▼

**KEY INFORMATION**

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

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

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



### **BASIS OF PREPARATION**

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

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

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

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

#### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **CRITICAL ACCOUNTING ESTIMATES**

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

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

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

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

#### **GOODS AND SERVICES TAX**

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

#### **ROUNDING OFF FIGURES**

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

#### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 02 November 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 1  
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Non-cash items excluded from operating activities**

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(174,214)	0	0
Less: Fair value adjustments to financial assets at amortised cost		94,990	0	0
Add: Loss on asset disposals	6	59,016	0	0
Add: Depreciation on assets		6,125,895	2,035,996	0
<b>Total non-cash items excluded from operating activities</b>		<b>6,105,687</b>	<b>2,035,996</b>	<b>0</b>

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

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

		Adopted Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 31 October 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(5,777,140)	(7,622,152)	(7,662,563)
Less: - Financial assets at amortised cost - self supporting loans	4	250,000	0	0
Less: Amherst Deposits		1,137,794		
Add: Borrowings	8	639,000	184,158	184,158
Add: Provisions employee related provisions	11	640,705	1,857,458	1,857,458
Add: Lease liabilities	9	7,054	14,578	14,578
Add: Other Adjustments				16,150
<b>Total adjustments to net current assets</b>		<b>(3,102,587)</b>	<b>(5,565,958)</b>	<b>(5,590,219)</b>

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

**Current assets**

Cash and cash equivalents	2		9,714,690	10,775,360
Financial assets at amortised cost	2		4,303,578	4,224,531
Rates receivables	3		1,207,909	2,621,952
Receivables	3		473,249	354,647
Other current assets	4		4,439	78,484

**Less: Current liabilities**

Payables	5		(693,551)	(609,920)
Borrowings	8		(184,158)	(184,158)
Contract liabilities	11		(4,409,421)	(4,330,374)
Lease liabilities	9		(14,578)	(14,578)
Provisions	11		(1,857,458)	(1,857,458)
<b>Less: Total adjustments to net current assets</b>	1(b)		<b>(5,565,958)</b>	<b>(5,590,219)</b>

**Closing funding surplus / (deficit)**

**0                      2,978,741                      5,468,267**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash at Bank	Cash and cash equivalents	3,112,798	7,662,562	10,775,360				
Term Deposit	Financial assets at amortised cost	0	4,224,531	4,224,531				
<b>Total</b>		<b>3,112,798</b>	<b>11,887,093</b>	<b>14,999,891</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,112,798	7,662,562	10,775,360	0			
Financial assets at amortised cost		0	4,224,531	4,224,531	0			
		<b>3,112,798</b>	<b>11,887,093</b>	<b>14,999,891</b>	<b>0</b>			

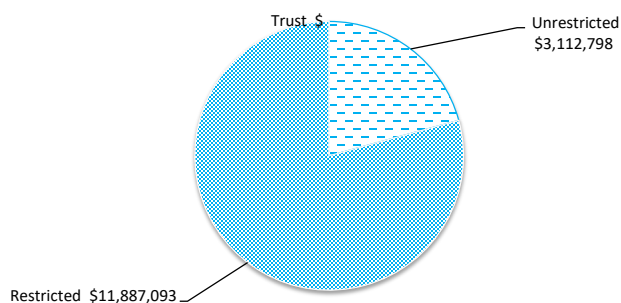
**KEY INFORMATION**

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.

