

COUNCIL POLICY- DRAFT

Rate Concessions

Policy No:	2.15
Policy Subject:	Rates
Preamble:	The Katanning Shire Council recognises the financial challenges associated with operating not for profit community based, sporting and cultural organisations which support Katanning residents' quality of life.
Policy Statement:	This policy provides guidance on where a rates concession will be applied by the Shire of Katanning. This policy does not guide consideration of a rate exemption for charities under section 6.26 (2) (g) of the Local Government Act 1995 (the Act). This is dealt with under its own guidance document.
Objectives	<ol style="list-style-type: none">1. ensure compliance with the Act and subsidiary legislation;2. identify the circumstances & criteria where a rating concession will be applied.3. articulate the process to apply for a rate concession.
Legislation:	<p>The granting of a concession of rates is entirely at the discretion of the Council.</p> <p><u>Local Government Act 1995</u></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> <p><u>Local Government (Financial Management) Regulations 1996</u></p> <p>69A. When concession under Act s. 6.47 cannot be granted</p> <p>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.</p>

Policy Detail:

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

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.

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.

Rating Concession eligibility

To be eligible to receive a rating concession from the Shire of Katanning;

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 where the operation is 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.

Other information

A rating 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 for 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
- Copy of Certificate of Incorporation
- Copy of the Organisation's Constitution
- Any other organisational information including number of members.

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

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

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

Review:

This policy is to be reviewed every two years, review by date

Definitions:

A "Not-for-Profit organisation" is an organisation whose objectives and/or constitution states that it does not aim to make a profit for distribution to the

organisation's directors or principals but instead exists and invests its proceeds to sustain the organisation's services to community.

Resolution No: Ordinary Council

Resolution Date:

Amended:

Source: Finance & Administration

Review Responsibility: Executive Manager Corporate Services

Due for Review:

DRAFT



Shire of **Katanning**

Heart of the Great Southern

COUNCIL POLICY

Staff Discount on Leisure Centre & Aquatic Centre Memberships **(Revised Version)**

Policy No:	2.1	
Policy Subject:	Staff discount on Leisure Centre & Aquatic Centre memberships	
Objective:	To promote improved health, fitness and wellbeing amongst Councillors and Council staff.	
Policy Statement:	All Councillors, full time staff and permanent part-time staff (and their immediate family members) are eligible for membership of the Leisure Centre and/or Aquatic Centre subject to paying 50% of the cost of a Gold-Single membership, as prescribed in the Council’s Fees and Charges.	
Guidelines:	Family members include the qualifying staff member’s spouse/partner and children under the age of 18.	
Resolution No:	Ordinary Council	OC16/01
Resolution Date:	27 July 2000	
Amended:	27 March 2002	OC217/02
	26 March 2003	OC165/03
	23 August 2006	OC21/07
	22 October 2008	OC49/09
	26 October 2011	OC29/12
	22 October 2014	OC/106/14
	23 October 2018	OC134/18
	22 December 2022	OC159/22
	22 October 2024	
Source:	Manager of Community and Recreation Services	
Review Date:	October annually	
Responsibility:	Executive Manager Community Development	

COUNCIL POLICY

Discount on Leisure Centre & Aquatic Centre Memberships

(Previous Version)

Policy No:	2.1	
Policy Subject:	Discount on Leisure Centre & Aquatic Centre Memberships	
Objective:	To promote improved health, fitness and wellbeing amongst Councillors and Council staff which improves productivity by encouraging them to use the facilities available at the Katanning Leisure Centre and Aquatic Centre.	
Policy Statement:	All Councillors, full time staff, permanent part-time staff (and their immediate family) are eligible for a discounted Leisure Centre and/or Aquatic Centre membership. The cost of membership for Councillors, full time and permanent part-time staff will be equivalent to 50% of the cost of a Full Membership for the Katanning Leisure Centre or 50% of the cost of a Full Season Membership for the Aquatic Centre.	
Guidelines:	Councillors and Council staff that take advantage of this offer will also be entitled to include their immediate family (spouse/partner and children under the age of 18) on their membership at 50% discount.	
Resolution No:	Committee	FP 09/01
	Ordinary Council	OC16/01
Resolution Date:	27 July 2000	
Amended:	27 March 2002	OC217/02
	26 March 2003	OC165/03
	23 August 2006	OC21/07
	22 October 2008	OC49/09
	26 October 2011	OC29/12
	22 October 2014	OC/106/14
	23 October 2018	OC134/18
	22 December 2022	OC159/22
Source:	Manager of Community and Recreation Services	
Review Date:	October annually	
Review		
Responsibility:	Executive Manager Corporate &Community Services	

COUNCIL POLICY

Corporate Credit Cards (Revised Version)

Policy No:	2.8
Policy Subject:	Corporate Credit Cards
Policy Statement:	The Shire of Katanning is committed to efficient procurement processes and corporate credit cards play an important role in delivering this efficiency.
Objectives	<p>The objective of this policy is to:</p> <ul style="list-style-type: none">• provide a clear framework to reduce the risk of fraud and corporate credit card misuse• provide staff issued with a Corporate Credit Card, clear guidelines. <p>The application of this policy is to be read in conjunction with the Shire of Katanning's Code of Conduct and Council Policy 2.5 - Purchasing Policy.</p>
Ethics & Integrity:	<p>Code of Conduct</p> <p>During the procurement process, all officers and employees must have regard for the Code of Conduct and shall observe the highest standards of ethics and integrity. All officers and employees must act in an honest and professional manner at all times.</p>
Purchasing Principles:	<p>The following principles must be observed to ensure the fair and equitable treatment of all parties:</p> <ul style="list-style-type: none">• the cardholder is fully accountable for their purchasing decisions and for achieving value for money for each purchase;• each purchase shall comply with relevant legislation, regulations, Council policies and the Code of Conduct;• purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;• all processes, evaluations and decisions shall be transparent, free from bias and fully documented;• any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and• any information provided by a supplier shall be treated as commercial-in-confidence and will not be released unless authorised by the supplier or relevant legislation.

Usage Corporate Credit Cards shall be used only for the purchase of goods and services related to Council business activities
Credit Cards will not have a cash advance facility.

Record Keeping Attachment 1b: *Credit Card Purchase Declaration* is to be completed for every purchase and a copy of the tax invoice / receipt is to be attached to the form.

If no supporting documentation is available, the card holder will complete a *Missing Receipt/Invoice Declaration* form (Attachment 1c) and submit the form to the CEO for approval.

The CEO may approve or disapprove the expenditure at their discretion. If an expenditure is disapproved, the credit card holder must repay the disapproved amount.

Eligibility and application procedures for new Corporate Credit Cards:

Issue of a corporate credit card can only be approved by the Chief Executive Officer, or if the card is for the Chief Executive Officer, by the Shire President.

Corporate credit cards will only be issued when it is established that the anticipated usage of the card is warranted. The credit card can be revoked by the Chief Executive Officer if usage does not warrant the card being issued.

A credit limit of \$10,000 is to be applied to the Chief Executive Officer's corporate credit card.

A credit limit of up to \$5,000 applies to corporate credit cards approved for other employees.

The cardholder shall acknowledge and accept the conditions of use by signing the Corporate Credit Cardholder Agreement (Attachment 1a).

Details for each cardholder shall be kept in the Corporate Credit Card Register.

Corporate Credit Card reconciliation procedures:

Transactions are to be recorded on the Credit Card Receipt form and presented to the Finance Officer - Creditors within 7 days of the transaction.

Transactions will be supported by a Tax Invoice stating the type of goods/services purchased, the amount of goods/services purchased and the price paid for the goods/services. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable an input tax credit to be claimed where available/appropriate.

Transactions shall be accompanied by a succinct explanation of why the expense was incurred.

Transactions shall be accompanied by an account/job number for costing purposes.

Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a credit card in the future. Use of a declaration is for exceptional cases rather than the norm.

Should approval of expenses be denied by the Chief Executive Officer, recovery of the expense shall be met by the cardholder.

Review of Corporate Credit Card use:

The Finance Officer - Creditors shall review the monthly expenditure undertaken by each staff member.

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer by the Finance Officer - Creditors for a decision.

Each month, the CEO shall review the credit card statements and will, if acceptable, authorise and sign the statements. The Shire President shall review the monthly expenditure of the Chief Executive Officer and will be required to authorise and sign the statement.

External scrutiny of the credit card expenditure will also be undertaken as part of the external audit process of Council's finances.

A list of payments made by credit card, by officer, is to be reported to Council monthly in accordance with Regulation 13 (1) of the Local Government (Financial Management) Regulations 1996.

In the event of a suspected fraudulent credit card transaction, the card owner shall report to the transaction(s) to the issuing bank immediately.

Procedures for lost, stolen and damaged cards:

The loss or theft of a credit card must be immediately reported by the cardholder to the card provider regardless of the time or day discovered. The cardholder must also formally advise the Executive Manager Corporate Services of the loss or theft on the next working day.

Advice of a damaged card is to be provided to the Executive Manager Corporate Services who will organise a replacement card.

Destruction of Corporate Credit Cards:

In the event an employee ceases employment with the Shire of Katanning or if their circumstance changes such that a corporate credit card can no longer be justified, the card is to be:

- surrendered to the Executive Manager Corporate Services, as soon as practicable.
- the Executive Manager Corporate Services is to destroy the card and update the credit card register by recording the date the card was destroyed and by whom.

ROLES AND RESPONSIBILITIES

Corporate Credit Cardholders responsibilities:

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use. Credit card details are not to be released to anyone. Credit card purchases are to be made by the Cardholder only.
- Corporate credit cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Purchases on the corporate credit card are to be made in accordance with Policy 2.5 - Purchasing Policy.
- Monthly reconciliations of the credit card purchases are to be completed within seven (7) days of the date of the corporate credit card statement with all reconciliation dockets attached to equal the balance of credit used.
- Corporate credit cards are to be returned to the Executive Manager Corporate Services on or before the employee's termination date with a full acquittal of expenses.
- Corporate credit cards are to be handed to the Executive Manager Corporate Services for the duration of extended leave, considered to be of two weeks or more and must be kept in the Shire safe.
- All cardholder responsibilities as outlined by the card provider.

Related Documents**Internal**

- Records Management Policy 1.3
- Regional Price Preference Policy 2.7
- Purchasing Policy 2.5

Resolution No: Ordinary Council OC108/16

Resolution Date: 27 September 2016

Amended: 27 July 2021 OC85/21
22 December 2022 OC159/22

Source: Finance Manager / Accountant

**Review
Responsibility:** Executive Manager Corporate & Community

Corporate Credit Cardholder Agreement

I _____ (name) acknowledge and accept the conditions listed below which govern the use of the Shire of Katanning Corporate Credit Card:

Conditions of Use

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use.
- Corporate credit cards are to be used only for official Council activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- Credit Cards are not to be shared with other officers.
- Credit card use shall not be tied to any reward system providing cardholders with a personal benefit or reward.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the corporate credit card are to be made in accordance with Policy 2.5 - Purchasing Policy.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the *Goods and Services Tax Act 1999* to enable an input tax credit to be claimed where available/appropriate.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by a job number for costing purposes.
- If no supporting documentation is available, the cardholder will provide the declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'
- Approval of this expense is referred to the Chief Executive Officer for a decision. Failure to provide documented records may result in the card being forfeited.
- Should approval of expenses be denied by the Chief Executive Officer, reimbursement of the expense shall be met by the cardholder.
- Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Executive Manager Corporate Services on the next working day.
- Any suspected fraudulent transactions appearing on credit card accounts are to be reported to the card provider immediately.
- Corporate Credit Cards are to be returned to the Executive Manager Corporate Services on or before the employee's termination date with a full acquittal of expenses.
- Corporate Credit Cards are to be returned to the Executive Manager Corporate Services before an employee begins an extended period of leave, being of 2 weeks or more.

Failure to comply with any of these requirements may result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Corporate Credit Card Policy any liability arising from the use of the card may be passed to the cardholder.

The use of a Corporate Credit Card is subject to the provisions of the Code of Conduct. Any serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the *Corruption and Crime Commission Act 2003* and/or termination of employment.

Signature of Card Holder: _____

Date: _____

Signature of CEO: _____

Attachment 1b



Shire of
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Heart of the Great Southern

CREDIT CARD PURCHASE DECLARATION

Name of the person who made the purchase: _____

Company / Business purchased from			
Details of purchase:			
Total Purchase Amount:			
Date of Purchase:			
Signature of requesting officer:		Date	
Name of the credit cardholder:			
Signature of the credit cardholder		Date	

CODE TO THE FOLLOWING ACCOUNT

GL Code/Job	Cost Centre (if applicable)	Element Type (if applicable)	Department

INVOICE/RECEIPT ATTACHED:

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Attachment 1c



**Shire of Katanning
Missing Receipt/Invoice Declaration**

Name (please print): _____

I certify that I made the purchase shown below and all expenditure was of a business nature but do not have a receipt for the following reason: _____

Supplier Name			
Address/Location			
Date of Purchase			
Detailed Description of Purchase	GL Code/Job No/Plant No	Item Amount	
Total Purchase Amount			

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above were purchased and received for Shire of Katanning business. I understand that a Missing Receipt/Invoice Declaration should be required only on rare occasions and may not be used on a routine basis.

Employee Signature: _____ Date: _____

COUNCIL POLICY

Corporate Credit Card (Previous Version)

Policy No: 2.8

Policy Subject: Corporate Credit Card

Policy Statement: The Shire of Katanning is committed to delivering best practice in the approval, issuing and use of Corporate Credit Cards with the principles of transparency, probity and good governance and complying with the Local Government Act 1995 (the "Act") and Regulation 11 (1) (a) of the Local Government (Financial Management) Regulations 1996, (the "Regulations"). Procurement processes and practices to be complied with are defined within this Policy and the Shire of Katanning prescribed procurement procedures.

Objectives The objective of this policy is to:

- provide a clear framework to enable the use of corporate credit cards
- provide staff issued with a Corporate Credit Card clear and concise guidelines
- outlining its use reduce the risk of fraud and misuse of the corporate credit card.

The application of this policy is to be in conjunction with the Shire of Katanning Code of Conduct and Purchasing Policy.

Ethics & Integrity: Code of Conduct
All officers and employees of the Shire of Katanning undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire of Katanning must act in an honest and professional manner at all times which supports the standing of the Shire of Katanning.

Purchasing Principles: The following principles must be observed and enforced by the cardholder through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability, by the cardholder, shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;

- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Katanning policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Katanning by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

Usage

Shire of Katanning Corporate Credit Cards shall be used only:

- for Council business activities,
 - for the purchase of goods and services in accordance with Council's Purchasing Policy.
- Shire of Katanning Corporate Credit Cards do not have a cash advance facility.

Record Keeping

Attachment 1b: *Credit Card Purchase Declaration* is to be completed for every purchase and a copy of the tax invoice / receipt to be attached.

If no supporting documentation is available, the card holder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'. Attachment 1c: *Missing Receipt/Invoice Declaration Approval* of this expense is referred to the Chief Executive Officer.

Eligibility and application procedures for new Corporate Credit Cards:

Issue of a corporate credit card can only be approved by the Chief Executive Officer, or in the case the card is for the Chief Executive Officer, approval is provided by the Shire President. Once approved the application must be signed by the cardholder and two signatories to Council's bank accounts.

Corporate credit cards will only be issued when it is established that the anticipated usage of the card is warranted.

A credit limit of \$10,000 is to be applied to the Chief Executive Officer's corporate credit card.

A maximum credit limit of \$5,000 is to be applied to corporate credit cards approved for other employees.

The cardholder shall acknowledge and accept conditions of use of the Shire of Katanning Corporate Credit Card. Attachment 1a: Corporate Credit Cardholder Agreement.

Corporate Credit Card reconciliation procedures:

Transactions are to be recorded on the Credit Card Receipt Form and presented to the Finance Officer - Creditors within 7 days of the transaction.

Transactions will be supported by a GST invoice stating the type of goods/services purchased, the amount of goods/services purchased and the price paid for the goods/services. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable an input tax credit to be claimed where available/appropriate.

Transactions shall be accompanied by a succinct explanation of why the expense was incurred.

Transactions shall be accompanied by an account/job number for costing purposes.

Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a credit card in the future. Use of a declaration is for exceptional cases rather than the norm.

Should approval of expenses be denied by the Chief Executive Officer, recovery of the expense shall be met by the cardholder.

Review of Corporate Credit Card use:

The Finance Officer - Creditors shall review the monthly expenditure undertaken by each staff member.

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer by the Finance Officer - Creditors for a decision.

The CEO shall review the monthly expenditure on the staff credit card reconciliations monthly and will be required to authorise and sign the statements. The Shire President shall review the monthly expenditure of the Chief Executive Officer and will be required to authorise and sign the statement.

External scrutiny of the credit card expenditure will also be undertaken as part of the external audit process of Council's finances.

Review of Credit Card Limits:

Credit limits are reviewed annually for all cardholders. If there is a request for a variation to the monthly limit, a business case will need to be provided to the Chief Executive Officer for consideration.

Procedures for lost, stolen and damaged cards:

The loss or theft of a credit card must be immediately reported by the cardholder to the card provider regardless of the time or day discovered. The cardholder must also formally advise the Executive Manager Corporate & Community of the loss or theft on the next working day.

Advice of a damaged card is to be provided to the Executive Manager Corporate & Community who will organise a replacement card.

Destruction of Corporate Credit Cards:

In the event of an employee ceasing employment with the Shire of Katanning or an employee being moved to a position that does not require a corporate credit card the card is to be:

- surrendered to the employees supervisor immediately on ceasing of employment or change in job role;
- handed as soon as practicable to the Executive Manager Corporate & Community,
- destroyed, the Executive Manager Corporate & Community is to make the arrangements for the credit card to be destroyed and to ensure that the employees' status on the Corporate Credit Card Register is to reflect that the card has been surrendered and destroyed. The register needs to have the date the card was destroyed and by whom. All the steps in the process are to be documented and on completion it is to be recorded and processed with the Records Officer.

Consequences:

This policy represents the formal policy and expected standards of the Shire. It is imperative that staff with purchasing authority and in possession of a Corporate Credit Card retain appropriate documentation to substantiate their expenditure. Elected Members and Employees are reminded of their obligations under the Shire's Code of Conduct to give full effect to the lawful policies, decisions and practices of the Shire.

ROLES AND RESPONSIBILITIES

Corporate Credit Cardholders responsibilities:

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use. Credit card details are not to be released to anyone. Credit card purchases are to be made by the Cardholder.
- Corporate credit cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Purchases on the corporate credit card are to be made in accordance with the Shire of Katanning Purchasing Policy.
- Monthly reconciliations of the credit card purchases are to be completed within seven (7) days of the date of the corporate credit card statement being issued by Financial Services with all reconciliation dockets attached to equal the balance of credit used.
- Corporate credit cards are to be returned to the Executive Manager Corporate & Community on or before the employee's termination date with a full acquittal of expenses.
- Corporate credit cards are to be handed in to the Executive Manager Corporate & Community for the duration of extended leave, considered to be of two weeks or more, to be kept in the Shire safe.
- All cardholder responsibilities as outlined by the card provider.

Related Documents

Internal

- Records Management Policy 1.3

- Regional Price Preference Policy 2.7
- Purchasing Policy 2.5

Resolution No: Ordinary Council OC108/16

Resolution Date: 27 September 2016

Amended: 27 July 2021 OC85/21
22 December 2022 OC159/22

Source: Finance Manager / Accountant

**Review
Responsibility:** Executive Manager Corporate & Community

Corporate Credit Cardholder Agreement

I _____ (name) acknowledge and accept the conditions listed below which govern the use of the Shire of Katanning Corporate Credit Card:

Conditions of Use

- Ensure corporate credit cards are maintained in a secure manner and guarded against improper use.
- Corporate credit cards are to be used only for Shire of Katanning official activities, there is no approval given for any private use.
- All documentation regarding a corporate credit card transaction is to be retained by, or provided to, the cardholder and produced as part of the reconciliation procedure.
- Credit limits are not to be exceeded.
- The use of the credit card shall not be tied to any type of reward system that provides cardholders with any personal benefit or reward.
- Observe all cardholder responsibilities as outlined by the card provider.
- Purchases on the corporate credit card are to be made in accordance with Shire of Katanning Purchasing Policy.
- Transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased and the price paid for the goods. The receipt shall meet the requirements of the *Goods and Services Tax Act 1999* to enable an input tax credit to be claimed where available/appropriate.
- Transactions shall be accompanied by a succinct explanation of why the expense was incurred.
- Transactions shall be accompanied by a job number for costing purposes.
- If no supporting documentation is available, the cardholder will provide the declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'
- Approval of this expense is referred to the Chief Executive Officer for a decision. Regular failure to provide documented records may result in the card being forfeited.
- Should approval of expenses be denied by the Chief Executive Officer, reimbursement of the expense shall be met by the cardholder.
- Lost or stolen cards shall be reported immediately to the card provider and a written account of the circumstances shall be provided to the Executive Manager Corporate & Community on the next working day.
- Corporate Credit Cards are to be returned to the Executive Manager Corporate & Community on or before the employee's termination date with a full acquittal of expenses.
- Corporate Credit Cards are to be returned to the Executive Manager Corporate & Community before an employee begins an extended period of leave being of 2 weeks or more.

Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Shire of Katanning Corporate Credit Card Policy any liability arising from the use of the card may be passed to the cardholder.

The use of a Shire of Katanning Corporate Credit Card is subject to the provisions of the Code of Conduct of Shire of Katanning. Any serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the *Corruption and Crime Commission Act 2003* and/or termination of employment.

