



Katanning - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Denise Gobbart
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A	October 2018 - For project commenced 2019	Denise Gobbart
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A	October 2018 - For project commenced 2019	Denise Gobbart
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Denise Gobbart
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Denise Gobbart



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No delegation to committees	Denise Gobbart
2	s5.16	Were all delegations to committees in writing?	N/A		Denise Gobbart
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Denise Gobbart
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Denise Gobbart
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	N/A		Denise Gobbart
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Denise Gobbart
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	22 June 2021	Denise Gobbart
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Denise Gobbart
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Belinda Knight
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	N/A		Denise Gobbart
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Denise Gobbart
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes	22 June 2021	Denise Gobbart
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Denise Gobbart

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Belinda Knight



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Belinda Knight
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Belinda Knight
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	See file GV.RR.1	Belinda Knight
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes	See file GV.RR.1	Belinda Knight
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	See file GV.RR.1	Belinda Knight
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Belinda Knight
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Belinda Knight
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Belinda Knight
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Belinda Knight
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Denise Gobbart
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Denise Gobbart
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Belinda Knight



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Belinda Knight
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	Yes		Belinda Knight
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	Yes		Belinda Knight
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	N/A		Belinda Knight
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Belinda Knight
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Belinda Knight
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Belinda Knight
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes	Nil gifts	Belinda Knight
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	27/04/2021	Belinda Knight
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Belinda Knight
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Belinda Knight
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes		Belinda Knight

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes	77 Piesse Street Katanning	Denise Gobbart
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes	Published in the Great Southern Herald	Denise Gobbart



Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Denise Gobbart
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Belinda Knight
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	No	Published March 2022	Belinda Knight



Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Established 19 October 2021	Denise Gobbart
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No Delegations	Denise Gobbart
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes	21 December 2021	Denise Gobbart
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Fixed Asset Register Reconciliations are being undertaken regularly	Denise Gobbart
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	No		Denise Gobbart
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Denise Gobbart
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	Audit Exit Meeting 16 Dec 2021 report received 21 Dec 2021	Denise Gobbart



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 28/11/2017 Desktop review adopted 24/04/2019. New SCP currently being reviewed	Denise Gobbart
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 24 April 2018 No further review undertaken	Denise Gobbart
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	No	Corporate Business Plan to be fully reviewed prior to 30 June 2022	Denise Gobbart

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Denise Gobbart
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	Executive Manager Infrastructure & Assets	Denise Gobbart
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Denise Gobbart
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Denise Gobbart
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	Executive Manager Infrastructure & Assets	Denise Gobbart
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Denise Gobbart



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	No		Denise Gobbart
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	Yes		Denise Gobbart
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Denise Gobbart



Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	No	Completed April 2017	Denise Gobbart
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	Completed June 2020 by Advant Edge Consulting	Denise Gobbart
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A	No gifts disclosed	Denise Gobbart
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	23 November 2021	Denise Gobbart
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Belinda Knight
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	23 November 2021	Denise Gobbart
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes	Published 15 July 2021	Denise Gobbart
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Denise Gobbart
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all it's expenditure, revenue and income?	Yes		Denise Gobbart



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Belinda Knight
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Belinda Knight
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Belinda Knight
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Belinda Knight
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Belinda Knight
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Belinda Knight
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Belinda Knight
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Belinda Knight
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Belinda Knight
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Belinda Knight



No	Reference	Question	Response	Comments	Respondent
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Belinda Knight
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Belinda Knight
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Belinda Knight
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Belinda Knight
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Belinda Knight
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Belinda Knight
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Belinda Knight
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Belinda Knight
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Belinda Knight
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Belinda Knight
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Belinda Knight



Department of
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No	Reference	Question	Response	Comments	Respondent
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Belinda Knight

