

COUNCIL POLICY- DRAFT

Rate Concessions

Policy No:	2.15
Policy Subject:	Rates
Preamble:	<p>The Shire of Katanning (the “Shire”) recognises the financial challenges that are associated with operating not for profit community based, sporting and cultural organisations which support Katanning residents’ quality of life.</p> <p>The Shire also recognises that local government rates may represent a significant operational expense to some of these organisations, particularly those with limited financial capacity and means to generate operational income.</p>
Policy Statement:	<p>In accordance with the WA Local Government Act (1995) and subsidiary legislation, this policy provides the criteria for how rate relief applications are assessed. This policy does not consider applications for rates exemptions as charitable rating status under section 6.26 (2) (g) of the Act.</p>
Objectives:	<ol style="list-style-type: none">1. ensure compliance with the Local Government Act 1995 (the “Act”) and subsidiary legislation;2. identify the circumstances and criteria where a rate concession will be applied.3. articulate the process to apply for a rate concession.4. Adopt a consistent approach to decision making relevant to rate concessions.
Legislation:	<p>The granting of a concession or waiver of rates is entirely at the discretion of the Council.</p> <p>Local Government Act 1995 –</p> <p>6.47 Concessions</p> <p>Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.</p> <p>* Absolute majority required.</p> <p>6.48. Regulation of grant of discounts and concessions</p> <p>Regulations may prescribe circumstances in which a local government is not to exercise a power under section 6.46 or 6.47 or regulate the exercise of the power.</p>

Local Government (Financial Management) Regulations 1996

69A. When concession under Act s. 6.47 cannot be granted

A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.

Policy Detail:

This policy does not consider rating concessions applicable for pensioners as the Rate and Charges (Rebates and Deferments) Act 1992 deals with such matters.

This policy does not consider requests for rating exemptions under section 6.26 (2) of the Act.

The CEO is granted delegated authority to assess applications received against this policy and to process any rates concession.

Rating Concession eligibility

A rating concession of 25% on general rates may be applied under section 6.47 of the Act where eligible organisations meet the following criteria.

1. Property owners must be an Incorporated Association and a not-for-profit organisation
2. Activities conducted at the property must include one of the following
 - a. The assistance or encouragement of the arts or cultural development.
 - b. The provision of early childhood care and are affiliated with the Crèches and Kindergarten Association or is a community based early childhood provider.
 - c. The provision of amateur sport or recreational activities.
 - d. The delivery of environmental initiatives.
3. The property must not be vacant land or farmland.
4. The property must not, in the opinion of Council, provide core activities that are in direct competition with a service provided by a private operator in the Shire.
5. The CEO determines the payment of rates will have an adverse impact on the organisation's short-term financial sustainability. Typically, this will be assessed against total annual revenue, funds at bank, membership numbers and any other matter that the CEO considers relevant.

Other information

A rate concession will only apply to the general rates levy and will not include waste, rubbish, ESL, soil conservation levy and any other levy imposed by Council or State or Federal Government.

Applicants will be required to complete and lodge an application form prior to 31 December in the rating year that the application relates. The application must be supported by the following documents

- Covering letter describing how the premises is used
- Copy of Annual Financial Report

- Adopted budget for current rate year
- Copy of Certificate of Incorporation
- Copy of the Organisation's Constitution
- Any other information requested by the Council's administration.

Failure to provide the above information will result in the application being refused.

Successful rate concession applications will apply for a maximum of two years only.

Adoption of this policy supersedes any previous decision of Council in relation to rate concessions.

Review: This policy is to be reviewed every two years from the date of adoption.

Definitions: A "Not-for-Profit organisation" means one that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation.

Resolution No:

Resolution Date:

Amended:

Source: Finance & Administration

Review Responsibility: Executive Manager Corporate Services

Due for Review:

COUNCIL POLICY

Buy Locally – Regional Price Preference

Policy No	2.7
Policy Subject:	Buy Locally – Regional Price Preference Policy
Policy Statement:	<p>The Shire of Katanning will encourage local industry to do business with Council through the adoption of this Buy Locally – Regional Price Preference Policy to be used in conjunction with standard quotation or tender considerations.</p> <p>The region (Defined Area) for the purpose of this Buy Locally Regional Price Preference Policy is the area falling within the boundaries of the Local Government Authorities of Katanning, Kent, Gnowangerup, Broomehill Tambellup, Kojonup, Woodanilling, Wagin and Dumbleyung.</p>
Objectives:	To support local business within the Defined Area by giving preferential consideration to regional suppliers in the procurement of goods and services.
Guidelines:	<p>Regional Price Preference</p> <ul style="list-style-type: none">• A price preference will apply to eligible suppliers who are defined as based in, operate from or source goods or services from within the Defined Area in relation to all tenders and quotations invited by the Shire for the supply of goods, services and construction (building) services, unless the tender/quotation document specifically states prior to advertising of the tender/quotation that this policy does not apply.• The regional price preference enables tenders and quotations to be evaluated as if the proposed price were reduced in accordance with permitted price preference as specified below in this policy.• This policy will operate in conjunction with the purchasing considerations and procedures for tenders and quotations as outlined in the Shire’s ‘Purchasing Policy’ when evaluating and awarding contracts.• The price preference applied to Defined Area suppliers can be up to 5% of the value of quoted goods and services but will only apply to goods and services over the value of \$1,000 and the maximum value of the price preference cannot exceed \$20,000 for purchases over \$400,000.; <p>Qualifying Criteria</p> <p>A supplier of goods or services who submits a tender/quotation is regarded as being an eligible supplier if:</p> <ol style="list-style-type: none">a) that supplier has been operating a business continuously out of premises in the Defined Area for at least six months before the time after which further tenders/quotations cannot be submitted. This is further defined as follows and the supplier will be required to meet all of all these criteria:<ol style="list-style-type: none">i. the supplier to have a physical business premises (in the form of an office, depot, shop, outlet, headquarters or other premises where goods or services are being supplied from), located in the Defined Area. This does not exclude

- suppliers whose registered business is located outside the Defined Area but undertake the business from premises located in the Defined Area;
- ii. the physical location of the business premises in the Defined Area has been operating on an ongoing basis for more than six months prior to the closing date for the tender;
 - iii. a business having permanent staff that are based at the business premises located in the Defined Area;
 - iv. ~~management or delivery of the~~ majority of the tendered outcomes will be carried out ~~or supplied~~ from the business premises located in the Defined Area;
 - v. the business being registered or licensed in Western Australia ~~or~~
- b) ~~If a majority~~ ~~some or all~~ of the goods or services are to be supplied from Defined Area sources ~~this policy applies but~~ only those goods or services identified in the tender/quotation as being from Defined Area sources ~~may qualify for the regional price preference discount. be included in the discounted calculations that form a part of the assessments of a tender/quotation when the regional price preference policy is in operation.~~

~~In order for~~For the policy to apply, the supplier ~~is required to~~must provide ~~to the Shire~~ written evidence within the tender/quotation submission which demonstrates compliance with the above criteria.

Suppliers who claim ~~that they will~~ use ~~of~~ goods, ~~materials~~ or services supplied from regional sources ~~in the delivery of the contract outcomes~~ will be required, as part of the contract conditions, to demonstrate that they have used them.

Roles and Responsibilities

~~As much as practicable, the Shire of Katanning will:~~

- ~~• where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;~~
- ~~• consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);~~
- ~~• explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;~~
- ~~• avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;~~
- ~~• use a competitive market for their local purchasing requirements to encourage economic growth and local business partnerships where it is practical and reasonable to do so;~~
- ~~• ensure that the application of a local price preference is clearly identified within the quotation or tender documents to which the preference is to be applied; and~~
- ~~• provide adequate and consistent information to potential suppliers.~~

Commented [PK1]: These matters are relevant to the Purchasing Policy & do not belong here.

Related Documents

Internal

- Records Management Policy 1.3
- ~~Corporate Credit Card Policy 2.8~~
- Purchasing Policy 2.5

Resolution No: Ordinary Council
Resolution Date: 23 September 2021 OC118/21
Amended:
Source: Finance Manager
Date of Review: October ~~biennial~~ [annually](#)
Review Responsibility: Executive Manager Corporate & Community



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
August 2024



Heart of the Great Southern

Schedule of Accounts Paid - August 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT38239	02/08/2024	BGL Solutions		-\$	10,006.33
INV-0006576	26/07/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006581	29/07/2024		Grounds Maintenance - Admin Building	\$ 429.00	
INV-0006582	30/07/2024		Grounds Maintenance - AAPG & Lions Park	\$ 8,653.33	
INV-0006594	31/07/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
EFT38240	02/08/2024	Yellow Gum B&B		-\$	200.00
INV-2302	30/07/2024		Accommodation - EHO Position Visit	\$ 200.00	
EFT38241	02/08/2024	Canon Australia		-\$	237.23
8124336541	17/07/2024		Library Copier Charges - July 2024	\$ 237.23	
EFT38242	02/08/2024	Easifleet		-\$	1,121.87
203016	31/07/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
EFT38243	02/08/2024	Integrated ICT		-\$	572.00
33343	30/07/2024		Software Subscriptions - Preventative Maintenance	\$ 572.00	
EFT38244	02/08/2024	Team Global Express Pty Ltd		-\$	102.12
0643-S408620	14/07/2024		Team Global Express Freight Charges	\$ 102.12	
EFT38245	02/08/2024	Tegan Collard		-\$	600.00
20240726	26/07/2024		Reimbursement - Refund of Bond	\$ 600.00	
EFT38246	02/08/2024	Zenith Laundry		-\$	381.35
00290229	18/07/2024		KLC Laundry Order - July 2024	\$ 283.93	
00290935	30/07/2024		Admin Laundry Order - July 2024	\$ 97.42	
EFT38247	02/08/2024	St Lukes Family Practice		-\$	132.00
51344	29/07/2024		Fit for Work - Pre-employment Medical	\$ 132.00	
EFT38248	02/08/2024	Great Southern Fuel Supplies		-\$	2.75
15013181	25/07/2024		New Fuel Card - KA457	\$ 2.75	
EFT38249	02/08/2024	AMPAC Debt Recovery		-\$	363.00
108672	30/06/2024		Debt Recovery - Rates	\$ 357.50	
109253	12/07/2024		Debt Recovery - Debtors	\$ 5.50	
EFT38250	02/08/2024	Tarin Amato		-\$	352.30
20240714	14/07/2024		Reimbursement - Refund of Accidental Payments	\$ 352.30	