Signature of Card Holder: _____

Date: _____

Signature of CEO: _____

Date: _____

Attachment 1b**CREDIT CARD PURCHASE DECLARATION**

Name of the person who made the purchase: _____

Company / Business purchased from			
Details of purchase:			
Total Purchase Amount:			
Date of Purchase:			
Signature of requesting officer:		Date	
Name of the credit cardholder:			
Signature of the credit cardholder		Date	

CODE TO THE FOLLOWING ACCOUNT

GL Code/Job	Cost Centre (if applicable)	Element Type (if applicable)	Department

INVOICE/RECEIPT ATTACHED:

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Attachment 1c



Shire of Katanning Missing Receipt/Invoice Declaration

Name (please print): _____

I certify that I made the purchase shown below and all expenditure was of a business nature but do not have a receipt for the following reason: _____

Supplier Name			
Address/Location			
Date of Purchase			
Detailed Description of Purchase	GL Code/Job No/Plant No	Item Amount	
Total Purchase Amount			

This document is in lieu of an invoice or receipt for this transaction. I certify that all items listed above were purchased and received for Shire of Katanning business. I understand that a Missing Receipt/Invoice Declaration should be required only on rare occasions and may not be used on a routine basis.

Employee Signature: _____ Date: _____

COUNCIL POLICY

Quick Response Grant Programs (Revised Version)

Policy No:	2.14
Policy Subject:	Quick Response Grant Program (QRGP);
Objective:	To enable Council to contribute up to \$1,000 (GST inclusive) to support community projects that fall outside the Community Grants Program application times.
Policy Statement:	The QRGP is available to provide support to Katanning community-based organisations to deliver projects that benefit the community.
Guidelines:	<p>Selection Criteria</p> <p>Each application will be assessed against the following criteria:</p> <ul style="list-style-type: none">• the project must engage the Katanning community• the project must benefit a broad and/or diverse target group• the proponent must have the capacity to manage project delivery• the investment by Council must represent value for money• the project must be delivered within the current financial year <p>Funding Rounds</p> <p>The Quick Response Grants can be applied for at any time. Grants of up to \$500 can be approved by the CEO and those between \$501 and \$1,000 are referred to the Community Grants Committee for approval.</p> <p>Eligible Projects can include:</p> <ul style="list-style-type: none">• Advertising & promotion• Costs associated with hosting public events• Purchase of equipment required for the ongoing club operations e.g. shade tents, tables, chairs etc

What items will not be funded

- Assistance towards the payment of Council rates
- Recurrent operating costs
- Food, drinks and alcohol
- Interstate and overseas travel
- Conference attendance
- Projects that have already commenced
- Projects or events not based in the Shire of Katanning
- Projects that duplicate an existing or similar project/service within the community
- An item benefiting an individual

Who can apply?

Applicants must be not for profit organisations.

Who cannot apply?

- An individual
- A commercial for-profit organisation
- State or Federal Government agencies
- Organisations that currently have an application with the Community Grants program for a project that is ongoing
- Organisations that have not provided an acquittal from a previous Community Grants Program and/or Quick Response Grants Program application

Acquittal process and outcomes

As part of the acquittal process grant recipients will be required to provide supporting documentation in the form of receipts and a brief evaluation report to the Shire of Katanning, within 30 days of project completion.

Failure to complete the acquittal will disqualify the applicant from future Quick Response Grants funding.

The Quick Response Grants Program is to be reported via the Shire's Annual Report.

Resolution No: Ordinary Council OC98/20

Resolution Date: 22 September 2020

Amended: 22 December 2022 OC159/22
22 October 2024 OC

Source: Finance

Date of Review: October annually

Responsibility: Chief Executive Officer

COUNCIL POLICY

Quick Response Grants Program (Previous Version)

Policy No:	2.14
Policy Subject:	Quick Response Grants Program
Objective:	To enable Council to plan its support of community projects up to \$1,000.00 GST inclusive that fall outside of the CEO Donations amount and Community Grants Program application times.
Policy Statement:	The Quick Response Grants Program (QRGP) provides quick response funding support for amounts over \$500.00 GST inclusive and up to \$1,000.00 GST inclusive each, to enable Katanning community-based organisations to develop projects that increase participation and benefit the community.
Guidelines:	<p>Selection Criteria</p> <p>Each application will be assessed against the following criteria:</p> <ul style="list-style-type: none">• Does the project meet a community need?• Does the project benefit a sufficiently broad, or diverse, target group?• Does the organisation have the capacity to undertake and manage the project?• Does the application represent value for money?• Collaborative community wide projects are encouraged <p>Funding Rounds</p> <p>The Quick Response Grants Program is allocated from within Council's CEO Donations budget each year with applications for funding approved by the CEO following recommendation by the Community Financial Assistance Committee. The program will support projects that take place within the current financial year.</p> <p>Eligible Projects can include:</p> <ul style="list-style-type: none">• Printing of posters/flyers;• Advertising & promotion;• Costs associated for public events or functions in Katanning;• Purchase of equipment required for the ongoing operations of the club, e.g. shade tent, tables, chairs etc.; and• A discount will be considered in fees for Council venues including tip fees and the supply of sand, gravel etc. This excludes the bar/kitchen, where full hiring costs apply.

What items will not be funded

- Assistance towards Council's rates or standard user agreements;
- Assistance towards financial operating costs of the applicant e.g. rent, staff wages, utility costs, insurance, stationery, etc;
- Food, drinks and alcohol;
- Interstate and overseas travel;
- Conference attendance;
- Projects that have already commenced;
- Projects not based in Katanning;
- Projects that duplicate an existing or similar project/service within the community; or
- An item benefiting an individual.

Who can apply?

Eligible groups and organisations must be:

- An incorporated not-for-profit organisation; or sub committees of organisations are eligible to apply, subject to providing a letter of support from the main organisation body; or
- An unincorporated not-for-profit organisation, applying through the auspice of a not-for-profit incorporated body or a Local Government authority.

Who can not apply?

- An unincorporated organisation without an auspice arrangement;
- An individual;
- A commercial for profit organisation;
- Government Agencies (including Education, Health, Transport etc).
- Organisations that currently have an application with the Community Grants program for a project that is ongoing; or
- Organisations that have not provided an acquittal from a previous Community Grants Program and/or Quick Response Grants Program application are ineligible to apply until the required documentation has been submitted.

Quick Response Grants (Up to \$1,000 GST inclusive)

Quick Response Grants may be used for any purpose, including minor building construction, repair, equipment purchase or hire, events or functions.

CEO Donations

This program is in addition to the approval of CEO Donations. Applications for CEO Donations, to a maximum of \$500 GST exclusive, may be submitted at any time throughout the year for any purpose. Applications will be received from community-based organisations.

CEO Donations shall be referred to the Chief Executive Officer for consideration under delegated authority of Council.

Administration of Financial Assistance

Financial assistance approvals shall be administered in accordance with the following:

- 1) Where financial assistance is approved by Council for projects that are dependent upon funding from an outside source, eg: Department of Sport & Recreation; Lotterywest etc, and that funding application is unsuccessful, then subject to section 4 below, the Council funds may be held until the following financial year, such funds again being made available to the organisation involved, on condition that their application for funding from the outside source is approved in that financial year.
- 2) Where an application for outstanding funding is again unsuccessful, the approved Council financial assistance shall be withdrawn and may be made available to other community organisations.
- 3) Payment of the Quick Response Grant funds to successful community organisations will be made once the acquittal document along with supporting documentation is provided. Payments in advance can be agreed upon written request and at the approval of the CEO. Requests for extensions may be requested and approved by the CEO in writing.
- 4) Where approved financial assistance is not claimed by 30 June of the following year in which the grant was approved and the organisation involved has failed to provide an explanation and request for those funds to be carried forward, the Chief Executive Officer shall advise the organisation that the approval is revoked and that they should then re-apply.
- 5) Where funding from an outside source is approved, Council financial assistance (as approved) shall be paid to the applicant, on receipt of and up to the value of paid invoices, statements or receipts.
- 6) Where the level of financial assistance from an outside source has been reduced below that requested by an organisation, the organisation shall be required to demonstrate its ability to meet the funding shortfall. In such circumstances the Community Financial Assistance Committee will reassess the viability of the project and may, if project viability is not substantiated, revoke the grant approval. Those funds may then be made available to other applicant organisations.
- 7) Projects that are able to demonstrate benefits to the wider community will be preferred. Those projects that can demonstrate contributions from the community or community groups will be preferred.
- 8) Approved applications must acknowledge that the Shire of Katanning has provided funding towards their project and to include the Shire of Katanning logo on all promotional and marketing material.
- 9) Applications for grants received from individuals will not be accepted
- 10) Projects requesting funding for salary costs, administration support and recurring expenditure are ineligible for support.
- 11) Applicants are permitted to only apply successfully for one Quick Response Grant per financial year.

Acquittal process and outcomes

As part of the acquittal process grant recipients will be required to provide supporting documentation in the form of receipts and a brief evaluation report to the Shire of Katanning, within 30 days of project completion. Failure to complete the acquittal

document by 30 June of that financial year will result in those funds being forfeited irrespective of whether funds have been spent or committed by the organisation.

This information is to be disseminated to the Community Financial Assistance Committee.

Failure to complete the acquittal will disqualify the applicant for future Quick Response Grants funding.

The Quick Response Grants Program is to be reported via the Shire's Annual Report.

Resolution No:	Ordinary Council	OC98/20
Resolution Date:	22 September 2020	
Amended:	22 December 2022	OC159/22
Source:	Finance	
Date of Review:	October annually	
Review Responsibility:	Chief Executive Officer	



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
September 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 30 September 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 30 SEPTEMBER 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	5,314,824	167,149	3.25%	▲
Grants, subsidies and contributions	12	3,917,608	1,097,461	542,669	(554,792)	(50.55%)	▼
Fees and charges		2,008,326	1,147,205	1,198,030	50,825	4.43%	▲
Interest revenue		528,000	141,748	134,674	(7,074)	(4.99%)	
Other revenue		316,166	77,757	82,152	4,395	5.65%	▲
Profit on asset disposals	4	46,178	11,545	0	(11,545)	(100.00%)	▼
		11,963,953	7,623,391	7,272,349	(351,042)	(4.60%)	
Expenditure from operating activities							
Employee costs		(5,380,736)	(1,466,667)	(1,200,617)	266,050	18.14%	▲
Materials and contracts		(4,058,989)	(1,154,121)	(902,238)	251,883	21.82%	▲
Utility charges		(555,276)	(160,471)	(111,338)	49,133	30.62%	▲
Depreciation		(7,317,569)	(1,219,568)	0	1,219,568	100.00%	▲
Finance costs		(100,543)	(23,343)	(769)	22,574	96.71%	▲
Insurance		(489,729)	(438,568)	(219,136)	219,432	50.03%	▲
Other expenditure		(456,301)	(114,131)	(51,408)	62,723	54.96%	▲
Loss on asset disposals	4	(40,000)	(10,000)	0	10,000	100.00%	▲
		(18,399,143)	(4,586,869)	(2,485,506)	2,101,363	45.81%	
Non-cash amounts excluded from operating activities	Note 2(b)	7,311,391	1,218,023	(86,851)	(1,304,874)	(107.13%)	▼
Amount attributable to operating activities		876,201	4,254,545	4,699,992	445,447	10.47%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	12,148,366	208,747	0	(208,747)	(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	5,390	5,390	0	0.00%	
		12,363,746	214,137	5,390	(208,747)	(97.48%)	
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)	(227,477)	(158,230)	69,247	30.44%	▲
Payments for construction of infrastructure	3	(3,096,380)	(423,489)	(93,518)	329,971	77.92%	▲
Amount attributable to investing activities		(3,100,997)	(436,829)	(246,358)	190,471	43.60%	
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)	(24,570)	(24,570)	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	0	0	0.00%	
Transfer to reserves	2	(943,014)	0	(71,946)	(71,946)	0.00%	▼
		(1,237,413)	(24,570)	(96,516)	(71,946)	(292.82%)	
Amount attributable to financing activities		688,924	(24,570)	(96,516)	(71,946)	(292.82%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		1,535,873	1,535,873	4,305,612	2,769,739	180.34%	▲
Amount attributable to operating activities		876,201	4,254,545	4,699,992	445,447	10.47%	▲
Amount attributable to investing activities		(3,100,997)	(436,829)	(246,358)	190,471	43.60%	▲
Amount attributable to financing activities		688,924	(24,570)	(96,516)	(71,946)	(292.82%)	▼
Surplus or deficit after imposition of general rates		0	5,329,019	8,662,729	3,333,710	62.56%	▲

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 30 SEPTEMBER 2024

	Supplementary Information	30/06/2024	30 Sep 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	11,109,901	14,134,719
Trade and other receivables		1,403,638	2,904,386
Other financial assets		4,529,407	4,573,048
Inventories	6	14,684	14,792
TOTAL CURRENT ASSETS		17,057,630	21,626,945
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		344,554	368,239
Property, plant and equipment		58,275,262	58,433,492
Infrastructure		213,755,971	213,849,490
Right-of-use assets		2,120	2,120
Intangible assets		52,077	52,077
TOTAL NON-CURRENT ASSETS		272,698,306	272,973,740
TOTAL ASSETS		289,755,936	294,600,685
CURRENT LIABILITIES			
Trade and other payables	7	332,827	400,760
Other liabilities	11	4,855,782	4,904,813
Lease liabilities	10	878	878
Borrowings	9	293,447	268,877
Employee related provisions	11	601,566	601,566
Other provisions	11	929,590	845,072
TOTAL CURRENT LIABILITIES		7,014,090	7,021,966
NON-CURRENT LIABILITIES			
Borrowings	9	3,006,634	3,006,633
Employee related provisions		117,669	117,669
Other provisions		608,232	608,233
TOTAL NON-CURRENT LIABILITIES		3,732,535	3,732,535
TOTAL LIABILITIES		10,746,625	10,754,501
NET ASSETS		279,009,311	283,846,184
EQUITY			
Retained surplus		89,865,189	94,630,115
Reserve accounts	2	7,812,887	7,884,834
Revaluation surplus		181,331,235	181,331,235
TOTAL EQUITY		279,009,311	283,846,184

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 08 October 2024

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget Opening	Last Year Closing	Year to Date
		30 June 2024	30 June 2024	30 Sep 2024
Current assets		\$	\$	\$
Cash and cash equivalents	1	5,896,054	11,109,901	14,134,719
Trade and other receivables		1,320,712	1,403,638	2,904,386
Other financial assets		4,343,573	4,529,407	4,573,048
Inventories	6	20,508	14,684	14,792
		11,580,847	17,057,630	21,626,945
Less: current liabilities				
Trade and other payables	7	(859,231)	(332,827)	(400,760)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,904,813)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	(293,447)	(268,877)
Employee related provisions	11	(630,441)	(601,566)	(601,566)
Other provisions	11	(1,112,890)	(929,590)	(845,072)
		(7,024,590)	(7,014,090)	(7,021,966)
Net current assets		4,556,257	10,043,540	14,604,979
Less: Total adjustments to net current assets	Note 2(c)	(4,556,257)	(5,737,928)	(5,942,249)
Closing funding surplus / (deficit)		0	4,305,612	8,662,730

(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)	(11,545)	0
Less: Movement in liabilities associated with restricted cash				(110,536)
Add: Loss on asset disposals	4	40,000	10,000	0
Add: Depreciation		7,317,569	1,219,568	0
- Financial assets at amortised cost - term deposits				23,685
Total non-cash amounts excluded from operating activities		7,311,391	1,218,023	(86,851)

(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 Opening	Last Year Closing	Year to Date
		30 June 2024	30 June 2024	30 Sep 2024
		\$	\$	\$
Less: Reserve accounts	2	(6,302,936)	(7,812,887)	(7,884,833)
Less: Financial assets at amortised cost - self supporting loans	6		0	(16,490)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	293,447	268,877
- Current portion of lease liabilities	10	0	878	878
- Current portion of other provisions held in reserve		1,116,238	1,179,068	1,087,753
- Current portion of employee benefit provisions held in reserve	2	630,441	601,566	601,566
Total adjustments to net current assets	Note 2(a)	(4,556,257)	(5,737,928)	(5,942,249)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION

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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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	2,249,887		2,249,887		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,556,558	4,556,558		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	7,884,832	7,884,832		CBA	4.82%	
Municipal Funds	Cash and cash equivalents	4,000,000		4,000,000		CBA	4.82%	
Trust Funds	Cash and cash equivalents	0	0		17,830	CBA	0.20%	
Total		6,249,887	12,441,390	18,691,277	17,830			
Comprising								
Cash and cash equivalents		6,249,887	7,884,832	14,134,719	17,830			
Financial assets at amortised cost		0	4,556,558	4,556,558	0			
		6,249,887	12,441,390	18,691,277	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 30 SEPTEMBER 2024

2 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Leave reserve	776,531	30,479	0	0	807,010	776,586	8,308	0	0	784,894
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	231,735	2,479	0	0	234,214
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	2,137	0	0	201,849
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	10,227	0	0	966,199
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	4,898	0	0	462,747
Land & Building Reserve	1,518,706	102,862	87,092	(1,243,555)	465,105	1,518,813	16,249	0	0	1,535,062
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	3,917	0	0	370,090
Regional Sheep Saleyards Reserve	868,746	34,032	0	(70,000)	832,778	868,807	9,295	0	0	878,102
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	701	0	0	66,260
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	280	0	0	26,420
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	3,952	0	0	373,379
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	3,616	0	0	341,603
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	382	0	0	36,118
Library Building Reserve	21,168	830	0	0	21,998	21,169	226	0	0	21,395
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	3,024	0	0	285,644
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	283	0	0	26,758
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	856	0	0	80,913
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	238	0	0	22,503
Housing Reserve	81,970	3,196	0	0	85,166	81,976	877	0	0	82,853
	7,812,338	308,000	635,014	(1,926,337)	6,829,015	7,812,887	71,946	0	0	7,884,833

3 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	10,912,628	26,667	20,068	(6,600)
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	6,249	10,795	4,546
Paintings & Sculptures	160,642	53,547	0	(53,547)
Acquisition of property, plant and equipment	12,346,483	227,477	158,230	(69,247)
Infrastructure - roads	854,725	363,075	4,688	(358,387)
Parks & Ovals	2,241,655	60,414	88,830	28,416
Acquisition of infrastructure	3,096,380	423,489	93,518	(329,971)
Total capital acquisitions	15,442,863	650,966	251,748	(399,218)
Capital Acquisitions Funded By:				
Capital grants and contributions	12,148,366	208,747	0	(208,747)
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	442,219	251,748	(190,471)
Capital funding total	15,442,863	650,966	251,748	(399,218)

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

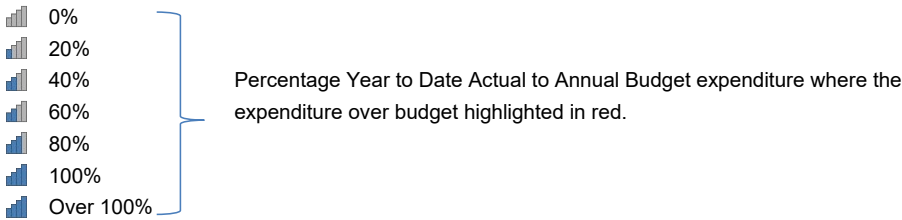
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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.

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total
Level of completion indicators



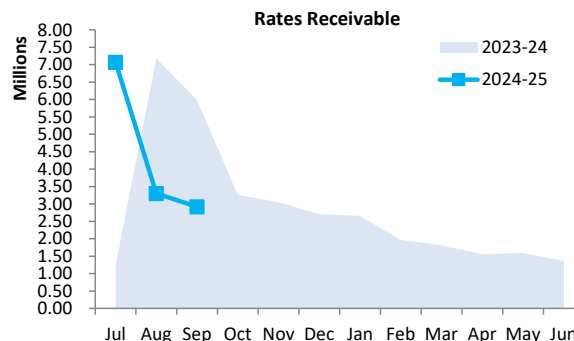
Level of completion indicator, please see table at the end of this note for further detail.