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Katanning

Signed CEO, Katanning

SHIRE OF KATANNING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KATANNING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,453,602	2,333,383	(120,219)		2,333,383	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	2,444,287	1,468,281	483,796		2,928,083	▲
Fees and charges	1,928,977	1,402,596	(39,736)		1,889,241	▼
Interest earnings	99,830	52,088			99,830	
Other revenue	260,272	232,729	172,238		432,510	▲
Profit on asset disposals	142,601	39,752			142,601	
	4,875,967	3,195,446	616,298	0	5,492,265	
Expenditure from operating activities						
Employee costs	(4,448,913)	(2,605,606)	128,722		(4,320,191)	▼
Materials and contracts	(3,701,554)	(1,985,527)	(465,662)		(4,167,216)	▲
Utility charges	(495,617)	(300,894)	(10,000)		(505,617)	▲
Depreciation on non-current assets	(5,657,103)	(2,059,952)			(5,657,103)	
Interest expenses	(121,376)	(46,143)			(121,376)	
Insurance expenses	(384,439)	(395,137)	8,678		(375,761)	▼
Other expenditure	(340,543)	(263,429)	0		(340,543)	
Loss on asset disposals	(10,400)	(6,981)			(10,400)	
	(15,159,945)	(7,663,669)	(338,262)	0	(15,498,207)	
Non-cash amounts excluded from operating activities	5,524,902	1,993,959			5,524,902	
Amount attributable to operating activities	(2,305,474)	(140,881)	157,817	0	(2,147,657)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	1,207,092	889,575	565,460		1,772,552	▲
Purchase land and buildings	(1,840,018)		(180,000)		(2,020,018)	▲
Purchase plant and equipment	(864,576)		(68,046)		(932,622)	▲
Purchase and construction of infrastructure-roads	(1,770,980)		(225,000)		(1,995,980)	▲
Purchase and construction of infrastructure-other	(1,146,670)				(1,146,670)	
Proceeds from disposal of assets	243,665	70,891	9,982		253,647	▼
	(4,171,487)	960,466	102,396	0	(4,069,091)	
Non-cash amounts excluded from investing activities	0	0			0	
Amount attributable to investing activities	(4,171,487)	960,466	102,396	0	(4,069,091)	
FINANCING ACTIVITIES						
Repayment of debentures	(280,756)	(139,509)			(280,756)	
Proceeds from new leases liabilities		(11,794)			0	
Transfers to cash backed reserves (restricted assets)	(444,430)	(4,668)	(270,460)		(714,890)	▲
Transfers from cash backed reserves (restricted assets)	2,798,110	0	17,033		2,815,143	▼
Amount attributable to financing activities	2,072,924	(155,971)	(253,427)	0	1,819,497	
Budget deficiency before general rates	(4,404,037)	663,614	6,786	0	(4,397,251)	
Estimated amount to be raised from general rates	4,404,036	4,405,172	(6,786)		4,397,250	▼
Closing funding surplus/(deficit)	3 (c) (1)	5,068,786	0	0	(1)	

