



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

List of Accounts Paid  
May 2023



Schedule of Accounts Paid - May 2023

**Cheque Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1 42446	04/05/2023	Shire of Katanning	Failure to clean & tidy town hall		183.00
INV 20230427	27/04/2023	Shire of Katanning	Failure to clean & tidy town hall	133.00	
INV 20230428	28/04/2023	Shire of Katanning	Cat Trap use	50.00	
2 42447	19/05/2023	Shire of Katanning	Payroll deductions		146.00
INV DEDUCTION	10/05/2023	Shire of Katanning	Payroll deductions	90.00	
INV DEDUCTION	10/05/2023	Shire of Katanning	Payroll deductions	56.00	
3 42448	26/05/2023	Shire of Katanning	Admin Petty Cash - April 2023		639.95
INV 20230519	19/05/2023	Shire of Katanning	Admin Petty Cash - April 2023	358.55	
INV 20230519	19/05/2023	Shire of Katanning	KLC Petty Cash - May 2023	281.40	
<b>Cheque Total</b>				<b>\$ 968.95</b>	

**EFT Payments**

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
4 EFT35970	04/05/2023	BGL Solutions	Grounds maintenance		365.85
INV INV-0005721	01/04/2023	BGL Solutions	Grounds maintenance	365.85	
5 EFT35971	04/05/2023	Greenwood (WA) Pty Ltd	Power Line Clearing		44,518.00
INV 00001247	27/04/2023	Greenwood (WA) Pty Ltd	Street Tree Maintenance	11,660.00	
INV 00001248	27/04/2023	Greenwood (WA) Pty Ltd	Power Line Clearing	32,858.00	
6 EFT35972	04/05/2023	Hersey's Safety	Ratchet, Hammer & Holesaw		456.50
INV 48342	23/02/2023	Hersey's Safety	Ratchet, Hammer & Holesaw	456.50	
7 EFT35973	04/05/2023	Easifleet	Vehicle lease		901.92
INV 173495	26/04/2023	Easifleet	Vehicle lease	901.92	
8 EFT35974	04/05/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries		61.84
INV 0594-S408620	09/04/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries	61.84	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
9	EFT35975	04/05/2023	Warren Blackwood Waste	Household recycling service		5,112.85
	INV 00018577	26/04/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
10	EFT35976	04/05/2023	James & Peggy Sambell	Refund of Bond - Receipt 282828		70.00
	INV 20230428	28/04/2023	James & Peggy Sambell	Refund of Bond - Receipt 282828	70.00	
11	EFT35977	04/05/2023	AMPAC Debt Recovery	Debt recovery - Rates		165.00
	INV 95377	07/04/2023	AMPAC Debt Recovery	Debt recovery - Rates	165.00	
12	EFT35978	04/05/2023	Great Southern Toyota	45,000km Service Toyota Rav 4 KA472		346.16
	INV JC34042224	14/04/2023	Great Southern Toyota	45,000km Service Toyota Rav 4 KA472	346.16	
13	EFT35979	04/05/2023	Water Corporation	Water usage - Langawiera Rd Standpipe		956.60
	INV 90 07809 50 8	19/04/2023	Water Corporation	Water usage - Langawiera Rd Standpipe	627.94	
	INV 90 07809 06 5	20/04/2023	Water Corporation	Water usage - Cemetery	11.19	
	INV 90 07809 30 5	20/04/2023	Water Corporation	Water usage - Katanning Nyabing Rd Standpipe	317.47	
14	EFT35980	04/05/2023	Synergy	Electricity - 42 Austral Tce		1,425.88
	INV 303 663 850	26/04/2023	Synergy	Electricity - 42 Austral Tce	1,207.36	
	INV 328 938 170	26/04/2023	Synergy	Electricity - 38 Austral tce	218.52	
15	EFT35981	04/05/2023	Blights Auto Electric	Ignition key		35.50
	INV 19734	28/03/2023	Blights Auto Electric	Ignition key	35.50	
16	EFT35982	04/05/2023	SOS Office Equipment	Toner & Cartridges		2,251.80
	INV 607329	05/04/2023	SOS Office Equipment	Toner & Cartridges	1,152.80	
	INV 607430	11/04/2023	SOS Office Equipment	Wireless Presentation Device	1,099.00	
17	EFT35983	04/05/2023	Strategic Fire Consulting	Saleyards General Maitenance		3,080.00
	INV INV-7384	26/04/2023	Strategic Fire Consulting	Saleyards General Maitenance	3,080.00	
18	EFT35984	04/05/2023	Floreat Medical Practice	Pre-employment medical		160.00
	INV 322919	05/04/2023	Floreat Medical Practice	Pre-employment medical	160.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
19	EFT35985	04/05/2023	Department of Agriculture Fisheries and Forestry	Refund of Bonds & Cleaning Charge - Receipt 282888		267.00
	INV 20230427	27/04/2023	Department of Agriculture Fisheries and Forestry	Refund of Bonds & Cleaning Charge - Receipt 282888	267.00	
20	EFT35986	04/05/2023	ABC Distributors WA	Cleaning Products		246.96
	INV 159127	11/04/2023	ABC Distributors WA	Cleaning Products	246.96	
21	EFT35987	04/05/2023	Clever Patch	Program Resources		253.12
	INV 486336	11/04/2023	Clever Patch	Program Resources	253.12	
22	EFT35988	04/05/2023	KOBEELYA CONFERENCE CENTRE	Accomodation for Harmony Festival 2023		1,485.00
	INV 4471	22/03/2023	KOBEELYA CONFERENCE CENTRE	Accomodation for Harmony Festival 2023	1,485.00	
23	EFT35989	04/05/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE		3,700.50
	INV 00009019	03/04/2023	KOJONUP BMC EMBROIDERY	Uniforms & PPE	3,700.50	
24	EFT35990	04/05/2023	Katanning Stock & Trading	Chain		253.00
	INV 5/13	05/12/2022	Katanning Stock & Trading	Chain	225.00	
	INV 5/29	31/01/2023	Katanning Stock & Trading	Handle grips for Edgers	28.00	
25	EFT35991	04/05/2023	MAPWORLD	Flags		720.00
	INV #D382	01/05/2023	MAPWORLD	Flags	720.00	
26	EFT35992	04/05/2023	MSR Agrimotives WA	Freightliner Truck - Header tank, Caps, Coolant level sensor		3,300.00
	INV INV-0450	16/04/2023	MSR Agrimotives WA	A/C Repairs to Cat Multi Tyre roller	1,100.00	
	INV INV-0451	16/04/2023	MSR Agrimotives WA	Freightliner Truck - Header tank, Caps, Coolant level sensor	2,200.00	
27	EFT35993	04/05/2023	OFFICE WORKS BUSINESS DIRECT	iPad		693.03
	INV 606924439	06/04/2023	OFFICE WORKS BUSINESS DIRECT	iPad	552.95	
	INV 606924936	06/04/2023	OFFICE WORKS BUSINESS DIRECT	Program Resources	128.19	
	INV 606931384	06/04/2023	OFFICE WORKS BUSINESS DIRECT	Program Resources	11.89	
28	EFT35994	04/05/2023	PFD FOOD SERVICES	Kiosk & Cleaning order		382.05
	INV LG619784	05/04/2023	PFD FOOD SERVICES	Kiosk & Cleaning order	382.05	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
29	EFT35995	04/05/2023	Reface Industries	Core Label Rolls		94.51
	INV 00033293	21/04/2023	Reface Industries	Core Label Rolls	94.51	
30	EFT35996	04/05/2023	Wy Wurry Electrical	Dimmer upgrades		1,963.00
	INV INV-06103	06/04/2023	Wy Wurry Electrical	Dimmer upgrades	1,578.00	
	INV INV-06139	24/04/2023	Wy Wurry Electrical	Town Square toilets maintenance	385.00	
31	EFT35997	12/05/2023	GM & DL GARLICK	Gravel use for Lake Coyrecup Rd for resheeting		21,874.60
	INV 55	02/05/2023	GM & DL GARLICK	Gravel use for Lake Coyrecup Rd for resheeting	21,874.60	
32	EFT35998	12/05/2023	Avantgarde Technologies	CCTV Maintenance		1,420.10
	INV ES 1880	01/05/2023	Avantgarde Technologies	CCTV Maintenance	1,420.10	
33	EFT35999	12/05/2023	Safetyhub	Safetyhub subscription renewal		1,320.00
	INV 135975	11/04/2023	Safetyhub	Safetyhub subscription renewal	1,320.00	
34	EFT36000	12/05/2023	Denmark Plumbing Service	Annual Sewerage Treatment - Refuse Site April 2023		648.30
	INV 6711	10/04/2023	Denmark Plumbing Service	Annual Sewerage Treatment - Refuse Site April 2023	648.30	
35	EFT36001	12/05/2023	Marracoonda	Gravel for Capital Works		7,475.60
	INV INV-0810	14/04/2023	Marracoonda	Gravel for Capital Works	7,475.60	
36	EFT36002	12/05/2023	BGL Solutions	Grounds maintenance - AAPG		8,275.83
	INV INV-0005738	29/04/2023	BGL Solutions	Grind stump on Annie street	308.00	
	INV INV-0005740	30/04/2023	BGL Solutions	Grounds maintenance	365.85	
	INV INV-0005748	01/05/2023	BGL Solutions	Grounds maintenance - AAPG	7,601.98	
37	EFT36003	12/05/2023	Solutions IT Balcatta	Apple iPad, Pen & Case		785.77
	INV S63586	19/04/2023	Solutions IT Balcatta	Apple iPad, Pen & Case	785.77	
38	EFT36004	12/05/2023	MCG Fire Services	MAINTENANCE Annual Six Monthly Service Extinguishers & First Aid		8,555.39
	INV INV-2838	02/05/2023	MCG Fire Services	MAINTENANCE Annual Six Monthly Service Extinguishers & First Aid	6,246.09	
	INV INV-2838	02/05/2023	MCG Fire Services	PLANT Annual Six Monthly Service Fire & First Aid	2,309.30	