		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	53,547	0	(53,547)
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	255,000	0	0	0
2154	Buildings - Specialised - At Cost - Amherst	40,000	10,000	0	(10,000)
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	16,667	0	(16,667)
0304	Equipment - At Cost - Members	25,000	0	0	0
1994	Equipment - At Cost - Other Law Order	25,000	6,249	10,795	4,546
5844	Equipment - At Cost - Saleyards	948,199	0	0	0
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	363,075	4,688	(358,387)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	241,655	60,414	88,830	28,416
4482	Quartermaine Oval upgrade	2,000,000	0	0	0
		15,442,863	650,966	251,748	(399,218)

[illegible]

5 RECEIVABLES

Rates receivable	30 Jun 2024	30 Sep 2024
	\$	\$
Opening arrears previous years	1,362,965	1,615,612
Levied this year	5,016,765	5,314,824
Less - collections to date	(4,401,856)	(4,024,843)
Gross rates collectable	1,977,874	2,905,593
Allowance for impairment of rates receivable	(362,262)	(362,262)
Net rates collectable	1,615,612	2,543,331
% Collected	69.0%	58.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,853)	41,973	24,972	3,195	268,835	336,122
Percentage	(0.8%)	12.5%	7.4%	1.0%	80.0%	
Balance per trial balance						
Trade receivables	(2,853)	41,973	24,972	3,195	268,835	336,122
GST receivable		24,933				24,933
Allowance for credit losses of other receivables					(362,262)	(362,262)
Total receivables general outstanding						(1,207)

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 30 Sep 2024
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	21,880	(5,390)		16,490
Inventory				
Fuel	14,684	108		14,792
Total other current assets	36,564	(5,282)	0	31,282
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	70,839	420	17	0	71,276
Percentage	0.0%	99.4%	0.6%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	70,839	420	17	0	71,276
ATO liabilities		8,038				8,038
Other payables		228,705				228,705
Rates paid in Advance					38,934	38,934
Bonds & Deposits					53,807	53,807
Total payables general outstanding						400,760
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	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(100,000)	2,699,215	2,799,215	73,117	2,872,332
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	69,614	4,664,424
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			5,314,824
Ex-gratia rates						5,150			
Total general rates						5,147,675			5,314,824

9 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
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	164,957				(24,776)	164,957	140,181		(1,381)
<i>Repayments Due November & May</i>										
Plant - Road Sweeper	163	160,990			(10,070)	(40,827)	150,920	120,163	(1,456)	(5,274)
<i>Repayments Due November, May, February & August</i>										
Plant - Truck	164	145,657			(9,110)	(36,939)	136,547	108,718	(1,317)	(4,772)
<i>Repayments Due November, May, February & August</i>										
		3,076,252	0	0	(19,180)	(271,564)	3,057,072	2,804,688	(2,773)	(92,073)
Self supporting loans										
Katanning Country Club		223,826	0	0	(5,390)	(21,880)	218,436	201,946	(2,198)	(8,472)
<i>Repayments Due November & May</i>										
		223,826	0	0	(5,390)	(21,880)	218,436	201,946	(2,198)	(8,472)
Total		3,300,078	0	0	(24,570)	(293,444)	3,275,508	3,006,634	(4,971)	(100,545)
Current borrowings		293,444					268,877			
Non-current borrowings		3,006,634					3,006,631			
		3,300,078					3,275,508			

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 30 September 2024 \$
Other current liabilities						
Other liabilities						
Contract liabilities		348,255	0	0	0	348,255
Capital grant/contributions liabilities		4,507,527	0	49,031	0	4,556,558
Total other liabilities		4,855,782	0	49,031	0	4,904,813
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	(84,518)	845,072
Total Other Provisions		929,590	0	0	(84,518)	845,072
Total other current liabilities		6,386,938	0	49,031	(84,518)	6,351,451
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	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	30 Sep 2024	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General purpose funding	0			0		3,045,761	761,441	140,072
Law, order, public safety	0			0		257,913	45,227	41,465
Education and welfare	5,000			5,000		336,000	102,832	129,101
Recreation and culture	0			0		20,455	5,109	14,619
Transport	0			0		249,979	180,977	217,411
Economic services	0			0		7,500	1,875	0
	5,000	0	0	5,000	0	3,917,608	1,097,461	542,669
Grant Detail								
Financial Assistance Grants	0			0		2,925,761	731,441	120,824
Commissions & Contributions (TPL)				0		92,000	22,998	26,973
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	30,000	19,248
Grant Income - Fire Prevention				0		77,000	0	0
BFB LGGS Income	0			0		52,195	13,049	12,065
CESM Contributions & Reimbursements				0		128,718	32,178	29,400
Every Club Grant Scheme 2022-2025	0			0		20,000	4,998	0
Youth Activities Grant Income (CDOW)				0		36,000	9,000	9,101
Seniors Week Grant Income (CDOW)				0		1,000	249	0
National Youth Week Grant Income (CDOW)				0		3,000	750	0
Thank-A-Volunteer Day Grant Income				0		3,000	750	0
Cultural Awareness	5,000			5,000		30,000	7,500	0
Lotterywest - Community Capacity Building				0		183,000	64,584	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	17,500	0
Direct Road Grant (MRBD)				0		157,979	157,979	190,438
Grant Income - Saleyards	0			0		7,500	1,875	0
Science Week Income						10,000	2,499	0
Kidsport				0		455	111	909
Art Gallery				0		0	0	13,710
	5,000	0	0	5,000	0	3,917,608	1,097,461	542,669

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2024		(As revenue)	30 Sep 2024	30 Sep 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	35,500	0
Transport	0			0		755,427	173,247	0
Economic services	0			0		1,128,199	0	0
	0	0	0	0	0	12,148,366	208,747	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	35,500	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	12,148,366	208,747	0

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 Sep 2024
	\$	\$	\$	\$
CLAG Funding	0	17,830		17,830
	0	17,830	0	17,830



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
September 2024



Heart of the Great Southern

Schedule of Accounts Paid - September 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT38422	06/09/2024	Local Government Professionals WA		-\$	1,040.00
41057	29/08/2024		Staff Training - Contract Management Workshop	\$ 1,040.00	
EFT38423	06/09/2024	Canon Australia		-\$	666.17
8124387016	17/08/2024		Library Copier Charges - Aug 2024	\$ 186.77	
INV00044524	20/08/2024		Admin Materials - Printer Toner	\$ 479.40	
EFT38424	06/09/2024	Albany Business Centre		-\$	3,956.70
8587	27/08/2024		Workshops - NFP Group Training	\$ 3,956.70	
EFT38425	06/09/2024	Integrated ICT		-\$	2,898.63
33896	28/08/2024		Software Subscriptions - Microsoft 365 Licences	\$ 2,361.04	
34062	31/08/2024		Software Subscriptions - Trend Micro Antivirus	\$ 241.56	
34064	31/08/2024		Software Subscriptions - M365 Backup	\$ 296.03	
EFT38426	06/09/2024	Team Global Express Pty Ltd		-\$	655.80
0648-S408620	18/08/2024		Team Global Express Freight Charges	\$ 655.80	
EFT38427	06/09/2024	Belinda Knight		-\$	15,320.25
BK182	31/08/2024		Contracting Service - Debtors	\$ 4,400.00	
BK183	31/08/2024		Contracting Service - Financial Services	\$ 10,920.25	
EFT38428	06/09/2024	Elizabeth French Consulting		-\$	10,427.20
240703	26/08/2024		Environmental Health Officer - July 2024	\$ 10,427.20	
EFT38429	06/09/2024	Australian Taxation Office		-\$	29,456.00
20240829	29/08/2024		PAYG - Weeking Ending: 28/08/2024	\$ 29,456.00	
EFT38430	06/09/2024	Mark Richardson		-\$	36,400.00
20240905	05/09/2024		Unit 7 Amherst Village - Refundable Capital Deposit Final 40%	\$ 36,400.00	
EFT38431	06/09/2024	Great Southern Toyota		-\$	1,269.08
JC34047991	29/08/2024		KA09 Toyota Fortuner - Scheduled Service	\$ 638.24	
JC34048041	04/09/2024		KA472 Toyota Rav4 - Scheduled Service	\$ 630.84	
EFT38432	06/09/2024	BTW Rural Supplies		-\$	28.50
42847	19/08/2024		Standpipe Maintenance - Fittings	\$ 28.50	
EFT38433	06/09/2024	Plastics Plus		-\$	3,084.40
366644	02/09/2024		Bin Purchases - Green Bins	\$ 3,084.40	
EFT38434	06/09/2024	PFD Food Services		-\$	957.40
LM674866	21/08/2024		Kiosk Stock Order	\$ 957.40	
EFT38435	06/09/2024	Arms & Cartridge Supplies		-\$	1,414.00
00009638	30/04/2024		Animal Control - Materials	\$ 1,414.00	

Schedule of Accounts Paid - September 2024

EFT38436	06/09/2024	Ray Ford Signs		-\$	109.66
INV-0432	28/08/2024	CEO Donation - Intepretive Sign	\$	109.66	
EFT38437	06/09/2024	Telair Pty Ltd		-\$	447.91
TA20748-062	31/08/2024	Administration Internet Expenses - September 2024	\$	447.91	
EFT38438	06/09/2024	ABC Distributors WA		-\$	89.43
166959	15/08/2024	KLC Cleaning Order	\$	89.43	
EFT38439	06/09/2024	AFGRI Equipment		-\$	1,319.03
2854593	10/06/2024	KA25815 John Deere Mower - Repairs	\$	1,319.03	
EFT38440	06/09/2024	City of Albany		-\$	9,942.90
106345	16/08/2024	SLWA Regional Subsidy - Regional WA Library Consortium Contribution 2024/25	\$	9,942.90	
EFT38441	06/09/2024	Australia's South West		-\$	22,000.00
12406	27/08/2024	Great Southern Treasures - Annual Subscription 2024/25	\$	22,000.00	
EFT38442	06/09/2024	Coca-Cola Amatil		-\$	421.49
0234786765	29/08/2024	Kiosk Stock Order	\$	421.49	
EFT38443	06/09/2024	Department of Fire & Emergency Services		-\$	77,463.30
157844	21/08/2024	Emergency Services Levy 2024/25 - Quarter 1	\$	77,463.30	
EFT38444	06/09/2024	DX Print Group Pty Ltd		-\$	3,355.00
00098874	10/07/2024	Rates 2024/25 - Envelopes	\$	561.00	
00098875	10/07/2024	Rates 2024/25 - Tip Passes	\$	605.00	
00098876	10/07/2024	Rates 2024/25 - Waste Collection Calendar	\$	2,189.00	
EFT38445	06/09/2024	Kowalds News & Glasshouse		-\$	169.70
SN00 0039 0109 2024	01/09/2024	Admin Daily Newspapers - August 2024	\$	169.70	
EFT38446	06/09/2024	MoHana Catering		-\$	620.00
00000250	03/09/2024	Catering - Council OCM	\$	150.00	
00000251	03/09/2024	Catering - Rural Fire Awareness Training	\$	470.00	
EFT38447	06/09/2024	John Edward Pepall		-\$	39,361.66
20240905	05/09/2024	Unit 1 Amherst Village - Refundable Capital Deposit Final 40%	\$	39,361.66	
EFT38448	06/09/2024	PR Power Pty Ltd		-\$	28,154.50
49847	20/08/2024	Purchase of 60KVA Diesel Generator	\$	28,154.50	
EFT38449	06/09/2024	Rodney John Bushell		-\$	1,525.60
20240903	03/09/2024	Reimbursement - Costs to attend Saleyards Conference	\$	1,525.60	
EFT38450	06/09/2024	Spill Station Australia Pty Ltd		-\$	1,791.64
103544	29/05/2024	Airport Equipment - Shower/Eyewash Station	\$	1,791.64	
EFT38451	06/09/2024	Southern Stone & Wood Construction & Maintenance		-\$	7,205.55
433	29/08/2024	Saleyards Maintenance - Install Prototype Rainheads	\$	7,205.55	

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EFT38452	06/09/2024	Wagin Truck Centre		-\$	1,271.95
N0217	15/08/2024	Hino Truck KA1993 - Parts	\$	1,271.95	
EFT38453	06/09/2024	WALGA		-\$	11,444.40
LGC24-278	20/08/2024	WALGA Local Government Convention 2024	\$	11,444.40	
EFT38454	09/09/2024	Vizona Pty Ltd		-\$	759.00
INV-0533	02/09/2024	Street Light Maintenance - Replacement Solar Panel	\$	759.00	
EFT38455	09/09/2024	Patrick Kennedy		-\$	257.08
20240905	05/09/2024	Reimbursement - Expenses whilst attending Rates Training	\$	257.08	
EFT38456	09/09/2024	Shire of Broomehill Tambellup		-\$	200.00
HOLLOW LOG SOK	06/09/2024	Team Registration for 2024 Hollow Log Golf Tournament	\$	200.00	
EFT38457	09/09/2024	BTW Rural Supplies		-\$	1,855.80
42764	06/08/2024	Effluent Maintenance - Fittings	\$	174.80	
42794	09/08/2024	Cemetery Maintenance - Mig Wire for Vases	\$	330.00	
42817	14/08/2024	Chainsaws - Parts & Maintenance	\$	896.00	
42626	14/08/2024	Chainsaws - Parts & Maintenance	\$	455.00	
EFT38458	09/09/2024	Project Workwear		-\$	500.00
20240906	06/09/2024	Reimbursement - Refund of Infringement B29100 Payment	\$	500.00	
EFT38459	09/09/2024	Katanning Stock & Trading		-\$	347.20
7/16	02/08/2024	BMX Track - Parts	\$	8.00	
7/21	15/08/2024	Cemetery Maintenance - Polishing Compound for Vases	\$	41.65	
7/22	22/08/2024	Parks & Gardens - Parts	\$	8.00	
7/23	25/08/2024	42 Crosby Street Building Maintenance - Shower head	\$	33.00	
7/24	28/08/2024	Railway Station Maintenance - Tools & Materials	\$	228.55	
7/25	29/08/2024	2011 Caterpillar Roller - Consumables	\$	28.00	
EFT38460	13/09/2024	Local Government Professionals WA		-\$	360.00
41114	10/09/2024	Engagement Edge with Great Southern Branch Event	\$	200.00	
41113	10/09/2024	Engagement Edge with Great Southern Branch Event	\$	160.00	
EFT38461	13/09/2024	Paull & Warner Resources		-\$	330.00
S155994	23/08/2024	Fire Detection & Alarm Monitoring - Admin Building	\$	330.00	
EFT38462	13/09/2024	Bartco Traffic Equipment Pty Ltd		-\$	924.00
27975	27/08/2024	Software Subscriptions - 3 Year Webstudio Licence Agreement	\$	924.00	
EFT38463	13/09/2024	Michelle Salter		-\$	4,525.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	4,525.00	
EFT38464	13/09/2024	Team Global Express Pty Ltd		-\$	92.80
0649-S408620	25/08/2024	Team Global Express Freight Charges	\$	92.80	

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EFT38465	13/09/2024	Paul Totino		-\$	4,525.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	4,525.00	
EFT38466	13/09/2024	Burgess Rawson		-\$	3,233.53
22850	06/09/2024	Water Consumption - Katanning Railway Yard	\$	283.83	
22851	06/09/2024	Water Consumption - Katanning Railway Yard	\$	28.38	
22852	06/09/2024	Water Consumption - Katanning Railway Yard	\$	469.29	
22853	06/09/2024	Water Consumption - Katanning Railway Yard	\$	418.56	
22854	06/09/2024	Water Consumption - Katanning Railway Yard	\$	498.29	
22859	06/09/2024	Water Consumption - Rail Reserve at Austral Terrace	\$	583.44	
22860	06/09/2024	Water Consumption - Rail Reserve at Austral Terrace	\$	6.50	
22878	10/09/2024	Water Consumption - Katanning Railway Yard	\$	942.95	
22879	10/09/2024	Water Consumption - Katanning Railway Yard	\$	2.29	
EFT38467	13/09/2024	AMPAC Debt Recovery		-\$	22.55
110244	22/08/2024	Debt Recovery - Debtors	\$	22.55	
EFT38468	13/09/2024	Amity Health		-\$	100.00
20240909	09/09/2024	Reimbursement - Refund of Key Bonds	\$	100.00	
EFT38469	13/09/2024	Katanning H Hardware		-\$	242.85
106036145	07/08/2024	Building Maintenance - Bokarup Street Daycare	\$	86.95	
106036259	09/08/2024	Uniforms & PPE - Safety Boots	\$	139.95	
106036367	13/08/2024	Maintenance - Skate Park	\$	15.95	
EFT38470	13/09/2024	BTW Rural Supplies		-\$	554.00
42906	27/08/2024	KA24621 Toyota Hilux - Battery & Jump Start Kit	\$	554.00	
EFT38471	13/09/2024	PFD Food Services		-\$	573.05
LM744222	28/08/2024	Kiosk Stock Order	\$	573.05	
EFT38472	13/09/2024	Remote Site Mechanical		-\$	5,011.60
INV-0317	10/09/2024	Contract Mechanic Service: 03/09/2024 - 10/09/2024	\$	5,011.60	
EFT38473	13/09/2024	Edwards Isuzu Ute Narrogin		-\$	41,370.00
T-7434	24/08/2024	Purchase of 2024 Isuzu SX Crew Cab 4WD	\$	41,370.00	
EFT38474	13/09/2024	Audiocom Albany		-\$	1,919.00
63360574	06/09/2024	BFB Vehicle Expenses - Cel Fi Roam Device	\$	1,919.00	
EFT38475	13/09/2024	J&S Castlehow Electrical		-\$	10,967.00
181067	28/08/2024	CCTV Upgrades - Depot	\$	10,967.00	
EFT38476	13/09/2024	Coca-Cola Amatil		-\$	396.83
0234838593	06/09/2024	Kiosk Stock Order	\$	396.83	
EFT38477	13/09/2024	Grande Food Service		-\$	362.78

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4236711	04/09/2024	Kiosk Stock Order	\$	362.78	
EFT38478	13/09/2024	Elizabeth Marie Guidera		-\$	6,900.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	6,900.00	
EFT38479	13/09/2024	John Christian Goodheart		-\$	4,525.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	4,525.00	
EFT38480	13/09/2024	Katanning Betta Home Living		-\$	298.00
35810050757	23/08/2024	Cleaning Equipment - Wet & Dry Vacuum Cleaner	\$	298.00	
EFT38481	13/09/2024	Kristy Nicole D'Aprile		-\$	14,025.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	14,025.00	
EFT38482	13/09/2024	Matthew Gavin Collis		-\$	4,525.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	4,525.00	
EFT38483	13/09/2024	QFH Multiparts		-\$	1,738.13
911369208	27/08/2024	Town Weed Control - Materials	\$	1,738.13	
EFT38484	13/09/2024	Ian Bruce Hanna		-\$	4,525.00
JUL-SEP2425	11/09/2024	Councillor Allowances: Jul - Sep 2024/25	\$	4,525.00	
EFT38485	13/09/2024	Plastics Plus		-\$	306.90
366487	23/08/2024	BFB Supplies - Wheelie Bin	\$	306.90	
EFT38486	13/09/2024	Tudor House		-\$	1,578.00
8994	26/08/2024	Fly Your Flags - New Flag Stock	\$	1,578.00	
EFT38487	13/09/2024	Wagin Truck Centre		-\$	476.95
N0375	27/08/2024	Side-Tipper Trailer - Parts	\$	476.95	
EFT38488	13/09/2024	Wy Wurry Electrical		-\$	565.00
INV-06735	03/09/2024	KLC - Electrical Maintenance	\$	565.00	
EFT38489	20/09/2024	Canon Australia		-\$	293.62
8124415330	04/09/2024	Admin Copier Charges - August 2024	\$	293.62	
EFT38490	20/09/2024	ABA Security & Electrical		-\$	2,819.79
41122	01/08/2024	Library Alarm Monitoring: 01/08/2024 - 31/07/2025	\$	528.00	
41156	05/08/2024	KLC Security Expenses - Monitoring of the SofiBeacon 3	\$	587.93	
41155	05/08/2024	KLC Security Expenses - Monitoring of the SofiBeacon 2	\$	587.93	
41154	05/08/2024	KLC Security Expenses - Monitoring of the SofiBeacon 1	\$	587.93	
41166	07/08/2024	Security Alarm Monitoring - Admin Building	\$	528.00	
EFT38491	20/09/2024	WA Contract Ranger Services		-\$	6,949.25
00005766	07/09/2024	Ranger Services: 26/08/2024 - 08/09/2024	\$	6,949.25	
EFT38492	20/09/2024	Hersey's Safety		-\$	1,226.83
S49383	01/08/2024	Depot Stores - PPE & Consumables	\$	1,226.83	

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EFT38493	20/09/2024	Westbooks		-\$	71.01
343693	04/09/2024	Library Stock - Books	\$	71.01	
EFT38494	20/09/2024	Easifleet		-\$	1,121.87
206485	11/09/2024	Vehicle Lease - 1HZF416	\$	1,121.87	
EFT38495	20/09/2024	Katanning Cleaning		-\$	15,499.00
3 (2024-2025)	09/09/2024	Cleaning Contract 2024/25 - August 2024	\$	15,499.00	
EFT38496	20/09/2024	Team Global Express Pty Ltd		-\$	130.63
0650-S408620	01/09/2024	Team Global Express Freight Charges	\$	130.63	
EFT38497	20/09/2024	Exurban Rural & Regional Planning		-\$	7,827.00
URP-4549	03/09/2024	Town Planning Consultancy - August 2024	\$	7,827.00	
EFT38498	20/09/2024	West Australian Newspapers		-\$	979.97
1007010420240831	31/08/2024	Advert - Community Grants Program 2024/25	\$	323.00	
1007010420240831	31/08/2024	Advert - Condolences Tribute for Lawrance Severin	\$	56.97	
1007010420240831	31/08/2024	Advert - Katanning Shire Matters	\$	600.00	
EFT38499	20/09/2024	Warren Blackwood Waste		-\$	16,229.81
19367	03/09/2024	Waste Collection Service - Front Lift Bin Service	\$	814.00	
19370	03/09/2024	Waste Collection Service - Regular Service	\$	4,907.18	
19387	08/09/2024	Waste Collection Service - Recycling Service	\$	5,601.45	
19394	16/09/2024	Waste Collection Service - Regular Service	\$	4,907.18	
EFT38500	20/09/2024	Jackson McDonald		-\$	12,681.60
545597	30/08/2024	Legal Advice - Amherst Village	\$	12,681.60	
EFT38501	20/09/2024	Katanning Regional Business Association		-\$	5,000.00
INV-1041	12/09/2024	Rates - 2024/25 Rates Incentive Prize Vouchers	\$	5,000.00	
EFT38502	20/09/2024	Australian Taxation Office		-\$	28,884.00
20240912	12/09/2024	PAYG - Weeking Ending: 11/09/2024	\$	28,884.00	
EFT38503	20/09/2024	Great Southern Fuel Supplies		-\$	5,841.92
AUG2024	31/08/2024	Fuel Card Purchases - August 2024	\$	5,841.92	
EFT38504	20/09/2024	AMPAC Debt Recovery		-\$	5,261.63
110387	31/08/2024	Debt Recovery - Rates	\$	5,233.25	
110418	31/08/2024	Debt Recovery - Debtors	\$	11.00	
111037	06/09/2024	Debt Recovery - Debtors	\$	17.38	
EFT38505	20/09/2024	Australia Post		-\$	256.21
1013475435	03/09/2024	Admin Daily Postage - August 2024	\$	256.21	
EFT38506	20/09/2024	National Livestock Reporting Service		-\$	990.00
90056597	30/08/2024	Saleyards Livestock Market Report - August 2024	\$	990.00	