SHIRE OF KATANNING
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

	Budget v Actual		Predicted			Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		2,453,602	2,333,383	(120,219)	0	2,333,383	▼
Revenue from operating activities (excluding rates)							
Governance		44,804	98,133	16,737		61,541	▲
General purpose funding		1,272,388	922,185	0		1,272,388	
Law, order, public safety		204,061	117,122	13,905		217,966	▲
Health		42,286	9,452	(39,736)		2,550	▼
Education and welfare		154,250	209,997	260,000		414,250	▲
Housing		101,940	76,523	0		101,940	
Community amenities		883,543	824,076	0		883,543	
Recreation and culture		367,135	181,766	251,796		618,931	▲
Transport		364,306	227,723	0		364,306	
Economic services		1,363,754	419,858	52,000		1,415,754	▲
Other property and services		77,500	108,611	61,596		139,096	▲
		4,875,967	3,195,446	616,298	0	5,492,265	
Expenditure from operating activities							
Governance		(1,150,757)	(733,331)	2,847		(1,147,910)	▼
General purpose funding		(299,138)	(158,993)	0		(299,138)	
Law, order, public safety		(624,340)	(362,593)	(150,000)		(774,340)	▲
Health		(255,909)	(115,884)	21,000		(234,909)	▼
Education and welfare		(544,865)	(243,541)	0		(544,865)	
Housing		(271,847)	(128,500)	0		(271,847)	
Community amenities		(1,393,123)	(787,371)	0		(1,393,123)	
Recreation and culture		(4,364,636)	(2,644,765)	(200,572)		(4,565,208)	▲
Transport		(4,543,979)	(1,915,679)	0		(4,543,979)	
Economic services		(1,626,261)	(767,711)	0		(1,626,261)	
Other property and services		(85,090)	194,701	(11,537)		(96,627)	▲
		(15,159,945)	(7,663,667)	(338,262)	0	(15,498,207)	
Non-cash amounts excluded from operating activities		5,524,902	1,993,959			5,524,902	
Amount attributable to operating activities		(2,305,474)	(140,879)	157,817	0	(2,147,657)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions		1,207,092	889,575	565,460	0	1,772,552	▼
Purchase land and buildings		(1,840,018)	0	(180,000)	0	(2,020,018)	▲
Purchase plant and equipment		(864,576)	0	(68,046)	0	(932,622)	▲
Purchase and construction of infrastructure - roads		(1,770,980)	0	(225,000)	0	(1,995,980)	▲
Purchase and construction of infrastructure - other		(1,146,670)	0	0	0	(1,146,670)	
Proceeds from disposal of assets		243,665	70,891	9,982	0	253,647	▼
		(4,171,487)	960,466	102,396	0	(4,069,091)	
Non-cash amounts excluded from investing activities		0	0	0	0	0	
Amount attributable to investing activities		(4,171,487)	960,466	102,396	0	(4,069,091)	
FINANCING ACTIVITIES							
Repayment of borrowings		(280,756)	(139,509)	0	0	(280,756)	
Proceeds from new leases liabilities		0	(11,794)	0	0	0	
Transfers to cash backed reserves (restricted assets)		(444,430)	(4,668)	(270,460)	0	(714,890)	▲
Transfers from cash backed reserves (restricted assets)		2,798,110	0	17,033	0	2,815,143	▼
Amount attributable to financing activities		2,072,924	(155,971)	(253,427)	0	1,819,497	
Budget deficiency before general rates		(4,404,037)	663,616	6,786	0	(4,397,251)	
Estimated amount to be raised from general rates		4,404,036	4,405,172	(6,786)	0	4,397,250	
Closing Funding Surplus(Deficit)	3 (c)	(1)	5,068,788	0	0	(1)	

1. BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

2021-2022 ACTUAL BALANCES

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

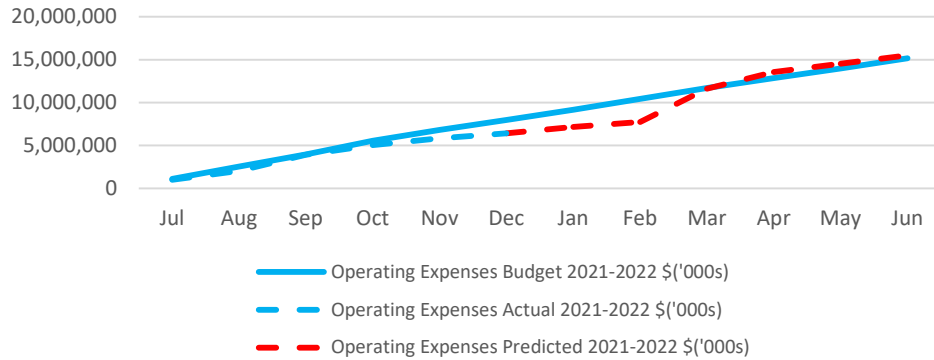
BUDGET COMPARATIVE FIGURES

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

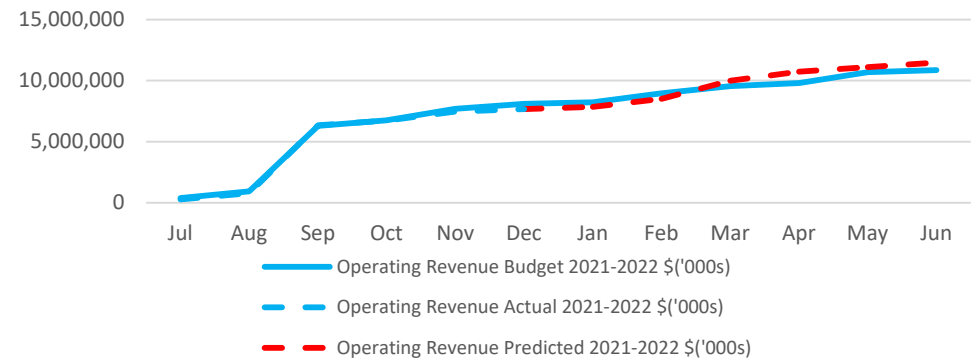
**SHIRE OF KATANNING
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

2. SUMMARY GRAPHS - BUDGET REVIEW

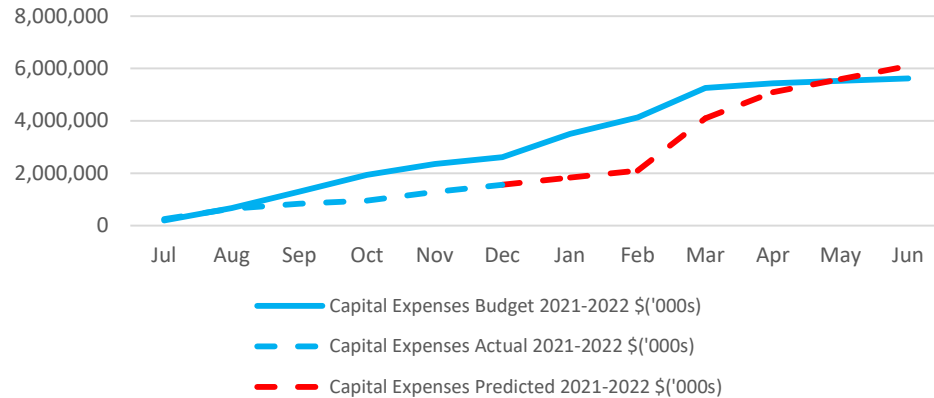
Operating Expenses



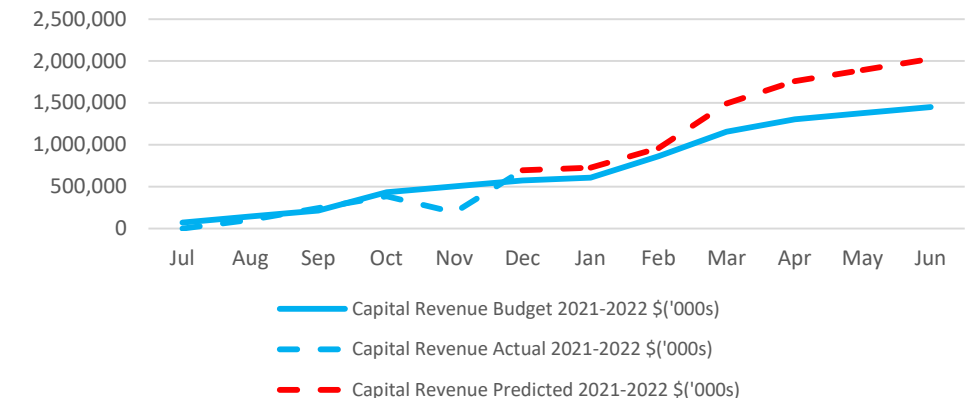
Operating Revenue



Capital Expenditure



Capital Revenue



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

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

Operating activities excluded from budgeted deficiency

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

(a) Operating activities excluded from budgeted deficiency

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

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 28 February 2022
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(142,601)	(336,773)	(142,601)	(39,752)
Less: Movement in liabilities associated with restricted cash	0	(296,136)	0	
Add: Loss on asset disposals	10,400	279,984	10,400	6,981
Less: Amnest Reducing Equity	0	0	0	(33,222)
Add: Depreciation on non-current assets	5,657,103	6,155,466	5,657,103	2,059,952
Non-cash amounts excluded from operating activities	5,524,902	5,802,541	5,524,902	1,993,959