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EFT38251	02/08/2024	Building Certification Services WA Pty Ltd		-\$	20,528.00
BCS03275	11/07/2024	Building Surveyor Services - April 2024	\$	5,752.00	
BCS03276	11/07/2024	Building Surveyor Services - May 2024	\$	7,388.00	
BCS03278	11/07/2024	Building Surveyor Services - June 2024	\$	7,388.00	
EFT38252	02/08/2024	PFD Food Services		-\$	1,015.55
LM263965	10/07/2024	Kiosk Stock Order	\$	528.70	
LM332540	17/07/2024	Kiosk Stock Order	\$	486.85	
EFT38253	02/08/2024	Powervac Pty Ltd		-\$	601.90
577654	20/06/2024	Saleyards Nilfisk Sweeper Parts - Brush	\$	601.90	
EFT38254	02/08/2024	Advance Press 2013 Pty Ltd		-\$	2,860.00
182713	17/07/2024	Fire Break Brochures 2024/25 FY	\$	2,860.00	
EFT38255	02/08/2024	Ray Ford Signs		-\$	2,970.00
INV-0375	24/07/2024	Signage Order - Traffic Signs	\$	2,970.00	
EFT38256	02/08/2024	Lindsay Morrison		-\$	1,042.08
20240708	08/07/2024	Reimbursement - Fuel Expenses	\$	1,042.08	
EFT38257	02/08/2024	Moore Australia Audit (WA)		-\$	3,300.00
437103	24/07/2024	Roads to Recovery Acquittal 2023/24	\$	3,300.00	
EFT38258	02/08/2024	Environmental Health Australia (SA)		-\$	220.05
602193	16/05/2024	Australian Food Safety Assessment Inspection Pads	\$	220.05	
EFT38259	02/08/2024	Carly Watts		-\$	494.50
20240724	24/07/2024	Travel & Handover - Public Relations Officer	\$	494.50	
EFT38260	02/08/2024	Australian Communications and Media Authority		-\$	1,112.00
503890472	05/07/2024	ACMA Licence Renewal 2024/25	\$	1,112.00	
EFT38261	02/08/2024	Coca-Cola Amatil		-\$	593.92
0234537657	25/07/2024	Kiosk Stock Order	\$	593.92	
EFT38262	02/08/2024	Emu Lane		-\$	131.00
1-921	25/07/2024	Catering - Industrial Land Workshop	\$	131.00	
EFT38263	02/08/2024	Grande Food Service		-\$	1,108.07
4234213	10/07/2024	Kiosk Stock Order	\$	302.43	
4234839	24/07/2024	Kiosk Stock Order	\$	805.64	

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EFT38264	02/08/2024	Great Southern Floorcoverings		-\$	5,761.00
3487	26/07/2024	Depot Building Maintenance - Supply & Lay Vinyl Flooring	\$	5,761.00	
EFT38265	02/08/2024	Jtagz		-\$	268.68
00031559	24/07/2024	Admin Supplies - Cat & Dog Tags	\$	268.68	
EFT38266	02/08/2024	Kowalds News & Glasshouse		-\$	55.02
SN00 0039 3107 2024	31/07/2024	Admin Daily Newspapers - July 2024	\$	55.02	
EFT38267	02/08/2024	Katanning Stock & Trading		-\$	371.40
7/12	23/07/2024	Building Maintenance	\$	371.40	
EFT38268	02/08/2024	Alan McFarland		-\$	2,278.88
A1066	24/07/2024	Rates Refund - A1066	\$	2,278.88	
EFT38269	02/08/2024	MoHana Catering		-\$	150.00
00000244	25/07/2024	Catering - Council OCM	\$	150.00	
EFT38270	02/08/2024	QFH Multiparts		-\$	902.00
911133061	16/07/2024	Airport Maintenance - Chemical	\$	902.00	
EFT38271	02/08/2024	WALGA		-\$	42,333.20
SI-010813	09/07/2024	Councillor Training - CEO Performance Review	\$	583.00	
SI-010920	17/07/2024	Annual WALGA Subscriptions 2024/25	\$	41,750.20	
EFT38272	07/08/2024	Katanning Aquatic Sports		-\$	52,272.00
INV-0354	31/03/2024	CaLD Pool Hire & Teacher	\$	440.00	
INV-0359	21/05/2024	Kidsport Pilot Pools Program	\$	132.00	
INV-0360	01/08/2024	Katanning Aquatic Sports Contract 2023/24 - Final Payment	\$	51,700.00	
EFT38273	07/08/2024	Remote Site Mechanical		-\$	4,821.85
INV-0308	19/07/2024	Contract Mechanic: 16/07/2024 - 19/07/2024	\$	4,821.85	
EFT38274	07/08/2024	Shalini Herath		-\$	174.18
20240731	31/07/2024	Reimbursement - Expenses while visiting Shire	\$	174.18	
EFT38275	09/08/2024	Avantgarde Technologies		-\$	275.00
ES 2144	03/07/2024	CCTV Maintenance - Radwin PoE Injectors	\$	275.00	
EFT38276	09/08/2024	Regional Retailers		-\$	173.56
06/9670	06/08/2024	Uniforms & PPE - Safety Boots	\$	173.56	
EFT38277	09/08/2024	Liberty Oil Australia		-\$	17,538.00
FI4193411	31/07/2024	Depot Stock - Diesel	\$	17,538.00	

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EFT38278	09/08/2024	WA Contract Ranger Services		-\$	4,336.75
00005679	26/07/2024	Ranger Services: 15/07/2024 - 28/07/2024	\$	4,336.75	
EFT38279	09/08/2024	Michelle Salter		-\$	166.92
20240807	07/08/2024	Councilor Travel Reimbursement	\$	166.92	
EFT38280	09/08/2024	Westbooks		-\$	486.64
343125	05/08/2024	Library Stock - Books	\$	486.64	
EFT38281	09/08/2024	Katanning Cleaning		-\$	14,872.00
2 (2024-2025)	01/08/2024	Cleaning Contract 2024/25 - July 2024	\$	14,872.00	
EFT38282	09/08/2024	Integrated ICT		-\$	6,283.68
33312	30/07/2024	Software Subscriptions - Microsoft 365 licences	\$	2,361.04	
33311	30/07/2024	Software Subscriptions - Server Warranty Extension	\$	96.80	
33379	31/07/2024	Software Subscriptions - Trend Micro Antivirus	\$	233.64	
33560	31/07/2024	ICT Hardware - Uniquiti UniFi Cloud Key	\$	882.20	
33561	31/07/2024	ICT Hardware - Ubiquiti UniFi Gateway	\$	2,416.79	
33643	31/07/2024	Software Subscriptions - M365 Backup	\$	293.21	
EFT38283	09/08/2024	Nordic Fitness Equipment		-\$	99.00
NFE-0011375SF	30/07/2024	KLC Gym Materials - Gym Wipes	\$	99.00	
EFT38284	09/08/2024	Belinda Knight		-\$	15,320.25
BK176	31/07/2024	Contracting Services - Financial Services	\$	4,400.00	
BK177	31/07/2024	Contracting Services - Financial Services	\$	10,920.25	
EFT38285	09/08/2024	Exurban Rural & Regional Planning		-\$	14,939.99
URP-4538	02/08/2024	Town Planning Consultancy - July 2024	\$	14,939.99	
EFT38286	09/08/2024	Warren Blackwood Waste		-\$	11,202.90
19292	14/07/2024	Waste Collection Service - Recycling Service	\$	5,601.45	
19294	24/07/2024	Waste Collection Service - Recycling Service	\$	5,601.45	
EFT38287	09/08/2024	Ready Tech		-\$	72,894.36
INITV41033	23/05/2024	SynergySoft Annual License Fee 2024/25	\$	72,894.36	
EFT38288	09/08/2024	McLeods Lawyers		-\$	1,760.00
136591	28/06/2024	Legal Advice - Community Lease Template	\$	1,760.00	
EFT38289	09/08/2024	Australian Taxation Office		-\$	31,767.00
20240801	01/08/2024	PAYG - Week Ending: 31/07/2024	\$	31,767.00	

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EFT38290	09/08/2024	Great Southern Fuel Supplies		-\$	5,021.07
JULY2024	31/07/2024	Fuel card purchases - July 2024	\$	3,821.23	
17008840	01/08/2024	Depot Materials - Oil	\$	1,199.84	
EFT38291	09/08/2024	Slavin Architects		-\$	4,276.25
INV-1305	29/07/2024	ECH Planning	\$	4,276.25	
EFT38292	09/08/2024	Building Construction Industry Training Board		-\$	315.12
INV-234795-V4R7W1	11/07/2024	Building and Construction Industry Training Levy - July 2024	\$	315.12	
EFT38293	09/08/2024	BTW Rural Supplies		-\$	601.00
42445	17/07/2024	Brushcutter Maintenance - Repairs	\$	585.00	
42599	17/07/2024	KA277 Isuzu D-Max - Parts	\$	16.00	
EFT38294	09/08/2024	OneMusic Australia		-\$	641.66
474226	02/07/2024	OneMusic Annual Subscription 2024/25	\$	641.66	
EFT38295	09/08/2024	Department of Energy, Mines, Industry Regulation & Safety		-\$	56.65
BSLJULY2024	01/07/2024	Building Services Levy - July 2024	\$	56.65	
EFT38296	09/08/2024	Fleet Network Pty Ltd		-\$	854.29
135195	31/07/2024	Vehicle Lease - CEO's Vehicle	\$	854.29	
EFT38297	09/08/2024	Wetdeck Pty Ltd		-\$	3,850.00
INV-0003	10/06/2024	KAC - Pool Paint Condition Assessment	\$	3,850.00	
EFT38298	09/08/2024	Katanning Furnishings		-\$	6,580.00
21093	18/07/2024	Depot Maintenance - New Furniture	\$	6,580.00	
EFT38299	09/08/2024	Kristy Nicole D'Aprile		-\$	1,070.96
20240801	01/08/2024	Reimbursement - Death Notice on Shire's Behalf	\$	178.64	
20240807	07/08/2024	Councillor Travel Reimbursement	\$	892.32	
EFT38300	09/08/2024	Katanning Stock & Trading		-\$	719.55
7/11	18/07/2024	Depot Maintenance - Tools	\$	89.00	
7/13	24/07/2024	KLC Maintenance - Paint	\$	218.00	
7/15	01/08/2024	Maintenance - 8 Austral Terrace	\$	166.25	
7/14	01/08/2024	Building Maintenance - Multiple Locations	\$	246.30	
EFT38301	09/08/2024	V & G Canvas & Trimming		-\$	2,010.80
1889	02/08/2024	KAC Maintenance - Fencing Repair	\$	2,010.80	