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EFT38507	20/09/2024	Blights Auto Electric		-\$	430.00
22270	05/09/2024	Fuso Canter Tip Truck - Batteries	\$	430.00	
EFT38508	20/09/2024	SOS Office Equipment		-\$	83.00
SOS640786	31/08/2024	KLC Copier Charges - August 2024	\$	83.00	
EFT38509	20/09/2024	Promotion Products Pty Ltd		-\$	6,427.85
INV-51812	11/09/2024	Advertising & Promotion - Merchandise	\$	6,427.85	
EFT38510	20/09/2024	Omnicom Media Group Australia Pty Ltd		-\$	1,046.48
4453537	31/08/2024	Advertisement - Local Government Notices	\$	494.78	
1770712	31/08/2024	Advertisement - Vacant Positions	\$	501.36	
1770711	31/08/2024	Advertisement - BFB Local Law 2023 Notice of Proposal	\$	50.34	
EFT38511	20/09/2024	Department of Energy, Mines, Industry Regulation & Safety		-\$	1,947.05
BSLAUG2024	01/08/2024	Building Services Levy - August 2024	\$	1,947.05	
EFT38512	20/09/2024	Tyrepower Katanning		-\$	181.00
161906	07/08/2024	KA25652 Hilux Maintenance - Tyre Repair	\$	50.00	
160800	07/08/2024	John Deere Mower Maintenance - Tyre Repair	\$	61.00	
161015	07/08/2024	KA357 Isuzu D-Max - Tyre Maintenance	\$	70.00	
EFT38513	20/09/2024	Hitachi Construction Machinery Aust Ltd		-\$	135.92
SI1644530	05/09/2024	Hitachi Loader - Seals	\$	135.92	
EFT38514	20/09/2024	Bernard Seeber Architects		-\$	9,795.50
558.01.006	30/08/2024	Old Katanning Hotel Student Hub	\$	9,795.50	
EFT38515	20/09/2024	GT Fabrication		-\$	5,137.00
00013259	30/08/2024	KA00 Isuzu D-Max - Tray Replacement	\$	5,137.00	
EFT38516	20/09/2024	LFA First Response		-\$	649.62
IN42903	12/09/2024	BFB Supplies - HeartSine Battery Replacements	\$	649.62	
EFT38517	20/09/2024	Julie Millett		-\$	20.92
20240916	16/09/2024	Reimbursement - Refund of Cleaning Equipment Costs	\$	20.92	
EFT38518	20/09/2024	AFGRI Equipment		-\$	6,845.34
2873269	12/08/2024	John Deere Grader - Parts	\$	2,311.96	
2874244	14/08/2024	Joh Deere Motor Grader - Parts	\$	4,159.28	
2875384	19/08/2024	John Deere Grader - Parts	\$	69.53	
2876196	21/08/2024	John Deere Grader - Washer	\$	17.82	
2879771	30/08/2024	KA25815 John Deere Mower - Filters	\$	286.75	
EFT38519	20/09/2024	Autosmart WA South West & Great Southern		-\$	99.74
02402030	04/09/2024	Plant Stores - Car/Truck Wash	\$	99.74	
EFT38520	20/09/2024	Grande Food Service		-\$	159.70

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4237035	11/09/2024	Kiosk Stock Order	\$	159.70	
EFT38521	20/09/2024	Jamie Scally		-\$	849.00
434	16/09/2024	Children's Book Week - Clown	\$	849.00	
EFT38522	20/09/2024	Katanning Primary School		-\$	100.00
05/24	29/08/2024	CEO Donation - End of Year Student Awards Sponsorship	\$	100.00	
EFT38523	20/09/2024	Landgate		-\$	1,128.59
379392	25/10/2022	Valuation Services	\$	71.80	
379977	23/11/2022	Valuation Services	\$	71.80	
383956	10/05/2023	Valuation Services	\$	388.50	
384390	26/05/2023	Valuation Services	\$	152.26	
392712	26/04/2024	Valuation Services	\$	43.50	
394304	20/06/2024	Valuation Services	\$	74.15	
394607	24/06/2024	Valuation Services	\$	43.50	
395680	22/07/2024	Valuation Services	\$	283.08	
EFT38524	20/09/2024	Lotex Filter Cleaning Service		-\$	110.06
00010790	02/08/2024	CASE 2020 Wheel Loader - Filter Cleaning	\$	110.06	
EFT38525	20/09/2024	McIntosh & Sons		-\$	995.17
1948791	05/09/2024	2024 CASE Loader - Parts	\$	928.84	
1949081	06/09/2024	John Deere Grader - Parts	\$	66.33	
EFT38526	20/09/2024	Modern Teaching Aids		-\$	36.25
46086429	05/09/2024	Library Materials - Craft Supplies	\$	36.25	
EFT38527	20/09/2024	QFH Multiparts		-\$	248.00
911401542	04/09/2024	KA1993 Hino Truck - Parts	\$	248.00	
EFT38528	20/09/2024	Lita Collard		-\$	500.00
20240913	13/09/2024	Reimbursement - Welcome to Country	\$	500.00	
EFT38529	20/09/2024	Old Kobeelyan's Association		-\$	100.00
20240911	11/09/2024	Reimbursement - Refund of Bond	\$	100.00	
EFT38530	20/09/2024	T-Quip		-\$	1,511.99
132184 #32	05/09/2024	Sweeper-Scrubber Maintenance - Parts	\$	1,511.99	
EFT38531	20/09/2024	Albany V-Belt & Rubber		-\$	132.85
IN400770	23/08/2024	Depot Stores - Consumables	\$	132.85	
EFT38532	20/09/2024	WesTrac		-\$	1,619.10
PI 0032280	29/08/2024	Caterpillar Skid Steer Loader - Parts	\$	445.98	
PI 0058446	05/09/2024	2020 Caterpillar Grader - Parts	\$	1,173.12	
EFT38533	20/09/2024	Winc Australia		-\$	1,081.57

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9045932617	08/08/2024	KLC Cleaning Order - Materials	\$	423.34
9045970456	14/08/2024	Stationery Order - Depot & Admin	\$	422.96
9045973927	15/08/2024	Stationery Order - Admin	\$	79.82
9046062570	27/08/2024	Admin Stationery Order	\$	35.73
9046069686	28/08/2024	Admin Stationery Order	\$	119.72
EFT38534	27/09/2024	BGL Solutions		-\$ 32,582.00
INV-0006677	11/09/2024	Ovals Maintenance - Fertilizer	\$	32,582.00
EFT38535	27/09/2024	Liberty Oil Australia		-\$ 17,031.64
FI314004389	20/09/2024	Depot Stock - Diesel & Petrol	\$	17,031.64
EFT38536	27/09/2024	WA Contract Ranger Services		-\$ 6,897.00
00005801	21/09/2024	Ranger Services: 09/09/2024 - 22/09/2024	\$	6,897.00
EFT38537	27/09/2024	Easifleet		-\$ 1,121.87
207422	25/09/2024	Vehicle Lease - 1HZF416	\$	1,121.87
EFT38538	27/09/2024	Team Global Express Pty Ltd		-\$ 292.64
0651-S408620	08/09/2024	Team Global Express Freight Charges	\$	292.64
EFT38539	27/09/2024	Warren Blackwood Waste		-\$ 5,601.45
19395	23/09/2024	Waste Collection Service - Recycling Service	\$	5,601.45
EFT38540	27/09/2024	AMPAC Debt Recovery		-\$ 25.19
111069	13/09/2024	Debt Recovery - Debtors	\$	25.19
EFT38541	27/09/2024	Connect CCS		-\$ 156.59
00117616	15/09/2024	After Hours Call Centre - August 2024	\$	156.59
EFT38542	27/09/2024	Kleenheat Gas		-\$ 323.99
4606469	10/09/2024	Saleyards Materials - Gas Cylinders	\$	323.99
EFT38543	27/09/2024	Albany Aurora Environmental		-\$ 671.96
21646	10/09/2024	Refuse Site Maintenance - Groundwater Monitoring	\$	671.96
EFT38544	27/09/2024	PFD Food Services		-\$ 262.35
LM882114	11/09/2024	Kiosk Stock Order	\$	262.35
EFT38545	27/09/2024	Kojonup BMC Embroidery		-\$ 5,451.00
10303	23/09/2024	Uniforms & PPE - Depot and Saleyards Staff	\$	5,451.00
EFT38546	27/09/2024	Birdwood Trust		-\$ 1,780.50
20240918	18/09/2024	Reimbursement - Rates Refund A3236	\$	1,780.50
EFT38547	27/09/2024	Mother Hens B&B		-\$ 280.00
241609	18/09/2024	Accommodation - EHO Handover	\$	280.00
EFT38548	27/09/2024	Fleet Network Pty Ltd		-\$ 3,417.16
135744	14/08/2024	Vehicle Lease - CEO's Vehicle	\$	854.29

Schedule of Accounts Paid - September 2024

136222	28/08/2024	Vehicle Lease - CEO's Vehicle	\$	854.29
136744	11/09/2024	Vehicle Lease - CEO's Vehicle	\$	854.29
137228	25/09/2024	Vehicle Lease - CEO's Vehicle	\$	854.29
EFT38549	27/09/2024	Perth Party Time		-\$ 3,500.00
241011	12/06/2024	Event Planning - Town Hall Fluro Disco	\$	3,500.00
EFT38550	27/09/2024	Total Ag Centre		-\$ 775.24
INV-0070	11/09/2024	Kioti Tractor - 50 Hour Service	\$	775.24
EFT38551	27/09/2024	Conway Highbury Pty Ltd		-\$ 792.00
880	09/09/2024	Professional Services - Local Law Review	\$	792.00
EFT38552	27/09/2024	Bernadette Butler		-\$ 120.00
20240920	20/09/2024	Reimbursement - Refund of Bond	\$	120.00
EFT38553	27/09/2024	McDougall Weldments		-\$ 11,466.00
INV-1231	02/09/2024	Statute/Memorial Restoration - Prosser Park	\$	11,466.00
EFT38554	27/09/2024	ABC Distributors WA		-\$ 6,622.09
167324	06/09/2024	Cleaning Order - September 2024	\$	293.70
167322	11/09/2024	Cleaning Order - September 2024	\$	6,328.39
EFT38555	27/09/2024	ARM Security		-\$ 234.22
CINS3170508	13/09/2024	Alarm Monitoring: 1 October - 31 December 2024	\$	234.22
EFT38556	27/09/2024	Clever Patch		-\$ 250.24
553701	11/09/2024	Library Materials - Craft Supplies	\$	250.24
EFT38557	27/09/2024	James Wood		-\$ 75.50
20240924	24/09/2024	Reimbursement - Catering for Gallery Tributerics" Opening"	\$	75.50
EFT38558	27/09/2024	Katanning Furnishings		-\$ 269.00
21314	17/09/2024	Depot Buildings - Bookcase	\$	269.00
EFT38559	27/09/2024	LGISWA		-\$ 8,690.00
100-159344	06/08/2024	Employment Assistance Program - 2024/25 FY	\$	8,690.00
EFT38560	27/09/2024	Modern Teaching Aids		-\$ 154.66
46093825	11/09/2024	Library Materials - Craft Supplies	\$	154.66
EFT38561	27/09/2024	MoHana Catering		-\$ 400.00
00000254	24/09/2024	Catering - Council Forum	\$	400.00
EFT38562	27/09/2024	QFH Multiparts		-\$ 4,714.85
911359061	27/08/2024	Uniforms & PPE - Boots	\$	360.10
911480744	11/09/2024	Weed Control - Chemical	\$	4,235.00
911447979	12/09/2024	Cemetery Pest Control - Bunny Bait	\$	119.75
EFT38563	27/09/2024	Hare Holdings Pty Ltd		-\$ 1,953.86

Schedule of Accounts Paid - September 2024

A2853	24/09/2024	Rates refund for assessment A2853 28 Creek Street KATANNING WA 6317	\$	1,953.86	
EFT38564	27/09/2024	Solid Ceilings		-\$	1,500.00
INV-0011	24/09/2024	Hire of Cherry Picker - Flag Changes	\$	1,500.00	
EFT38565	27/09/2024	WALGA		-\$	120.00
LGC24-474	25/09/2024	WALGA Local Government Week 2024	\$	120.00	
EFT38566	27/09/2024	Katanning Wanderers Football Club		-\$	600.00
20240920	20/09/2024	Reimbursement - Refund of Bond	\$	600.00	
EFT38567	27/09/2024	Watkins Plumbing		-\$	1,375.00
2729	24/09/2024	8 Austral Terrace Maintenance - Toilet Blockage	\$	1,375.00	
EFT38568	27/09/2024	WesTrac		-\$	679.31
PI 0064474	07/09/2024	2020 Caterpillar Grader - Parts	\$	679.31	
TOTAL			\$	706,783.05	-\$ 706,783.05

Payroll Payments	Date	Name	Description	Amount	Total
Pay	12/09/2024	Payroll		-\$	114,597.64
			Payroll PAY 6	\$ 114,597.64	
Pay	26/09/2024	Payroll		-\$	116,096.12
			Payroll PAY 7	\$ 116,096.12	
TOTAL			\$	230,693.76	-\$ 230,693.76

Cheque Payments	Date	Name	Description	Amount	Total
42484	06/09/2024	Shire of Katanning		-\$	651.25
DEDUCTION	28/08/2024		Payroll deductions - Social Club 28/08/2024	\$ 48.00	
DEDUCTION	28/08/2024		Payroll deductions - Lottery 28/08/2024	\$ 60.00	
20240904	04/09/2024		Petty Cash Purchases: July - August 2024	\$ 543.25	
42485	20/09/2024	Shire of Katanning		-\$	94.00
DEDUCTION	11/09/2024		Payroll deductions - Social Club 11/09/2024	\$ 42.00	
DEDUCTION	11/09/2024		Payroll deductions - Lottery 11/09/2024	\$ 52.00	
42486	20/09/2024	Shire of Katanning		-\$	103.00
A332	15/07/2024		Shire of Katanning Vacant Land Rates	\$ 103.00	
TOTAL			\$	848.25	-\$ 848.25

Schedule of Accounts Paid - September 2024

Direct Debit Payments	Date	Name	Description	Amount	Total
DD33252.1	05/09/2024	Water Corporation		-\$	8.60
90 07809 06 5	15/08/2024		Water Usage - Fenwick Road Cemetery	\$ 8.60	
DD33252.2	04/09/2024	Synergy		-\$	17,711.85
977 854 430	15/08/2024		Grouped Electricity Account - August 2024	\$ 17,711.85	
DD33266.1	09/09/2024	Synergy		-\$	1,781.15
154 025 290	20/08/2024		Electricity - Saleyards	\$ 1,781.15	
DD33275.1	12/09/2024	Synergy		-\$	449.24
303 663 850	23/08/2024		Electricity - 42 Austral Terrace	\$ 449.24	
DD33275.2	04/09/2024	Telstra Corporation		-\$	1,434.06
K 099 098 141-4	21/08/2024		Phone & Internet Charges - Aug 2024	\$ 1,434.06	
DD33279.1	13/09/2024	Synergy		-\$	164.80
251 079 810	26/08/2024		Electricity - Charges Tower	\$ 164.80	
DD33282.1	16/09/2024	Synergy		-\$	532.39
148 310 600	27/08/2024		Electricity - 22 Austral Terrace	\$ 327.70	
299 567 230	27/08/2024		Electricity - 8 Austral Terrace	\$ 204.69	
DD33296.1	18/09/2024	Synergy		-\$	310.32
303 539 720	29/08/2024		Electricity - 1 Synnott Avenue	\$ 174.01	
239 593 320	29/08/2024		Electricity - 1 Warren Road	\$ 136.31	
DD33296.2	14/09/2024	SG Fleet Australia		-\$	1,054.37
AUSG00751756	31/08/2024		Vehicle Lease - CESM	\$ 1,054.37	
DD33298.1	20/09/2024	Synergy		-\$	1,503.17
159 777 820	02/09/2024		Electricity - 1/6 Hill Way	\$ 462.41	
159 985 050	02/09/2024		Electricity - 2/6 Hill Way	\$ 159.24	
638 847 540	02/09/2024		Unmetered Electricity - Street Lighting	\$ 397.21	
138 671 920	02/09/2024		Electricity - 25 Marmion Street	\$ 249.16	
328 938 170	02/09/2024		Electricity - 38 Austral Terrace	\$ 235.15	
DD33298.2	24/09/2024	Synergy		-\$	12,017.67
338 348 270	02/09/2024		Electricity - Street Lighting	\$ 12,017.67	
DD33303.1	19/09/2024	Water Corporation		-\$	199.73
90 13922 94 5	03/09/2024		Water Usage - 8 Austral Terrace	\$ 199.73	
DD33303.2	24/09/2024	Synergy		-\$	2,981.73
312 951 080	03/09/2024		Electricity - 52 Austral Terrace	\$ 2,981.73	
DD33309.1	26/09/2024	Synergy		-\$	921.13

Schedule of Accounts Paid - September 2024

155 057 680	05/09/2024	Electricity - Refuse Site	\$	921.13	
DD33309.2	25/09/2024	Synergy		-\$	434.05
407 889 690	04/09/2024	Electricity - 61A Conroy Street	\$	434.05	
DD33316.1	11/09/2024	Aware Super		-\$	11,862.70
SUPER	11/09/2024	Superannuation contributions	\$	10,849.42	
DEDUCTION	11/09/2024	Payroll deductions	\$	1,013.28	
DD33316.2	11/09/2024	The Trustee For PEK Super		-\$	986.20
SUPER	11/09/2024	Superannuation contributions	\$	848.20	
DEDUCTION	11/09/2024	Payroll deductions	\$	138.00	
DD33316.3	11/09/2024	The Trustee for AMP Super Fund		-\$	1,106.22
SUPER	11/09/2024	Superannuation contributions	\$	1,049.97	
DEDUCTION	11/09/2024	Payroll deductions	\$	56.25	
DD33316.4	11/09/2024	Land & Shed Superannuation Fund		-\$	330.02
SUPER	11/09/2024	Superannuation contributions	\$	330.02	
DD33316.5	11/09/2024	Hostplus Superannuation Fund		-\$	635.75
SUPER	11/09/2024	Superannuation contributions	\$	635.75	
DD33316.6	11/09/2024	Australian Super		-\$	1,265.66
SUPER	11/09/2024	Superannuation contributions	\$	1,265.66	
DD33316.7	11/09/2024	Zurich Australian Insurance Limited		-\$	258.45
SUPER	11/09/2024	Superannuation contributions	\$	258.45	
DD33316.8	11/09/2024	Colonial First State		-\$	94.00
SUPER	11/09/2024	Superannuation contributions	\$	94.00	
DD33316.9	11/09/2024	Rest Superannuation		-\$	710.24
SUPER	11/09/2024	Superannuation contributions	\$	710.24	
DD33367.1	25/09/2024	Aware Super		-\$	12,185.69
SUPER	25/09/2024	Superannuation contributions	\$	11,062.23	
DEDUCTION	25/09/2024	Payroll deductions	\$	1,111.91	
DEDUCTION	25/09/2024	Payroll deductions	\$	11.55	
DD33367.2	25/09/2024	MobiSuper		-\$	243.23
SUPER	25/09/2024	Superannuation contributions	\$	243.23	
DD33367.3	25/09/2024	The Trustee For PEK Super		-\$	1,004.94
SUPER	25/09/2024	Superannuation contributions	\$	866.94	
DEDUCTION	25/09/2024	Payroll deductions	\$	138.00	
DD33367.4	25/09/2024	The Trustee for AMP Super Fund		-\$	1,106.22
SUPER	25/09/2024	Superannuation contributions	\$	1,049.97	

Schedule of Accounts Paid - September 2024

DEDUCTION	25/09/2024	Payroll deductions	\$	56.25	
DD33367.5	25/09/2024	Land & Shed Superannuation Fund		-\$	328.69
SUPER	25/09/2024	Superannuation contributions	\$	328.69	
DD33367.6	25/09/2024	MLC Masterkey Personal		-\$	26.17
SUPER	25/09/2024	Superannuation contributions	\$	26.17	
DD33367.7	25/09/2024	Hostplus Superannuation Fund		-\$	659.45
SUPER	25/09/2024	Superannuation contributions	\$	659.45	
DD33367.8	25/09/2024	Australian Super		-\$	1,008.21
SUPER	25/09/2024	Superannuation contributions	\$	1,008.21	
DD33367.9	25/09/2024	Zurich Australian Insurance Limited		-\$	271.81
SUPER	25/09/2024	Superannuation contributions	\$	271.81	
DD33370.1	11/09/2024	Aware Super		-\$	68.01
SUPER	25/09/2024	Superannuation contributions	\$	68.01	
DD33316.10	11/09/2024	Retail Employees Superannuation Trust		-\$	287.55
SUPER	11/09/2024	Superannuation contributions	\$	287.55	
DD33316.11	11/09/2024	Australian Prime Superannuation Fund		-\$	421.08
SUPER	11/09/2024	Superannuation contributions	\$	421.08	
DD33316.12	11/09/2024	MobiSuper		-\$	244.87
SUPER	11/09/2024	Superannuation contributions	\$	244.87	
DD33367.10	25/09/2024	CBUS		-\$	33.48
SUPER	25/09/2024	Superannuation contributions	\$	33.48	
DD33367.11	25/09/2024	Rest Superannuation		-\$	616.61
SUPER	25/09/2024	Superannuation contributions	\$	616.61	
DD33367.12	25/09/2024	Retail Employees Superannuation Trust		-\$	287.28
SUPER	25/09/2024	Superannuation contributions	\$	287.28	
DD33367.13	25/09/2024	Australian Prime Superannuation Fund		-\$	616.82
SUPER	25/09/2024	Superannuation contributions	\$	616.82	
TOTAL			\$	78,163.61	-\$ 78,163.61