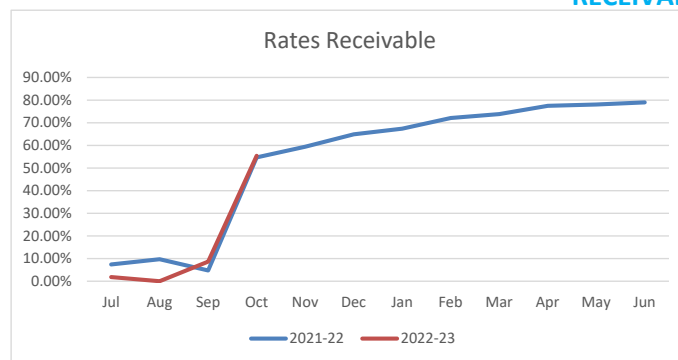
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 Jun 2022	31 Oct 2022
	\$	\$
Opening arrears previous years	0	1,207,909
Levied this year	4,672,555	4,664,660
Less - collections to date	(3,464,646)	(3,250,617)
<b>Gross rates collectable</b>	<b>1,207,909</b>	<b>2,621,952</b>
<b>Net rates collectable</b>	<b>1,207,909</b>	<b>2,621,952</b>
% Collected	74.1%	55.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(14,589)	80,892	1,917	4,855	604,314	677,389
Percentage	(2.2%)	11.9%	0.3%	0.7%	89.2%	
<b>Balance per trial balance</b>						
Sundry receivable						677,389
GST receivable						54,566
Allowance for impairment of receivables from contracts with customers						(377,308)
<b>Total receivables general outstanding</b>						<b>354,647</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

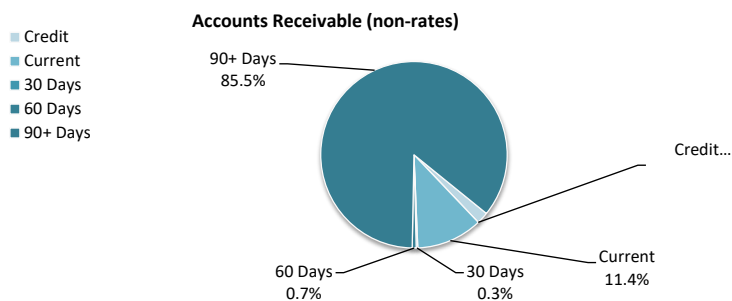
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	4,439	74,045		78,484
<b>Total other current assets</b>	<b>4,439</b>	<b>74,045</b>	<b>0</b>	<b>78,484</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

##### Inventory

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

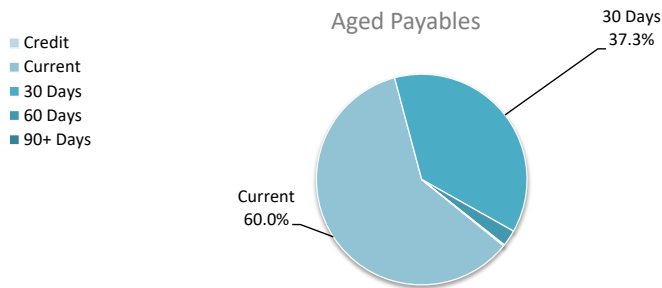
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	52,901	32,885	2,202	155	88,143
Percentage	0%	60%	37.3%	2.5%	0.2%	
<b>Balance per trial balance</b>						
Sundry creditors						484,326
ATO liabilities						6,542
Bonds & deposits						84,716
Pre-paid rates						34,336
<b>Total payables general outstanding</b>						<b>609,920</b>