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EFT38302	09/08/2024	Wy Wurry Electrical		-\$	132.00
INV-06687	01/08/2024		CCTV Maintenance - Woolworths Carpark	\$	132.00
EFT38303	14/08/2024	Marracoonda		-\$	1,450.00
INV-0849	06/08/2024		Tree Street Maintenance - Gravel	\$	1,450.00
EFT38304	14/08/2024	BGL Solutions		-\$	203.50
INV-0006615	06/08/2024		1/8 Kaatanup Loop Maintenance - Retic Inspection	\$	203.50
EFT38305	14/08/2024	Canon Australia		-\$	817.85
RN3248945	19/07/2024		Admin Materials - Printer Toner	\$	817.85
EFT38306	14/08/2024	ABA Security & Electrical		-\$	253.00
40836	16/07/2024		Alarm Monitoring - Relocate Workstation	\$	253.00
EFT38307	14/08/2024	Easifleet		-\$	1,121.87
204261	14/08/2024		Vehicle Lease - 1HZF416	\$	1,121.87
EFT38308	14/08/2024	Team Global Express Pty Ltd		-\$	181.22
0644-S408620	21/07/2024		Team Global Express Freight Charges	\$	32.75
0645-S408620	28/07/2024		Team Global Express Freight Charges	\$	148.47
EFT38309	14/08/2024	West Australian Newspapers		-\$	312.00
1007010420240731	31/07/2024		Advertisement - Cemetery Consultation & 2024/25 Budget Presentation	\$	312.00
EFT38310	14/08/2024	Warren Blackwood Waste		-\$	4,907.18
19295	05/08/2024		Waste Collection Service - Regular Service	\$	4,907.18
EFT38311	14/08/2024	St Lukes Family Practice		-\$	132.00
51567	30/07/2024		Fit for Work - Pre-Employment Medical	\$	132.00
EFT38312	14/08/2024	AMPAC Debt Recovery		-\$	816.75
109440	31/07/2024		Debt Recovery - Rates	\$	816.75
EFT38313	14/08/2024	Katanning H Hardware		-\$	187.75
102038613	04/07/2024		Road Maintenance - Tools	\$	39.95
102039183	17/07/2024		Drainage Maintenance - Sleepers Repair	\$	147.80
EFT38314	14/08/2024	BTW Rural Supplies		-\$	2,064.00
42467	02/07/2024		Standpipe Maintenance - Fittings	\$	200.00
42616	29/07/2024		Chainsaw Maintenance - Chain & Oil	\$	262.00
42683	29/07/2024		Chainsaw Maintenance - Repairs	\$	614.00
42695	30/07/2024		KAC Maintenance - Pump	\$	988.00

Schedule of Accounts Paid - August 2024

EFT38315	14/08/2024	Water Corporation		-\$	3,959.68
90 07673 96 2	29/07/2024	Water Usage - 7281 Cullen Street	\$	418.58	
90 24453 27 5	01/08/2024	Water Usage - 3/8 Kaatanup Loop	\$	272.32	
90 24453 28 3	01/08/2024	Water Usage - 4/8 Kaatanup Loop	\$	272.32	
90 24453 29 1	01/08/2024	Water Usage - 2/8 Kaatanup Loop	\$	272.32	
90 24464 55 6	01/08/2024	Water Usage - 2/5 Kaatanup Loop	\$	272.32	
90 24464 56 4	01/08/2024	Water Usage - 3/5 Kaatanup Loop	\$	272.32	
90 24441 53 0	01/08/2024	Water Usage - 19 Kaatanup Loop	\$	272.32	
90 24453 26 7	01/08/2024	Water Usage - 1/8 Kaatanup Loop	\$	272.32	
90 07680 64 4	01/08/2024	Water Usage - Baker Street Standpipe	\$	1,634.86	
EFT38316	14/08/2024	Blights Auto Electric		-\$	37.50
22070	26/07/2024	Plant Supplies - Fuses & Globes	\$	37.50	
EFT38317	14/08/2024	BOC Limited		-\$	128.52
4037136691	29/07/2024	Container Service - July 2024	\$	128.52	
EFT38318	14/08/2024	Omnicom Media Group Australia Pty Ltd		-\$	1,008.61
1763017	31/07/2024	Advertisement - Vacant Positions	\$	1,008.61	
EFT38319	14/08/2024	Tyrepower Katanning		-\$	989.00
161474	08/07/2024	Quad Motorbike Maintenance - Tyre Repair	\$	74.00	
161508	09/07/2024	Fuso Tip Truck Maintenance - Tyre Repair	\$	65.00	
161649	18/07/2024	KA1993 Hino Truck - Batteries	\$	850.00	
EFT38320	14/08/2024	PFD Food Services		-\$	815.25
LM401307	24/07/2024	Kiosk Stock Order	\$	815.25	
EFT38321	14/08/2024	Office Works Business Direct		-\$	174.33
615619912	26/07/2024	Library Stationery Order - July 2024	\$	174.33	
EFT38322	14/08/2024	Powervac Pty Ltd		-\$	3,962.50
579256	31/07/2024	Saleyards Nilfisk Sweeper - Maintenance	\$	3,962.50	
EFT38323	14/08/2024	Bernard Seeber Architects		-\$	4,042.50
558.01.004	31/07/2024	Consultants - Old Katanning Hotel Student Hub	\$	4,042.50	
EFT38324	14/08/2024	Phriendly Phishing Pty Ltd		-\$	3,024.87
SI202407001169	24/07/2024	Subscription - Phishing and Cyber Training	\$	3,024.87	

Schedule of Accounts Paid - August 2024

EFT38325	14/08/2024	Local Health Authorities Analytical Committee		-\$	1,008.90
MA2024 063	22/07/2024	Analytical Expenditure - LHAAC Annual Services	\$	1,008.90	
EFT38326	14/08/2024	AFGRI Equipment		-\$	41.37
2870258	31/07/2024	John Deere Mower - Fuel Cap	\$	41.37	
EFT38327	14/08/2024	Autosmart WA South West & Great Southern		-\$	1,168.20
2401575	18/07/2024	Sweeper-Scrubber Materials - Floor Cleaner	\$	1,168.20	
EFT38328	14/08/2024	Frontline Fire & Rescue Equipment		-\$	2,628.72
83033	26/07/2024	Bushfire Brigade Equipment - Monitor	\$	2,628.72	
EFT38329	14/08/2024	Coca-Cola Amatil		-\$	598.67
0234634419	08/08/2024	Kiosk Stock Order	\$	598.67	
EFT38330	14/08/2024	Grande Food Service		-\$	536.39
4235476	07/08/2024	Kiosk Stock Order	\$	536.39	
EFT38331	14/08/2024	ReadyTech User Group WA Inc		-\$	847.00
00000982	22/07/2024	2024/25 Ready Tech User Group Membership	\$	847.00	
EFT38332	14/08/2024	James Wood		-\$	87.80
20240812	12/08/2024	Reimbursement - Catering for Gallery Event	\$	87.80	
EFT38333	14/08/2024	Japanese Truck and Bus Spares		-\$	1,313.45
543960	18/07/2024	KA1993 Hino Truck Parts - Sensor & Connector	\$	1,313.45	
EFT38334	14/08/2024	Kristy Nicole D'Aprile		-\$	1,987.53
20240801	01/08/2024	Reimbursement - Expenses whilst attending Sheep Expo in Canberra	\$	1,987.53	
EFT38335	14/08/2024	Katanning Stock & Trading		-\$	135.00
7/17	05/08/2024	Public Toilets Maintenance - Cistern Repairs	\$	135.00	
EFT38336	14/08/2024	Landgate		-\$	25.16
395828	26/07/2024	Valuation Services	\$	25.16	
EFT38337	14/08/2024	Modern Teaching Aids		-\$	148.50
46035870	29/07/2024	Library Activity Materials - Craft Supplies	\$	8.69	
46036484	30/07/2024	Library Activity Materials - Book Boxes	\$	139.81	
EFT38338	14/08/2024	QFH Multiparts		-\$	580.05
911173455	24/07/2024	Personal Protective Equipment - Safety Boots	\$	193.35	
911212164	31/07/2024	Personal Protective Equipment - Safety Boots	\$	386.70	