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39	EFT36005	12/05/2023	Canon Australia	Library Copier charges - 18/03/2023 - 17/04/2023		150.37
	INV 8123149558	17/04/2023	Canon Australia	Library Copier charges - 18/03/2023 - 17/04/2023	150.37	
40	EFT36006	12/05/2023	WA Contract Ranger Services	Ranger services		4,908.75
	INV 00004672	29/04/2023	WA Contract Ranger Services	Ranger services	4,908.75	
41	EFT36007	12/05/2023	Easifleet	Vehicle Lease		1,723.93
	INV 173601	28/04/2023	Easifleet	Vehicle Lease	1,723.93	
42	EFT36008	12/05/2023	Katanning Cleaning	Cleaning contract - Apr 2023		14,916.00
	INV 10	03/05/2023	Katanning Cleaning	Cleaning contract - Apr 2023	14,476.00	
	INV 1(A)	05/05/2023	Katanning Cleaning	Cleaners leave cover from 24/04/2023-08/05/2023	440.00	
43	EFT36009	12/05/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries		79.23
	INV 0595-S408620	16/04/2023	Team Global Express Pty Ltd	Freight charges for Toll deliveries	79.23	
44	EFT36010	12/05/2023	Philip Swain	EHO Services - April 2023		5,352.02
	INV 230402	30/04/2023	Philip Swain	EHO Services - April 2023	5,352.02	
45	EFT36011	12/05/2023	Belinda Knight	Belinda Knight Financial services - Apr 2023		9,865.50
	INV BK 135	15/04/2023	Belinda Knight	Pensioner	866.25	
	INV BK 134	30/04/2023	Belinda Knight	Belinda Knight Financial services - Apr 2023	8,999.25	
46	EFT36012	12/05/2023	Exurban Rural & Regional Planning	Town Planning Consultancy		6,258.58
	INV URP-4353	04/05/2023	Exurban Rural & Regional Planning	Town Planning Consultancy	6,258.58	
47	EFT36013	12/05/2023	CGS Tyres	Replacement Tyres		1,500.00
	INV 1007975	04/05/2023	CGS Tyres	Replacement Tyres	1,500.00	
48	EFT36014	12/05/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	INV 00018578	30/04/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
49	EFT36015	12/05/2023	Great Southern Fuel Supplies	Fuel card purchases - April 2023		5,735.07
	INV APR2023	30/04/2023	Great Southern Fuel Supplies	Fuel card purchases - April 2023	5,735.07	



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50	EFT36016	12/05/2023	Great Southern Toyota	KA09 - 10,000km Service		455.88
	INV JC34042194	03/05/2023	Great Southern Toyota	KA09 - 10,000km Service	455.88	
51	EFT36017	12/05/2023	Spare Parts Puppet Theatre	Puppet workshop for Katanning Harmony		3,058.00
	INV 6032	29/03/2023	Spare Parts Puppet Theatre	Puppet workshop for Katanning Harmony	3,058.00	
52	EFT36018	12/05/2023	BTW Rural Supplies	Repair to pressure/regulator on spray unit		120.00
	INV 38286	12/04/2023	BTW Rural Supplies	Repair to pressure/regulator on spray unit	120.00	
53	EFT36019	12/05/2023	Water Corporation	Water usage - Great Southern Hwy Standpipe		6,004.63
	INV 90 07810 32 2	19/12/2022	Water Corporation	Water usage - F1 Lot RES 7980 Kojonup-Katanning Road	2.80	
	INV 90 07809 50 8	19/04/2023	Water Corporation	Water usage - Langawiera Rd Standpipe	627.94	
	INV 90 07810 13 8	21/04/2023	Water Corporation	Water usage - Trimmer Rd Standpipe	1,120.21	
	INV 90 07810 32 2	21/04/2023	Water Corporation	Water usage - F1 Lot RES 7980 Kojonup-Katanning Road	2.80	
	INV 90 07810 67 2	24/04/2023	Water Corporation	Water usage - Great Southern Hwy Standpipe	4,067.79	
	INV 90 13922 94 5	02/05/2023	Water Corporation	Water usage - 8 Austral Tce	183.09	
54	EFT36020	12/05/2023	Synergy	Electricity - Street lighting		14,582.34
	INV 251 079 810	27/04/2023	Synergy	Electricity - Charges tower	166.12	
	INV 148 310 600	28/04/2023	Synergy	Electricity - 22 Austral Trc	193.62	
	INV 299 567 230	28/04/2023	Synergy	Electricity - 8 Austral Tce	145.46	
	INV 638 847 540	01/05/2023	Synergy	Electricity - Street Lighting	348.50	
	INV 312 951 080	01/05/2023	Synergy	Electricity - 52 Austral Tce	2,440.63	
	INV 338 348 270	02/05/2023	Synergy	Electricity - Street lighting	11,288.01	
55	EFT36021	12/05/2023	Australian Audit	Financial Management Review 2022		5,197.50
	INV A68267	31/03/2023	Australian Audit	Financial Management Review 2022	5,197.50	
56	EFT36022	12/05/2023	ABC Distributors WA	Cleaning Supplies order		106.92
	INV 158770	12/04/2023	ABC Distributors WA	Cleaning Supplies order	106.92	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
57	EFT36023	12/05/2023	Ahern Australia	Major inspection for Scissor lift		12,599.58
	INV 230002750	18/04/2023	Ahern Australia	Repair & Maintenance to trailer - MHP14AT	1,726.08	
	INV 230002749	18/04/2023	Ahern Australia	Major inspection for Scissor lift	10,873.50	
58	EFT36024	12/05/2023	Walyaming Farms	Gravel		3,253.80
	INV 1	28/04/2023	Walyaming Farms	Gravel	3,253.80	
59	EFT36025	12/05/2023	Coca-Cola Amatil	Kiosk Beverage Order		1,053.24
	INV 0231078362	13/04/2023	Coca-Cola Amatil	Kiosk Beverage Order	316.59	
	INV 0231230123	04/05/2023	Coca-Cola Amatil	Kiosk Beverage Order	736.65	
60	EFT36026	12/05/2023	ENVIROPIPES PTY LTD	Corrugated Pipe		3,033.91
	INV 57877	17/02/2023	ENVIROPIPES PTY LTD	Corrugated Pipe	3,033.91	
61	EFT36027	12/05/2023	LE Garstone Plumbing	Repairs on Water Valve - KLC		500.00
	INV 000915	09/05/2023	LE Garstone Plumbing	Repairs on Water Valve - KLC	500.00	
62	EFT36028	12/05/2023	Grande Food Service	Kiosk lollies & Snacks Order		598.91
	INV 4212866	26/04/2023	Grande Food Service	Kiosk lollies & Snacks Order	380.75	
	INV 4213226	03/05/2023	Grande Food Service	Kiosk Snacks & Lollies order	218.16	
63	EFT36029	12/05/2023	Halanson Earthmoving	Push up Gravel		18,700.00
	INV 1873	02/05/2023	Halanson Earthmoving	Push up Gravel	18,700.00	
64	EFT36030	12/05/2023	InterFire Agencies	PPE Jackets		768.51
	INV INV-14084	12/04/2023	InterFire Agencies	PPE Jackets	768.51	
65	EFT36031	12/05/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning Front Foyer and Hall way		715.00
	INV 50	23/04/2023	KATANNING DISTRICTS CARPET CARE	Carpet Cleaning Front Foyer and Hall way	715.00	
66	EFT36032	12/05/2023	KOJONUP BMC EMBROIDERY	Fire Warden Caps		55.00
	INV 00008999	27/03/2023	KOJONUP BMC EMBROIDERY	Fire Warden Caps	55.00	



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67	EFT36033	12/05/2023	Katanning Stock & Trading	Cyanuric Acid		2,247.40
	INV 5/24	11/01/2023	Katanning Stock & Trading	Cyanuric Acid	1,080.00	
	INV 5/30	31/01/2023	Katanning Stock & Trading	Paint sundries	285.00	
	INV 5/63	03/04/2023	Katanning Stock & Trading	PVC Fittings	36.70	
	INV 5/64	03/04/2023	Katanning Stock & Trading	Cable, ferruls & crimping pliers	128.40	
	INV 5/67	04/04/2023	Katanning Stock & Trading	Fluro tube, starter & Grab tool	32.80	
	INV 5/69	11/04/2023	Katanning Stock & Trading	Kiosk Water filter	310.00	
	INV 5/70	17/04/2023	Katanning Stock & Trading	Adhesives & Lubricant	54.05	
	INV 5/72	24/04/2023	Katanning Stock & Trading	Maintenance - Prosser Park & Amherst Village	266.70	
	INV 5/74	05/05/2023	Katanning Stock & Trading	Multi-purpose latches & Kerosene	53.75	
68	EFT36034	12/05/2023	Lotex Filter Cleaning Service	Air filter cleaning		472.73
	INV 00009055	17/03/2023	Lotex Filter Cleaning Service	Air filter cleaning	472.73	
69	EFT36035	12/05/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs		60.45
	INV 45326457	28/02/2023	Modern Teaching Aids	Craft Supplies and Educational Resources for Childrens Programs	60.45	
70	EFT36036	12/05/2023	Mohana Catering	April OCM Catering		120.00
	INV 00000167	27/04/2023	Mohana Catering	April OCM Catering	120.00	
71	EFT36037	12/05/2023	QFH Multiparts	Grease fittings		109.56
	INV 908707827	13/04/2023	QFH Multiparts	Grease fittings	109.56	
72	EFT36038	12/05/2023	PFD FOOD SERVICES	Kiosk order & Cleaning Supplies		714.50
	INV LG742345	19/04/2023	PFD FOOD SERVICES	Kiosk order & Cleaning Supplies	714.50	
73	EFT36039	12/05/2023	RAECO	Printer thermal paper & Spine labels		109.00
	INV 585926	13/04/2023	RAECO	Printer thermal paper & Spine labels	109.00	
74	EFT36040	12/05/2023	Sound Pro	UHF Receiver		975.00
	INV INV-0758	18/04/2023	Sound Pro	UHF Receiver	975.00	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
75	EFT36041	12/05/2023	Katanning Tyrepower	Tyre Repair		50.00
	INV 154975	12/04/2023	Katanning Tyrepower	Tyre Repair	50.00	
76	EFT36042	12/05/2023	WML CONSULTANTS PTY LTD	Consultants - Refuse Site		3,850.00
	INV 30366	30/04/2023	WML CONSULTANTS PTY LTD	Consultants - Refuse Site	3,850.00	
77	EFT36043	12/05/2023	Wy Wurry Electrical	KLC Generator		55,900.00
	INV INV-06149	28/04/2023	Wy Wurry Electrical	Child Care Centre Maintenance	300.00	
	INV INV-06151	03/05/2023	Wy Wurry Electrical	KLC Generator	55,600.00	
78	EFT36044	17/05/2023	West Australian Treasury Corporation	Loan No. 158 Interest payment -		137,912.84
	INV 158	02/05/2023	West Australian Treasury Corporation	Loan No. 158 Interest payment -	89,794.22	
	INV 159	06/05/2023	West Australian Treasury Corporation	Loan No. 159 Interest payment -	26,146.37	
	INV 160	06/05/2023	West Australian Treasury Corporation	Loan No. 160 Interest payment -	8,893.53	
	INV 161	06/05/2023	West Australian Treasury Corporation	Loan No. 161 Interest payment -	13,078.72	
79	EFT36045	19/05/2023	Golden West Initiatives	Cooking to Connect		1,941.09
	INV 2	12/04/2023	Golden West Initiatives	Cooking to Connect	1,941.09	
80	EFT36046	19/05/2023	Easifleet	Vehicle Lease		2,625.85
	INV 174346	10/05/2023	Easifleet	Vehicle lease	901.92	
	INV 174453	12/05/2023	Easifleet	Vehicle Lease	1,723.93	
81	EFT36047	19/05/2023	Flaver Productions & Party Hire	Youth Week - Skate Event		775.00
	INV 531	09/05/2023	Flaver Productions & Party Hire	Youth Week - Skate Event	775.00	
82	EFT36048	19/05/2023	Team Global Express Pty Ltd	Freight Charges from Deliveries		31.44
	INV 0596-S408620	23/04/2023	Team Global Express Pty Ltd	Freight Charges from Deliveries	31.44	
83	EFT36049	19/05/2023	Wheatbelt Services	MMS Frames		308.00
	INV 00000489	22/02/2023	Wheatbelt Services	MMS Frames	308.00	
84	EFT36050	19/05/2023	Grants Empire	Development of growing regions - program (R1)		528.00
	INV 00002172	15/05/2023	Grants Empire	Development of growing regions - program (R1)	528.00	