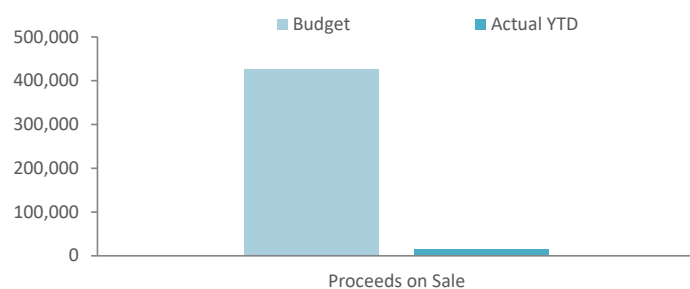
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	100,000	100,000	68,045	(31,955)
Buildings - specialised	1,381,830	519,047	118,118	(400,929)
Plant and equipment	1,389,050	88,500	54,000	(34,500)
Motor Vehicles	144,001	39,001	0	(39,001)
Equipment	397,810	211,250	20,175	(191,075)
Paintings & Sculptures	180,572	70,572	0	(70,572)
Infrastructure - roads	1,732,404	729,736	398,255	(331,481)
Infrastructure - footpaths	177,250	177,250	67,472	(109,778)
Infrastructure - parks & ovals	0	0	1,740	1,740
Infrastructure - other	325,102	328,471	117,352	(211,119)
Infrastructure - bridges	65,000	65,000	11,075	(53,925)
<b>Payments for Capital Acquisitions</b>	<b>5,893,019</b>	<b>2,328,827</b>	<b>856,231</b>	<b>(1,472,596)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	892,744	432,538	125,440	(307,098)
Borrowings	650,000	650,000	0	(650,000)
Other (disposals & C/Fwd)	424,773	424,773	15,000	(409,773)
Cash backed reserves				
Plant Replacement Reserve	(300,000)	0	0	0
Amherst Village Building Maintenance Reserve	(40,000)	0	0	0
Amherst Village Refundable Deposit Reserve	(156,000)	(156,000)	0	156,000
Old Saleyards Reserve	(470,365)	80,365	0	(80,365)
Waste Management Reserve	(44,000)	0	0	0
Land & Building Reserve	(1,194,122)	0	0	0
Regional Sheep Saleyards Reserve	(92,525)	92,525	0	(92,525)
Christmas Decoration Reserve	(50,000)	0	0	0
KLC Facilities Reserve	(101,000)	101,000	0	(101,000)
Katanning Aquatic Centre Reserve	(55,000)	55,000	0	(55,000)
Contribution - operations	6,428,514	648,626	715,792	67,166
<b>Capital funding total</b>	<b>5,893,019</b>	<b>2,328,827</b>	<b>856,231</b>	<b>(1,472,596)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

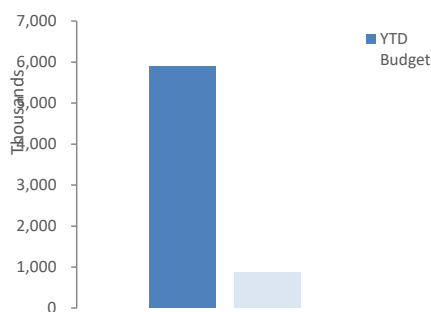
**Initial recognition and measurement for assets held at cost**