Credit Card Payments	Date	Name	Description	Amount	Total
DD33299.2	27/08/2024	Commonwealth Bank of Australia		-\$	6,702.68
AUG2024	27/08/2024	Human Resources Coordinator	Credit Card Purchases - August 2024	-\$	4,574.88
			Zanyacs - Allen Key	4.50	
			Agoda - Accommodation for Records Training	515.97	

Schedule of Accounts Paid - September 2024

		Zanyacs - NAIDOC Week Event Supplies	200.15	
		Office Works - Staff Samsung Galaxy S24+ Phone & Case	1545.95	
		Agoda - Accommodation for Rates Training	230.48	
		Kowalds News & Glasshouse - Farewell Card	6.02	
		Woolworths - Farewell Morning Tea inc GST	59.49	
		Woolworths - Farewell Morning Tea GST free	6.90	
		Woodchester B&B - Accommodation for Children's Book Week	154.00	
		Quest - Accommodation for DOT Training	1251.42	
		Jumbuck Hotel - Accommodation for Comedy Gold	600.00	
AUG2024	27/08/2024 Chief Executive Officer	Credit Card Purchases - August 2024	-\$	281.77
		Hi-Way Motel - Accommodation for Australian Saleyards Conference	150.00	
		Uber - Australian Saleyards Conference	10.94	
		Chris n Dis Pies and cakes - Lunch Australian Saleyards Conference	11.80	
		McDonalds Stawell - Breakfast Australian Saleyards Conference	11.15	
		Eureka Ballarat Cafe - Breakfast Australian Saleyards Conference	5.38	
		Uber - Breakfast Australian Saleyards Conference	32.51	
		Uber - Breakfast Australian Saleyards Conference	59.99	
AUG2024	27/08/2024 Executive Assistant to CEO	Credit Card Purchases - August 2024	-\$	516.75
		Dome Katanning - Councillors Breakfast	158.80	
		Rural Health West - Annual Subscription	100.00	
		Woolworths - Farewell Gift	257.95	
AUG2024	27/08/2024 Manager Recreation Services	Credit Card Purchases - August 2024	-\$	1,061.30
		EG Fuel Co - Ice	7.00	
		IGA - Kiosk Stock	7.98	
		Johns Bakery - Kiosk Stock	65.00	
		Woolworths - Kiosk Stock inc GST	72.00	
		Woolworths - Kiosk Stock GST free	190.53	
		Woolworths - Kiosk Stock inc GST	12.00	
		Woolworths - Kiosk Stock GST free	16.70	
		JB's Quality Meats - Seniors Prizes	32.00	
		Woolworths - Kiosk Stock	28.90	
		Woolworths - Seniors Prizes inc GST	46.60	
		Woolworths - Seniors Prizes GST free	15.55	
		JB's Quality Meats - Seniors Prizes	40.00	
		Katanning Stock & Trading - Gorilla Tape	62.50	

Schedule of Accounts Paid - September 2024

		Office Works - Whiteboard & Clock	192.24	
		Woolworths - Kiosk Stock	125.96	
		Johns Bakery - Kiosk Stock	5.50	
		Johns Bakery - Kiosk Stock	11.00	
		Woolworths - Kiosk Stock inc GST	36.00	
		Woolworths - Kiosk Stock GST free	93.84	
AUG2024	27/08/2024	Community Emergency Services Manager	Credit Card Purchases - August 2024	-\$ 267.98
		Office Works - Printer Ink & Pens	267.98	

TOTAL	\$	6,702.68	-\$	6,702.68
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EFT Total	\$	706,783.05	69.08%
Payroll Total	\$	230,693.76	22.55%
Cheque Total	\$	848.25	0.08%
Direct Debit Total	\$	78,163.61	7.64%
Credit Card Total	\$	6,702.68	0.66%
	\$	1,023,191.35	100%



Shire of
Katanning
Heart of the Great Southern

Financial Schedules
September 2024



Heart of the Great Southern

		2024-2025 ORIGINAL BUDGET				2024-2025 YTD ACTUAL		
		ALL BUDGET	SYNERGY	VARIANCE		ALL ACTUAL	SYNERGY	VARIANCE
General Purpose Funding	03	- 8,371,021.00	- 8,371,021.00	-	-	5,539,922.51	5,539,922.51	-
Governance	04	- 7,470,083.24	- 7,470,083.24	-	-	257,712.44	257,712.44	-
Law, Order, Public Safety	05	- 209,174.77	- 209,174.77	-	-	67,048.45	67,048.45	-
Health	07	- 175,236.38	- 175,236.38	-	-	35,896.02	35,896.02	-
Education and welfare	08	- 309,967.57	- 309,967.57	-	-	3,214.57	3,214.57	-
Housing	09	- 298,900.35	- 298,900.35	-	-	33,564.77	33,564.77	-
Community amenities	10	- 717,452.86	- 717,452.86	-	-	582,370.09	582,370.09	-
Recreation and culture	11	- 4,316,284.42	- 4,316,284.42	-	-	540,764.36	540,764.36	-
Transport	12	- 4,666,941.21	- 4,666,941.21	-	-	353,100.77	353,100.77	-
Economic services	13	- 1,126,713.91	- 1,126,713.91	-	-	113,718.18	113,718.18	-
Other property and services	14	- 19,197.59	- 19,197.59	0.00	-	3,987.77	3,987.77	0.00
TOTAL		- 4,039,630.36	- 4,039,630.36	0.00	-	4,786,843.95	4,786,843.95	0.00
		OPERATING EXPENDITURE	SYNERGY	VARIANCE		OPERATING EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	381,565.00	381,565.00	-		66,429.49	66,429.49	-
Governance	04	1,249,289.76	1,249,289.76	-		263,451.62	263,451.62	-
Law, Order, Public Safety	05	775,887.77	775,887.77	-		125,281.96	125,281.96	-
Health	07	261,984.78	261,984.78	-		45,972.88	45,972.88	-
Education and welfare	08	980,517.57	980,517.57	-		127,983.97	127,983.97	-
Housing	09	512,026.35	512,026.35	-		10,886.52	10,886.52	-
Community amenities	10	1,805,777.89	1,805,777.89	-		327,453.52	327,453.52	-
Recreation and culture	11	4,789,895.97	4,789,895.97	-		643,810.31	643,810.31	-
Transport	12	5,730,625.55	5,730,625.55	-		578,104.72	578,104.72	-
Economic services	13	1,780,563.91	1,780,563.91	-		240,265.65	240,265.65	-
Other property and services	14	119,688.41	119,688.41	0.00		56,588.73	56,588.73	-
TOTAL		18,387,822.96	18,387,822.96	0.00		2,486,229.37	2,486,229.37	-
		OPERATING REVENUE	SYNERGY	VARIANCE		OPERATING REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	8,752,586.00	8,752,586.00	-		5,606,352.00	5,606,352.00	-
Governance	04	8,719,373.00	8,719,373.00	-		5,739.18	5,739.18	-
Law, Order, Public Safety	05	566,713.00	566,713.00	-		58,233.51	58,233.51	-
Health	07	86,748.40	86,748.40	-		10,076.86	10,076.86	-
Education and welfare	08	670,550.00	670,550.00	-		131,198.54	131,198.54	-
Housing	09	213,126.00	213,126.00	-		44,451.29	44,451.29	-
Community amenities	10	1,088,325.03	1,088,325.03	-		909,823.61	909,823.61	-
Recreation and culture	11	473,611.55	473,611.55	-		103,045.95	103,045.95	-
Transport	12	1,063,684.34	1,063,684.34	-		225,003.95	225,003.95	-
Economic services	13	653,850.00	653,850.00	-		126,547.47	126,547.47	-
Other property and services	14	138,886.00	138,886.00	-		52,600.96	52,600.96	-
TOTAL		22,427,453.32	22,427,453.32	-		7,273,073.32	7,273,073.32	-

		CAPITAL EXPENDITURE	SYNERGY	VARIANCE		CAPITAL EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	21,045.00	21,045.00	-		279.65	279.65	-
Governance	04	10,876,364.00	10,876,364.00	-		118,357.99	118,357.99	-
Law, Order, Public Safety	05	280,000.00	280,000.00	-		10,794.87	10,794.87	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	280,545.00	280,545.00	-		82,692.62	82,692.62	-
Community amenities	10	192,969.00	192,969.00	-		4,898.17	4,898.17	-
Recreation and culture	11	2,115,440.00	2,115,440.00	-		14,562.41	14,562.41	-
Transport	12	1,613,792.53	1,613,792.53	-		153,714.97	153,714.97	-
Economic services	13	1,030,842.00	1,030,842.00	-		22,545.51	22,545.51	-
Other property and services	14	-	-	-		-	-	-
TOTAL		16,410,997.53	16,410,997.53	-		407,846.19	407,846.19	-
		CAPITAL REVENUE	SYNERGY	VARIANCE		CAPITAL REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	-	-	-		-	-	-
Governance	04	2,487,110.00	2,487,110.00	-		-	-	-
Law, Order, Public Safety	05	250,000.00	250,000.00	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	165,000.00	165,000.00	-		-	-	-
Community amenities	10	-	-	-		-	-	-
Recreation and culture	11	1,216,329.00	1,216,329.00	-		5,389.97	5,389.97	-
Transport	12	- 68,500.00	- 68,500.00	-		206,185.80	206,185.80	-
Economic services	13	1,048,199.00	1,048,199.00	-		-	-	-
Other property and services	14	-	-	-		-	-	-
TOTAL		5,098,138.00	5,098,138.00	-		211,575.77	211,575.77	-

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
General Purpose Grants
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0181	General Purpose Grant (GPF)	2,247,747		561,937		105,672		(456,265)	(81%)
0201	Untied Road Grant (GPF)	678,014		169,504		15,153		(154,352)	(91%)
0251	ESL Administration Fee (GPF)	4,000		1,000		-		(1,000)	(100%)
TOTAL		2,929,761	-	732,441	-	120,824	-	(611,617)	

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Revenue									
0021	Back Rates Levied (RAT)	1,000		1,000		8,562		7,562	756%
0031	Interim Rates (RAT)	2,500		2,500		64,190		61,690	2,468%
0041	Instalment Interest (RAT)	13,000		13,000		15,270		2,270	17%
0051	Instalment Charge (RAT)	10,000		10,000		9,660		(340)	(3%)
0061	Direct Debit Returns (RAT)	100		24		-		(24)	(100%)
0101	Rates Discount (RAT)	(2,185)	-	(546)		(5,492)		-	
0111	Rates Adjustments (RAT)	(500)		(123)		-		-	
0121	Rates Levied (RAT)	5,241,710		5,241,710		5,247,746		6,036	0%
0161	Ex Gratia Rates (RAT)	5,150		5,150		-		(5,150)	(100%)
0171	Rates Late Payment Penalty (RAT)	75,000		18,750		17,481		(1,269)	(7%)
1101	Write Off Rates (RAT)	(100,000)		(25,002)		(181)		-	
TOTAL		5,245,775	-	5,266,463	-	5,357,235	-	70,774	

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0162	Rates Incentive Prize (GPI)		5,243		5,243		5,000	(243)	(5%)
0182	Photocopying & Stationery (GPI)		2,000		498		510	12	2%
0402	Administration Allocated (GPI)		239,422		59,856		52,495	(7,361)	(12%)
0752	Bank Fees (GPI)		2,900		723		707	(16)	(2%)
1012	Valuation Expenses (GPI)		5,000		1,248		1,154	(94)	(8%)
1022	Debt Collection Legal Expenses (GPI)		120,000		30,000		6,524	(23,476)	(78%)
1032	Search Fees (GPI)		1,000		249		-	(249)	(100%)
5842	Postage & Freight (GPI)		4,000		999		39	(960)	(96%)
5862	Training & Development (GPI)		2,000		498		-	(498)	(100%)
Operating Revenue									
0131	Special Arrangement Administration Fee (GPI)	1,000		249		528		279	112%
0191	Pension Deferred Interest (GPI)	3,000		750		-		(750)	(100%)
1163	Debt Collection Legal Expenses Reimbursement (GPI)	120,000		30,000		19,248		(10,752)	(36%)
1183	Rates Enquiry Commissions (GPI)	13,000		3,249		6,594		3,345	103%
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		12		-		(12)	(100%)
1253	Interest - Reserves (GPI)	308,000		76,998		71,946		(5,052)	(7%)
9113	Interest - Municipal (GPI)	132,000		33,000		29,977		(3,023)	(9%)
Capital Expenditure									
2493	Transfer to Reserve - GRV Revaluation - Interest		1,045		-		280	280	100%
6373	Transfer to Reserve - GRV Revaluation		20,000		-		-	-	
Capital Revenue									
TOTAL		577,050	402,610	144,258	99,314	128,293	66,709	(48,570)	

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0202	Councillor Travel Expenses (GEM)		2,000		498		6,359	5,861	1,177%
0212	Training & Development (GEM)		20,000		4,998		14,146	9,148	183%
0214	Advertising & Promotion (GEM)		5,000		1,248		294	(954)	(76%)
0232	Deputy Allowance (GEM)		9,500		2,375		2,375	-	
0242	Refreshments & Receptions (GEM)		20,500		5,121		3,207	(1,914)	(37%)
0262	Subscriptions & Memberships (GEM)		19,100		4,773		38,132	33,359	699%
0281	Councillors Donations (GEM)		32,100		8,025		-	(8,025)	(100%)
0282	Community Financial Assistance Programme (GEM)		43,000		10,749		-	(10,749)	(100%)
0285	Consultants (GEM)		29,000		7,248		720	(6,528)	(90%)
0422	Works Program - Governance (GEM)		17,893		4,467		3,027	(1,440)	(32%)
0472	Administration Allocated (GEM)		329,426		82,356		72,710	(9,646)	(12%)
0632	President's Allowance (GEM)		38,000		9,500		9,500	-	
1842	Expensed Minor Asset Purchases (GEM)		500		123		-	(123)	(100%)
7612	Presentations & Gifts (GEM)		9,000		2,250		1,403	(847)	(38%)
7902	Councillor Attendance Fee (GEM)		119,000		29,750		29,750	-	
7952	Councillor Communication Allowance (GEM)		7,700		1,923		1,925	2	0%
Operating Revenue									
0293	Other Reimbursements (GEM)	500		123		-		(123)	(100%)
Capital Expenditure									
0304	Equipment - At Cost - Members		25,000		-		-	-	
6284	Transfer to Reserve - Christmas Decoration - Interest		2,573		642		701	59	9%
6348	Transfer to Reserve - Election - Interest		1,403		348		382	34	10%
6379	Transfer to Reserve - Election		5,000		1,248		-	(1,248)	(100%)
Capital Revenue									
TOTAL		500	735,695	123	177,642	-	184,631	6,866	

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0007	Security Expenses (ADM)		4,500		1,125		230	(895)	(80%)
0317	Employee Superannuation (ADM)		119,674		32,193		32,052	(141)	(0%)
0340	Administration Allocated (ADM)		(2,223,574)		(555,897)		(486,067)	69,830	(13%)
0342	Salary Costs (ADM)		960,094		258,265		234,570	(23,695)	(9%)
0370	Staff Housing Allocation (ADM)		53,213		13,302		-	(13,302)	(100%)
0372	Insurance (ADM)		54,650		27,325		21,829	(5,496)	(20%)
0382	Training & Development (ADM)		34,500		8,625		8,573	(52)	(1%)
0385	Fit for Work Program (ADM)		13,550		3,387		8,081	4,694	139%
0507	Workers Compensation Insurance Premium (ADM)		22,956		11,478		12,967	1,489	13%
0512	Computer Software Subscriptions (ADM)		110,000		110,000		77,464	(32,536)	(30%)
0513	ICT Hardware (ADM)		30,000		7,500		7,350	(150)	(2%)
0515	IT Support (ADM)		30,000		7,500		3,856	(3,644)	(49%)
0592	Building Program - Admin		77,071		19,260		28,477	9,217	48%
0622	Expensed Minor Asset Purchases (ADM)		2,500		624		-	(624)	(100%)
0712	Photocopying & Stationery (ADM)		20,000		4,998		4,139	(859)	(17%)
0732	Utilities (ADM)		33,320		8,325		9,677	1,352	16%
0742	Advertising & Promotion (ADM)		17,500		4,374		5,712	1,338	31%
0762	Postage & Freight (ADM)		6,000		1,500		710	(790)	(53%)
0772	Subscriptions & Memberships (ADM)		31,500		7,875		3,861	(4,014)	(51%)
0773	Records Management Expenses (ADM)		1,600		399		-	(399)	(100%)
0792	REFUNDS (E)		100		24		-	(24)	(100%)
0872	Motor Vehicle Expenses (ADM)		15,000		3,750		4,758	1,008	27%
0892	Uniforms (ADM)		7,200		1,800		358	(1,442)	(80%)
0893	Medical Checks (ADM)		1,250		312		265	(47)	(15%)
1062	Depreciation - Furniture & Fittings (ADM)		18,612		4,653		-	(4,653)	(100%)
			244,092		61,023		-	(61,023)	(100%)
1082	Depreciation - Building (ADM)								
1123	Suspense Account		-		-		(55,418)	(55,418)	100%
1132	ADM - LSL Previous Employees		-		-		3,780	3,780	100%
1223	Rounding Adjustments (ADM)		-		-		1	1	100%
1342	Audit Fees (ADM)		100,000		24,999		3,000	(21,999)	(88%)
1352	Consultants (ADM)		120,000		30,000		55,493	25,493	85%
1360	Professional Advice & Services (ADM)		40,000		9,999		-	(9,999)	(100%)
1362	Bank Fees (ADM)		27,600		6,900		8,068	1,168	17%
1363	Bank Fees - No GST (ADM)		1,400		348		405	57	16%
3072	Depreciation - Equipment (ADM)		7,740		1,935		-	(1,935)	(100%)
3312	Depreciation - Motor Vehicle (ADM)		34,416		8,604		-	(8,604)	(100%)
3862	Refreshment Expenses (ADM)		3,500		873		743	(130)	(15%)
5932	Communication Expenses (ADM)		25,920		6,480		4,866	(1,615)	(25%)
5952	Fringe Benefits Tax (ADM)		33,000		8,250		-	(8,250)	(100%)
7692	Other Expenses inc OH&S (ADM)		2,000		498		200	(298)	(60%)
Operating Revenue									
1113	Miscellaneous Income (ADM)	500		123		-		(123)	(100%)
1153	Administration Fee Income (ADM)	400		99		175		76	76%
1154	Freedom of Information Income (ADM)	200		48		-		(48)	(100%)
1156	Meeting Charges / Equipment Hire (ADM)	500		123		516		393	320%
1193	ADM - LSL Reimbursement	-		-		4,213		-	
2063	Insurance Claims (ADM)	2,000		498		-		(498)	(100%)
2513	Employee Contributions to Fuel (ADM)	2,200		549		671		122	22%
Capital Expenditure									
2494	Transfer to Reserve - Employee Leave Entitlement - Interest		30,479		7,617		8,308	691	9%
Capital Revenue									
TOTAL		5,800	111,363	1,440	150,223	5,576	8,308	(141,993)	

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Financial Statement for the period ended

30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
Operating Revenue									
2646	Early Childhood Hub Grant Funds	8,711,073		-		-		-	
Capital Expenditure									
2659	Buildings - Specialised - At Cost - Early Childhood Hub		10,112,628		-		3,888	3,888	100%
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project		160,642		53,547		-	(53,547)	(100%)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place		241,655		60,414		88,830	28,416	47%
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		310,890		-		(310,890)	(100%)
TOTAL		9,954,628	10,514,925	310,890	113,961	-	92,718	(332,133)	

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0152	Interest on Loan 158 - New Admin Building (OTG)		72,558		18,138		(5,214)	(23,352)	(129%)
0482	Administration Allocated (OTG)		38,572		9,642		8,458	(1,184)	(12%)
0802	Salary Costs (OTG)		208,000		55,952		60,827	4,875	9%
0803	Employee Superannuation (OTG)		29,120		7,833		7,955	122	2%
0804	Workers Compensation Insurance Premium (OTG)		6,312		3,156		3,566	410	13%
0842	Training & Development (OTG)		3,200		798		356	(442)	(55%)
0863	Expensed Minor Asset Purchases (OTG)		3,000		750		-	(750)	(100%)
0912	Photocopying & Stationery (OTG)		2,000		498		244	(254)	(51%)
0953	Motor Vehicle Expenses CEO (OTG)		11,000		2,748		1,626	(1,122)	(41%)
0963	Communication Expenses CEO (OTG)		1,380		345		237	(108)	(31%)
0982	Depreciation - Motor Vehicles (OTG)		6,045		1,509		-	(1,509)	(100%)
0992	Integrated Planning & Reporting (OTG)		45,000		11,250		-	(11,250)	(100%)
1011	CEO Donations (OTG)		10,000		2,499		1,850	(649)	(26%)
1042	Consultants (OTG)		30,000		7,500		-	(7,500)	(100%)
1312	Uniforms (OTG)		500		123		-	(123)	(100%)
Operating Revenue									
0263	Reimbursements (OTG)	2,000		498		164		(334)	(67%)
Capital Expenditure									
5007	Loan Liability - Current - Loan 158		107,030		26,757		-	(26,757)	(100%)
6377	Transfer to Reserve - Land & Building .		87,092		-		-	-	
6378	Transfer to Reserve - Land & Building - Interest .		102,862		25,716		16,249	(9,467)	(37%)
Capital Revenue									
6334	Transfer from Reserve - Land & Building	1,243,555		310,890		-		(310,890)	(100%)
TOTAL		1,245,555	763,671	311,388	175,214	164	96,153	(390,286)	