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85	EFT36051	19/05/2023	Katanning Aquatic Sports	Free entry to Pool		1,716.00
	INV INV-0033	04/03/2023	Katanning Aquatic Sports	Free entry to Pool	1,640.00	
	INV INV-0137	26/03/2023	Katanning Aquatic Sports	Get Up and Go Morning	76.00	
86	EFT36052	19/05/2023	Zenith Laundry	Table Cloths		229.89
	INV 00256175	11/05/2023	Zenith Laundry	Table Cloths	229.89	
87	EFT36053	19/05/2023	Warren Blackwood Waste	Household recycling service		5,772.85
	INV 18552	08/05/2023	Warren Blackwood Waste	Household recycling service	5,112.85	
	INV 18565	08/05/2023	Warren Blackwood Waste	Domestic refuse collection - April 2023	660.00	
88	EFT36054	19/05/2023	Australian Taxation Office	PAYG		28,281.00
	INV 20230511	11/05/2023	Australian Taxation Office	PAYG	28,281.00	
89	EFT36055	19/05/2023	BTW Rural Supplies	KA11993 4X4 Motorbike		1,127.30
	INV 37952	06/04/2023	BTW Rural Supplies	Brushcutter Harnesses	260.00	
	INV 38281	12/04/2023	BTW Rural Supplies	Whipper Snipper Cord	49.00	
	INV 38449	26/04/2023	BTW Rural Supplies	KA11993 4X4 Motorbike	526.50	
	INV 38495	27/04/2023	BTW Rural Supplies	2 Stroke Oil	291.80	
90	EFT36056	19/05/2023	Wesfarmers Kleenheat Gas	Materials - Saleyards		69.78
	INV 22089857	06/04/2023	Wesfarmers Kleenheat Gas	Materials - Saleyards	69.78	
91	EFT36057	19/05/2023	Synergy	Power usage - Mar 2023		11,464.64
	INV 977 854 430	14/04/2023	Synergy	Power usage - Mar 2023	10,006.94	
	INV 239 593 320	02/05/2023	Synergy	Electricity - 1 Warren Rd	180.32	
	INV 303 539 720	02/05/2023	Synergy	Electricity - 1 Synnott Ave	365.30	
	INV 155 057 680	03/05/2023	Synergy	Electricity - Refuse site	368.16	
	INV 138 671 920	04/05/2023	Synergy	Electricity - 25 Marmion St	155.55	
	INV 159 777 820	04/05/2023	Synergy	Electricity - 1/6 Hill Wy	152.01	

## Schedule of Accounts Paid - May 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 159 985 050	04/05/2023	Synergy	Electricity - 2/6 Hill Wy	147.25	
INV 407 889 690	08/05/2023	Synergy	Electricity - Unit A 61 Conroy street	89.11	
<b>92</b> EFT36058	19/05/2023	Origin	LPG Gas		532.40
INV INV05022073	25/04/2023	Origin	LPG Gas	532.40	
<b>93</b> EFT36059	19/05/2023	Marsh Pty Ltd	Incident Investigation Training & Expenses		3,711.21
INV 060-1429107	21/04/2023	Marsh Pty Ltd	Incident Investigation Training & Expenses	3,711.21	
<b>94</b> EFT36060	19/05/2023	Susanne Capewell	Attendance fees - Youth Painting Workshop		600.00
INV ART110423	11/04/2023	Susanne Capewell	Attendance fees - Youth Painting Workshop	600.00	
<b>95</b> EFT36061	19/05/2023	ALBANY OFFICE PRODUCTS DEPOT	Printer Replacement		878.00
INV 671162	26/04/2023	ALBANY OFFICE PRODUCTS DEPOT	Printer Replacement	878.00	
<b>96</b> EFT36062	19/05/2023	Emu Lane	Coffee Beans		75.00
INV 1-842	08/05/2023	Emu Lane	Coffee Beans	75.00	
<b>97</b> EFT36063	19/05/2023	Grande Food Service	Kiosk Order & Cleaning Materials		445.98
INV 4213541	10/05/2023	Grande Food Service	Kiosk Order & Cleaning Materials	445.98	
<b>98</b> EFT36064	19/05/2023	HITACHI CONSTRUCTION MACHINERY AUST LTD	Purchase of Loader		231,990.00
INV SI1264974	12/05/2023	HITACHI CONSTRUCTION MACHINERY AUST LTD	Purchase of Loader	231,990.00	
<b>99</b> EFT36065	19/05/2023	Katanning Betta Home Living	Sandwich Press & Heater fan		114.90
INV 35810036117	21/04/2023	Katanning Betta Home Living	Sandwich Press & Heater fan	114.90	
<b>100</b> EFT36066	19/05/2023	Katanning & Districts Pool Association	Youth week Skate Event		600.00
INV 20042023	20/04/2023	Katanning & Districts Pool Association	Youth week Skate Event	600.00	
<b>101</b> EFT36067	19/05/2023	Keybrook Holdings	Decommission/Post Closure Plan Old Yards		20,401.00
INV 00005855	11/05/2023	Keybrook Holdings	Decommission/Post Closure Plan Old Yards	20,401.00	
<b>102</b> EFT36068	19/05/2023	Katanning Stock & Trading	Shelving for Harmony Festival		2,369.24
INV 5/66	05/04/2023	Katanning Stock & Trading	Shelving for Harmony Festival	1,759.50	

## Schedule of Accounts Paid - May 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
INV 5/68	05/04/2023	Katanning Stock & Trading	Assorted storage tubs with lids for Harmony Festival	280.74	
INV 5/75	08/05/2023	Katanning Stock & Trading	Drill	329.00	
<b>103</b> EFT36069	19/05/2023	Landgate	Valuation Services Int Vals Country		71.80
INV 383504	24/04/2023	Landgate	Valuation Services Int Vals Country	71.80	
<b>104</b> EFT36070	19/05/2023	Marketforce	Public Notice: The Western Australian		1,182.67
INV 47506	26/04/2023	Marketforce	Public Notice: The Western Australian	653.44	
INV 47507	26/04/2023	Marketforce	Public Notice: The Western Australian	529.23	
<b>105</b> EFT36071	19/05/2023	Great Southern Merino Sheepbreeders Association	Sponsorship for the Sheep Expo		825.00
INV 102560	05/05/2023	Great Southern Merino Sheepbreeders Association	Sponsorship for the Sheep Expo	825.00	
<b>106</b> EFT36072	19/05/2023	Modern Teaching Aids	Program Resources		173.47
INV 45388032	11/04/2023	Modern Teaching Aids	Program Resources	173.47	
<b>107</b> EFT36073	19/05/2023	QFH Multiparts	Excavator Hydraulic Parts		208.81
INV 908798900	28/04/2023	QFH Multiparts	Excavator Hydraulic Parts	208.81	
<b>108</b> EFT36074	19/05/2023	BRENTON STEWART ELECTRICS	Revitalise and Activate Clive Street Grant Expenditure		335.50
INV P1794	02/01/2023	BRENTON STEWART ELECTRICS	Revitalise and Activate Clive Street Grant Expenditure	335.50	
<b>109</b> EFT36075	19/05/2023	Katanning Tyrepower	Replacement tyres & valves		1,859.90
INV 154846	26/04/2023	Katanning Tyrepower	Replacement tyres & valves	1,859.90	
<b>110</b> EFT36076	26/05/2023	Paull & Warner Resources	Replacement of Smoke Detector & Labour		666.05
INV S129815	27/04/2023	Paull & Warner Resources	Fire detection & alarm monitoring - Admin Building	275.00	
INV S129886	28/04/2023	Paull & Warner Resources	Replacement of Smoke Detector & Labour	391.05	
<b>111</b> EFT36077	26/05/2023	WA Contract Ranger Services	Ranger services		4,441.25
INV 00004696	13/05/2023	WA Contract Ranger Services	Ranger services	4,441.25	