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

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

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

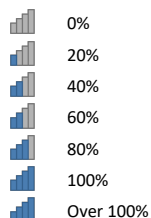
Payments for Capital Acquisitions





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		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	2.00 8 Austral Terrace - Capex Upgrade	5,075	5,075	5,075	0
	Purchase Of 01Ka Ceo	65,000	0	0	0
	2.00 Emergency Welfare Centre Generator	152,000	152,000	12,718	-139281.83
	Amherst Bathroom Renovations	40,000	0	0	0
	2.00 Refuse Site Shed	79,264	79,264	14,695	-64569.01
	2.00 Klc Concept Design	45,000	45,000	2,635	-42365.09
	2.00 Ech Planning	1,169,122	389,708	95,713	-293995
	2.00 Piesse Lake Residential Development	3,369	3,369	3,488	119
	Wayfinding Signage	18,032	18,032	0	-18032
	2.00 Fairfield Road Slk 6.91-9.11 (Rrg)	0	0	3,993	3992.5
	2.00 Warren Road Slk 10.0-12.1 (Rrg)	0	0	4,945	4945.45
	2.00 Bibiking Road Slk 0.00-4.80 (R2R)	8,627	8,627	0	-8627
	2.00 Cullen Street Slk 0.00-0.70 (R2R)	28,709	28,710	0	-28710
	Clive St Carriageway (Conroy/Piesse)	188,624	188,624	1,900	-186724
	2.00 Curlew Street Slk 0.00-1.36 Gravel Resheet	73,314	73,314	2,813	-70501.5
	2.00 Mills Street Slk 0.00-1.37 Gravel Resheet	47,378	47,378	34,204	-13174.02
	2.00 Tree Street Slk 0.00-0.35 Gravel Resheet	43,861	43,861	10,617	-33243.83
	2.00 Warren Road Slk 12.1-15.15 (Rrg)	309,000	103,000	7,250	-95750
	Carew Street Slk 0.62-0.947 (Rrg)	175,000	35,000	5,800	-29200
	2.00 Forrest Hills Road Slk 0.00-3.7 (R2R)	86,944	28,427	29,335	908.07
	2.00 Lake Coyrecup Road Slk 0.026-5.286 (R2R)	156,591	5,336	156,054	150717.68
	2.00 Tabenup Road Slk 0.00-2.00 (R2R)	57,344	5,336	82,747	77410.75
	Dore Street Realignment & Associated Works	350,000	116,666	0	-116666
	2.00 Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0	-8371
	2.00 Onslow Road Slk 0-1.4 (R2R)	0	0	752	751.59
	2.00 Rogers Avenue (Park St To Harris St) Council	46,639	4,852	47,047	42194.56
	2.00 Coate Street (Carew St To Conroy St) Council	26,234	26,234	3,848	-22385.55
	Cornwall Street Footpath	105,838	105,838	0	-105838
	2.00 Clive Street West Footpath	227	227	227	0.27
	Bokarup Street - Upgrade Of Footpath	0	0	980	980.15
	2.00 Clive Street - Concrete Footpath Upgrade Works	275	275	1,265	990
	Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0	-5052
	2.00 Synott Avenue Footpath (Warren To Braeside)	65,858	65,858	65,000	-858
	2.00 Bokarup Street Footbridge	65,000	65,000	11,075	-53925
	Purchase Of Utility - Ka357	39,001	39,001	0	-39001
	2.00 Cctv Cameras At Saleyards	92,525	92,525	92,705	179.79
	Purchase Of Sweeper - Saleyards	64,750	0	0	0
	2.00 Dam Expansion Klc	62,545	62,545	8,441	-54103.8
	2.00 Equipment (GEM)	55,000	0	0	0
	2.00 Great Southern Aged Accommodation Project Expenditure (STP)	100,000	100,000	68,045	-31955.4
	Equipment (OCU)	50,000	0	0	0
	2.00 Noongar Story Public Artwork Project (STP)	180,572	70,572	0	-70572
		<b>5,893,019</b>	<b>2,273,827</b>	<b>849,561</b>	<b>(1,424,266)</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>										
Administration Building	158	2,138,269				(99,268)	2,138,269	2,039,001		(95,003)
<b>Housing</b>										
Aged & Key Worker Accommodation	159	645,095				(43,982)	645,095	601,113		(12,704)
<b>Other property and services</b>										
Water Cart	160	145,431				(16,558)	145,431	128,873		(2,202)
CAT Grader	161	213,870				(24,350)	213,870	189,520		(3,237)
Road Sweeper	163			210,000				0	210,000	
Truck - KA24365				190,000				0	190,000	
		3,142,665	0	400,000	0	-184,158	3,142,665	3,358,507	0	-113,146
<b>Self supporting loans</b>										
<b>Recreation and culture</b>										
Katanning Country Club	162			250,000		-11,000		239,000		(4,900)
		0	0	250,000	0	-11,000	0	239,000	0	(4,900)
<b>Total</b>		3,142,665	0	650,000	0	-195,158	3,142,665	3,597,507	0	(118,046)
Current borrowings		195,158					184,158			
Non-current borrowings		2,947,507					2,958,507			
		3,142,665					3,142,665			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