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Financial Statement for the period ended
30 September 2024

Account		Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure										
1522	Works Program - Fire Prevention			37,044		9,246		282	(8,964)	(97%)
1612	Depreciation - Buildings (FPV)			3,399		849		-	(849)	(100%)
1682	Administration Allocated (FPV)			27,268		6,816		5,979	(837)	(12%)
1702	Building Program - Fire Prevention			277		63		-	(63)	(100%)
1727	Emergency Incident Expenses (FPV)			3,000		750		-	(750)	(100%)
4662	Depreciation - Plant (FPV)			31,584		7,896		-	(7,896)	(100%)
4832	Utilities (FPV)			27,975		6,993		9,315	2,322	33%
6082	Fire Mitigation Expenses (FPV)			80,000		19,998		-	(19,998)	(100%)
6083	Bush Fire Risk Mitigation Officer Contribution			27,000		4,590		-	(4,590)	(100%)
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			22,000		5,499		3,853	(1,646)	(30%)
9777	Fire Prevention - Communications Expenditure (FPV)			5,000		1,248		177	(1,071)	(86%)
Bushfire Brigade										
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			4,000		999		1,523	524	52%
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		24		-	(24)	(100%)
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		549		2,423	1,874	341%
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		249		-	(249)	(100%)
2692	BFB Vehicle Expenses (3. Maint Vehicle)			9,000		2,250		3,116	866	38%
2142	BFB Building Maintenance (4. Maint Land & Build)			100		24		-	(24)	(100%)
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			9,000		2,250		-	(2,250)	(100%)
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			500		123		244	121	98%
9082	BFB Postage & Freight (7. Other Goods & Services)			200		48		-	(48)	(100%)
9092	BFB Refreshments (7. Other Goods & Services)			2,000		498		470	(28)	(6%)
9252	BFB Reference Materials (7. Other Goods & Services)			500		123		-	(123)	(100%)
6022	BFB Insurance (8. Insurances)			23,595		5,898		11,701	5,803	98%
Community Emergency Services Manager										
1632	CESM Salary Costs			115,871		31,169		26,640	(4,529)	(15%)
0567	CESM Employee Superannuation			12,745		3,186		3,366	180	6%
0727	CESM Workers Compensation Insurance Premium			3,365		841		1,921	1,080	128%
0737	CESM Admin Expenses			5,450		1,356		41	(1,315)	(97%)
0747	CESM Motor Vehicle Expenses			19,000		4,749		4,314	(435)	(9%)
Operating Revenue										
1613	Infringements (FPV)		6,000		1,500		4,060		2,560	171%
1623	Fire Map Income (FPV)		100		24		-		(24)	(100%)
1633	Grant Income (FPV)		77,000		-		-		-	
1653	Fire Mitigation Income (FPV)		2,000		498		-		(498)	(100%)
1673	Other Reimbursements (Fire)		500		123		-		(123)	(100%)
1724	Broadcasting Site Reimbursements (FPV)		28,000		6,999		9,315		2,316	33%
1725	BFB LGGs Income		52,195		13,049		12,065		(984)	(8%)
1726	CESM Contributions & Reimbursements		128,718		32,178		29,400		(2,778)	(9%)
1730	Broadcasting Site Lease (FPV)		4,000		999		-		(999)	(100%)
Capital Expenditure										
1996	Buildings - Specialised - Katanning CBFB Shed Upgrade			255,000		-		-	-	
Capital Revenue										
1997	DFES Grant for BFB Shed upgrade		250,000		-		-		-	
TOTAL			548,513	728,172	55,370	118,284	54,840	75,364	(43,450)	

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1382	Licences & Permits (ANI)		150		36		-	(36)	(100%)
1383	Stationery & Tags (ANI)		1,200		300		244	(56)	(19%)
1722	Administration Allocated (ANI)		42,785		10,695		9,381	(1,314)	(12%)
1762	Building Program - Animal Control		1,081		264		613	349	132%
1772	Works Program - Animal Control		5,755		1,431		1,243	(188)	(13%)
1822	Depreciation - Building (ANI)		2,820		705		-	(705)	(100%)
1873	Expensed Minor Asset Purchases (ANI)		3,000		750		-	(750)	(100%)
4702	Animal Control Expenditure (ANI)		3,500		873		-	(873)	(100%)
4703	Contract Ranger Services (ANI)		110,000		27,498		32,680	5,182	19%
6162	Insurance (ANI)		350		87		102	15	18%
Operating Revenue									
1843	Infringements (ANI)	4,000		999		878		(121)	(12%)
1853	Dog Registration Fees (ANI)	8,500		2,124		1,541		(583)	(27%)
1854	Cat Registration Fees (ANI)	750		186		143		(44)	(23%)
1893	Replacement Tags (ANI)	100		24		16		(8)	(32%)
1983	Poundage Charges (ANI)	2,000		498		637		139	28%
TOTAL		15,350	172,621	3,831	43,134	3,215	44,264	514	

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0413	Expensed Minor Asset Purchases (OLO)		3,000		750		-	(750)	(100%)
1102	Photocopying & Stationery (OLO)		200		48		-	(48)	(100%)
1802	Utilities (OLO)		605		147		9	(138)	(94%)
1852	Fines Enforcement Expenses (OLO)		500		123		-	(123)	(100%)
1913	CCTV Maintenance Costs (OLO)		28,000		6,996		340	(6,656)	(95%)
1932	Building Program - Other Law		1,740		426		-	(426)	(100%)
1942	Works Program - Other Law		2,981		738		-	(738)	(100%)
1982	Depreciation - Buildings (OLO)		10,248		2,562		-	(2,562)	(100%)
1984	Depreciation - Equipment (OLO)		63,228		15,807		-	(15,807)	(100%)
6222	Insurance (OLO)		970		240		1,223	983	409%
9062	Administration Allocated (OLO)		18,622		4,656		4,083	(573)	(12%)
Operating Revenue									
2023	Lease Income (OLO)	1,000		249		-		(249)	(100%)
2033	Abandoned Vehicles Income (OLO)	250		60		-		(60)	(100%)
2035	Infringements (OLO)	1,500		375		131		(245)	(65%)
2036	Rural Road Numbers Income (OLO)	100		24		48		24	101%
Capital Expenditure									
1994	Equipment - At Cost - Other Law Order		25,000		6,249		10,795	4,546	73%
TOTAL		2,850	155,095	708	38,742	179	16,449	(22,822)	

SHIRE OF KATANNING

07 - HEALTH

Health Insp And Administration
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0357	Employee Superannuation (HAI)		9,851		2,463		628	(1,835)	(75%)
0391	Housing Allocatoin (HIA)		26,607		6,651		-	(6,651)	(100%)
0557	Workers Compensation Insurance Premium (HAI)		1,500		375		-	(375)	(100%)
1392	Fringe Benefit Tax (HAI)		2,000		498		-	(498)	(100%)
1402	Postage & Freight (HAI)		400		99		327	228	231%
2082	Salary Costs (HAI)		89,556		24,091		4,505	(19,586)	(81%)
2084	Consultants (HAI)		30,000		30,000		17,063	(12,937)	(43%)
2272	Administration Allocated (HAI)		26,824		6,705		5,881	(824)	(12%)
2352	Mosquito Control (HAI)		7,000		1,749		-	(1,749)	(100%)
2422	Analytical Expenditure (HAI)		1,500		375		917	542	145%
6043	Communication Expenses (HAI)		400		99		41	(58)	(59%)
6402	Field Expenses (HAI)		500		123		-	(123)	(100%)
6442	Uniforms (HAI)		360		90		-	(90)	(100%)
Operating Revenue									
2133	Other Health Fees (HAI)	500		123		1,187		1,064	865%
2143	Septic Tank Application Fees (HAI)	500		123		118		(5)	(4%)
2224	Reimbursements - Shared EHO (HAI)	46,398		11,599		-		(11,599)	(100%)
2233	Food Vendor Fees - inc. GST (HAI)	50		12		-		(12)	(100%)
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		249		356		107	43%
2803	Septic Tank Inspection Fees (HAI)	800		198		-		(198)	(100%)
TOTAL		49,248	66,984	12,304	73,318	1,661	29,362	(54,599)	

SHIRE OF KATANNING

07 - HEALTH

Other Health

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2184	Works Program - Medical Centre (OHE)		5,428		1,350		361	(989)	(73%)
2185	Building Program - Other Health		16,231		4,050		1,842	(2,208)	(55%)
2189	Insurance (OHE)		14,249		14,248		6,689	(7,559)	(53%)
2190	Administration Allocated (OHE)		22,168		5,541		4,861	(680)	(12%)
2191	Utilities (OHE)		7,411		1,848		2,858	1,010	55%
Operating Revenue									
2178	Medical Centre Reimbursements (OHE)	5,000		1,250		-		(1,250)	(100%)
2179	Community & Medical Centre Fees (OHE)	2,500		624		916		292	47%
2177	Medical Centre Rent (OHE)	30,000		7,500		7,500		-	
Capital Expenditure									
TOTAL		37,500	65,487	9,374	27,037	8,416	16,610	(11,384)	

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Education General
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2022	Depreciation - Buildings (EDU)		50,328		12,582		-	(12,582)	(100%)
2042	Works Program - Childcare Centres (EDU)		3,602		894		552	(342)	(38%)
2222	Building Program - Childcare Centres		4,742		1,185		2,360	1,175	99%
3562	Administration Allocated (EDU)		15,739		3,936		3,451	(485)	(12%)
5982	Program Expenses (EDU)		3,660		915		-	(915)	(100%)
6462	Insurance (EDU)		2,982		2,982		1,400	(1,582)	(53%)
6472	Utilities (EDU)		673		313		226	(87)	(28%)
Operating Revenue									
2680	Grants - University Hub Construction	325,000		-		-		-	
2053	Property Lease Fees (EDU)	1,500		375		2,068		1,693	451%
2093	Reimbursements (EDU)	50		12		29		17	143%
TOTAL		326,550	81,726	387	22,807	2,097	7,988	(13,109)	

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Community Development and Other Welfare

Financial Statement for the period ended

30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0284	Staff Housing Subsidy (CDOW)		3,400		849		2,240	1,391	164%
0497	Employee Superannuation (CDOW)		37,855		10,183		6,289	(3,894)	(38%)
0697	Workers Compensation Insurance Premium (CDOW)		6,786		6,784		3,871	(2,913)	(43%)
3148	Communication Expenses (CDOW)		1,000		470		41	(429)	(91%)
3153	Salaries (CDOW)		310,716		83,582		51,985	(31,597)	(38%)
3156	Building Program - Community Events (CDOW)		7,068		1,566		-	(1,566)	(100%)
3158	Seniors Program Expenses (CDOW)		1,000		249		-	(249)	(100%)
3175	National Youth Week Grant Expenditure (CDOW)		4,000		999		-	(999)	(100%)
3176	Meeting Expenses (CDOW)		1,000		249		-	(249)	(100%)
3183	Grant Expenditure (CDOW)		96,295		88,794		25,257	(63,537)	(72%)
3554	Works Program - Events (OCU)		139,721		3,726		4,668	942	25%
4130	Expensed Minor Asset Purchases (CDOW)		4,000		999		-	(999)	(100%)
4222	Administration Allocated (CDOW)		101,090		25,272		22,165	(3,107)	(12%)
4282	Special Projects (CDOW)		53,000		13,250		-	(13,250)	(100%)
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		249		992	743	298%
4296	Harmony Festival Grant Expenditure (CDOW)		87,000		-		133	133	100%
4339	Youth Activities Expenses (CDOW)		34,356		9,579		2,070	(7,509)	(78%)
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		249		-	(249)	(100%)
7572	Training & Development (CDOW)		4,256		1,062		-	(1,062)	(100%)
7573	Uniforms (CDOW)		760		189		-	(189)	(100%)
7882	Insurance (CDOW)		2,989		2,988		-	(2,988)	(100%)
9692	Subscriptions & Memberships (CDOW)		500		123		285	162	131%
Operating Revenue									
3167	Youth Activities Grant Income (CDOW)	36,000		9,000		9,101		101	1%
3168	Youth Activities Other Income (CDOW)	500		123		-		(123)	(100%)
3173	Seniors Week Grant Income (CDOW)	1,000		249		-		(249)	(100%)
3174	National Youth Week Grant Income (CDOW)	3,000		750		-		(750)	(100%)
4333	Grant Income (CDOW)	226,000		75,333		120,000		44,667	59%
4337	Harmony Festival Grant Income (CDOW)	70,000		17,500		-		(17,500)	(100%)
4338	Harmony Festival Other Income (CDOW)	7,000		1,750		-		(1,750)	(100%)
5333	Other Income (CDOW)	500		123		-		(123)	(100%)
TOTAL		344,000	898,792	104,828	251,411	129,101	119,996	(107,142)	

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2312	Administration Allocated (AMH)		19,952		4,989		4,375	(614)	(12%)
2412	Depreciation - Buildings (AMH)		132,312		33,078		-	(33,078)	(100%)
2492	Works Program - Amherst Village (AMH)		48,530		12,129		4,021	(8,108)	(67%)
6592	Utilities (AMH)		15,120		7,106		(17,923)	(25,029)	(352%)
6602	Insurance (AMH)		12,194		12,194		2,891	(9,303)	(76%)
7242	Building Program - Amherst Village		42,051		10,509		875	(9,634)	(92%)
7262	Feasability Study (AMH)		20,000		5,000		-	(5,000)	(100%)
Operating Revenue									
2423	Tenants Reducing Equity (AMV)	39,060		9,765		8,757		(1,008)	(10%)
2503	Tenants Fee (AMV)	56,026		14,007		13,005		(1,002)	(7%)
Capital Expenditure									
2154	Buildings - Specialised - At Cost - Amherst		40,000		10,000		-	(10,000)	(100%)
2424	Amherst Village Refundable Capital Deposits - Refunds		85,000		21,250		75,762	54,512	257%
6980	Transfer to Reserve - Amherst Village Building Maintenance - Interest		7,833		1,956		2,137	181	9%
6981	Transfer to Reserve - Amherst Village Refundable Deposit		85,000		-		-	-	
9922	Transfer to Reserve - Land & Buildings Facilities for Seniors - Interest		14,371		3,591		3,917	326	9%
Capital Revenue									
2563	Amherst Village Refundable Capital Deposits - Income	(85,000)		(21,250)		-		-	
2571	Transfer from Reserve - Amherst Village Refundable Deposit	85,000		21,249		-		(21,249)	(100%)
2573	Transfer from Reserve - Amherst Village Building Maintenance	40,000		9,999		-		(9,999)	(100%)
TOTAL		135,086	522,363	33,770	121,802	21,762	76,055	(79,005)	

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0238	Loss on Disposal of Asset (Staff Housing)		40,000		10,000		-	(10,000)	(100%)
0350	Staff Housing Re-allocated (STH)		(186,247)		(46,566)		(13,272)	33,294	(71%)
5122	Utilities (STH)		22,100		10,387		5,567	(4,820)	(46%)
5972	Insurance (STH)		9,304		9,304		3,933	(5,371)	(58%)
6012	Depreciation - Buildings (STH)		108,780		27,195		-	(27,195)	(100%)
6622	Administration Allocated (STH)		29,484		7,371		6,465	(906)	(12%)
7802	Building Program - Staff Housing		20,459		5,070		1,774	(3,296)	(65%)
7892	Works Program - Staff Housing (STH)		14,149		3,495		1,999	(1,496)	(43%)
								-	
Operating Revenue									
3523	Reimbursements (STH)	2,400		600		710		110	18%
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		648		-		(648)	(100%)
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		648		-		(648)	(100%)
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		1,560		1,680		120	8%
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		648		700		52	8%
Capital Revenue									
0235	Proceeds on Sale of Land & Building Assets (STH)	125,000		31,250		-		(31,250)	(100%)
TOTAL		141,440	58,029	35,354	26,256	3,090	6,465	(52,056)	

SHIRE OF KATANNING
09 - HOUSING
Other Housing
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		7,147		-		878	878	100%
0612	Administration Allocation (OTH)		27,711		6,927		6,076	(851)	(12%)
3742	Building Program (OTH)		15,573		3,873		1,323	(2,550)	(66%)
3744	Utilities (OTH)		12,000		5,640		1,906	(3,734)	(66%)
4122	Insurance (OTH)		6,775		3,183		-	(3,183)	(100%)
4500	Depreciation - Buildings (OTH)		94,632		23,658		-	(23,658)	(100%)
Operating Revenue									
4800	Rental Income - Independent Living Units (OTH)	41,600		10,398		9,600		(798)	(8%)
4801	Rental Income - Key Worker Housing (OTH)	59,800		14,949		10,000		(4,949)	(33%)
4810	Reimbursements (OTH)	200		48		-		(48)	(100%)
Capital Expenditure									
2671	Transfer to Reserve - Housing - Interest		3,196		798		877	79	10%
5009	Loan Liability - Current - Loan 159		45,145		-		-	-	
TOTAL		101,600	212,179	25,395	44,079	19,600	11,060	(38,814)	

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Sanitation - Household Refuse
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2342	Depreciation - Equipment (SAN)		6,200		1,548		-	(1,548)	(100%)
2512	Photocopying & Stationery (SAN)		5,000		1,248		2,540	1,292	104%
2542	Insurance (SAN)		1,864		1,864		3,535	1,671	90%
2582	Domestic Refuse Collection (SAN)		83,276		20,817		19,821	(996)	(5%)
2591	Works Program - Refuse Site		411,240		108,026		102,380	(5,646)	(5%)
2592	Works Program - Green Waste		26,619		-		-	-	
2622	Utilities (SAN)		2,300		1,081		1,205	124	11%
2652	Bin Purchases (SAN)		8,500		2,124		5,220	3,096	146%
2732	Commercial Refuse Collection (SAN)		32,313		8,076		8,412	336	4%
2742	Refuse Site Minor Expenses (SAN)		2,500		624		-	(624)	(100%)
2746	Refuse Site Bank fees (SAN)		600		150		138	(12)	(8%)
2842	Street Bin Collection Costs (SAN)		2,400		600		522	(78)	(13%)
5042	Ground Water Monitoring (SAN)		3,500		873		-	(873)	(100%)
6612	Household Recycling Service (SAN)		131,677		32,919		35,471	2,552	8%
6632	Communication Expenses (SAN)		660		165		136	(29)	(17%)
7112	Depreciation - Buildings (SAN)		21,432		5,358		-	(5,358)	(100%)
7122	Depreciation - Plant (SAN)		114,840		28,710		-	(28,710)	(100%)
7132	Administration Allocated (SAN)		70,053		17,514		15,360	(2,154)	(12%)
7142	Depreciation - Infrastructure Other (SAN)		134,124		33,531		-	(33,531)	(100%)
7272	Refuse Site Licence (SAN)		2,000		498		-	(498)	(100%)
7282	Building Program - Sanitation		8,585		2,136		2,847	711	33%
7482	Waste Oil Facility (SAN)		500		123		260	137	111%
Operating Revenue									
2603	Domestic Refuse Collection Charges (SAN)	653,324		653,324		656,221		2,897	0%
2613	Refuse Site Disposal Charges (SAN)	182,544		45,636		50,677		5,041	11%
2617	Refuse Site - Sale of Recyclables (SAN)	3,500		873		-		(873)	(100%)
2633	Sale of Domestic Bins (SAN)	1,500		375		329		(46)	(12%)
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,500		624		2,523		1,899	304%
2753	Commercial Refuse Collection Charges (SAN)	50,624		50,624		51,149		525	1%
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	49,485		49,485		44,402		(5,083)	(10%)
2783	Commercial Recycling Bin Collection Charges (SAN)	5,022		5,022		4,320		(702)	(14%)
2883	Levied Waste Rate (SAN)	80,340		80,340		80,171		(170)	(0%)
Capital Expenditure									
9661	Transfer to Reserve - Waste Management		75,000		-		-	-	
9662	Transfer to Reserve - Waste Management - Interest		17,969		4,491		4,898	407	9%
Capital Revenue									
TOTAL		1,028,839	1,163,152	886,303	272,476	889,792	202,745	(66,242)	

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2612	Insurance (POE)		87		86		-	(86)	(100%)
2695	Drummuster Expenditure (POE)		1,500		375		-	(375)	(100%)
4932	Utilities (POE)		2,840		1,333		352	(981)	(74%)
4962	Building Program - Protection of Environment (POE)		1,978		489		104	(385)	(79%)
7862	Administration Allocated (POE)		23,942		5,985		5,250	(735)	(12%)
Operating Revenue									
2693	Drummuster Reimbursement (POE)	1,000		249		-		(249)	(100%)
7795	Soil Conservation Levy Commission (POE)	5,686		1,419		-		(1,419)	(100%)
TOTAL		6,686	30,347	1,668	8,268	-	5,706	(4,230)	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3066	Subscriptions & Memberships (OCA)		150		36		130	94	261%
4252	Postage & Freight (OCA)		300		75		-	(75)	(100%)
6672	Insurance (OCA)		2,047		510		4,727	4,217	827%
7302	Building Program - Other Community Amenities		213,105		53,223		60,136	6,913	13%
7313	Communication Expenses (OCA)		1,380		345		314	(31)	(9%)
Cemetery									
2322	Works Program - Cemetery		106,328		28,173		19,759	(8,414)	(30%)
2672	Utilities (OCA)		50		23		9	(14)	(63%)
3012	Depreciation - Buildings (OCA)		3,756		939		-	(939)	(100%)
3062	Niche Wall Plaques (OCA)		3,500		873		1,014	141	16%
3063	Cemetery Master Plans (OCA)		15,000		3,750		-	(3,750)	(100%)
6842	Administration Allocated (OCA)		23,720		5,931		5,201	(730)	(12%)
7312	Building Program - Cemetery		4,488		1,110		1,832	722	65%
8843	Depreciation - Infrastructure Other (OCA)		166,098		41,523		-	(41,523)	(100%)
Operating Revenue									
3083	Cemetery Charges (OCA)	33,000		8,250		7,914		(336)	(4%)
3093	Funeral Director's Licence (OCA)	1,300		324		386		62	19%
3123	Reserve - Cemetery	2,000		498		432		(66)	(13%)
3064	Buildings - Specialised - At Cost - Cemetery		100,000		-		-	-	
TOTAL		36,300	639,921	9,072	136,511	8,732	93,121	(43,730)	