## Schedule of Accounts Paid - May 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
112	EFT36078	26/05/2023	Hersey's Safety	Tape measure, Brushcutter cord & Paint markers		663.30
	INV 48618	06/04/2023	Hersey's Safety	Tape measure, Brushcutter cord & Paint markers	663.30	
113	EFT36079	26/05/2023	Diamond Locksmith	Replacement Keys		551.00
	INV 272278	15/05/2023	Diamond Locksmith	Replacement Keys	551.00	
114	EFT36080	26/05/2023	Flaver Productions & Party Hire	Sunday Session - Event planning and delivery		2,815.00
	INV 532	09/05/2023	Flaver Productions & Party Hire	Sunday Session - Event planning and delivery	1,815.00	
	INV 533	22/05/2023	Flaver Productions & Party Hire	Wooden Tables for Harmony Festival	1,000.00	
115	EFT36081	26/05/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences Apr 2023		3,101.54
	INV 26695	19/04/2023	Integrated ICT	Server maintenance - Mar 2023	550.00	
	INV 26929	30/04/2023	Integrated ICT	Software subscriptions - Antivirus	215.60	
	INV 26970	30/04/2023	Integrated ICT	Software subscriptions - Microsoft 365 licences Apr 2023	2,103.09	
	INV 26998	30/04/2023	Integrated ICT	Software subscriptions - Apr 2023	232.85	
116	EFT36082	26/05/2023	Katanning Rotary Club	Bond Release For Katanning Rotary		600.00
	INV 20230519	19/05/2023	Katanning Rotary Club	Bond Release For Katanning Rotary	600.00	
117	EFT36083	26/05/2023	Team Global Express Pty Ltd	Freight Charges for Toll Deliveries		24.73
	INV 0597-S408620	30/04/2023	Team Global Express Pty Ltd	Freight Charges for Toll Deliveries	24.73	
118	EFT36084	26/05/2023	West Australian Newspapers	GSH - 13 Apr 2023		600.00
	INV 1007010420230430	30/04/2023	West Australian Newspapers	GSH - 13 Apr 2023	600.00	
119	EFT36085	26/05/2023	Warren Blackwood Waste	Refuse collection		4,456.98
	INV 18587	14/05/2023	Warren Blackwood Waste	Refuse collection	4,456.98	
120	EFT36086	26/05/2023	Katanning Regional Business Association	Harmony Festival Community Event - Prize Vouchers		770.00
	INV INV-0728	02/05/2023	Katanning Regional Business Association	Harmony Festival Community Event - Prize Vouchers	770.00	
121	EFT36087	26/05/2023	AMPAC Debt Recovery	Debt recovery - Rates		6,608.75
	INV 95915	27/04/2023	AMPAC Debt Recovery	Debt recovery - Rates	2,750.00	
	INV 96019	30/04/2023	AMPAC Debt Recovery	Debt recovery - Rates	3,858.75	

## Schedule of Accounts Paid - May 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
122	EFT36088	26/05/2023	Katanning H Hardware	Tail Lights		197.70
	INV 106016431	03/04/2023	Katanning H Hardware	Elbow	5.25	
	INV 102024605	03/04/2023	Katanning H Hardware	Nuts & Bolts	19.80	
	INV 106016425	03/04/2023	Katanning H Hardware	Tail Lights	123.80	
	INV 106017269	21/04/2023	Katanning H Hardware	Teks	34.90	
	INV 106017407	24/04/2023	Katanning H Hardware	Number Plate Light	13.95	
123	EFT36089	26/05/2023	Connect CCS	Alarm monitoring - Call centre		152.30
	INV 00114386	15/05/2023	Connect CCS	Alarm monitoring - Call centre	152.30	
124	EFT36090	26/05/2023	Synergy	Electricity - 1 Baker St CCTV		132.62
	INV 335 812 970	10/05/2023	Synergy	Electricity - 1 Baker St CCTV	132.62	
125	EFT36091	26/05/2023	Watson's Liquid Waste	Pump out Grease Traps at Saleyards		560.00
	INV 2557	12/05/2023	Watson's Liquid Waste	Pump out Grease Traps at Saleyards	560.00	
126	EFT36092	26/05/2023	Australia Post	Daily Postage - April 2023		88.92
	INV 1012388893	03/05/2023	Australia Post	Daily Postage - April 2023	88.92	
127	EFT36093	26/05/2023	iiNet	Internet - CEO		79.99
	INV 136714732	17/05/2023	iiNet	Internet - CEO	79.99	
128	EFT36094	26/05/2023	National Livestock Reporting Service	Saleyard Marketing Report		990.00
	INV 2400013127	29/04/2023	National Livestock Reporting Service	Saleyard Marketing Report	990.00	
129	EFT36095	26/05/2023	BOC Limited	Container service - Apr 2023		100.34
	INV 4033793787	28/04/2023	BOC Limited	Container service - Apr 2023	100.34	
130	EFT36096	26/05/2023	Beyond Skate	Skateboarding Event		6,050.00
	INV INV-0189	01/05/2023	Beyond Skate	Skateboarding Event	6,050.00	
131	EFT36097	26/05/2023	Autosmart WA South West & Great Southern	Cleaning supplies & PPE		668.92
	INV 00110646	03/05/2023	Autosmart WA South West & Great Southern	Cleaning supplies & PPE	668.92	

## Schedule of Accounts Paid - May 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
132	EFT36098	26/05/2023	Swat Pest Control	Renewal of Pest control Stations & Treatments		510.40
	INV 74	14/04/2023	Swat Pest Control	Renewal of Pest control Stations & Treatments	510.40	
133	EFT36099	26/05/2023	CAFE CORPORATE	Coffee Machine		4,345.00
	INV 216488	01/05/2023	CAFE CORPORATE	Coffee Machine	4,345.00	
134	EFT36100	26/05/2023	DELL AUSTRALIA PTY LTD	Wyse Management suite licensing		115.50
	INV 2411453404	08/05/2023	DELL AUSTRALIA PTY LTD	Wyse Management suite licensing	115.50	
135	EFT36101	26/05/2023	Ray Ford Signs	Tear Drop Banner - Katanning Public Library Open		511.50
	INV 12914	15/05/2023	Ray Ford Signs	Tear Drop Banner - Katanning Public Library Open	511.50	
136	EFT36102	26/05/2023	LE Garstone Plumbing	Standpipe Maintenance - Backflow testing 2023		2,080.00
	INV 000898	06/04/2023	LE Garstone Plumbing	Standpipe Maintenance - Backflow testing 2023	2,080.00	
137	EFT36103	26/05/2023	GUISEPPE ILLIANO	Youth week - Skate Event DJ		350.00
	INV 97	04/05/2023	GUISEPPE ILLIANO	Youth week - Skate Event DJ	350.00	
138	EFT36104	26/05/2023	Grande Food Service	Kiosk Lollies & Snacks Order		677.32
	INV 4213872	17/05/2023	Grande Food Service	Kiosk Lollies & Snacks Order	677.32	
139	EFT36105	26/05/2023	Katanning Trailer Repairs	Beds for Pound		2,750.00
	INV 565	01/05/2023	Katanning Trailer Repairs	Beds for Pound	2,750.00	
140	EFT36106	26/05/2023	KOBEELYA CONFERENCE CENTRE	Youth Week - Skate Event Accomodation		440.00
	INV 4505	01/05/2023	KOBEELYA CONFERENCE CENTRE	Youth Week - Skate Event Accomodation	440.00	
141	EFT36107	26/05/2023	Landgate	SLIP Subscription Service Annual Charge		2,453.00
	INV 1280434	01/05/2023	Landgate	SLIP Subscription Service Annual Charge	2,453.00	
142	EFT36108	26/05/2023	Mohana Catering	Council Forum Catering		120.00
	INV 00000172	15/05/2023	Mohana Catering	Council Forum Catering	120.00	
143	EFT36109	26/05/2023	NILFISK OF AUSTRALIA PTY LTD.	Ride on Floor Scrubber		22,968.28
	INV PSI0171548	28/04/2023	NILFISK OF AUSTRALIA PTY LTD.	Ride on Floor Scrubber	22,968.28	

Schedule of Accounts Paid - May 2023

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
144	EFT36110	26/05/2023	PFD FOOD SERVICES	Kiosk Order		990.40
	INV LG815339	27/04/2023	PFD FOOD SERVICES	Cold cups & Lids	407.10	
	INV LG815351	27/04/2023	PFD FOOD SERVICES	Kiosk Order	583.30	
145	EFT36111	26/05/2023	Katanning Sportspower	Timers & Shuttle cocks		160.00
	INV 23-00004296	18/05/2023	Katanning Sportspower	Timers & Shuttle cocks	160.00	
146	EFT36112	26/05/2023	Albany V-Belt & Rubber	Air Filters		1,365.24
	INV IN372951	24/04/2023	Albany V-Belt & Rubber	Air Filters	1,365.24	
147	EFT36113	26/05/2023	P.I.C. ENTERPRISES PTY LTD T/AS WA LIBRARY SUPPLIES	Trolleys		758.00
	INV 00133862	03/05/2023	P.I.C. ENTERPRISES PTY LTD T/AS WA LIBRARY SUPPLIES	Trolleys	758.00	
148	EFT36114	26/05/2023	Wurth Australia	Panel Protectors		153.78
	INV 4320411805	02/03/2023	Wurth Australia	Panel Protectors	153.78	
					<b>EFT Total \$ 848,206.32</b>	

Payroll Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
149	PAY	10/05/2023	PAYROLL			108,156.92
	PAY	10/05/2023	PAYROLL	Payroll PAY 23	108,156.92	
150	PAY	24/05/2023	PAYROLL			117,165.41
	PAY	24/05/2023	PAYROLL	Payroll PAY 24	117,165.41	
					<b>Pay Total \$ 225,322.33</b>	

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
151	DD31990.1	05/05/2023	Telstra Corporation	Phone & internet charges - Apr 2023		3,171.72
	INV K 603 966 011-7	21/04/2023	Telstra Corporation	Phone & internet charges - Apr 2023	3,171.72	

Schedule of Accounts Paid - May 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
152 SUPER	10/05/2023	Superchoice			15,483.01
SUPER	10/05/2023	Superchoice	Superannuation Payments Pay 23	15,483.01	
153 DD32004.1	14/05/2023	SG Fleet Australia	Vehicle lease - CESM		1,054.37
INV AUSG00472013	30/04/2023	SG Fleet Australia	Vehicle lease - CESM	1,054.37	
154 SUPER	24/05/2023	Superchoice			15,736.35
SUPER	24/05/2023	Superchoice	Superannuation Payments Pay 24	15,736.35	
<b>Direct Debit Total \$</b>				<b>35,445.45</b>	

Credit Card Payments

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
155 DD32083.1	26/05/2023	Commonwealth Bank of Australia			4,762.07
MAY2023 - EMCC	26/05/2023	Commonwealth Bank of Australia	Dept of Transprt - New Registration KA25987 Hitachi Loader (POC)	113.35	
MAY2023 - EMCC	26/05/2023	Commonwealth Bank of Australia	Kowalds - Stationery (ADM)	21.56	
MAY2023 - CEO	26/05/2023	Commonwealth Bank of Australia	Kowalds - Stationery (GEM)	41.83	
MAY2023 - CEO	26/05/2023	Commonwealth Bank of Australia	IGA - Refreshments (GEM)	126.00	
MAY2023 - CEO	26/05/2023	Commonwealth Bank of Australia	BSW Liquor - Refreshments (GEM)	34.00	
MAY2023 - CEO	26/05/2023	Commonwealth Bank of Australia	Ergolink - Chair (ADM)	1,220.75	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	SP TPUC23 - The Push Up Challenge (ADM)	408.00	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	Iris Consulting - Records Training - OL (ADM)	1,177.00	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	Woolworths - Refreshments (GEM)	31.20	