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

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

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.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>										
CESM Vehicle	i22401	43,306				(11,503)	43,306	31,803		0
<b>Community amenities</b>										
LCDC Vehicle	1,706,081	310				0	310	310		0
<b>Recreation and culture</b>										
Matrix Spin Bicycles	000041	5,567				0	5,567	5,567		0
<b>Total</b>		49,183	0	0	0	-11,503	49,183	37,680	0	0
Current lease liabilities		14,578					14,578			
Non-current lease liabilities		14,933					14,933			
		29,511					29,511			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES  
NOTE 10  
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>									
Employee Leave Reserve	745,770	595	3,954	0	0	0	0	746,365	749,724
Plant Replacement Reserve	393,788	390	2,088	103,500	0	(300,000)	0	197,678	395,876
Amherst Village Building Maintenance Reserve	23,348	20	124	156,000	0	(40,000)	0	139,368	23,472
Amherst Village Refundable Deposit Reserve	1,292,804	990	6,854	0	0	(156,000)	0	1,137,794	1,299,658
Old Saleyards Reserve	964,277	790	5,112	0	0	(470,365)	0	494,702	969,389
Waste Management Reserve	424,260	325	2,249	0	0	(44,000)	0	380,585	426,509
Land & Building Reserve	1,659,556	1,325	8,799	50,000	0	(1,194,122)	0	516,759	1,668,355
Land & Building Facilities for Seniors Reserve	339,310	260	1,799	0	0	0	0	339,570	341,109
Regional Sheep Saleyards Reserve	765,925	515	4,061	140,000	0	(92,525)	0	813,915	769,986
Christmas Decoration Reserve	50,990	40	270	10,000	0	(50,000)	0	11,030	51,260
GRV Revaluation Reserve	51,530	40	273	10,000	0	0	0	61,570	51,803
Quartermaine Oval Reserve	247,190	190	1,311	50,000	0	0	0	297,380	248,501
KLC Facilities Reserve	256,896	200	1,362	50,000	0	(101,000)	0	206,096	258,258
Election Reserve	23,354	20	124	10,000	0	0	0	33,374	23,478
Library Building Reserve	14,859	10	79	2,500	0	0	0	17,369	14,938
Community & Economic Development Reserve	261,887	200	1,388	0	0	0	0	262,087	263,275
Lake Ewlyamartup Facilities Reserve	15,020	10	80	5,000	0	0	0	20,030	15,100
Parks & Playgrounds Reserve	45,644	35	242	15,000	0	0	0	60,679	45,886
Katanning Aquatic Centre Reserve	45,644	35	242	15,000	0	(55,000)	0	5,679	45,886
Housing Reserve	100	10	1	35,000	0	0	0	35,110	101
	<b>7,622,152</b>	<b>6,000</b>	<b>40,411</b>	<b>652,000</b>	<b>0</b>	<b>(2,503,012)</b>	<b>0</b>	<b>5,777,140</b>	<b>7,662,563</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2022
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		105,843	0			105,843
- Capital grant/contribution liabilities		4,303,578	0	8,750	(87,797)	4,224,531
<b>Total other liabilities</b>		4,409,421	0	8,750	(87,797)	4,330,374
<b>Employee Related Provisions</b>						
Annual leave		330,951	0			330,951
Long service leave		309,754	0			309,754
<b>Total Employee Related Provisions</b>		640,705	0	0	0	640,705
<b>Other Provisions</b>						
Amherst Refundable deposits		1,216,753	0			1,216,753
<b>Total Other Provisions</b>		1,216,753	0	0	0	1,216,753
<b>Total other current assets</b>		<b>6,266,879</b>	<b>0</b>	<b>8,750</b>	<b>(87,797)</b>	<b>6,187,832</b>
<b>Amounts shown above include GST (where applicable)</b>						