Schedule of Accounts Paid - August 2024

EFT38339	14/08/2024	Scavenger Supplies		-\$	452.10
INV-20080	18/07/2024	Bushfire Brigade Supplies - Travel Bags	\$	452.10	
EFT38340	14/08/2024	T-Quip		-\$	780.23
127211	26/02/2024	CREDIT NOTE - Partial refund of inv 126528	-\$	1,487.00	
127227 #26	27/02/2024	Sweeper-Scrubber Maintenance	\$	948.85	
131207 #38	31/07/2024	John Deere Mower Maintenance - Parts	\$	1,318.38	
EFT38341	14/08/2024	Albany V-Belt & Rubber		-\$	692.53
IN398997	18/07/2024	Assorted Workshop Materials	\$	692.53	
EFT38342	14/08/2024	WALGA		-\$	1,441.00
SI-011522	30/07/2024	Procurement in Local Government - eLearning	\$	242.00	
SI-011526	30/07/2024	Rates In Local Government - Finance Manager	\$	1,199.00	
EFT38343	14/08/2024	Katanning Nutrien Ag Solutions		-\$	61.38
911148889	18/07/2024	Depot Materials - Forklift Gas	\$	61.38	
EFT38344	14/08/2024	WesTrac		-\$	5,852.78
PI 9877565	19/07/2024	2020 Caterpillar Grader - Parts	\$	4,443.38	
PI 9890096	23/07/2024	2011 Caterpillar Roller - Parts	\$	1,392.72	
PI 9907651	28/07/2024	Caterpillar Roller Parts - Air Freight	\$	16.68	
EFT38345	14/08/2024	Winc Australia		-\$	2,158.63
9045705093	09/07/2024	Council Refreshments - Sweets	\$	425.34	
9045728338	11/07/2024	KLC Cleaning Order	\$	328.59	
9045757760	16/07/2024	Admin Stationery Order - July 2024	\$	913.20	
9045792372	22/07/2024	Admin Stationery Order - July 2024	\$	8.06	
9045838242	26/07/2024	Library Stationery Order - July 2024	\$	18.80	
9045853939	30/07/2024	KLC Cleaning & Stationery Order	\$	233.09	
9045871729	31/07/2024	Stationery Order - Boxes for Cemetery Niche Wall	\$	231.55	
EFT38346	14/08/2024	Wren Oil		-\$	286.00
174243	31/07/2024	Wren Oil Annual Disposal Fee	\$	286.00	
EFT38347	14/08/2024	Remote Site Mechanical		-\$	9,495.75
INV-0310	05/08/2024	Contract Mechanic Service: 23/07/2024 - 02/08/2024	\$	9,495.75	
EFT38348	26/08/2024	Paull & Warner Resources		-\$	330.00
S154620	01/08/2024	Fire Detection & Alarm Monitoring - Admin Building	\$	330.00	

Schedule of Accounts Paid - August 2024

EFT38349	26/08/2024	BGL Solutions		-\$	91,115.66
INV-0006641	18/08/2024		Landscaping - KAARL Yarning Place	\$	91,115.66
EFT38350	26/08/2024	WA Contract Ranger Services		-\$	6,061.00
00005703	10/08/2024		Ranger Services: 29/07/2024 - 11/08/2024	\$	6,061.00
EFT38351	26/08/2024	West Coast Elevator Services Pty Ltd		-\$	1,551.00
INV-1440	08/08/2024		Admin Building - General Service of Lift	\$	1,551.00
EFT38352	26/08/2024	Team Global Express Pty Ltd		-\$	43.45
0646-S408620	04/08/2024		Team Global Express Freight Charges	\$	43.45
EFT38353	26/08/2024	Katanning Aquatic Sports		-\$	105.60
INV-0280	28/01/2024		January School Holidays - Child Passes to Pool	\$	105.60
EFT38354	26/08/2024	CGS Tyres		-\$	129.00
1013244	31/07/2024		Hino Truck - Tyre Maintenance	\$	129.00
EFT38355	26/08/2024	Warren Blackwood Waste		-\$	11,355.63
19332	09/08/2024		Waste Collection Service - Front Lift Bins Service	\$	847.00
19338	09/08/2024		Waste Collection Service - Recycling Service	\$	5,601.45
19341	17/08/2024		Waste Collection Service - Regular Service	\$	4,907.18
EFT38356	26/08/2024	Australian Taxation Office		-\$	29,777.00
20240815	15/08/2024		PAYG - Week Ending: 14/08/2024	\$	29,777.00
EFT38357	26/08/2024	Connect CCS		-\$	132.28
00117417	15/08/2024		After Hours Call Centre - July 2024	\$	132.28
EFT38358	26/08/2024	Water Corporation		-\$	637.82
90 07809 50 8	14/08/2024		Water Usage - Langawiera Road Standpipe	\$	273.04
90 07809 30 5	14/08/2024		Water Usage - Katanning-Nyabing Road Standpipe	\$	364.78
EFT38359	26/08/2024	Nurul Abdullah		-\$	517.92
20240815	15/08/2024		Travel Reimbursement - Records Training	\$	517.92
EFT38360	26/08/2024	Australia Post		-\$	131.12
1013406303	03/08/2024		Admin Daily Postage - July 2024	\$	131.12
EFT38361	26/08/2024	National Livestock Reporting Service		-\$	1,237.50
90056242	01/08/2024		Saleyards Livestock Market Report - July 2024	\$	1,237.50
EFT38362	26/08/2024	Blights Auto Electric		-\$	471.50
22149	06/08/2024		Isuzu D-Max KA00 - Wiring Maintenance	\$	471.50

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EFT38363	26/08/2024	Dhu South Electrical		-\$	13,216.50
5758	12/08/2024	Admin Building - Air-Conditioning Maintenance	\$	10,510.50	
5898	12/08/2024	Admin Building - Air-Conditioning Maintenance	\$	2,706.00	
EFT38364	26/08/2024	SOS Office Equipment		-\$	75.46
SOS638237	31/07/2024	KLC Copier Charges - July 2024	\$	75.46	
EFT38365	26/08/2024	Peter Klein		-\$	100.30
20240819	19/08/2024	Reimbursement - Meals whilst attending Australian Saleyards Conference	\$	100.30	
EFT38366	26/08/2024	Kojonup BMC Embroidery		-\$	455.00
10232	14/08/2024	Uniforms & PPE - Cleaning Staff	\$	455.00	
EFT38367	26/08/2024	Bucher Municipal		-\$	1,312.85
1096055	10/05/2024	Isuzu Sweeper 1IEB146 - Scheduled Service	\$	1,312.85	
EFT38368	26/08/2024	Hitachi Construction Machinery Aust Ltd		-\$	163.35
SI1621304	05/08/2024	Hitachi Wheel Loader - Oil	\$	163.35	
EFT38369	26/08/2024	Remote Site Mechanical		-\$	4,379.10
INV-0312	15/08/2024	Contract Mechanic Service -	\$	4,379.10	
EFT38370	26/08/2024	Stark Training		-\$	3,080.00
416	14/08/2024	Staff Training - Traffic Management	\$	3,080.00	
EFT38371	26/08/2024	Duxton Hotel Perth		-\$	1,680.00
20240820	20/08/2024	Accommodation for Local Government Convention 2024 - Deposit	\$	1,680.00	
EFT38372	26/08/2024	Arrow Bronze		-\$	700.34
754018	02/08/2024	Cemetery - Niche Wall Plaque	\$	700.34	
EFT38373	26/08/2024	Cemeteries & Crematoria Association of WA		-\$	130.00
1694	06/08/2024	CCAWA Annual Subscription 2024/25	\$	130.00	
EFT38374	26/08/2024	Grande Food Service		-\$	343.28
4235794	14/08/2024	Kiosk Stock Order	\$	343.28	
EFT38375	26/08/2024	Japanese Truck and Bus Spares		-\$	35.25
546169	02/08/2024	KA1993 Hino Truck Maintenance - Parts	\$	35.25	
EFT38376	26/08/2024	Katanning Plant Hire		-\$	550.00
INV-1433	13/08/2024	Footpath Maintenance - Concrete	\$	550.00	
EFT38377	26/08/2024	Katanning Country Club		-\$	500.00
INV-05850	13/08/2024	CEO Donation - "Katanning Klassic" Bowls Carnival	\$	500.00	

Schedule of Accounts Paid - August 2024

EFT38378	26/08/2024	Katanning Stock & Trading		-\$	368.90
7/18	06/08/2024	Building Maintenance - Multiple Locations	\$	368.90	
EFT38379	26/08/2024	Main Roads WA		-\$	5,156.80
426003	12/07/2024	Grant Payment - Refund on Road Project P30001389-RPG-2022	\$	5,156.80	
EFT38380	26/08/2024	Wagin Truck Centre		-\$	486.50
N0189	01/08/2024	Plant Stores - Nut & Air Hose	\$	486.50	
EFT38381	26/08/2024	WesTrac		-\$	704.59
PI9926800	01/08/2024	Caterpillar Roller Parts - Kit-Solenoid	\$	704.59	
EFT38382	26/08/2024	Wy Wurry Electrical		-\$	2,475.00
INV-06701	15/08/2024	Depot - Electrical Maintenance	\$	132.00	
INV-06704	19/08/2024	KAC Maintenance - Sump Pumps	\$	198.00	
INV-06713	19/08/2024	Katanning Community Childcare - Electrical Maintenance	\$	2,145.00	
EFT38383	30/08/2024	Gypsy Kitchen Co		-\$	400.00
INV-0135	26/08/2024	Catering - Council Forum	\$	400.00	
EFT38384	30/08/2024	BGL Solutions		-\$	10,083.33
INV-0006659	29/08/2024	Weed Control - Chemical	\$	1,430.00	
INV-0006660	30/08/2024	Grounds Maintenance - AAPG & Lions Park	\$	8,653.33	
EFT38385	30/08/2024	Solutions IT Balcatta		-\$	1,061.10
INV-101213	23/08/2024	ICT Hardware - Keyboard & Mouse	\$	1,061.10	
EFT38386	30/08/2024	Canon Australia		-\$	845.10
8124367059	08/08/2024	Admin Copier Charges - July 2024	\$	845.10	
EFT38387	30/08/2024	WA Contract Ranger Services		-\$	5,956.50
00005738	24/08/2024	Ranger Services: 12/08/2024 - 25/08/2024	\$	5,956.50	
EFT38388	30/08/2024	Easifleet		-\$	1,121.87
205248	28/08/2024	Vehicle Lease - 1HZF416	\$	1,121.87	
EFT38389	30/08/2024	Albany Business Centre		-\$	3,659.70
00008517	11/06/2024	Workshops - NFP Group Training	\$	3,659.70	
EFT38390	30/08/2024	Integrated ICT		-\$	668.80
33775	27/08/2024	Software Subscriptions - Preventative Maintenance	\$	572.00	
33776	27/08/2024	Software Subscriptions - Server Warranty Extension	\$	96.80	