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0662	Advertising & Promotion (TOW)		500		123		-	(123)	(100%)
2872	Administration Allocated (TOW)		24,827		6,207		5,444	(763)	(12%)
3081	Local Planning Scheme Review		60,000		-		-	-	
3082	Consultants (TOW)		80,000		19,998		25,335	5,337	27%
Operating Revenue									
2893	Planning Assessment Fees (TOW)	16,000		3,999		11,299		7,300	183%
2895	Planning Advertising Income (TOW)	500		123		-		(123)	(100%)
TOTAL		16,500	165,327	4,122	26,328	11,299	30,779	11,629	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1422	Piano Maintenance (PUB)		250		60		-	(60)	(100%)
2702	Utilities (PUB)		3,900		975		1,965	990	102%
2962	Licences & Permits (PUB)		800		198		583	385	195%
3192	Insurance (PUB)		7,979		7,978		-	(7,978)	(100%)
3232	Depreciation - Buildings (PUB)		110,712		27,678		-	(27,678)	(100%)
3242	Depreciation - Furniture & Fittings (PUB)		610		150		-	(150)	(100%)
3252	Building Program - Town Hall (PUB)		21,885		5,463		3,885	(1,578)	(29%)
3264	Town Hall Events Expenditure (PUB)		10,000		2,499		4,045	1,546	62%
3282	Administration Allocated (PUB)		46,775		11,694		10,256	(1,438)	(12%)
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,125		-	(1,125)	(100%)
7322	Building Program - Other Halls		2,335		573		553	(20)	(3%)
Operating Revenue									
3243	Town Hall Hire Income (PUB)	2,000		498		373		(125)	(25%)
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		1,248		1,682		434	35%
3273	Public Halls Lease Fees (PUB)	1,000		249		-		(249)	(100%)
TOTAL		8,000	209,746	1,995	58,393	2,055	21,288	(37,046)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3162	Advertising & Promotion (KAC)		500		123		-	(123)	(100%)
3272	Administration Allocated (KAC)		39,903		9,975		8,749	(1,226)	(12%)
3342	Building Program - Katanning Aquatic Centre		19,611		4,896		5,878	982	20%
3402	Insurance (KAC)		7,009		7,008		3,291	(3,717)	(53%)
3412	Works Program (KAC)		22,454		5,601		1,948	(3,653)	(65%)
3422	Postage & Freight (KAC)		200		48		-	(48)	(100%)
3462	Depreciation - Equipment (KAC)		22,332		5,583		-	(5,583)	(100%)
3472	Depreciation - Building (KAC)		69,612		17,403		-	(17,403)	(100%)
6722	Utilities (KAC)		85,684		21,417		17,278	(4,139)	(19%)
6752	Cleaning Costs (KAC)		500		123		117	(6)	(5%)
6814	KAC Contract Management (KAC)		130,000		22,100		47,000	24,900	113%
6817	Marketing Expense (KAC)		500		-		-	-	
6824	Contract - Licenses & Subscriptions (KAC)		200		48		-	(48)	(100%)
6830	Maintenance Expense (KAC)		85,000		85,000		1,973	(83,027)	(98%)
6831	Pool Chemicals Expense (KAC)		23,000		-		-	-	
6834	Equipment Replacement (KAC)		3,000		750		-	(750)	(100%)
6835	First Aid & Safety (KAC)		1,700		423		-	(423)	(100%)
6838	Consultants (KAC)		25,000		25,000		-	(25,000)	(100%)
Operating Revenue									
Capital Expenditure									
3314	Transfer to Reserve - KAC - Interest		867		216		238	22	10%
Capital Revenue									
TOTAL		-	537,072	-	205,714	-	86,472	(119,242)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Financial Statement for the period ended

30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0032	Utilities (ORS)		27,769		6,939		6,013	(926)	(13%)
0054	Interest on Loan 162 - SSL (ORS)		8,472		2,118		1,914	(204)	(10%)
3452	Insurance (ORS)		17,565		17,564		1,473	(16,091)	(92%)
3624	Tennis Club Court Resurfacing contribution		25,000		25,000		-	(25,000)	(100%)
3622	Works Program - Other Reserves (ORS)		757,259		189,021		121,325	(67,696)	(36%)
3762	Depreciation - Equipment (ORS)		1,100		273		-	(273)	(100%)
3792	Depreciation - Buildings (ORS)		166,872		41,718		-	(41,718)	(100%)
3822	Administration Allocated (ORS)		77,589		19,398		17,012	(2,386)	(12%)
3912	Depreciation - Infrastructure Other (ORS)		44,202		11,049		-	(11,049)	(100%)
3962	Depreciation - Parks & Ovals (ORS)		682,266		170,565		-	(170,565)	(100%)
6832	Effluent Charges (ORS)		3,000		750		329	(421)	(56%)
7342	Building Program - Other Recreation		43,716		10,863		9,458	(1,405)	(13%)
Operating Revenue									
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	8,472		2,118		2,198		80	4%
3923	Grant Income - Kidsport (ORS)	455		111		909		798	719%
3943	Property Lease Fees (ORS)	1,185		294		-		(294)	(100%)
Capital Expenditure									
2685	Loan Liability - Current - Loan 162		21,880		5,469		5,390	(79)	(1%)
4482	Quartermaine Oval upgrade		2,000,000		-		-	-	
3317	Transfer to Reserve - Parks & Playgrounds - Interest		3,135		783		856	73	9%
6700	Transfer to Reserve - Lake Ewlyamartup Facilities - Interest		1,037		258		283	25	10%
3556	Quartermaine Oval grants and contributions	806,667		-		-		-	
2814	Loans Clubs/Institutions - Loan 162	21,880		5,469		5,390		(79)	(1%)
TOTAL		838,659	3,880,861	7,992	501,768	8,497	164,053	(337,210)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0192	Security Expenses (LIB)		3,500		873		480	(393)	(45%)
0437	Employee Superannuation (LIB)		18,928		5,091		7,419	2,328	46%
0637	Workers Compensation Insurance Premium (LIB)		4,380		2,190		2,496	306	14%
1282	Depreciation - Equipment (LIB)		23,485		5,871		-	(5,871)	(100%)
1502	Program Expenses (LIB)		2,350		585		536	(49)	(8%)
1503	Regional Library Subsidy (LIB)		2,500		624		2,445	1,821	292%
1692	Expensed Minor Asset Purchases (LIB)		3,000		750		-	(750)	(100%)
1992	Works Program - Library (LIB)		16,360		4,083		867	(3,216)	(79%)
4032	Administration Allocated (LIB)		51,208		12,801		11,228	(1,573)	(12%)
4042	Training & Development (LIB)		3,750		936		182	(754)	(81%)
4052	Salary Costs (LIB)		152,787		41,101		35,276	(5,825)	(14%)
4082	Local History Expenditure (LIB)		250		60		-	(60)	(100%)
4092	Insurance (LIB)		6,573		6,572		7,082	510	8%
4132	Building Program - Library		33,417		8,343		7,120	(1,223)	(15%)
4142	Book Purchases & Replacements (LIB)		3,000		750		507	(243)	(32%)
4144	Inter-Library Loans (LIB)		1,500		375		1,500	1,125	300%
4145	Equipment Repairs & Maintenance (LIB)		500		123		-	(123)	(100%)
4162	Children's Book Week (LIB)		2,500		624		989	365	58%
4182	Depreciation - Building (LIB)		69,300		17,325		-	(17,325)	(100%)
4184	Computer Software Subscriptions (LIB)		6,500		1,623		5,094	3,471	214%
4812	Postage & Freight (LIB)		1,500		375		12	(363)	(97%)
5002	Read Write Now - Resource Support (LIB)		300		75		-	(75)	(100%)
5382	Utilities (LIB)		6,741		1,683		1,768	85	5%
5392	Communication Expenses (LIB)		500		123		82	(41)	(33%)
5412	Refreshment Expenses (LIB)		300		75		71	(4)	(5%)
5462	Subscriptions & Memberships (LIB)		1,200		300		-	(300)	(100%)
5712	Photocopying & Stationery (LIB)		5,300		1,323		1,181	(142)	(11%)
5792	Uniforms (LIB)		1,440		360		-	(360)	(100%)
Operating Revenue									
2113	Community Room Hire (LIB)	700		174		382		208	119%
4143	Fines, Penalties & Administration Fees (LIB)	300		75		47		(28)	(37%)
4173	Internet & Scanning Income (LIB)	200		48		55		7	14%
4313	Sale of History Books (OCU)	100		24		18		(6)	(24%)
4263	Printing & Photocopying Income (LIB)	1,700		423		1,041		618	146%
Capital Expenditure									
5254	Buildings - Specialised - At Cost - Library .		30,000		-		-	-	
6688	Transfer to Reserve - Library Building - Interest		830		207		226	19	9%
TOTAL		3,000	453,899	744	115,221	1,543	86,562	(27,860)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4551	Equipment (OCU)		30,000		-		-	-	
4402	Depreciation - Buildings (OCU)		8,256		2,064		-	(2,064)	(100%)
4652	Depreciation - Equipment (OCU)		800		198		-	(198)	(100%)
7432	Building Program - Other Culture		5,973		1,488		-	(1,488)	(100%)
9742	Insurance (OCU)		2,447		2,446		319	(2,127)	(87%)
Art Gallery									
0447	Employee Superannuation (OCU)		3,013		810		822	12	1%
0647	Workers Compensation Insurance Premium (OCU)		835		418		473	55	13%
4192	Art Gallery Exhibitions (OCU)		10,000		2,500		-	(2,500)	(100%)
4193	Community Outreach Programs (OCU)		5,000		1,248		-	(1,248)	(100%)
4232	Art Collection Maintenance (OCU)		7,000		1,749		-	(1,749)	(100%)
4262	Gallery Promotions (OCU)		500		123		-	(123)	(100%)
4332	Training & Development (OCU)		1,500		375		-	(375)	(100%)
4472	Subscriptions & Memberships (OCU)		500		123		-	(123)	(100%)
7372	Building Program - Gallery		10,435		2,604		-	(2,604)	(100%)
7722	Salary Costs (OCU)		27,391		7,368		6,655	(713)	(10%)
8132	Insurance - Art Gallery (OCU)		798		796		-	(796)	(100%)
8722	Postage & Freight (OCU)		250		60		98	38	64%
9002	Utilities (OCU)		6,785		1,695		1,985	290	17%
9022	Meeting Expenses (OCU)		1,000		249		163	(86)	(34%)
9072	Administration Allocated (OCU)		31,480		7,869		6,902	(967)	(12%)
9302	Communication Expenses (OCU)		400		99		82	(17)	(17%)
9312	Expensed Minor Asset Purchases (OCU)		1,000		249		-	(249)	(100%)
9482	Photocopying & Stationery (OCU)		300		75		-	(75)	(100%)
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		1,248		-	(1,248)	(100%)
Operating Revenue									
5373	Grant Income (OCU) - non operating	172,000		35,500		13,710		(21,790)	(61%)
5376	Reimbursements (OCU)	100		24		-		(24)	(100%)
5983	Exhibition Commission (OCU)	500		123		-		(123)	(100%)
Capital Expenditure									
4551	Equipment (OCU)		30,000		-		-	-	
TOTAL		172,600	190,663	35,647	35,854	13,710	17,501	(40,290)	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0012	Depreciation - Building (KLC)		528,241		132,060		-	(132,060)	(100%)
0062	Postage & Freight (KLC)		1,000		249		-	(249)	(100%)
0417	Employee Superannuation (KLC)		37,072		9,973		11,243	1,270	13%
0562	Promotion of Seniors (KLC)		800		198		199	1	0%
0617	Workers Compensation Insurance Premium (KLC)		10,023		5,011		5,720	709	14%
0852	Depreciation - Motor Vehicles (KLC)		6,700		1,674		-	(1,674)	(100%)
1472	Equipment Repairs & Maintenance (KLC)		5,000		1,248		605	(643)	(52%)
3033	Unexpended Grant Refunds - KLC		-		-		-	-	
3111	Salary Costs (KLC)		333,489		89,709		91,180	1,471	2%
3332	Function Expenses (KLC)		2,500		624		304	(320)	(51%)
3502	Depreciation - Furniture & Fittings (KLC)		530		132		-	(132)	(100%)
3512	Grant Expenditure (KLC)		27,750		6,939		5,646	(1,293)	(19%)
3752	Works Program - (KLC) grounds and ovals		233,536		58,353		55,888	(2,465)	(4%)
3782	Depreciation - Equipment (KLC)		8,015		2,001		-	(2,001)	(100%)
3842	Subscriptions & Memberships (KLC)		1,500		375		297	(78)	(21%)
3844	Computer Software Subscriptions (KLC)		5,200		1,299		-	(1,299)	(100%)
3852	Contract Cleaners (KLC)		5,000		1,248		1,027	(221)	(18%)
3932	Motor Vehicle Expenses (KLC)		6,500		1,623		1,056	(567)	(35%)
4752	Minor Sundry Expenses (KLC)		800		198		329	131	66%
6382	Uniforms & Protective Clothing (KLC)		2,480		618		-	(618)	(100%)
6392	Training, Development & Recruitment (KLC)		10,231		2,556		145	(2,411)	(94%)
7332	Building Program - Katanning Leisure Centre		75,600		18,894		14,674	(4,220)	(22%)
8862	Program Expenses (KLC)		11,500		2,874		1,198	(1,676)	(58%)
8872	Kiosk Expenses (KLC)		50,000		12,498		13,677	1,179	9%
8874	Consultants (KLC)		8,500		8,500		10,000	1,500	18%
8882	Security Expenses (KLC)		4,000		999		1,816	817	82%
8892	Expensed Minor Asset Purchases (KLC)		12,000		3,000		-	(3,000)	(100%)
8912	Photocopying & Stationery (KLC)		3,500		873		257	(616)	(71%)
8922	Communication Expenses (KLC)		780		195		123	(72)	(37%)
8932	Utilities (KLC)		72,600		18,144		18,504	360	2%
8952	Advertising & Promotion (KLC)		1,000		249		-	(249)	(100%)
8972	Insurance (KLC)		45,707		45,706		21,457	(24,249)	(53%)
8982	Cleaning Materials (KLC)		8,500		2,124		870	(1,254)	(59%)
9052	Administration Allocated (KLC)		85,349		21,336		18,714	(2,622)	(12%)
Operating Revenue									
0023	Entry Fees (KLC)	50,000		12,498		16,206		3,708	30%
0043	Kiosk Income - GST Inc (KLC)	55,000		13,749		19,924		6,175	45%
0053	Stadium/Court Hire (KLC)	5,000		1,248		1,420		172	14%
0063	Functions Hire (KLC)	13,000		3,249		4,798		1,549	48%
0083	Program Fees (KLC)	9,000		2,250		1,514		(736)	(33%)
0093	Gym & Fitness Fees (KLC)	19,000		4,749		8,532		3,783	80%
0103	Creche Fees (KLC)	1,500		375		247		(129)	(34%)
0113	Signage Fees (KLC)	3,000		750		2,448		1,698	226%
0123	Office Rental (KLC)	300		75		-		(75)	(100%)
0133	Program Fees and Charges (KLC)	-		-		-		-	
0143	Membership Fees (KLC)	65,000		16,248		20,717		4,469	28%
1063	Utility Reimbursements (KLC)	15,000		3,750		3,001		(749)	(20%)
1083	Kiosk Income - GST Free (KLC)	6,000		1,500		1,561		61	4%
2703	Grant Income (KLC)	20,000		4,998		-		(4,998)	(100%)
2707	Seniors Income (KLC)	2,500		624		819		195	31%
3543	Equipment Hire (KLC)	4,500		1,125		461		(664)	(59%)
3763	Sprig Bar Hire (KLC)	600		150		-		(150)	(100%)
3793	Lease Income (KLC)	8,000		1,998		455		(1,543)	(77%)
6793	Ground Fees (KLC)	2,500		624		527		(97)	(16%)

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
Capital Expenditure 6244 Transfer to Reserve - KLC - Interest 6254 Transfer to Reserve - Quartermaine Oval - Interest 6693 Transfer from Reserve - Quartermaine Oval TOTAL		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
			13,216		3,303		3,616	313	9%
			14,475		3,618		3,952	334	9%
		387,782		-		-		-	
		667,682	1,633,094	69,960	458,401	82,632	282,498	(163,234)	

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4550	Depreciation - Footpaths (CRBD)		164,586		41,145		-	(41,145)	(100%)
4560	Depreciation - Drainage (CRBD)		243,444		60,861		-	(60,861)	(100%)
4561	Depreciation - Equipment (CRBD)		4,450		1,110		-	(1,110)	(100%)
5062	Depreciation - Bridges (CRBD)		16,938		4,233		-	(4,233)	(100%)
8472	Depreciation - Roads (CRBD)		2,396,418		599,103		-	(599,103)	(100%)
8473	Depreciation - Buildings (CRBD)		41,916		10,479		-	(10,479)	(100%)
8474	Depreciation - Infrastructure Other (CRBD)		36,108		9,027		-	(9,027)	(100%)
Operating Revenue									
4631	Regional Road Group Funding (CRBD)	206,000		-		-		-	
5051	Roads to Recovery Funding (CRBD)	346,494		173,247		-		(173,247)	(100%)
5056	Grants (Const.)	202,933		-		-		-	
Capital Expenditure									
4460	Infrastructure Roads - At Cost - Roads		854,726		363,075		4,688	(358,387)	(99%)
TOTAL		755,427	3,758,586	173,247	1,089,033	-	4,688	(1,257,592)	

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0132	Insurance (MRBD)		4,786		4,786		1,942	(2,844)	(59%)
4750	Works Program - Bridge Maintenance		11,285		2,814		-	(2,814)	(100%)
4778	Drainage Maintenance - Sealed Rural Roads		13,981		3,489		617	(2,872)	(82%)
4779	Drainage Maintenance - Unsealed Town Roads		5,497		1,371		241	(1,130)	(82%)
4780	Works Program - Road Maintenance (MRBD)		984,609		260,012		342,463	82,451	32%
4783	Road Maintenance - Town Streets Sealed		117,448		29,361		18,909	(10,452)	(36%)
4784	Road Maintenance - Town Streets Unsealed		8,417		2,097		-	(2,097)	(100%)
4785	Road Maintenance - Rural Roads Sealed		51,454		12,861		1,633	(11,228)	(87%)
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		326,453		-		-	-	
4787	Drainage Maintenance - Sealed Town Roads		18,794		4,695		-	(4,695)	(100%)
4788	Drainage Maintenance - Unsealed Rural Roads		34,520		8,622		786	(7,836)	(91%)
4840	Street Lighting (MRBD)		139,500		34,875		33,352	(1,523)	(4%)
4850	Works Program - Footpath Maintenance (MRBD)		106,999		26,730		24,003	(2,727)	(10%)
4880	Works Program - Drainage Maintenance		34,165		8,529		5,884	(2,645)	(31%)
7382	Building Program - Depot		40,454		10,101		23,126	13,025	129%
8774	Consultants (MRBD)		30,000		7,500		-	(7,500)	(100%)
9672	Administration Allocated (MRBD)		111,065		27,765		24,352	(3,413)	(12%)
Operating Revenue									
4911	Direct Road Grant (MRBD)	157,979		157,979		190,438		32,459	21%
5091	Signage Income (MRBD)	8,000		8,000		7,593		(407)	(5%)
TOTAL		165,979	2,039,428	165,979	445,608	198,031	477,306	63,750	

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4903	Selling Fees & Commissions		3,000		750		1,192	442	59%
4944	Expensed Minor Asset Purchases (PLP)		50,000		12,498		-	(12,498)	(100%)
4950	Depreciation - Plant (PLP)		35,000		8,748		-	(8,748)	(100%)
4960	Depreciation - Motor Vehicles (PLP)		65,000		16,248		-	(16,248)	(100%)
Operating Revenue									
1404	Profit on Disposal of Assets (PLP)	46,178		11,545		-		(11,545)	(100%)
Capital Expenditure									
4214	Transfer to Reserve - Plant Replacement - Interest		10,066		2,517		2,479	(38)	(2%)
4215	Transfer to Reserve - Plant Replacement		362,922		-		-	-	
4954	Plant - At Cost - Plant Purchases		211,690		132,690		82,345	(50,345)	(38%)
4964	Motor Vehicles - At Cost - Plant Purchases		55,000		-		45,023	45,023	100%
5012	Loan Liability - Current - Loan 160		16,847		-		-	-	
5014	Loan Liability - Current - Loan 161		24,776		-		-	-	
5016	Loan Liability - Current - Loan 163		40,827		20,414		10,070	(10,344)	(51%)
5017	Loan Liability - Current - Loan 164		36,939		18,470		9,111	(9,359)	(51%)
Capital Revenue									
4103	Proceeds on Sale of Assets (PLP)	(68,500)		(17,125)		8,155		-	
TOTAL		(22,322)	912,067	(5,580)	212,335	8,155	150,219	(73,661)	