Schedule of Accounts Paid - May 2023

Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	Australia Post - Citinzenship Gifts (GEM)	84.00	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	Woolworths - Farewll Gift DP (GEM)	257.95	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	SEGRA - National Regional & Economic Development Summit DGW (COW)	792.00	
MAY2023 - HR	26/05/2023	Commonwealth Bank of Australia	Fraser Suites - Accommodation JB Ergonomic Training (PWO)	305.00	
MAY2023 - REC	26/05/2023	Commonwealth Bank of Australia	Woolworths - Kiosk Provisions	149.43	
<b>Credit Card Totals \$</b>				<b>4,762.07</b>	

<b>Cheque Total</b>	\$968.95	0.09%
<b>EFT Total</b>	\$848,206.32	76.09%
<b>Payroll Total</b>	\$225,322.33	20.21%
<b>Direct Debit Total</b>	\$35,445.45	3.18%
<b>Credit Card Total</b>	\$4,762.07	0.43%
	<b>\$1,114,705.12</b>	<b>100.00%</b>



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

Monthly Statement of Financial Activity  
For the period ended  
31 May 2023



**SHIRE OF KATANNING**

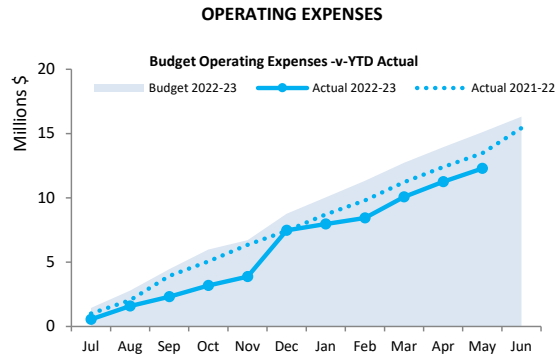
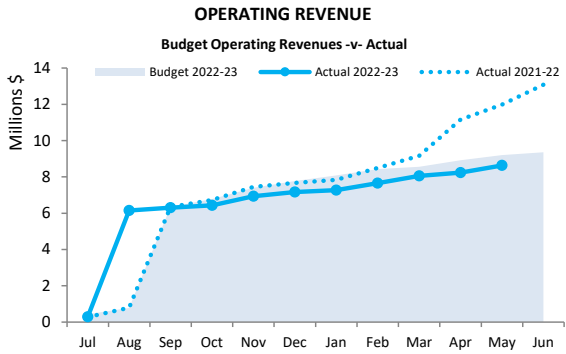
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 May 2023**

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

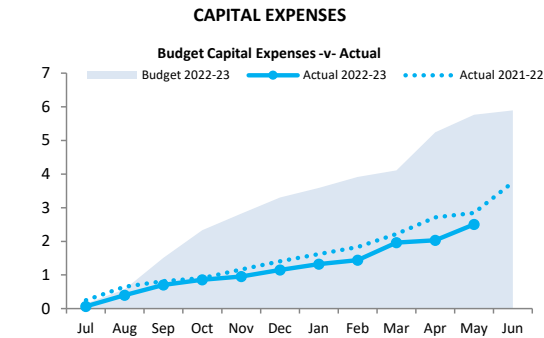
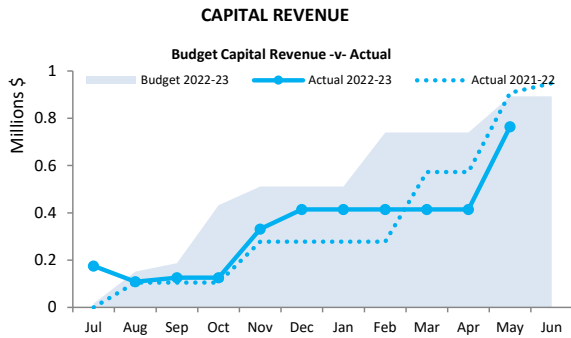
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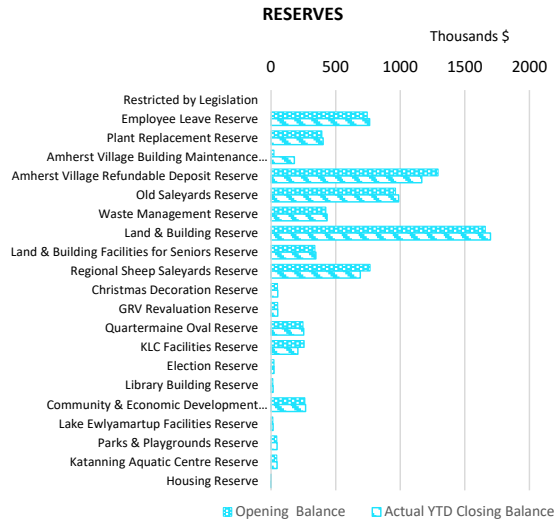
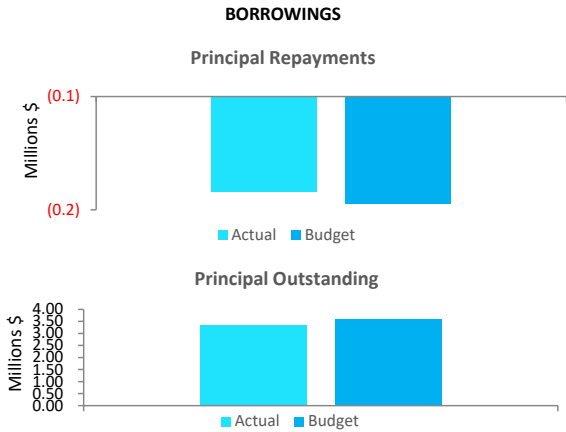
OPERATING ACTIVITIES



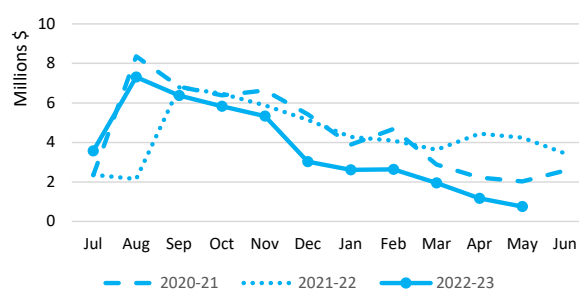
INVESTING ACTIVITIES



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	\$1.57 M	\$1.47 M	(\$0.10 M)
Closing	\$0.00 M	(\$0.90 M)	\$0.75 M	\$1.65 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.14 M	% of total
Unrestricted Cash	\$1.19 M	9.0%
Restricted Cash	\$11.95 M	91.0%

Refer to Note 2 - Cash and Financial Assets

Payables		\$1.65 M	% Outstanding
Trade Payables		\$0.25 M	
0 to 30 Days			94.4%
Over 30 Days			5.5%
Over 90 Days			5%

Refer to Note 5 - Payables

Receivables		
	\$0.47 M	% Collected
Rates Receivable	\$1.21 M	79.5%
Trade Receivable	\$0.47 M	% Outstanding
Over 30 Days		91.3%
Over 90 Days		87.6%

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)	(\$0.24 M)	\$0.79 M	\$1.03 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.68 M	% Variance
YTD Budget	\$4.67 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$1.31 M	% Variance
YTD Budget	\$2.17 M	(39.9%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$1.87 M	% Variance
YTD Budget	\$1.84 M	1.9%

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)	(\$4.63 M)	(\$1.93 M)	\$2.70 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.06 M	%
Adopted Budget	\$0.42 M	(86.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.50 M	% Spent
Adopted Budget	\$5.89 M	(57.5%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.76 M	% Received
Adopted Budget	\$0.89 M	(14.3%)

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	\$2.40 M	\$0.42 M	(\$1.97 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.18 M
Interest expense	\$0.09 M
Principal due	\$3.36 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$7.65 M
Interest earned	\$0.18 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.04 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 MAY 2023

## 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.

# 10.2.2

## STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MAY 2023

### BY NATURE OR TYPE

	Ref Note	Adopted Budget (a)	Amended Budget	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	2,809,749	1,569,999	<b>1,468,360</b>	(101,639)	(6.47%)	
<b>Revenue from operating activities</b>								
Rates		4,672,909	4,667,709	4,667,909	<b>4,678,234</b>	10,325	0.22%	
Rates (excluding general rate)		4,670	4,670	4,670	<b>0</b>	(4,670)	(100.00%)	
Operating grants, subsidies and contributions	12	2,112,415	2,232,415	2,174,140	<b>1,306,253</b>	(867,887)	(39.92%)	▼
Fees and charges		1,861,766	1,921,766	1,838,246	<b>1,872,745</b>	34,499	1.88%	
Interest earnings		98,500	298,500	274,625	<b>293,312</b>	18,687	6.80%	
Other revenue		433,674	441,986	419,161	<b>454,576</b>	35,415	8.45%	
Profit on disposal of assets	6	174,214	174,214	174,214	<b>26,747</b>	(147,467)	(84.65%)	▼
		<b>9,358,148</b>	<b>9,741,260</b>	<b>9,552,965</b>	<b>8,631,867</b>	(921,098)	(9.64%)	
<b>Expenditure from operating activities</b>								
Employee costs		(4,434,829)	(4,461,627)	(4,160,906)	<b>(3,705,026)</b>	455,880	10.96%	▲
Materials and contracts		(4,291,722)	(4,441,722)	(4,162,393)	<b>(2,901,618)</b>	1,260,775	30.29%	▲
Utility charges		(528,015)	(528,015)	(475,977)	<b>(440,372)</b>	35,605	7.48%	
Depreciation on non-current assets		(6,125,895)	(6,108,055)	(5,598,989)	<b>(4,466,219)</b>	1,132,770	20.23%	▲
Interest expenses		(118,046)	(124,108)	(113,618)	<b>(87,646)</b>	25,972	22.86%	▲
Insurance expenses		(406,146)	(406,146)	(396,474)	<b>(407,681)</b>	(11,207)	(2.83%)	
Other expenditure		(353,013)	(352,813)	(307,482)	<b>(274,923)</b>	32,559	10.59%	▲
Loss on disposal of assets	6	(59,016)	(59,016)	(59,016)	<b>0</b>	59,016	100.00%	▲
		<b>(16,316,682)</b>	<b>(16,481,502)</b>	<b>(15,274,855)</b>	<b>(12,283,485)</b>	2,991,370	(19.58%)	
Non-cash amounts excluded from operating activities	1(a)	6,105,687	6,105,687	5,483,791	<b>4,439,472</b>	(1,044,319)	(19.04%)	▼
<b>Amount attributable to operating activities</b>		<b>(852,847)</b>	<b>(634,555)</b>	<b>(238,099)</b>	<b>787,854</b>	1,025,953	(430.89%)	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	13	892,744	1,186,372	892,744	<b>764,704</b>	(128,040)	(14.34%)	▼
Proceeds from disposal of assets	6	424,773	424,773	424,773	<b>59,545</b>	(365,228)	(85.98%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	8	250,000	250,000	0	<b>0</b>	0	0.00%	
Payments for financial assets at amortised cost - self supporting loans	8	(250,000)	(250,000)	(250,000)	<b>(250,000)</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(5,893,019)	(5,893,019)	(5,699,892)	<b>(2,503,365)</b>	3,196,527	56.08%	▲
<b>Amount attributable to investing activities</b>		<b>(4,575,502)</b>	<b>(4,281,874)</b>	<b>(4,632,375)</b>	<b>(1,929,116)</b>	2,703,259	(58.36%)	
<b>Financing Activities</b>								
Proceeds from new debentures	8	650,000	650,000	650,000	<b>650,000</b>	0	0.00%	
Transfer from reserves	10	2,503,012	2,529,810	2,503,012	<b>303,574</b>	(2,199,438)	(87.87%)	▼
Payments for principal portion of lease liabilities	9	(11,503)	(11,503)	0	<b>(11,657)</b>	(11,657)	0.00%	▼
Repayment of debentures	8	(195,158)	(219,361)	(97,579)	<b>(184,158)</b>	(86,579)	(88.73%)	▼
Transfer to reserves	10	(658,000)	(818,000)	(658,000)	<b>(333,733)</b>	324,267	49.28%	▲
<b>Amount attributable to financing activities</b>		<b>2,288,351</b>	<b>2,130,946</b>	<b>2,397,433</b>	<b>424,026</b>	(1,973,407)	(82.31%)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>24,266</b>	<b>(903,042)</b>	<b>751,125</b>	1,654,167	183.18%	