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EFT38391	30/08/2024	Team Global Express Pty Ltd		-\$	108.38
0647-S408620	11/08/2024		Team Global Express Freight Charges	\$	108.38
EFT38392	30/08/2024	Warren Blackwood Waste		-\$	5,601.45
19342	21/08/2024		Waste Collection Service - Recycling Service	\$	5,601.45
EFT38393	30/08/2024	Cannon Hygiene		-\$	1,179.27
98059920	14/08/2024		Sanitary Unit Service	\$	1,179.27
EFT38394	30/08/2024	Katanning Regional Business Association		-\$	195.00
INV-1028	20/07/2024		KRBA Annual Membership 2024/25	\$	195.00
EFT38395	30/08/2024	Great Southern Fuel Supplies		-\$	325.58
17008925	28/08/2024		Hitachi Wheel Loader - Consumables	\$	325.58
EFT38396	30/08/2024	BTW Rural Supplies		-\$	63.00
42775	07/08/2024		Swimming Pool Maintenance - Pump Fittings	\$	27.00
42786	08/08/2024		Swimming Pool Maintenance - Pump Fittings	\$	36.00
EFT38397	30/08/2024	Water Corporation		-\$	2,214.70
90 07810 13 8	16/08/2024		Water Usage - Trimmer Road Standpipe	\$	1,783.95
90 07810 67 2	16/08/2024		Water Usage - Great Southern Highway Standpipe	\$	430.75
EFT38398	30/08/2024	Kleenheat Gas		-\$	100.10
4601348	13/08/2024		Saleyards Materials - Gas Cylinders	\$	100.10
EFT38399	30/08/2024	Synergy		-\$	146.44
435 244 660	27/08/2024		Electricity - Unit 7 Amherst Village	\$	76.37
435 244 710	27/08/2024		Electricity - Unit 1 Amherst Village	\$	70.07
EFT38400	30/08/2024	Watson's Liquid Waste		-\$	1,310.00
3190	22/08/2024		Aquatic Centre Maintenance - Pump out Storm Water Drain	\$	750.00
3191	22/08/2024		RV Dump Point Maintenance - Unblock RV Dump Point	\$	560.00
EFT38401	30/08/2024	Albany Aurora Environmental		-\$	2,244.00
21637	07/08/2024		Annual Groundwater Monitoring Fee - Refuse Site	\$	2,244.00
EFT38402	30/08/2024	PFD Food Services		-\$	1,849.80
LM537992	07/08/2024		Kiosk Stock Order	\$	1,095.50
LM606581	14/08/2024		Kiosk Stock Order	\$	754.30

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EFT38403	30/08/2024	Office Works Business Direct			-\$	146.25
615921979	12/08/2024		Harmony Festival 2023 - Photobook	\$		146.25
EFT38404	30/08/2024	Arms & Cartridge Supplies			-\$	415.80
00009645	12/08/2024		Saleyard Equipment Maintenance - Repair Bolt Guns	\$		415.80
EFT38405	30/08/2024	Bernard Seeber Architects			-\$	3,960.00
558.01.005	13/08/2024		Old Katanning Hotel Student Hub	\$		3,960.00
EFT38406	30/08/2024	Telair Pty Ltd			-\$	800.59
TA20748-061	31/07/2024		Administration Internet Expenses - July 2024	\$		800.59
EFT38407	30/08/2024	Sonja Treptow			-\$	727.42
20240826	26/08/2024		Reimbursement - Expenses whilst attending DOT Training	\$		727.42
EFT38408	30/08/2024	Remote Site Mechanical			-\$	6,279.90
INV-0314	29/08/2024		Contract Mechanic Service: 20/08/2024 - 28/08/2024	\$		6,279.90
EFT38409	30/08/2024	PathWest Laboratory Medicine WA			-\$	159.50
604346	18/05/2024		Fit for Work - Drug Test	\$		159.50
EFT38410	30/08/2024	Australia's South West			-\$	100.00
12402	20/08/2024		2024 Bloom Festival - Free Events	\$		100.00
EFT38411	30/08/2024	Coca-Cola Amatil			-\$	823.54
0234737747	22/08/2024		Kiosk Stock Order	\$		823.54
EFT38412	30/08/2024	Emu Lane			-\$	1,270.50
1-933	19/08/2024		Catering - Traffic Management Training	\$		1,270.50
EFT38413	30/08/2024	Fleet Fitness			-\$	665.50
SRF16602	22/08/2024		KLC Gym - Bi-Annual Gymnasium Service	\$		665.50
EFT38414	30/08/2024	Grande Food Service			-\$	1,267.99
4236098	21/08/2024		Kiosk Stock Order	\$		417.06
4236389	28/08/2024		Kiosk Stock Order	\$		850.93
EFT38415	30/08/2024	Katanning Furnishings			-\$	100.00
21218	23/08/2024		KLC Materials - Carpet Trim	\$		100.00
EFT38416	30/08/2024	Katanning Districts Carpet Care			-\$	385.00
2	19/08/2024		KLC Maintenance - Carpet Cleaning	\$		385.00
EFT38417	30/08/2024	Katanning Stock & Trading			-\$	273.45
7/19	13/08/2024		Building Maintenance - Multiple Locations	\$		273.45
EFT38418	30/08/2024	RAECO			-\$	439.68

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135273	09/08/2024	Library Materials - Book Covers	\$	439.68	
EFT38419	30/08/2024 Solid Ceilings			-\$	300.00
INV-0009	27/08/2024	CCTV Upgrades - EWP Hire	\$	300.00	
EFT38420	30/08/2024 WALGA			-\$	1,963.50
SI-011572	08/08/2024	Staff Training - Local Government Act 1995	\$	1,309.00	
SI-011566	08/08/2024	Staff Training - Managing Business Records Introduction	\$	654.50	
EFT38421	30/08/2024 WesTrac			-\$	3,082.87
PI 9948104	07/08/2024	Caterpillar Grader - Parts	\$	1,387.74	
PI 9948103	07/08/2024	Caterpillar Grader - Parts	\$	1,045.61	
PI 9948102	07/08/2024	Caterpillar Roller - Parts	\$	649.52	
TOTAL			\$	682,403.96	-\$ 682,403.96

Payroll Payments	Date	Name	Description	Amount	Total
Pay	01/08/2024	Payroll		-\$	118,734.97
			Payroll PAY 3	\$ 118,734.97	
Pay	15/08/2024	Payroll		-\$	118,394.78
			Payroll PAY 4	\$ 118,394.78	
Pay	29/08/2024	Payroll		-\$	117,152.59
			Payroll PAY 5	\$ 117,152.59	
TOTAL			\$	354,282.34	-\$ 354,282.34

Cheque Payments	Date	Name	Description	Amount	Total
42482	02/08/2024	Shire of Katanning		-\$	110.00
DEDUCTION	31/07/2024		Payroll deductions - Social Club: 31/07/2024	\$ 54.00	
DEDUCTION	31/07/2024		Payroll deductions - Lottery/Horses: 31/07/2024	\$ 56.00	
42483	26/08/2024	Shire of Katanning		-\$	108.00
DEDUCTION	14/08/2024		Payroll deductions - Social Club: 14/08/2024	\$ 48.00	
DEDUCTION	14/08/2024		Payroll deductions - Lottery/Horses: 14/08/2024	\$ 60.00	
TOTAL			\$	218.00	-\$ 218.00

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Direct Debit Payments	Date	Name	Description	Amount	Total
DD33157.1	05/08/2024	Synergy		-\$	1,380.34
154 025 290	16/07/2024		Electricity - Saleyards	\$ 1,380.34	
DD33157.2	02/08/2024	Synergy		-\$	16,596.67
977 854 430	15/07/2024		Grouped Electricity Account - June 2024	\$ 16,596.67	
DD33169.1	05/08/2024	Telstra Corporation		-\$	3,006.61
K 577 396 041-0	21/07/2024		Phone & Internet Charges - July 2024	\$ 3,006.61	
DD33176.1	19/08/2024	Water Corporation		-\$	353.13
90 14466 27 5	18/07/2024		Trade Waste Permit - Pemble Street	\$ 353.13	
DD33176.2	12/08/2024	Water Corporation		-\$	504.64
90 23336 90 7	12/07/2024		Trade Waste Permit - 11-15 Aberdeen Street	\$ 252.32	
90 23340 85 0	12/07/2024		Trade Waste Permit - 22 Austral Terrace	\$ 252.32	
DD33185.1	19/08/2024	Water Corporation		-\$	2,552.86
90 07674 66 6	29/07/2024		Water Usage - KAC	\$ 1,730.63	
90 07679 42 4	29/07/2024		Water Usage - Old Saleyards	\$ 145.52	
90 07692 09 8	29/07/2024		Water Usage - Conroy Street Daycare	\$ 110.59	
90 15649 39 9	29/07/2024		Water Usage - 61B Conroy Street	\$ 278.18	
90 15649 40 1	29/07/2024		Water Usage - 61A Conroy Street	\$ 287.94	
DD33195.1	20/08/2024	Water Corporation		-\$	124.39
90 07672 87 1	30/07/2024		Water Usage - 19 Charles Street	\$ 61.32	
90 15188 85 2	30/07/2024		Water Usage - 89 Clive Street	\$ 63.07	
DD33195.2	16/08/2024	Water Corporation		-\$	295.74
90 17943 10 2	31/07/2024		Water Usage - 25 Marmion Street	\$ 295.74	
DD33200.1	17/08/2024	West Australian Treasury Corporation		-\$	29,541.08
162	01/08/2024		Loan No. 162 Interest payment - Relocation of Lawn Bowls	\$ 7,587.83	
163	01/08/2024		Loan No. 163 Interest payment - Purchase Road Sweeper	\$ 11,525.46	
164	01/08/2024		Loan No. 164 Interest payment - Purchase Prime Mover	\$ 10,427.79	
DD33204.1	19/08/2024	Water Corporation		-\$	74.59
90 07680 70 8	01/08/2024		Water Usage - Crosby Street	\$ 74.59	