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.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2022		(As revenue)	31 Oct 2022	31 Oct 2022	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
Insurance Scheme Surplus (ADM)				0		0	0	4,000
<b>General purpose funding</b>								
General Purpose Grant (GPF)				0		553,873	138,468	138,468
Untied Road Grant (GPF)				0		105,844	26,461	26,461
ESL Administration Fee (GPF)				0		4,000	4,000	0
Rates Legal Fees Reimbursement (GPI)				0		30,000	10,000	15,474
Special Project Grant (GPF)	35,545			35,545		0	0	0
<b>Law, order, public safety</b>								
BFB LGGS Income	471			471		44,480	13,673	12,841
CESM Contributions & Reimbursements				0		119,241	29,810	0
<b>Health</b>								
Dept Health - CLAG Funding				0		0	0	7,913
<b>Education and welfare</b>								
Youth Activities Grant Income (CDOW)				0		33,648	16,824	17,417
Seniors Week Grant Income (CDOW)				0		1,000	332	0
National Youth Week Grant Income (CDOW)				0		1,000	332	0
Grant Income (CDOW)				0		184,113	12,500	0
Harmony Festival Grant Income (CDOW)				0		57,000	0	12,500
PIAF Income	1,000			1,000				
Cultural Awareness	5,000			5,000				
Indigenous Governance	12,613			12,613				
<b>Recreation and culture</b>								
Grant Income (KLC)				0		33,086	22,056	1,909
Grant Income (OCU)				0		47,000	25,000	0
Regional Venues Improvement Fund	1,327			1,327				
RETB Exhibition Reimbursements	1,272			1,272				
Sports Engagement	33,085			33,085				
<b>Transport</b>								
Commissions & Contributions (TPL)				0		90,000	30,000	23,334
Direct Road Grant (MRBD)				0		140,386	140,386	140,386
Street Light Subsidy (MRBD)				0		2,500	0	0
<b>Economic services</b>								
Grant Income (EDV)				0		650,244	174,338	0
Auspicing Income - Hidden Treasures (TOU)				0		15,000	15,000	0
FRRR Vibrant Katanning	6,460			6,460				
	<b>96,773</b>	<b>0</b>	<b>0</b>	<b>96,773</b>	<b>0</b>	<b>2,112,415</b>	<b>659,180</b>	<b>400,703</b>
<b>Operating contributions</b>								
<b>Education and welfare</b>								
Harmony Festival	9,070			9,070				
	<b>9,070</b>	<b>0</b>	<b>0</b>	<b>9,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>105,843</b>	<b>0</b>	<b>0</b>	<b>105,843</b>	<b>0</b>	<b>2,112,415</b>	<b>659,180</b>	<b>400,703</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>General purpose funding</b>								
Heritage Centre Project DPIRD Grant Funds (STP)				0		0	0	92,390
<b>Law, order, public safety</b>								
Grant Income (OLO)				0		96,000	96,000	0
<b>Community amenities</b>								
CLGF Regional re Regional Waste Initiative Income (SAN)				0		35,264	35,264	0
<b>Transport</b>								
Regional Road Group Funding (CRBD)				0		446,485	222,525	16,259
Roads to Recovery Funding (CRBD)				0		314,995	78,749	0
<b>Economic services</b>								
Grant Income (EDV)				0		0	0	16,791
	0	0	0	0	0	892,744	432,538	125,440
<b>Non-operating contributions</b>								
<b>Governance</b>								
Supertowns Funding	4,303,578	8,750	(87,797)	4,224,531				
	4,303,578	8,750	(87,797)	4,224,531	0	0	0	0
<b>TOTALS</b>	4,303,578	8,750	(87,797)	4,224,531	0	892,744	432,538	125,440

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 14  
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	(258,477)	(39.21%)	▼			
Interest earnings	37,847	96.04%	▲	Reserve Fund interest higher than predicted		
<b>Expenditure from operating activities</b>						
Employee costs	209,433	13.14%	▲	Costs lower than expected		
Materials and contracts	607,646	34.83%	▲	Costs lower than expected		
Utility charges	36,845	20.81%	▲			
Depreciation on non-current assets	2,035,996	100.00%	▲	Depn not processed - to happen after AFR finalisation		
Interest expenses	15,010	0.00%	▲	Reversal of accrual journal 2021-2022		
Insurance expenses	(78,869)	(23.99%)	▼	Second instalment not yet due		
Other expenditure	(23,603)	(22.15%)	▼		Vehicle Licences & Refund Overpayments - Review	
Non-cash amounts excluded from operating activities	(2,035,996)	(100.00%)	▼		AFR Not completed - hold until final figure known	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(307,098)	(71.00%)	▼	Heritage Centre Project Grant - no budget - Review		
Proceeds from disposal of assets	(409,773)	(96.47%)	▼		Toro mower replacement only disposal to date	
Payments for financial assets at amortised cost - self supplied	250,000	100.00%	▲	Loans not drawn down		
Payments for property, plant and equipment and infrastructure	1,472,596	63.23%	▲	Capital Works Program lower than expected		
<b>Financing activities</b>						
Proceeds from new debentures	(650,000)	(100.00%)	▼		Loans not drawn down	
Transfer from reserves	(2,503,012)	(100.00%)	▼		Transfers at year end	
Transfer to reserves	617,589	93.86%	▲	Transfers at year end		
<b>Closing funding surplus / (deficit)</b>	(1,272,725)	18.88%	▼	AFR Not completed - hold until final figure known		