#### KEY INFORMATION

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

Refer to Note 15 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 05 June 2023

**(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)	(174,214)	(26,747)
Less: Fair value adjustments to financial assets at amortised cost		94,990	0	0
Add: Loss on asset disposals	6	59,016	59,016	0
Add: Depreciation on assets		6,125,895	5,598,989	4,466,219
<b>Total non-cash items excluded from operating activities</b>		<b>6,105,687</b>	<b>5,483,791</b>	<b>4,439,472</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 May 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(5,777,140)	(7,622,151)	(7,652,310)
Less: - Financial assets at amortised cost - self supporting loans	4	250,000	0	0
Less: Amherst Deposits		1,137,794	0	0
Add: Borrowings	8	639,000	184,158	0
Add: Provisions employee related provisions	11	640,705	640,705	640,705
Add: Lease liabilities	9	7,054	14,578	2,921
Add: Other Adjustment		0	0	(262,182)
<b>Total adjustments to net current assets</b>		<b>(3,102,587)</b>	<b>(6,782,710)</b>	<b>(7,270,866)</b>

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

Cash and cash equivalents	2	9,714,690	9,714,690	8,840,188
Financial assets at amortised cost	2	4,303,578	4,303,578	4,296,150
Rates receivables	3	1,207,908	1,207,908	1,209,136
Receivables	3	538,190	473,249	470,459
Other current assets	4	4,439	4,439	190,444
<b>Less: Current liabilities</b>				
Payables	5	(6,193,616)	(1,910,304)	(1,645,139)
Borrowings	8	(184,158)	(184,158)	0
Contract liabilities	11	(105,843)	(4,703,049)	(4,695,621)
Lease liabilities	9	(18,557)	(14,578)	(2,921)
Provisions	11	(640,705)	(640,705)	(640,705)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,485,928)</b>	<b>(6,782,710)</b>	<b>(7,270,866)</b>
<b>Closing funding surplus / (deficit)</b>		<b>3,139,998</b>	<b>1,468,360</b>	<b>751,125</b>

**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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash at Bank	Cash and cash equivalents	1,187,878	7,652,310	8,840,188	0	CBA		
Term Deposit	Financial assets at amortised cost	0	4,296,150	4,296,150	0	WATC		
<b>Total</b>		<b>1,187,878</b>	<b>11,948,460</b>	<b>13,136,338</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,187,878	7,652,310	8,840,188	0			
Financial assets at amortised cost		0	4,296,150	4,296,150	0			
		<b>1,187,878</b>	<b>11,948,460</b>	<b>13,136,338</b>	<b>0</b>			

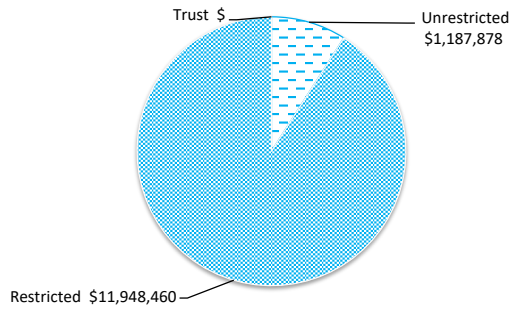
**KEY INFORMATION**

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.

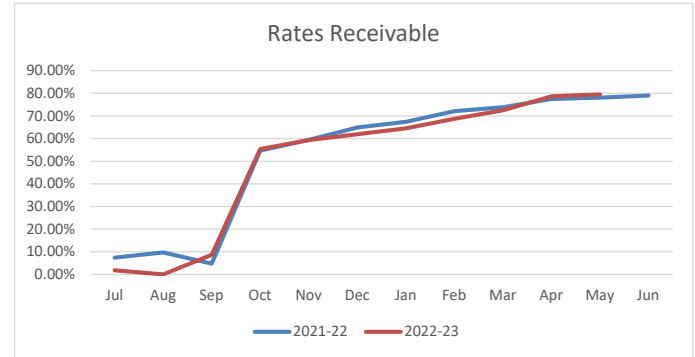
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023**

Rates receivable	30 June 2022	31 May 2023
	\$	\$
Opening arrears previous years	0	1,207,908
Levied this year	4,672,555	4,678,234
Less - collections to date	(3,464,647)	(4,677,006)
<b>Gross rates collectable</b>	<b>1,207,908</b>	<b>1,209,136</b>
<b>Net rates collectable</b>	<b>1,207,908</b>	<b>1,209,136</b>
% Collected	74.1%	79.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,170)	71,875	13,359	14,859	667,677	762,600
Percentage	(0.7%)	9.4%	1.8%	1.9%	87.6%	
<b>Balance per trial balance</b>						
Sundry receivable						762,600
GST receivable						60,665
Allowance for impairment of receivables from contracts with customers						(352,806)
<b>Total receivables general outstanding</b>						<b>470,459</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

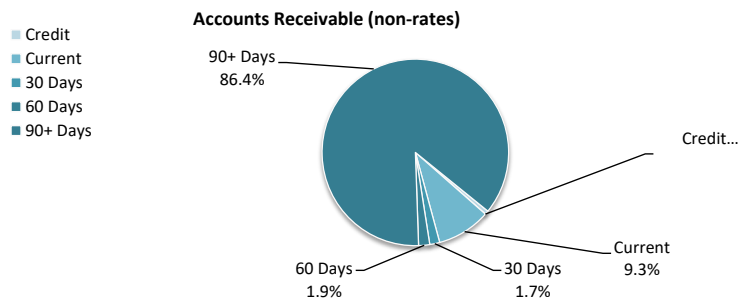
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 May 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel	4,439	186,005	0	190,444
<b>Total other current assets</b>	<b>4,439</b>	<b>186,005</b>	<b>0</b>	<b>190,444</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.

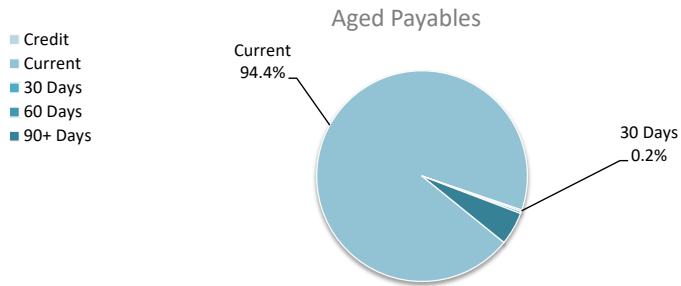
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	235,380	621	765	12,589	249,355
Percentage	0%	94.4%	0.2%	0.3%	5%	
<b>Balance per trial balance</b>						
Sundry creditors						254,584
ATO liabilities						53,655
Bonds & deposits						88,481
Pre-paid rates						64,951
Amherst Refundable Deposits						1,182,640
Overpayments & Refunds						828
<b>Total payables general outstanding</b>						<b>1,645,139</b>

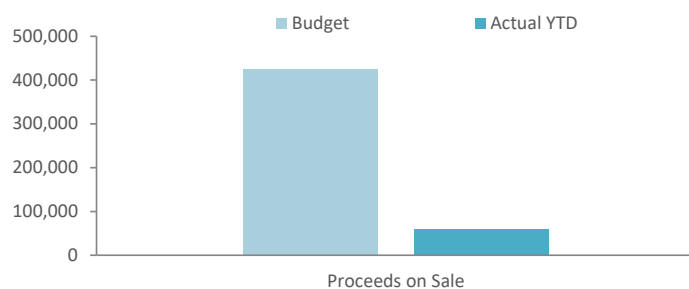
Amounts shown above include GST (where applicable)

**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	Amended 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)	34,146	47,045	12,899	0
	<b>Transport</b>								
	Plant	255,456	371,773	174,214	(57,897)	(1,348)	12,500	13,848	0
		<b>309,575</b>	<b>424,773</b>	<b>174,214</b>	<b>(59,016)</b>	<b>32,798</b>	<b>59,545</b>	<b>26,747</b>	<b>0</b>