Schedule of Accounts Paid - August 2024

DD33204.2	22/08/2024	Water Corporation		-\$	1,943.83
90 07680 71 6	01/08/2024	Water Usage - Quartermaine Oval	\$	1,009.57	
90 07680 72 4	01/08/2024	Water Usage - KLC	\$	884.82	
90 22529 70 7	01/08/2024	Water Usage - Crosby Street Paddock	\$	49.44	
DD33204.3	21/08/2024	Synergy		-\$	3,326.98
312 951 080	01/08/2024	Electricity - 52 Austral Terrace	\$	3,326.98	
DD33204.4	22/08/2024	Synergy		-\$	11,564.39
338 348 270	01/08/2024	Electricity - Street Lighting	\$	11,564.39	
DD33206.1	14/08/2024	SG Fleet Australia		-\$	1,054.37
AUSG00724931	31/07/2024	Vehicle lease - CESM	\$	1,054.37	
DD33206.2	20/08/2024	Synergy		-\$	397.21
638 847 540	31/07/2024	Unmetered Electricity - Street Lighting	\$	397.21	
DD33207.1	23/08/2024	Water Corporation		-\$	2,169.70
90 07684 98 7	02/08/2024	Water Usage - Albion Street Park	\$	243.26	
90 10435 29 5	02/08/2024	Water Usage - Admin Building 52 Austral Terrace	\$	379.32	
90 10523 50 0	02/08/2024	Water Usage - 76 Aberdeen Street	\$	20.07	
90 07680 99 4	02/08/2024	Water Usage - 8 Austral Terrace	\$	87.40	
90 07681 02 2	02/08/2024	Water Usage - Library & Art Gallery	\$	177.06	
90 07681 04 9	02/08/2024	Water Usage - 18 Austral Terrace	\$	206.26	
90 07681 05 7	02/08/2024	Water Usage - Town Hall	\$	64.19	
90 07681 14 5	02/08/2024	Water Usage - 42 Austral Terrace	\$	75.93	
90 07683 71 4	02/08/2024	Water Usage - Amherst Village	\$	606.48	
90 07684 86 4	02/08/2024	Water Usage - AAPG	\$	309.73	
DD33207.2	19/08/2024	Water Corporation		-\$	568.08
90 18411 07 9	02/08/2024	Water Usage - 1/6 Hill Way	\$	291.85	
90 18411 08 7	02/08/2024	Water Usage - 2/6 Hill Way	\$	276.23	
DD33223.1	26/08/2024	Water Corporation		-\$	57.34
90 07681 65 5	05/08/2024	Water Usage - Lions Club Shed Cornwall Street	\$	8.60	
90 07684 07 1	05/08/2024	Water Usage - Kupara Park	\$	48.74	

Schedule of Accounts Paid - August 2024

DD33250.1	14/08/2024	Aware Super		-\$	12,296.49
SUPER	14/08/2024		Superannuation contributions	\$ 11,247.90	
DEDUCTION	14/08/2024		Payroll deductions	\$ 1,048.59	
DD33250.2	14/08/2024	The Trustee For PEK Super		-\$	986.16
SUPER	14/08/2024		Superannuation contributions	\$ 848.16	
DEDUCTION	14/08/2024		Payroll deductions	\$ 138.00	
DD33250.3	14/08/2024	The Trustee for AMP Super Fund		-\$	1,106.22
SUPER	14/08/2024		Superannuation contributions	\$ 1,049.97	
DEDUCTION	14/08/2024		Payroll deductions	\$ 56.25	
DD33250.4	14/08/2024	Land & Shed Superannuation Fund		-\$	330.02
SUPER	14/08/2024		Superannuation contributions	\$ 330.02	
DD33250.5	14/08/2024	Retirement Portfolio Service		-\$	413.50
SUPER	14/08/2024		Superannuation contributions	\$ 413.50	
DD33250.6	14/08/2024	Mercer Super Trust		-\$	31.24
SUPER	14/08/2024		Superannuation contributions	\$ 31.24	
DD33250.7	14/08/2024	MLC Masterkey Personal		-\$	268.72
SUPER	14/08/2024		Superannuation contributions	\$ 268.72	
DD33250.8	14/08/2024	Hostplus Superannuation Fund		-\$	683.39
SUPER	14/08/2024		Superannuation contributions	\$ 683.39	
DD33250.9	14/08/2024	Australian Super		-\$	1,197.25
SUPER	14/08/2024		Superannuation contributions	\$ 1,197.25	
DD33266.2	21/08/2024	Department of Transport		-\$	16,681.10
011117411146	20/08/2024		Shire Vehicle Registration Renewals 2024/25	\$ 16,681.10	
DD33285.1	28/08/2024	Aware Super		-\$	11,840.96
SUPER	28/08/2024		Superannuation contributions	\$ 10,741.04	
DEDUCTION	28/08/2024		Payroll deductions	\$ 1,099.92	
DD33285.2	28/08/2024	MobiSuper		-\$	245.89
SUPER	28/08/2024		Superannuation contributions	\$ 245.89	
DD33285.3	28/08/2024	The Trustee For PEK Super		-\$	982.02
SUPER	28/08/2024		Superannuation contributions	\$ 844.02	
DEDUCTION	28/08/2024		Payroll deductions	\$ 138.00	

Schedule of Accounts Paid - August 2024

DD33285.4	28/08/2024	The Trustee for AMP Super Fund		-\$	1,106.22
SUPER	28/08/2024		Superannuation contributions	\$ 1,049.97	
DEDUCTION	28/08/2024		Payroll deductions	\$ 56.25	
DD33285.5	28/08/2024	Land & Shed Superannuation Fund		-\$	307.90
SUPER	28/08/2024		Superannuation contributions	\$ 307.90	
DD33285.6	28/08/2024	MLC Masterkey Personal		-\$	77.35
SUPER	28/08/2024		Superannuation contributions	\$ 77.35	
DD33285.7	28/08/2024	Hostplus Superannuation Fund		-\$	666.32
SUPER	28/08/2024		Superannuation contributions	\$ 666.32	
DD33285.8	28/08/2024	Australian Super		-\$	1,232.26
SUPER	28/08/2024		Superannuation contributions	\$ 1,232.26	
DD33285.9	28/08/2024	Zurich Australian Insurance Limited		-\$	269.69
SUPER	28/08/2024		Superannuation contributions	\$ 269.69	
DD33286.1	30/08/2024	Department of Transport		-\$	455.00
01KA	29/08/2024		Shire New Vehicle Renewal 2024 - 01KA	\$ 455.00	
DD33250.10	14/08/2024	Zurich Australian Insurance Limited		-\$	268.37
SUPER	14/08/2024		Superannuation contributions	\$ 268.37	
DD33250.11	14/08/2024	Rest Superannuation		-\$	593.48
SUPER	14/08/2024		Superannuation contributions	\$ 593.48	
DD33250.12	14/08/2024	Retail Employees Superannuation Trust		-\$	279.67
SUPER	14/08/2024		Superannuation contributions	\$ 279.67	
DD33250.13	14/08/2024	Australian Prime Superannuation Fund		-\$	642.50
SUPER	14/08/2024		Superannuation contributions	\$ 642.50	
DD33250.14	14/08/2024	MobiSuper		-\$	245.34
SUPER	14/08/2024		Superannuation contributions	\$ 245.34	
DD33285.10	28/08/2024	Colonial First State		-\$	358.48
SUPER	28/08/2024		Superannuation contributions	\$ 358.48	
DD33285.11	28/08/2024	Rest Superannuation		-\$	827.89
SUPER	28/08/2024		Superannuation contributions	\$ 827.89	

Schedule of Accounts Paid - August 2024

DD33285.12	28/08/2024	Retail Employees Superannuation Trust			-\$	282.08
SUPER	28/08/2024		Superannuation contributions	\$		282.08
DD33285.13	28/08/2024	Australian Prime Superannuation Fund			-\$	688.18
SUPER	28/08/2024		Superannuation contributions	\$		688.18
TOTAL				\$	130,875.64	-\$ 130,875.64

Credit Card Payments	Date	Name	Description	Amount	Total
DD33217.1	26/07/2024	Commonwealth Bank of Australia			-\$ 11,493.47
JUL2024	26/07/2024	Executive Assistant to CEO	Credit Card Purchases - July 2024		-\$ 1,711.87
			WALGA - People & Culture Workshop	310.00	
			BWS - Wine for Council Meeting	123.30	
			Woolworths - Snacks for Council Meeting	53.80	
			Woolworths - Water for Council Meeting	9.50	
			Agoda - Accommodation for WALGA Seminar	478.00	
			Chicken Treat - Rates Folding Incentive	149.17	
			Emu Lane Coffee Cart - Rates Folding Incentive	64.26	
			Great Southern Community Chemist - Flu Shot	25.00	
			Katanning Hardware & Garden Centre - Citizenship Plants	46.20	
			Dept of the Premier and Cabinet - Firebreak Notice 24/25 Gazettal	452.64	
JUL2024	26/07/2024	Chief Executive Officer	Credit Card Purchases - July 2024		-\$ 5,067.96
			Qantas - Flights to Melbourne	938.24	
			Rendezvous Hotel - Accommodation for DOT Training	2530.00	
			The Grants Hub - Annual Membership	313.20	
			Katanning Stock & Trading - Gas Bottles	380.00	
			Agoda - Accommodation for CEO Performance Review	578.00	
			Oscars - Council Meeting Dinner	276.22	
			Royal Exchange Hotel - Council Meeting Drinks	42.00	
			Dome Katanning - Coffee with President	10.30	
JUL2024	26/07/2024	Human Resources Coordinator	Credit Card Purchases - July 2024		-\$ 4,254.25
			Agoda - Accommodation for CEO Performance Review training	217.30	
			Qantas - Flights to and from Canberra for President	3642.90	
			Woolworths - Refreshments for Morning Tea inc GST	35.05	