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	(46,168)	0	0	0
Non cash amounts excluded from investing activities	(46,168)	0	0	0

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Restricted cash	(6,182,270)	(8,535,951)	(6,182,270)	(7,671,482)
Less : Current assets not expected to be received at end of year	1,212,019	124,637	1,212,019	124,637
Add: Trust - POS Liability		0	0	38,000
Add: Current portion of long term borrowings	(41,639)	280,754	(41,639)	141,246
Add: Current portion of lease liabilities	18,557	18,557	18,557	6,763
Add: Contract liability not expected to cleared at end of year	115,947	1,182,156	115,947	1,148,934
Add: Employee Provisions	0	671,397	0	671,397
Total adjustments to net current assets	(4,877,386)	(6,258,450)	(4,877,386)	(5,540,505)

(d) Composition of estimated net current assets

Current assets

Cash unrestricted	3,003,346	732,752	3,003,346	795,942
Cash restricted	1,757,332	8,535,951	1,757,332	7,671,482
Financial assets - restricted reserves	4,481,106	4,481,106	4,481,106	4,481,106
Receivables - rates and rubbish	0	0	0	1,305,364
Receivables	2,681,199	2,881,512	2,681,199	2,076,748
Other current assets	1,363	1,363	1,363	0
Contract assets	0	281,875	0	
Inventories	11,442	11,442	11,442	22,471
	11,935,788	16,926,001	11,935,788	16,353,113

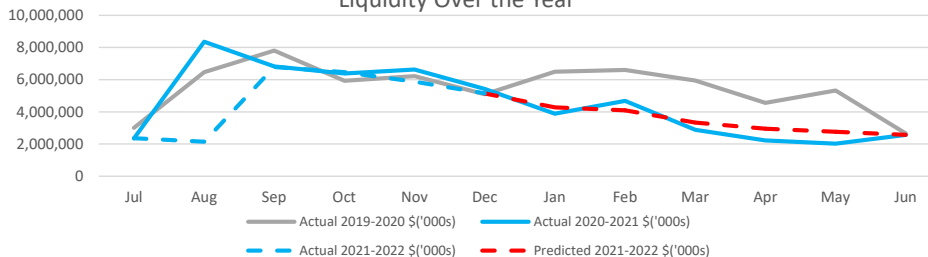
Less: current liabilities

Payables	(6,948,155)	(2,692,355)	(6,948,155)	(5,991,107)
Contract liabilities	(69,779)	(4,481,106)	(69,779)	(164,299)
Trust Fund Liabilities	(46,168)	0	(46,168)	0
Unspent contribution provision	0	(189,999)	0	0
Lease liabilities	(35,939)	(18,557)	(35,939)	(6,763)
Long term borrowings	41,639	(280,754)	41,639	(141,246)
Provisions	0	(671,397)	0	(671,397)
	(7,058,402)	(8,334,168)	(7,058,402)	(6,974,812)

Net current assets

	4,877,386	8,591,833	4,877,386	9,378,301
Less: Total adjustments to net current assets	(4,877,386)	(6,258,450)	(4,877,386)	(5,540,505)
Closing funding surplus / (deficit)	0	2,333,383	0	3,837,796