# 10.2.2

INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	100,000		100,000	106,898	6,898
Buildings - specialised	1,381,830		1,281,036	221,426	(1,059,610)
Plant and equipment	1,389,050		1,324,300	270,890	(1,053,410)
Motor Vehicles	144,001		144,001	91,715	(52,286)
Equipment	397,810		397,810	135,474	(262,336)
Paintings & Sculptures	180,572		180,572	1,250	(179,322)
Infrastructure - roads	1,732,404		1,701,452	1,210,930	(490,522)
Infrastructure - footpaths	177,250		177,250	128,884	(48,366)
Infrastructure - parks & ovals	0		0	1,740	1,740
Infrastructure - other	325,102		328,471	296,801	(31,670)
Infrastructure - bridges	65,000		65,000	37,356	(27,644)
<b>Payments for Capital Acquisitions</b>	<b>5,893,019</b>		<b>5,699,892</b>	<b>2,503,365</b>	<b>(3,196,527)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	892,744		892,744	764,704	(128,040)
Borrowings	650,000		650,000	650,000	0
Other (disposals & C/Fwd)	424,773		424,773	59,545	(365,228)
Cash backed reserves					
Plant Replacement Reserve	(300,000)		(300,000)	0	300,000
Amherst Village Building Maintenance Reserve	(40,000)		(40,000)	0	40,000
Amherst Village Refundable Deposit Reserve	(156,000)		(156,000)	156,000	312,000
Old Saleyards Reserve	(470,365)		470,365	0	(470,365)
Waste Management Reserve	(44,000)		44,000	0	(44,000)
Land & Building Reserve	(1,194,122)		609,561	0	(609,561)
Regional Sheep Saleyards Reserve	(92,525)		157,275	92,705	(64,570)
Christmas Decoration Reserve	(50,000)		50,000	0	(50,000)
KLC Facilities Reserve	(101,000)		101,000	54,869	(46,131)
Katanning Aquatic Centre Reserve	(55,000)		55,000	0	(55,000)
Contribution - operations	6,428,514		2,741,174	725,542	(2,015,632)
<b>Capital funding total</b>	<b>5,893,019</b>		<b>5,699,892</b>	<b>2,503,365</b>	<b>(3,196,527)</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

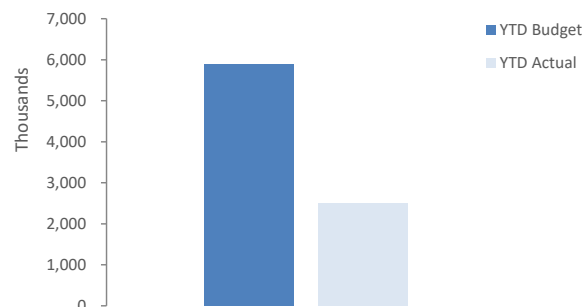
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between

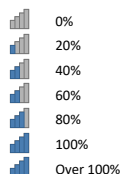
#### mandatory revaluation dates for assets held at fair value

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	Amended			Variance
Account Description			Budget	Budget	YTD Budget	YTD Actual	(Under)/Over
			\$		\$	\$	\$
2.00	8 Austral Terrace - Capex Upgrade		5,075		5,075	5,075	0
	Purchase Of 01Ka Ceo		65,000		65,000	0	(65,000)
2.00	Emergency Welfare Centre Generator		152,000		152,000	146,004	(5,996)
2.00	Cctv Upgrades		25,000		25,000	20,175	-4825.45
2.00	Cctv - Town Upgrades		150,000		150,000	0	-150000
2.00	Amherst Bathroom Renovations		40,000		40,000	0	(40,000)
2.00	Refuse Site Shed		79,264		79,264	45,841	(33,423)
2.00	Klc Concept Design		45,000		45,000	33,394	(11,606)
2.00	Ech Planning		1,169,122		1,071,697	137,113	(934,584)
2.00	Piesse Lake Residential Development		3,369		3,369	9,781	6,412
2.00	Wayfinding Signage		18,032		18,032	9,771	(8,261)
1.00	Synonott Avenue SLK0-0.43		0		0	6,516	6,516
2.00	Fairfield Road Slk 6.91-9.11 (Rrg)		0		0	3,993	3,993
2.00	Warren Road Slk 10.0-12.1 (Rrg)		0		0	7,616	7,616
2.00	Bibiking Road Slk 0.00-4.80 (R2R)		8,627		8,627	270	(8,357)
2.00	Cullen Street Slk 0.00-0.70 (R2R)		28,709		28,710	15,375	(13,335)
2.00	Clive St Carriageway (Conroy/Piesse)		188,624		188,624	77,362	(111,262)
2.00	Curlew Street Slk 0.00-1.36 Gravel Resheet		73,314		73,314	77,496	4,182
2.00	Mills Street Slk 0.00-1.37 Gravel Resheet		47,378		47,378	48,438	1,060
1.00	Wanke St SLK 0-1.37		0		0	1,997	1,997
2.00	Tree Street Slk 0.00-0.35 Gravel Resheet		43,861		43,861	40,747	(3,114)
2.00	Warren Road Slk 12.1-15.15 (Rrg)		309,000		283,250	284,385	1,135
2.00	Fairfield Road Slk 0.00-2.35 (Rrg)		75,900		75,900	77,159	1258.71
2.00	Carew Street Slk 0.62-0.947 (Rrg)		175,000		175,000	5,800	(169,200)
2.00	Forrest Hills Road Slk 0.00-3.7 (R2R)		86,944		85,613	121,184	35,571
2.00	Lake Coyrecup Road Slk 0.026-5.286 (R2R)		156,591		155,260	218,557	63,297
2.00	Tabenup Road Slk 0.00-2.00 (R2R)		57,344		56,013	91,697	35,684
2.00	Kiddie Road Slk 0.00-2.10 Gravel Resheet		43,868		43,868	63,651	19782.51
2.00	Dore Street Realignment & Associated Works		350,000		349,998	0	(349,998)
2.00	Clive Street Slk 1.05-1.93 (Rrg)		8,371		8,371	0	(8,371)
2.00	Onslow Road Slk 0-1.4 (R2R)		0		0	752	752
2.00	Rogers Avenue (Park St To Harris St) Council		46,639		45,431	63,710	18,279
2.00	Coate Street (Carew St To Conroy St) Council		26,234		26,234	4,228	(22,006)
2.00	Emu Lane Resurfacing		6,000		6,000	0	-6000
2.00	Cornwall Street Footpath		105,838		105,838	61,412	(44,426)
2.00	Clive Street West Footpath		227		227	227	0
2.00	Bokarup Street - Upgrade Of Footpath		0		0	980	980
2.00	Clive Street - Concrete Footpath Upgrade Works		275		275	1,265	990
2.00	Clive Street Footpath (Conroy To Piesse - Southern Side)		5,052		5,052	0	(5,052)
2.00	Synott Avenue Footpath (Warren To Braeside)		65,858		65,858	65,000	(858)
2.00	Bokarup Street Footbridge		65,000		65,000	37,356	(27,644)
2.00	Depot Development		40,000		40,000	0	-40000
2.00	Purchase Of Ka11363		280,000		280,000	0	-280000
2.00	Purchase Of Ka25073		34,500		34,500	0	-34500
2.00	Purchase Of Toro Mower		54,000		54,000	54,000	0
2.00	Purchase Of Ka24568 Colorado Ute		27,800		27,800	0	-27800
2.00	Purchase Of Mower - Ka25148		60,000		60,000	0	-60000
2.00	Purchase Of Loader Ka24397		280,000		280,000	210,900	-69100
2.00	Purchase Of Portable Toilet Ka13648		8,000		8,000	5,990	-2010
2.00	Purchase Of Prime Mover Ka24635		270,000		270,000	0	-270000
2.00	Purchase Of Sweeper Ka25293		310,000		310,000	0	-310000
2.00	Purchase Of Ka09		40,000		40,000	52,314	12314.45
2.00	Purchase Of Utility - Ka357		39,001		39,001	39,401	400
2.00	Cctv Cameras At Saleyards		92,525		92,525	92,705	180
2.00	Purchase Of Sweeper - Saleyards		64,750		64,750	0	(64,750)
2.00	Dam Expansion Klc		62,545		62,545	38,540	(24,005)
2.00	Equipment (GEM)		55,000		55,000	0	(55,000)
2.00	Great Southern Aged Accommodation Project Expenditure (STP)		100,000		100,000	106,898	6,898
2.00	Equipment (OCU)		50,000		50,000	0	(50,000)
2.00	Noongar Story Public Artwork Project (STP)		180,572		180,572	1,250	(179,322)
2.00	Equipment (KLC)		117,810		62,810	115,299	52489.25
2.00	Works Prog/Oth Reserve (C)		0		0	1,740	1740.2
			<b>5,893,019</b>		<b>5,709,642</b>	<b>2,503,365</b>	<b>(3,206,277)</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023**

**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	0	0	(99,268)	(99,268)	2,039,001	2,039,001	(74,561)	(95,003)
<b>Housing</b>										
Aged & Key Worker Accommodation	159	645,095	0	0	(43,982)	(43,982)	601,113	601,113	(9,278)	(12,704)
<b>Other property and services</b>										
Water Cart	160	145,431	0	0	(16,558)	(16,558)	128,873	128,873	(1,541)	(2,202)
CAT Grader	161	213,870	0	0	(24,350)	(24,350)	189,520	189,520	(2,266)	(3,237)
Road Sweeper	163	0	210,000	210,000	0	0	210,000	210,000	0	0
Truck - KA24365		0	190,000	190,000	0	0	190,000	190,000	0	0
		3,142,665	400,000	400,000	(184,158)	(184,158)	3,358,507	3,358,507	(87,646)	(113,146)
<b>Self supporting loans</b>										
<b>Recreation and culture</b>										
Katanning Country Club	162	0	250,000	250,000	0	(11,000)	0	239,000	0	(4,900)
		0	250,000	250,000	0	(11,000)	0	239,000	0	(4,900)
<b>Total</b>		3,142,665	650,000	650,000	(184,158)	(195,158)	3,358,507	3,597,507	(87,646)	(118,046)
Current borrowings		195,158					0			
Non-current borrowings		2,947,507					3,358,507			
		3,142,665					3,358,507			

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 2022, nor is it expected to have unspent funds as at 30th June 2023.

**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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

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	0	0	(10,544)	(11,503)	32,762	31,803	0	0
<b>Community amenities</b>										
LCDC Vehicle	1,706,081	310	0	0	0	0	310	310	0	0
<b>Recreation and culture</b>										
Matrix Spin Bicycles	000041	5,567	0	0	(1,113)	0	4,454	5,567	0	0
<b>Total</b>		49,183	0	0	(11,657)	(11,503)	37,526	37,680	0	0
Current lease liabilities		14,578					2,921			
Non-current lease liabilities		14,933					14,933			
		29,511					17,854			

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.