Schedule of Accounts Paid - August 2024

		Woolworths - Refreshments for Morning Tea GST Free	6.00	
		Let's Talk Flowers - Sympathy Flowers	85.00	
		Woolworths - Refreshments for WHS Induction inc GST	19.25	
		Woolworths - Refreshments for WHS Induction GST Free	3.10	
		Shell Katanning - Fuel for Seminar in Perth	90.08	
		Convention Centre - Parking for Seminar	25.24	
		East Perth Suites Hotel - Parking for Seminar	30.00	
		Wilson Parking - Parking for Seminar	20.25	
		7Eleven - Fuel Perth to Katanning	80.08	
JUL2024	26/07/2024 Manager Recreation Services	Credit Card Purchases - July 2024	-\$	459.39
		Woolworths - Kiosk Stock inc GST	24.00	
		Woolworths - Kiosk Stock GST Free	63.44	
		JB's Quality Meats - Meat Packs for Seniors Prizes	32.00	
		Woolworths - Seniors Afternoon Tea	9.25	
		Woolworths - School Holiday Program inc GST	12.00	
		Woolworths - School Holiday Program GST Free	6.20	
		Woolworths - School Holiday Program Equipment	54.00	
		JB's Quality Meats - Meat Packs for Seniors Prizes	32.00	
		Woolworths - Kiosk Stock	13.50	
		Woolworths - Kiosk Stock	10.45	
		Woolworths - Kiosk Stock inc GST	12.00	
		Woolworths - Kiosk Stock GST Free	49.96	
		Johns Bakery - Kiosk Stock	5.50	
		Woolworths - Kiosk Stock inc GST	39.65	
		Woolworths - Kiosk Stock GST Free	95.44	
TOTAL			\$	11,493.47 -\$ 11,493.47

EFT Payments Total	\$ 682,403.96	57.87%
Payroll Payments Total	\$ 354,282.34	30.04%
Cheque Payments Total	\$ 218.00	0.02%
Direct Debit Payments Total	\$ 130,875.64	11.10%
Credit Card Payments Total	\$ 11,493.47	0.97%
TOTAL	\$ 1,179,273.41	100%



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
August 2024



Heart of the Great Southern



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2024

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

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,147,675	5,147,675	5,314,989	167,314	3.25%	▲
Grants, subsidies and contributions	12	3,917,608	144,934	520,513	375,579	259.14%	▲
Fees and charges		2,008,326	1,035,733	1,119,223	83,490	8.06%	▲
Interest revenue		528,000	52,998	33,754	(19,244)	(36.31%)	▼
Other revenue		316,166	45,104	44,029	(1,075)	(2.38%)	
Profit on asset disposals	4	46,178	0	0	0	0.00%	
		11,963,953	6,426,444	7,032,508	606,064	9.43%	
Expenditure from operating activities							
Employee costs		(5,380,736)	(1,068,661)	(855,365)	213,296	19.96%	▲
Materials and contracts		(4,058,989)	(732,833)	(699,368)	33,465	4.57%	▲
Utility charges		(555,276)	(62,517)	(62,667)	(150)	(0.24%)	
Depreciation		(7,317,569)	(609,784)	0	609,784	100.00%	▲
Finance costs		(100,543)	(2,873)	(769)	2,104	73.23%	▲
Insurance		(489,729)	(310,884)	(219,136)	91,748	29.51%	▲
Other expenditure		(456,301)	14,996	2,456	(12,540)	(83.62%)	▼
Loss on asset disposals	4	(40,000)	0	0	0	0.00%	
		(18,399,143)	(2,772,556)	(1,834,849)	937,707	33.82%	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	609,784	(57,978)	(667,762)	(109.51%)	▼
Amount attributable to operating activities		876,201	4,263,672	5,139,681	876,009	20.55%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	173,247	0	(173,247)	(100.00%)	▼
Proceeds from disposal of assets	4	193,500	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		21,880	0	0	0	0.00%	
		12,363,746	173,247	0	(173,247)	(100.00%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	0	0	0	0.00%	
Payments for property, plant and equipment	3	(12,346,483)	(156,846)	(158,230)	(1,384)	(0.88%)	
Payments for construction of infrastructure	3	(3,096,380)	(169,646)	(87,520)	82,126	48.41%	▲
Amount attributable to investing activities		(3,100,997)	(153,245)	(245,751)	(92,506)	(60.36%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	1,926,337	0	0	0	0.00%	
		1,926,337	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(293,444)	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	0	0	0.00%	
Transfer to reserves	2	(943,014)	0	(1,408)	(1,408)	0.00%	
		(1,237,413)	0	(1,408)	(1,408)	0.00%	
Amount attributable to financing activities		688,924	0	(1,408)	(1,408)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	4,257,558	2,721,685	177.21%	▲
Amount attributable to operating activities		876,201	4,263,672	5,139,681	876,009	20.55%	▲
Amount attributable to investing activities		(3,100,997)	(153,245)	(245,751)	(92,506)	(60.36%)	▼
Amount attributable to financing activities		688,924	0	(1,408)	(1,408)	0.00%	
Surplus or deficit after imposition of general rates		0	5,646,300	9,150,081	3,503,781	62.05%	▲

KEY INFORMATION

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

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

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2024

	Supplementary Information	30/06/2024	31 Aug 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	14,402,398
Trade and other receivables		1,403,638	3,435,436
Other financial assets		4,481,353	4,508,414
Inventories	6	14,684	21,707
TOTAL CURRENT ASSETS		17,009,576	22,367,955
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		392,607	416,292
Property, plant and equipment		58,462,998	58,621,228
Infrastructure		214,563,987	214,651,508
Right-of-use assets		2,120	2,120
Intangible assets		52,077	52,077
TOTAL NON-CURRENT ASSETS		273,742,111	274,011,547
TOTAL ASSETS		290,751,687	296,379,502
CURRENT LIABILITIES			
Trade and other payables	7	332,827	711,079
Other liabilities	11	4,855,782	4,888,233
Lease liabilities	10	878	878
Borrowings	9	0	(24,570)
Employee related provisions	11	601,566	601,566
Other provisions	11	929,590	923,584
TOTAL CURRENT LIABILITIES		6,720,643	7,100,770
NON-CURRENT LIABILITIES			
Borrowings	9	3,300,082	3,300,081
Employee related provisions		117,669	117,669
Other provisions		608,232	608,233
TOTAL NON-CURRENT LIABILITIES		4,025,983	4,025,983
TOTAL LIABILITIES		10,746,626	11,126,753
NET ASSETS		280,005,061	285,252,749
EQUITY			
Retained surplus		90,691,546	95,937,827
Reserve accounts	2	7,812,887	7,814,293
Revaluation surplus		181,500,628	181,500,628
TOTAL EQUITY		280,005,061	285,252,748

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024**

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 September 2024

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to
		Opening 30 June 2024	Closing 30 June 2024	Date 31 Aug 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	1	5,896,054	11,109,901	14,402,398
Trade and other receivables		1,320,712	1,403,638	3,435,436
Other financial assets		4,343,573	4,481,353	4,508,414
Inventories	6	20,508	14,684	21,707
		11,580,847	17,009,576	22,367,955
Less: current liabilities				
Trade and other payables	7	(859,231)	(332,827)	(711,079)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,888,233)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	0	24,570
Employee related provisions	11	(630,441)	(601,566)	(601,566)
Other provisions	11	(1,112,890)	(929,590)	(923,584)
		(7,024,590)	(6,720,643)	(7,100,770)
Net current assets		4,556,257	10,288,933	15,267,185
Less: Total adjustments to net current assets	Note 2(c)	(4,556,257)	(6,031,375)	(6,117,104)
Closing funding surplus / (deficit)		0	4,257,558	9,150,081

(b) Non-cash amounts excluded from operating activities

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

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget	YTD Actual
	\$	(a)	(b)
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	4	(46,178)	0
Less: Movement in liabilities associated with restricted cash			(81,663)
Add: Loss on asset disposals	4	40,000	0
Add: Depreciation		7,317,569	609,784
- Financial assets at amortised cost - term deposits			23,685
Total non-cash amounts excluded from operating activities		7,311,391	609,784
			(57,978)

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets	Adopted Budget	Last Year	Year to
	Opening 30 June 2024	Closing 30 June 2024	Date 31 Aug 2024
	\$	\$	\$
Less: Reserve accounts	2	(6,302,936)	(7,812,887)
Less: Financial assets at amortised cost - self supporting loans	6		0
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	9	0	0
- Current portion of lease liabilities	10	0	878
- Current portion of other provisions held in reserve		1,116,238	1,179,068
- Current portion of employee benefit provisions held in reserve	2	630,441	601,566
Total adjustments to net current assets	Note 2(a)	(4,556,257)	(6,031,375)
			(6,117,104)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	6,588,105		6,588,105		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,539,978	4,539,978		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,814,293	7,814,293		CBA	4.69%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		6,588,105	12,354,271	18,942,376	17,830			
Comprising								
Cash and cash equivalents		6,588,105	7,814,293	14,402,398	17,830			
Financial assets at amortised cost		0	4,539,978	4,539,978	0			
		6,588,105	12,354,271	18,942,376	17,830			

KEY INFORMATION

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

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

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

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024

2 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfers	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	163	0	0	776,749
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	231,735	49	0	0	231,784
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	42	0	0	199,754
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(85,000)	1,087,753	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	200	0	0	956,172
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	96	0	0	457,945
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	318	0	0	1,519,131
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	77	0	0	366,250
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	182	0	0	868,989
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	14	0	0	65,573
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	5	0	0	26,145
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	77	0	0	369,504
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	71	0	0	338,058
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	7	0	0	35,743
Library Building Reserve	21,168	830	0	0	21,998	21,169	4	0	0	21,173
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	59	0	0	282,679
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	6	0	0	26,481
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	17	0	0	80,074
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	5	0	0	22,270
Housing Reserve	81,970	3,196	0	0	85,166	81,976	17	0	0	81,993
	7,812,338	308,000	635,014	(1,926,337)	6,829,015	7,812,887	1,408	0	0	7,814,295