Liquidity Over the Year



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

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

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

CONTRACT ASSETS

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

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF KATANNING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
<i>No longer sharing EHO Services with Shire of Kojoonup</i>	(39,736)	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
<i>Community Capacity Building Grant, Art Project - Noongar Story, adjustment to prior year grants</i>	483,796	
4.1.6 INTEREST EARNINGS		0
4.1.7 OTHER REVENUE		
<i>Paid Parental leave, Overpayment Refund, FBT Refund, Fuel Tax Reimbursement, Amherst Deposit</i>	172,238	
4.1.8 PROFIT ON ASSET DISPOSAL		0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
<i>Saving of wages & associated employee costs, primarily in area of Ranger & EHO.</i>	128,722	
4.2.2 MATERIAL AND CONTRACTS		
<i>Reduced election expenses, additional costs for Ranger Contract, Pool Chemicals, Over Payment Refund, CCTV Upgrade, & Art Project - Noongar Story</i>	(465,662)	
4.2.3 UTILITY CHARGES		
<i>Water at KAC</i>	(10,000)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		0
4.2.5 INTEREST EXPENSES		0
4.2.6 INSURANCE EXPENSES		
<i>Good driver rebate</i>	8,678	
4.2.7 OTHER EXPENDITURE		
4.2.8 LOSS ON ASSET DISPOSAL		0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
<i>LRCIP Phase 1 & 3, Great Southern Aged Accommodation, reduction in Drought Funds relating to prior year</i>	565,460	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
<i>77 Piesse St & Refuse Site demountable</i>	9,982	
4.3.3 PROCEEDS FROM NEW DEBENTURES		0
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		0
4.3.5 PROCEEDS FROM ADVANCES		0
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		0
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
<i>Reduced amount from Election Reserve, additional Transfer from Leave Reserve</i>	17,033	
<i>Predicted Variances Carried Forward</i>	870,511	0

SHIRE OF KATANNING
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	870,511	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE	0	
4.4.2 LAND AND BUILDINGS		
<i>Community Capacity Building Project</i>	(180,000)	
4.4.3 PLANT AND EQUIPMENT		
<i>Driver Reviver Trailer</i>	(68,046)	
4.4.4 FURNITURE AND EQUIPMENT		
4.4.5 INFRASTRUCTURE ASSETS - ROADS & FOOTPATHS		
<i>Clive St & Synnott Avenue footpaths</i>	(225,000)	
4.4.6 INFRASTRUCTURE ASSETS - OTHER	0	
4.4.7 PURCHASES OF INVESTMENT	0	
4.4.8 REPAYMENT OF DEBENTURES	0	
4.4.9 ADVANCES TO COMMUNITY GROUPS	0	
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
<i>Additional transfer to Amherst Deposit Reserve, & Land & Building Reserve</i>	(270,460)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
<i>See 4.3.7</i>		
4.5.1 RATE REVENUE		
<i>Rates writeoff</i>	(6,786)	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)	(120,219)	
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)	0	
Total Predicted Variances as per Annual Budget Review	0	0

SHIRE OF KATANNING
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 28 FEBRUARY 2022