# 10.2.2

OPERATING ACTIVITIES

NOTE 10

RESERVE ACCOUNTS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

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	17,386	0	0	0	0	746,365	763,156
Plant Replacement Reserve	393,787	390	9,180	103,500	0	(300,000)	0	197,677	402,967
Amherst Village Building Maintenance Reserve	23,348	20	544	156,000	156,000	(40,000)	0	139,368	179,892
Amherst Village Refundable Deposit Reserve	1,292,804	990	30,139	0	0	(156,000)	(156,000)	1,137,794	1,166,943
Old Saleyards Reserve	964,277	790	22,480	0	0	(470,365)	0	494,702	986,757
Waste Management Reserve	424,260	325	9,891	0	0	(44,000)	0	380,585	434,151
Land & Building Reserve	1,659,556	1,325	38,728	50,000	0	(1,194,122)	0	516,759	1,698,284
Land & Building Facilities for Seniors Reserve	339,310	260	7,910	0	0	0	0	339,570	347,220
Regional Sheep Saleyards Reserve	765,925	515	17,856	140,000	0	(92,525)	(92,705)	813,915	691,076
Christmas Decoration Reserve	50,990	40	1,189	10,000	0	(50,000)	0	11,030	52,179
GRV Revaluation Reserve	51,530	40	1,201	10,000	0	0	0	61,570	52,731
Quartermaine Oval Reserve	247,190	190	5,763	50,000	0	0	0	297,380	252,953
KLC Facilities Reserve	256,896	200	5,989	50,000	0	(101,000)	(54,869)	206,096	208,016
Election Reserve	23,354	20	544	10,000	0	0	0	33,374	23,898
Library Building Reserve	14,859	10	346	2,500	0	0	0	17,369	15,205
Community & Economic Development Reserve	261,887	200	6,105	0	0	0	0	262,087	267,992
Lake Ewlyamartup Facilities Reserve	15,020	10	350	5,000	0	0	0	20,030	15,370
Parks & Playgrounds Reserve	45,644	35	1,064	15,000	0	0	0	60,679	46,708
Katanning Aquatic Centre Reserve	45,644	35	1,064	15,000	0	(55,000)	0	5,679	46,708
Housing Reserve	100	10	2	35,000	0	0	0	35,110	102
	<b>7,622,151</b>	<b>6,000</b>	<b>177,733</b>	<b>652,000</b>	<b>156,000</b>	<b>(2,503,012)</b>	<b>(303,574)</b>	<b>5,777,139</b>	<b>7,652,310</b>

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2023
		\$		\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
- Contract liabilities		491,580	0	52	(92,160)	399,471
- Capital grant/contribution liabilities		4,211,469	0	84,681	0	4,296,150
<b>Total other liabilities</b>		4,703,049	0	84,733	(92,160)	4,695,621
<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>Total other current assets</b>		5,343,754	0	84,733	(92,160)	5,336,326
Amounts shown above include GST (where applicable)						

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

#### KEY INFORMATION

##### Provisions

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

##### Employee Related Provisions

###### Short-term employee benefits

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

###### Other long-term employee benefits

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

# 10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

NOTE 12  
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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	Amended Budget	YTD	YTD Revenue
	1 July 2022		(As revenue)	31 May 2023	31 May 2023	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>Governance</b>									
Insurance Scheme Surplus (ADM)	0	0	0	0	0	0		0	4,000
<b>General purpose funding</b>									
General Purpose Grant (GPF)	0	0	0	0	0	553,873		553,872	553,873
Untied Road Grant (GPF)	0	0	0	0	0	105,844		105,844	105,844
ESL Administration Fee (GPF)	0	0	0	0	0	4,000		4,000	4,000
Rates Legal Fees Reimbursement (GPI)	0	0	0	0	0	150,000		137,500	134,573
Special Project Grant (GPF)	35,545			35,545	0	0		0	0
<b>Law, order, public safety</b>									
BFB LGGS Income	471	0	0	471	0	44,480		38,693	52,776
CESM Contributions & Reimbursements	0	0	0	0	0	119,241		89,430	80,742
<b>Health</b>									
Dept Health - CLAG Funding	0	0	0	0	0	0		0	7,913
<b>Education and welfare</b>									
Youth Activities Grant Income (CDOW)	0	0	0	0	0	33,648		33,648	32,921
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000		913	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	1,000		913	0
Grant Income (CDOW)	0	0	0	0	0	184,113		184,113	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	57,000		57,000	58,000
PIAF Income	1,000	0	0	1,000	0	0		0	0
Cultural Awareness	5,000	0	0	5,000	0	0		0	0
Indigenous Governance	12,613	0	0	12,613	0	0		0	0
<b>Recreation and culture</b>									
Grant Income (KLC)	0	0	0	0	0	33,086		33,084	28,225
Grant Income (OCU)	0	0	0	0	0	47,000		47,000	0
Regional Venues Improvement Fund	1,327	0	0	1,327	0	0		0	0
RETB Exhibition Reimbursements	1,272	0	0	1,272	0	0		0	0
Sports Engagement	33,085	0	0	33,085	0	0		0	0
<b>Transport</b>									
Commissions & Contributions (TPL)	0	0	0	0	0	90,000		82,500	75,979
Direct Road Grant (MRBD)	0	0	0	0	0	140,386		140,386	143,406
Street Light Subsidy (MRBD)	0	0	0	0	0	2,500		0	0
<b>Economic services</b>									
Grant Income (EDV)	0	0	0	0	0	650,244		650,244	24,000
Auspicing Income - Hidden Treasures (TOU)	0	0	0	0	0	15,000		15,000	0
FRRR Vibrant Katanning	6,460	0	0	6,460	0	0		0	0
	<b>96,773</b>	<b>0</b>	<b>0</b>	<b>96,773</b>	<b>0</b>	<b>2,232,415</b>		<b>2,174,140</b>	<b>1,306,253</b>
<b>Operating contributions</b>									
<b>Education and welfare</b>									
Harmony Festival	9,070	0	0	9,070	0	0		0	0
	<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>2,232,415</b>		<b>2,174,140</b>	<b>1,306,253</b>

# 10.2.2

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023

NOTE 13  
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			31 May 2023	31 May 2023				
	\$	\$	\$	\$	\$	\$		\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
Heritage Centre Project DPIRD Grant Funds (STP)	92,109	52	(92,160)	0	0	0		0	92,390
<b>Law, order, public safety</b>									
Grant Income (OLO)	0	0	0	0	0	96,000		96,000	82,740
<b>Community amenities</b>									
CLGF Regional re Regional Waste Initiative Income (SAN)	0	0	0	0	0	35,264		35,264	35,264
<b>Transport</b>									
Regional Road Group Funding (CRBD)	0	0	0	0	0	446,485		446,485	222,525
Roads to Recovery Funding (CRBD)	0	0	0	0	0	314,995		314,995	314,994
<b>Economic services</b>									
Grant Income (EDV)	0	0	0	0	0	0		0	16,791
	<b>92,109</b>	<b>52</b>	<b>(92,160)</b>	<b>0</b>	<b>0</b>	<b>892,744</b>		<b>892,744</b>	<b>764,704</b>
<b>Non-operating contributions</b>									
<b>Governance</b>									
Supertowns Funding	4,211,469	84,681	0	4,296,150	0	0		0	0
Grants in Advance	399,471	0	0	399,471	0	0		0	0
	<b>4,610,940</b>	<b>84,681</b>	<b>0</b>	<b>4,695,621</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>4,703,049</b>	<b>84,733</b>	<b>(92,160)</b>	<b>4,695,621</b>	<b>0</b>	<b>892,744</b>		<b>892,744</b>	<b>764,704</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in		Amended Budget Running Balance
					Available Cash	Decrease in Available Cash	
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)				3,139,998
	Adjustment to opening surplus		Opening Surplus(Deficit)			(330,249)	2,809,749
	Add back LRCIP transferred to Grants in Advance		Opening Surplus(Deficit)		293,628	0	3,103,377
	Amount originally utilised in 2022/2023 Budget		Opening Surplus(Deficit)			(3,139,998)	(36,621)
5953	Increase in Private Works Income		Operating Revenue		60,000		23,379
5912	Increase in Private Works Expenditure		Operating Expenses			(20,000)	3,379
1163	Legal Fees - Rates Recoverable		Operating Revenue		120,000		123,379
1022	Legal Fees - Rates Recoverable		Operating Expenses			(120,000)	3,379
1253	Interest - Reserves		Operating Revenue		160,000		163,379
	Transfer to Reserves		Capital Expenses			(160,000)	3,379
9113	Interest - Municipal		Operating Revenue		40,000		43,379
0156	Interest on Loan 163 - Road Sweeper		Operating Expenses			(1,899)	41,480
0157	Interest on Loan 164 - Truck		Operating Expenses			(1,718)	39,762
5016	Principal Repayment on Loan 163		Capital Expenses			(9,626)	30,136
5017	Principal Repayment on Loan 164		Capital Expenses			(8,710)	21,426
0054	Interest on Loan 162 - Self Supporting Loan		Operating Expenses			(2,445)	18,981
2685	Principal Repayment on Loan 162		Capital Expenses			(5,867)	13,114
2814	Self Supporting Loan Principal Reimbursement		Capital Revenue		2,445		15,559
0034	Self Supporting Loan Interest Reimbursement		Operating Revenue		5,867		21,426
0021	Back Rates levied		Operating Revenue			(5,000)	16,426
Z057	25 Marion St - Solar Hart replacement		Operating Expenses			(10,000)	6,426
2497	Transfer Employees Reserve - LT Resignation		Capital Revenue		26,798		33,224
9344	Salary - LT Resignation		Operating Expenses			(26,798)	6,426
				<b>0</b>	<b>708,738</b>	<b>(3,842,310)</b>	<b>(3,133,572)</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2023**

**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	(867,887)	(39.92%)	▼			Operating Grants lower than anticipated
Profit on disposal of assets	(147,467)	(84.65%)	▼			Asset disposals yet to occur
<b>Expenditure from operating activities</b>						
Employee costs	455,880	10.96%	▲	Costs lower than expected		
Materials and contracts	1,260,775	30.29%	▲	Costs lower than expected		
Depreciation on non-current assets	1,132,770	20.23%	▲	Depn calculated to 30/04/2023		
Interest expenses	25,972	22.86%	▲	Timing - interest yet to be processed		
Other expenditure	32,559	10.59%	▲	Allocation adjustments		
Loss on disposal of assets	59,016	100.00%	▲	Asset disposals yet to occur		
Non-cash amounts excluded from operating activities	(1,044,319)	(19.04%)	▼			Depn calculated to 30/04/2023
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(128,040)	(14.34%)	▼			Non-operating Grants lower than anticipated
Proceeds from disposal of assets	(365,228)	(85.98%)	▼			Asset disposals yet to occur
Payments for property, plant and equipment and infrastructure	3,196,527	56.08%	▲	Capital Works Program lower than expected		
<b>Financing activities</b>						
Transfer from reserves	(2,199,438)	(87.87%)	▼			Transfers at year end
Payments for principal portion of lease liabilities	(11,657)	0.00%	▼			Payments at year end
Repayment of debentures	(86,579)	(88.73%)	▼			Repayments processed
Transfer to reserves	324,267	49.28%	▲	Transfers at year end		