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	10,912,628	0	20,068	20,068
Furniture and equipment	8,324	8,324	0	(8,324)
Plant and equipment	211,690	132,690	82,345	(50,345)
Motor Vehicles	55,000	0	45,023	45,023
Equipment	998,199	15,832	10,795	(5,037)
Paintings & Sculptures	160,642	0	0	0
Acquisition of property, plant and equipment	12,346,483	156,846	158,230	1,384
Infrastructure - roads	854,725	109,232	4,688	(104,544)
Parks & Ovals	2,241,655	60,414	82,832	22,418
Acquisition of infrastructure	3,096,380	169,646	87,520	(82,126)
Total capital acquisitions	15,442,863	326,492	245,751	(80,741)
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	173,247	0	(173,247)
Other (disposals & C/Fwd)	193,500	0	0	0
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	85,000		0	0
Land & Building Reserve	1,243,555		0	0
Regional Sheep Saleyards Reserve	70,000		0	0
Quartermaine Oval Reserve	387,782		0	0
Community & Economic Development Reserve	100,000		0	0
Contribution - operations	1,174,660	153,245	245,751	92,506
Capital funding total	15,442,863	326,492	245,751	(80,741)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Initial recognition and measurement for assets held at cost

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

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

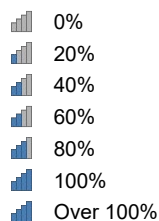
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2024**

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



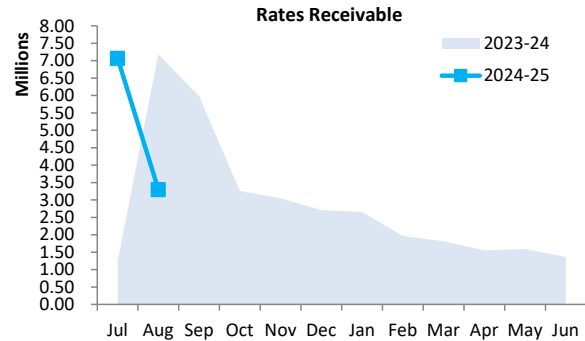
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
0310	Upstairs Copier Replacement	8,324	8,324	0	(8,324)
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	160,642	0	0	0
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	255,000	0	0	0
2154	Buildings - Specialised - At Cost - Amherst	40,000	0	0	0
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	0	3,888	3,888
2679	Buildings - Specialised - At Cost - University Hub Construction	325,000	0	16,180	16,180
3064	Buildings - Specialised - At Cost - Cemetery	100,000	0	0	0
5254	Buildings - Specialised - At Cost - Library .	30,000	0	0	0
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	0	0	0
0304	Equipment - At Cost - Members	25,000	0	0	0
1994	Equipment - At Cost - Other Law Order	25,000	4,166	10,795	6,629
5844	Equipment - At Cost - Saleyards	948,199	11,666	0	(11,666)
4954	Plant - At Cost - Plant Purchases	211,690	132,690	82,345	(50,345)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	0	45,023	45,023
4460	Infrastructure Roads - At Cost - Roads	854,725	109,232	4,688	(104,544)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	60,414	82,832	22,418
4482	Quartermaine Oval upgrade	2,000,000	0	0	0
		15,442,863	326,492	245,751	(80,741)

5 RECEIVABLES

Rates receivable	30 Jun 2024	31 Aug 2024
	\$	\$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,314,989
Less - collections to date	(4,401,856)	(3,577,555)
Gross rates collectable	1,977,874	3,353,046
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	1,615,612	2,990,784
% Collected	69.0%	51.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,844)	79,715	15,631	38,405	257,634	388,541
Percentage	(0.7%)	20.5%	4.0%	9.9%	66.3%	
Balance per trial balance						
Trade receivables	(2,844)	79,715	15,631	38,405	257,634	388,541
GST receivable		56,111				56,111
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						82,390

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	(26,174)	(5,390)		(31,564)
Inventory				
Fuel	14,684	7,023		21,707
Total other current assets	(11,490)	1,633	0	(9,857)

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	314,025	5,110	1,319	3,205	323,659
Percentage	0.0%	97.0%	1.6%	0.4%	1.0%	
Balance per trial balance						
Sundry creditors	0	314,025	5,110	1,319	3,205	355,267
ATO liabilities		25,107				25,107
Other payables		228,157				228,157
Rates paid in Advance					55,952	55,952
Bonds & Deposits					46,596	46,596
Total payables general outstanding						711,079

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

8 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget		YTD Actual		
	\$ (cents)	Properties	Value	Revenue	Reassessed	Total	Rate	Reassessed	Total
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	73,282	2,872,497
Unimproved value									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595	(3,503)	1,792,092
Sub-Total		1,623	320,761,122	4,591,310	(96,500)	4,494,810	4,594,810	69,779	4,664,589
Minimum payment	Minimum Payment \$								
Gross rental value									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
Unimproved value									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
Sub-total		542	15,945,984	650,400	0	650,400	650,400	0	650,400
Concession						(2,685)			
Amount from general rates						5,142,525			5,314,989
Ex-gratia rates						5,150			
Total general rates						5,147,675			5,314,989

9 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
New Administration Building	158	1,935,924				(107,030)	1,935,924	1,828,894		(72,558)
<i>Repayments due November & May</i>										
Aged & Key Worker Housing	159	556,553				(45,145)	556,553	511,408		(7,149)
<i>Repayments Due November & May</i>										
Plant - Watercart	160	112,171				(16,847)	112,171	95,324		(939)
<i>Repayments due November & May</i>										
Plant - Grader	161	165,959				(24,776)	165,959	141,183		(1,381)
<i>Repayments Due November & May</i>										
Plant - Road Sweeper	163	160,990				(40,827)	160,990	120,163		(5,274)
<i>Repayments Due November & May</i>										
Plant - Truck	164	145,658				(36,939)	145,658	108,719		(4,772)
<i>Repayments Due November & May</i>										
		<u>3,077,255</u>	0	0	0	(271,564)	<u>3,077,255</u>	<u>2,805,691</u>	0	(92,073)
Self supporting loans										
Katanning Country Club		223,826	0	0	0	(21,880)	223,826	201,946	0	(8,472)
<i>Repayments Due November & May</i>										
		<u>223,826</u>	0	0	0	(21,880)	<u>223,826</u>	<u>201,946</u>	0	(8,472)
Total		3,301,081	0	0	0	(293,444)	3,301,081	3,007,637	0	(100,545)
Current borrowings		293,444					-24,570			
Non-current borrowings		<u>3,007,637</u>					<u>3,325,651</u>			
		3,301,081					3,301,081			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

10 LEASE LIABILITIES

Movement in carrying amounts

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

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		348,255	0	0	0	348,255
Capital grant/contributions liabilities		4,507,527	0	32,451	0	4,539,978
Total other liabilities		4,855,782	0	32,451	0	4,888,233
Employee Related Provisions						
Provision for annual leave		247,524	0	0	0	247,524
Provision for long service leave		354,042	0	0	0	354,042
Total Provisions		601,566	0	0	0	601,566
Other Provisions						
Amherst Refundable Deposits		929,590	0	0	(6,006)	923,584
Total Other Provisions		929,590	0	0	(6,006)	923,584
Total other current liabilities		6,386,938	0	32,451	(6,006)	6,413,383

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2024		(As revenue)	31 Aug 2024	31 Aug 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General purpose funding	0			0		3,045,761	20,000	140,072
Law, order, public safety	0			0		257,913	34,284	41,465
Education and welfare	5,000			5,000		336,000	44,334	129,101
Recreation and culture	0			0		20,455	3,406	909
Transport	0			0		249,979	41,660	208,965
Economic services	0			0		7,500	1,250	0
	5,000	0	0	5,000	0	3,917,608	144,934	520,513
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	0	120,824
Commissions & Contributions (TPL)				0		92,000	15,332	18,527
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	20,000	19,248
Grant Income - Fire Prevention				0		77,000	12,832	0
BFB LGGS Income	0			0		52,195	0	12,065
CESM Contributions & Reimbursements				0		128,718	21,452	29,400
Every Club Grant Scheme 2022-2025	0			0		20,000	3,332	0
Youth Activities Grant Income (CDOW)				0		36,000	6,000	9,101
Seniors Week Grant Income (CDOW)				0		1,000	166	0
National Youth Week Grant Income (CDOW)				0		3,000	500	0
Thank-A-Volunteer Day Grant Income				0		3,000	500	0
Cultural Awareness	5,000			5,000		30,000	5,000	0
Lotterywest - Community Capacity Building				0		183,000	30,502	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	0	0
Direct Road Grant (MRBD)				0		157,979	26,328	190,438
Grant Income - Saleyards	0			0		7,500	1,250	0
Science Week Income				0		10,000	1,666	0
Kidsport				0		455	74	909
	5,000	0	0	5,000	0	3,917,608	144,934	520,513

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2024			31 Aug 2024	31 Aug 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Governance	0			0		8,711,073	0	0
Law, order, public safety	0			0		250,000	0	0
Education and welfare	0			0		325,000	0	0
Recreation and culture	0			0		978,667	0	0
Transport	0			0		755,427	173,247	0
Economic services	0			0		1,128,199	0	0
	0	0	0	0	0	#####	173,247	0
Capital Grant Detail								
Regional Road Group Grant				0		206,000	0	0
Roads to Recovery Funding				0		346,494	173,247	0
KAARL Yarning Place	92,699			92,699		142,000	0	0
Art Gallery				0		30,000	0	0
LRCI Phase 4A Grant	113,287			113,287		250,000	0	0
DFES Grant for BFB Shed upgrade				0		250,000	0	0
Early Childhood Hub Grant Funds				0		8,711,073	0	0
Grants - University Hub Construction				0		325,000	0	0
Quartermaine Oval grants and contributions				0		806,667	0	0
Saleyard Capital Grant - Ear Tagging equipment				0		878,199	0	0
LRCI Phase 4B Grant	121,760			121,760		202,933	0	0
	327,746	0	0	327,746	0	#####	173,247	0

**SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 AUGUST 2024**

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 Aug 2024
	\$	\$	\$	\$
CLAG Funding	0	17,830		17,830
	0	17,830	0	17,830