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus/(Deficit)			(120,219)	(120,219)	
1101	Write off Rates	21/12/2021	Operating Revenue			(6,786)	(127,005)	Council Resolution
4264	Driver Reviver Trailer		Capital Expenses			(68,046)	(195,051)	No original Budget
222	Election Expenses		Operating Expenses		13,442		(181,609)	Lower cost of election
0343	Paid Parental Leave		Operating Expenses			(13,905)	(195,514)	Payment to staff - Government Scheme
1315	Paid Parental Leave		Operating Revenue		13,905		(181,609)	Offset by matching expenses
4703	Ranger Relief		Operating Expenses			(85,532)	(267,141)	Additional expenses due to Contract Ranger
6831	Pool Chemicals		Operating Expenses			(10,000)	(277,141)	Change in chemical to prolong life of equipment
6722	Pool Utilities		Operating Expenses			(10,000)	(287,141)	Water meter replacement - backlog of costs
8605	Overpayments - Refunds		Operating Expenses			(53,000)	(340,141)	No original Budget - Income & Expenses offset
8705	Overpayments - Refunds		Operating Revenue		53,000		(287,141)	No original Budget - Income & Expenses offset
ED23	Local Roads & Infrastructure Fund Phase 3	OC160/21	Capital Revenue		375,000		87,859	Council Resolution
C688	Clive Street Footpath	OC160/21	Capital Expenses			(110,000)	(22,141)	Council Resolution
C689	Synnot Avenue Footpath	OC160/21	Capital Expenses			(115,000)	(137,141)	Council Resolution
CC07	CCTV Town Upgrade	OC160/21	Operating Expenses			(150,000)	(287,141)	Council Resolution
1113	ATO Refund on FBT		Operating Revenue		16,737		(270,404)	Refund not anticipated
2224	Shared EHO Reimbursements		Operating Revenue			(39,736)	(310,140)	No longer sharing services with Shire of Kojonup
4333	Lotterywest Community Capacity Building Grant		Operating Revenue		180,000		(130,140)	No original Budget
	Community Capacity Building Project		Capital Expenses			(180,000)	(310,140)	No original Budget
8383	Fuel Tax Reimbursements		Operating Revenue		8,596		(301,544)	Additional rebate paid
	Disposal of 77 Piesse St & Refuse Site Demountable		Operating Revenue		9,982		(291,562)	No original Budget
1132	Administration - LSL Previous Employees		Operating Expenses			(5,368)	(296,930)	Past employee liability
1211	Insurance Scheme		Operating Expenses		8,678		(288,252)	Good Driver Rebate
2669	Great Southern Aged Accommodation		Capital Revenue		190,460		(97,792)	Additional Funds from Shire of B-T
2660	Heritage Centre Funds		Operating Revenue		180,572		82,780	No original Budget
	Art Project - Noongar Story		Operating Expenses			(180,572)	(97,792)	No original Budget
327	Employee Super (FPV)		Operating Expenses		3,360		(94,432)	Offset additional Ranger Costs
1622	Salary Costs (FPV)		Operating Expenses		26,102		(68,330)	Offset additional Ranger Costs
3370	Employee Super (ANI)		Operating Expenses		7,840		(60,490)	Offset additional Ranger Costs
1732	Salary Costs (ANI)		Operating Expenses		45,550		(14,940)	Offset additional Ranger Costs
6182	Uniforms		Operating Expenses		700		(14,240)	Offset additional Ranger Costs
6202	Training		Operating Expenses		1,980		(12,260)	Offset additional Ranger Costs
2082	Salary Costs (HAI)		Operating Expenses		21,000		8,740	Offset Shared EHO Reimbursements
2563	Amherst Deposit		Operating Revenue		80,000		88,740	See also Transfer to Reserve
ED18	Drought Funds		Capital Revenue			(200,000)	(111,260)	Received prior year
ED10	Tourism Grant		Operating Revenue		30,000		(81,260)	RED Round 2 Milestone 2
2703	Grant Income KLC		Operating Revenue		71,224		(10,036)	Contract Liability - Revenue not included in Budget
ED10	Vibrant Katanning		Operating Revenue		22,000		11,964	Contract Liability - Revenue not included in Budget
	Transfer from Election Reserve		Reserve Transfers			(13,442)	(1,478)	Lower cost of election - transfer not required
	Transfer from Leave Reserve		Reserve Transfers		30,475		28,997	To offset Long Service Leave payouts
	Transfer to Land & Building Reserve		Reserve Transfers			(190,460)	(161,463)	Additional Funds from Shire of B-T
	Transfer to Amherst Deposits Reserve		Reserve Transfers			(80,000)	(241,463)	Amherst Deposit
8002	Salaries - PWO		Operating Expenses		41,463		(200,000)	Delays in staff changeover
ED19	Local Roads & Infrastructure Fund Phase 1		Capital Revenue		200,000		0	Incorrect allocation of prior year funding
8410	Gross Salaries		Operating Expenses		113,115		113,115	Balancing for reduction in salaries
8500	LESS Gross Salaries Allocated		Operating Expenses			(113,115)	0	Balancing for reduction in salaries
				0	1,632,066	(1,632,066)	0	

Cash Position as per Council Resolution