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0832	Training & Development (TPL)		3,200		798		2,581	1,783	223%
5172	Administration Allocated (TPL)		368,066		92,016		79,229	(12,787)	(14%)
Operating Revenue									
1103	Commissions & Contributions (TPL)	92,000		22,998		26,973		3,975	17%
1133	Training Reimbursement (TPL)	3,500		873		-		(873)	(100%)
TOTAL		95,500	371,266	23,871	92,814	26,973	81,810	(7,902)	

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1553	Consultants (AERO)		6,000		1,500		-	(1,500)	(100%)
5242	Depreciation - Buildings (AERO)		12,500		3,123		-	(3,123)	(100%)
5252	Works Program - Airport Maintenance (AERO)		67,514		16,863		8,150	(8,713)	(52%)
5282	Insurance (AERO)		1,102		1,102		517	(585)	(53%)
6052	Depreciation - Infrastructure Other (AERO)		136,698		34,173		-	(34,173)	(100%)
7392	Building Program - Airport Maintenance		8,423		2,100		2,248	148	7%
9842	Utilities (AERO)		1,350		336		418	82	24%
9892	Administration Allocated (AERO)		29,484		7,371		6,465	(906)	(12%)
Operating Revenue									
5285	Lease Income (AERO)	500		123		-		(123)	(100%)
5286	Other Income & Reimbursements (AERO)	100		24		-		(24)	(100%)
TOTAL		600	263,071	147	66,568	-	17,797	(48,918)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5812	Building Program - Katanning Hotel		52,707		13,173		1,486	(11,687)	(89%)
5814	Insurance (EDV)		6,725		6,724		-	(6,724)	(100%)
5816	Administration Allocated (EDV)		41,899		10,476		9,187	(1,289)	(12%)
5881	Economic Development Services (EDV)		30,000		7,500		2,750	(4,750)	(63%)
5882	Utilities (EDV)		5,486		1,368		484	(884)	(65%)
5888	Depreciation - Buildings (EDV)		56,592		14,148		-	(14,148)	(100%)
5850	Shop Front Enhancement Subsidy (EDV)		15,000		-		-	-	
Operating Revenue									
5875	Licence Fee (EDV)	7,500		1,875		-		(1,875)	(100%)
5876	Outgoings & Charges Reimbursement (EDV)	2,000		498		-		(498)	(100%)
5877	Grant Income (EDV)	250,000		-		-		-	
5878	Hire Income (EDV)	1,000		249		200		(49)	(20%)
Capital Expenditure									
6698	Transfer to Reserve - Community & Economic Development - Interest		11,092		2,772		3,024	252	9%
5893	Transfer from Reserve - Community & Economic Development	100,000		-		-		-	
TOTAL		360,500	219,501	2,622	56,161	200	16,931	(41,652)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5312	Administration Allocated (RUR)		40,347		10,086		8,846	(1,240)	(12%)
5322	Works Program - Rural Services (RUR)		25,835		6,450		9,110	2,660	41%
5364	Cost of Standpipe Cards Issued (RUR)		922		228		-	(228)	(100%)
9612	Depreciation -Infrastructure Other (RUR)		47,124		11,781		-	(11,781)	(100%)
9902	Utilities (RUR)		34,500		8,625		5,616	(3,009)	(35%)
9903	Communication Expenses (RUR)		1,755		438		406	(32)	(7%)
9962	Insurance (RUR)		467		466		8,386	7,920	1,700%
Operating Revenue									
5363	Standpipe Income (RUR)	38,000		9,498		2,311		(7,187)	(76%)
5365	Standpipe Access Card Income (RUR)	400		99		39		(60)	(61%)
8863	Reimbursements (RUR)	400		99		49		(50)	(50%)
8873	Property Lease Fees (RUR)	1,000		1,000		16,562		15,562	1,556%
Capital Expenditure									
TOTAL		39,800	150,950	10,696	38,074	18,962	32,365	2,557	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1746	Expensed Minor Asset Purchases (TOU)		500		123		-	(123)	(100%)
5402	Administration Allocated (TOU)		81,802		20,451		17,936	(2,515)	(12%)
5442	Advertising & Promotion (TOU)		10,000		2,499		4,576	2,077	83%
5443	Contribution to Great Southern Treasures (TOU)		20,000		4,998		20,000	15,002	300%
5444	Contributions (TOU)		10,000		2,499		-	(2,499)	(100%)
5452	Special Events Expenditure (TOU)		500		123		-	(123)	(100%)
8752	Visitor Servicing (TOU)		20,000		4,998		4,000	(998)	(20%)
8762	Building Program - Shire Properties		6,285		1,563		4,802	3,239	207%
8853	Depreciation - Equipment (TOU)		16,680		4,170		-	(4,170)	(100%)
9362	Insurance (TOU)		2,377		2,376		9,076	6,700	282%
9382	Utilities (TOU)		15,505		7,286		3,853	(3,433)	(47%)
Operating Revenue									
8913	Reimbursements (TOU)	100		24		-		(24)	(100%)
Capital Expenditure									
TOTAL		100	183,650	24	51,086	-	64,243	13,133	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2435	Consultants (BUC)		76,000		18,999		18,662	(337)	(2%)
5512	Administration Allocated (BUC)		37,687		9,423		8,263	(1,160)	(12%)
5562	Photocopying & Stationery (BUC)		500		123		-	(123)	(100%)
Operating Revenue									
5613	Building Fees & Licences - GST exempt (BUC)	25,000		6,249		(5,548)		(11,797)	(189%)
5614	Building Fees & Licences - including GST (BUC)	500		123		-		(123)	(100%)
5615	Swimming Pool Inspection Fee (BUC)	1,300		324		1,271		947	292%
TOTAL		26,800	114,187	6,696	28,545	(4,277)	26,925	(12,593)	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1232	Advertising & Promotion (SAL)		1,000		249		-	(249)	(100%)
1272	Truckwash Service Fees & Keys (SAL)		5,000		1,248		1,410	162	13%
3902	Utilities (SAL)		16,563		7,777		4,599	(3,178)	(41%)
3904	Communication Expenses (SAL)		1,200		300		322	22	7%
4502	Subscriptions & Memberships (SAL)		3,000		750		-	(750)	(100%)
4563	Ground Water Monitoring (SAL)		3,000		750		-	(750)	(100%)
5682	Works Program - Saleyards (SAL)		9,336		2,325		713	(1,612)	(69%)
5722	Administration Allocated (SAL)		55,865		13,965		12,249	(1,716)	(12%)
5742	Livestock Market Reports (SAL)		13,000		3,249		2,025	(1,224)	(38%)
5782	Depreciation - Building (SAL)		462,924		115,731		-	(115,731)	(100%)
5802	Building Program - Saleyards		2,578		639		-	(639)	(100%)
5804	Animal Welfare Expenses (SAL)		1,500		375		1,663	1,288	344%
9213	Depreciation - Plant (SAL)		16,572		4,143		-	(4,143)	(100%)
9292	Insurance (SAL)		54,042		54,042		25,370	(28,672)	(53%)
9322	Licences (SAL)		2,400		600		-	(600)	(100%)
9331	Expensed Minor Asset Purchases (SAL)		10,000		2,499		-	(2,499)	(100%)
9332	Cleaning Expenses (SAL)		2,500		624		88	(536)	(86%)
9334	Pest Control & Fire Protection (SAL)		3,500		873		-	(873)	(100%)
9335	Parks & Landscape Maintenance (SAL)		1,000		249		-	(249)	(100%)
9336	Saleyards General Maintenance (SAL)		27,744		6,936		6,574	(362)	(5%)
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		1,248		-	(1,248)	(100%)
9342	Photocopying & Stationery (SAL)		200		48		-	(48)	(100%)
9344	Salary (SAL)		128,244		34,498		32,189	(2,309)	(7%)
9345	Employee Superannuation (SAL)		14,106		3,794		4,093	299	8%
9346	Training & Development (SAL)		1,000		249		1,526	1,277	513%
9347	Uniforms & Protective Clothing (SAL)		1,500		375		579	204	54%
9348	Workers Compensation Insurance Premium (SAL)		3,695		3,694		2,110	(1,584)	(43%)
9613	Depreciation - Furniture & Fittings (SAL)		700		174		-	(174)	(100%)
9622	Depreciation - Equipment (SAL)		53,658		13,413		-	(13,413)	(100%)
9623	Stock Purchases (SAL)		10,000		-		-	-	
9652	Depreciation - Infrastructure Other (SAL)		142,542		35,634		-	(35,634)	(100%)
9997	Saleyard Plant Expenses (SAL)		25,000		6,249		7,315	1,066	17%
9998	Consultants (SAL)		45,000		-		-	-	
Operating Revenue									
5463	Animal Welfare Income (SAL)	2,000		498		-		(498)	(100%)
5483	Grant Income (SAL)	7,500		1,875		-		(1,875)	(100%)
5773	Yarding Fees (SAL)	245,000		61,248		93,363		32,115	52%
5774	Agistment Fees (SAL)	500		123		-		(123)	(100%)
5783	Office Rentals (SAL)	14,500		3,624		(1,483)		(5,107)	(141%)
5793	Canteen Rental (SAL)	500		123		-		(123)	(100%)
5794	Training Room Rental (SAL)	1,000		249		-		(249)	(100%)
5803	Reimbursements (SAL)	1,000		249		-		(249)	(100%)
5813	Truck Wash Income (SAL)	47,000		11,748		17,682		5,934	51%
5843	Advertising Signage Income (SAL)	2,500		2,500		2,025		(475)	(19%)
5883	Truck Wash Key Income (SAL)	150		36		76		40	112%
9624	Stock Sales (SAL)	5,000		-		-		-	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

*Financial Statement for the period ended
30 September 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Capital Expenditure									
5824	Transfer to Reserve - Old Saleyards - Interest		37,519		9,378		10,227	849	9%
5829	Transfer to Reserve - Regional Sheep Saleyards - Interest		34,032		8,508		9,295	787	9%
5844	Equipment - At Cost - Saleyards		948,199		-		-	-	
Capital Revenue									
SY01	Saleyard Capital Grant - Ear Tagging equipment	878,199		-		-		-	
5836	Transfer from Reserve - Regional Sheep Saleyards	70,000		-		-		-	
TOTAL		1,274,849	2,143,118	82,273	334,586	111,663	122,347	(182,849)	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5910	Administration Allocated (PW)		11,084		2,772		2,430	(342)	(12%)
5912	Works Program - Private Works		5,990		1,494		215	(1,279)	(86%)
Operating Revenue									
5953	Private Works Revenue (PRW)	8,386		2,097		436		(1,661)	(79%)
TOTAL		8,386	17,074	2,097	4,266	436	2,645	(3,282)	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0380	Staff Housing Allocation (PWO)		106,427		26,607		13,272	(13,335)	(50%)
0457	Employee (Salaried) Superannuation (PWO)		93,174		25,063		16,983	(8,080)	(32%)
0467	Employee (Wage) Superannuation (PWO)		157,051		42,247		32,038	(10,209)	(24%)
0657	Workers Compensation Insurance Premium - Salaried (PWO)		23,463		23,462		13,390	(10,073)	(43%)
0667	Workers Compensation Insurance Premium - Wages (PWO)		44,088		44,088		25,156	(18,932)	(43%)
0722	Expendable Stores (PWO)		2,000		498		1,115	617	124%
2332	Utilities (PWO)		11,500		5,405		1,974	(3,431)	(63%)
5922	Refreshment Expenses (PWO)		1,500		375		1,464	1,089	290%
6042	Communication Expenses (PWO)		4,400		1,098		586	(512)	(47%)
6362	Advertising & Promotion (PWO)		1,500		375		284	(91)	(24%)
8002	Salary Costs (PWO)		752,743		202,487		126,365	(76,122)	(38%)
8032	Motor Vehicle Expenses (PWO)		22,000		5,499		3,898	(1,601)	(29%)
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		122,819		30,705		13,558	(17,147)	(56%)
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		48,161		12,039		10,207	(1,832)	(15%)
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		55,766		13,941		4,533	(9,408)	(67%)
8092	Insurance (PWO)		115,552		115,550		43,971	(71,579)	(62%)
8153	Works Program - Training & Staff Meetings (PWO)		24,401		6,099		7,092	993	16%
8162	Uniforms & Protective Equipment (PWO)		12,000		3,000		5,426	2,426	81%
8222	Works Overheads Allocations		(1,684,806)		(421,206)		(316,610)	104,596	(25%)
8272	Consultants (PWO)		30,000		7,500		-	(7,500)	(100%)
8462	Expensed Minor Asset Purchases (PWO)		8,000		1,998		81	(1,917)	(96%)
8502	Training & Development (PWO)		30,525		7,620		4,841	(2,779)	(36%)
8531	Communication Expenses - Building Maintenance (PWO)		400		99		41	(58)	(59%)
8533	Tools - Building Maintenance (PWO)		3,200		798		16	(782)	(98%)
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		1,500		1,496	(4)	(0%)
8540	Training & Development - Building Maintenance (PWO)		1,200		300		-	(300)	(100%)
9462	Photocopying & Stationery (PWO)		550		135		212	77	57%
9466	Computer Software Subscriptions (PWO)		15,000		14,807		11,816	(2,991)	(20%)
Operating Revenue									
5681	Miscellaneous Income (PWO)	1,000		249		-		(249)	(100%)
TOTAL		1,000	8,614	249	172,089	-	23,478	(148,860)	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0154	Interest on Loan 160 - Watercart (POC)		939		234		262	28	12%
0155	Interest on Loan 161 - CAT Grader (POC)		1,381		345		385	40	12%
0156	Interest on Loan 163 - Road Sweeper (POC)		5,274		1,317		1,335	18	1%
0157	Interest on Loan 164 - Truck KA24635		4,772		1,191		1,208	17	1%
5010	Tool Replacement & Repairs (POC)		4,500		1,125		-	(1,125)	(100%)
6862	Leasing Charges (POC)		11,503		2,874		2,876	2	0%
7032	Licences (POC)		17,000		17,000		15,687	(1,313)	(8%)
8322	Fuel & Oil (POC)		250,000		62,499		41,148	(21,351)	(34%)
8332	Plant Repairs & Maintenance (POC)		254,147		63,534		61,692	(1,842)	(3%)
8333	Contract Mechanic		-		-		22,879	22,879	100%
8342	Insurance (POC)		84,543		84,543		37,123	(47,420)	(56%)
8372	Plant Operation Allocated		(713,425)		(178,359)		(138,619)	39,740	(22%)
8382	Plant Depreciation Allocated		(343,000)		(85,752)		(58,848)	26,904	(31%)
8392	Plant Expendable Stores (POC)		10,000		2,499		3,276	777	31%
8402	Expensed Minor Asset Purchases (POC)		10,000		2,499		132	(2,367)	(95%)
8422	Depreciation - Plant (POC)		370,000		92,499		-	(92,499)	(100%)
8452	Administration Allocated (POC)		32,366		8,091		7,096	(995)	(12%)
Operating Revenue									
8373	Other Income (POC)	500		126		-		(126)	(100%)
8383	Fuel/Energy Grants/Rebates (POC)	35,000		8,751		4,742		(4,009)	(46%)
TOTAL		35,500	-	8,877	76,139	4,742	(2,368)	(82,642)	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8410	Gross Salaries (S&W)		3,132,113		783,027		764,290	(18,737)	(2%)
8500	Gross Salaries Allocated (S&W)		(3,132,113)		(783,030)		(764,290)	18,740	(2%)
8520	Gross Wages (S&W)		1,422,260		355,566		304,944	(50,622)	(14%)
8530	Gross Wages Allocated (S&W)		(1,422,260)		(355,569)		(304,944)	50,625	(14%)
8542	Workers Compensation Allocated (S&W)		25,000		6,249		17,502	11,253	180%
Operating Revenue									
8553	Workers Compensation Reimbursed (S&W)	25,000		6,249		34,771		28,522	456%
TOTAL		25,000	25,000	6,249	6,243	34,771	17,502	39,782	

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Unclassified
Financial Statement for the period ended
30 September 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
8601	Salary Package - Vehicle (Expenditure)		69,000		17,250		15,332	(1,918)	(11%)
Operating Revenue									
8701	Salary Package - Vehicles (No GST)	42,000		10,500		9,949		(551)	(5%)
8702	Salary Package - Vehicles (GST)	27,000		6,750		2,702		(4,048)	(60%)
TOTAL		69,000	69,000	17,250	17,250	12,651	15,332	(6,517)	



Shire of
Katanning
Heart of the Great Southern

Supplementary Information
September 2024

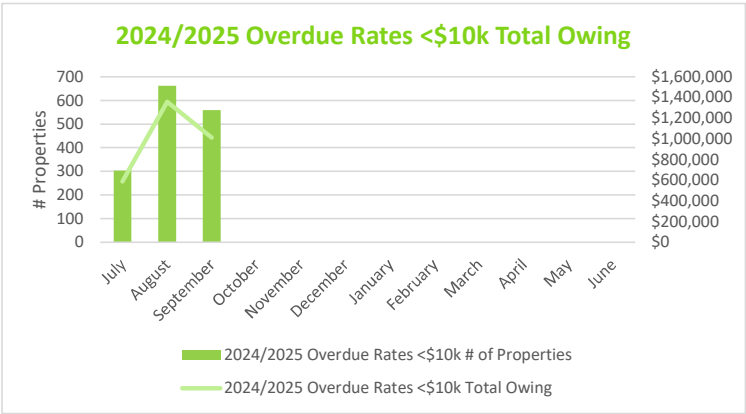
1. Overdue Rates <\$10k and >\$10k
2. Sundry Debtors greater than \$10k
3. Investments



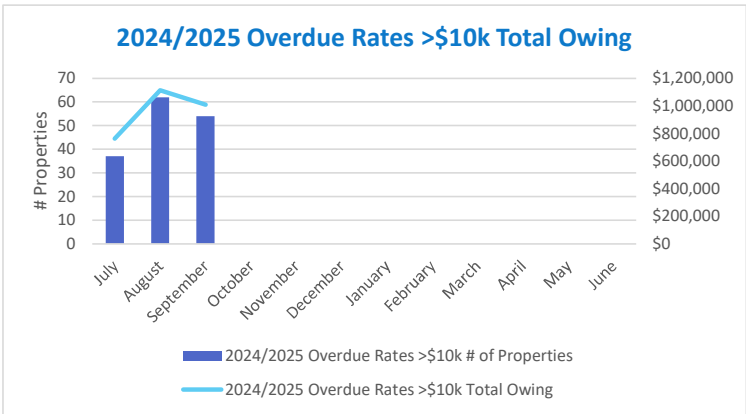
Heart of the Great Southern

Overdue Rates 2024/25

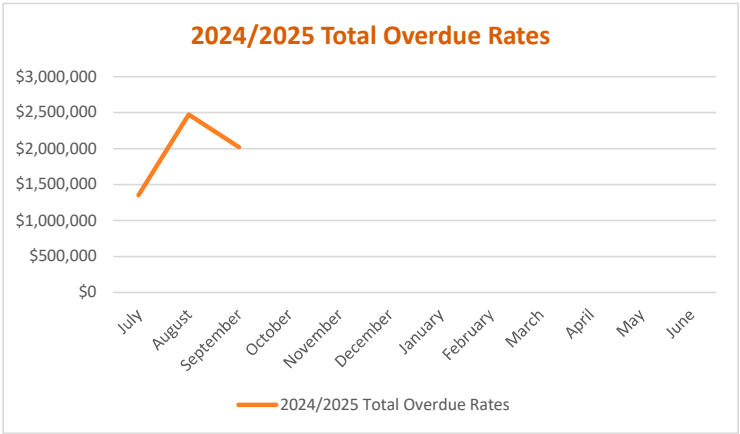
2024/2025		
Overdue Rates <\$10k		
	# of Properties	Total Owing
July	303	\$588,099
August	662	\$1,357,860
September	559	\$1,011,540
October		
November		
December		
January		
February		
March		
April		
May		
June		



2024/2025		
Overdue Rates >\$10k		
	# of Properties	Total Owing
July	37	\$763,250
August	62	\$1,113,061
September	54	\$1,007,872
October		
November		
December		
January		
February		
March		
April		
May		
June		



2024/2025	
Total Overdue Rates	
July	\$1,351,349
August	\$2,470,921
September	\$2,019,412
October	
November	
December	
January	
February	
March	
April	
May	
June	



Outstanding Debtors > \$10,000

30 September 2024

Debtor No	Date of Oldest Invoice	Age of Oldest Invoice	Invoice Details	90+ days	60 days	30 days	Current	Total
	21/06/2013	4119	Legal fees - Rates	\$ 250,905.66				\$ 250,905.66
8676	27/08/2024	34	Annual Lease			\$ 3,135.51	\$ 13,082.24	\$ 16,217.75
11753	31/08/2024	30	Saleyard Fees			\$ 15,151.80		\$ 15,151.80
11633	03/09/2024	27	Insurance Claim				\$ 14,481.36	\$ 14,481.36
							Total	\$ 250,905.66

Schedule of Investments
as at 30/09/2024



INVESTMENT OF FUNDS FROM MUNICIPAL ACCOUNT

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	066-515 00000015	N/A	N/A	\$2,272,244.98	3.75%		\$6,828,803.28
Treasury	OCDF - Main ECH	1/09/2024	N/A	\$4,556,558.30	4.30%		

INVESTMENT OF FUNDS FROM MUNI ACCOUNT

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	35-586-305	17/09/2024	16/12/2024	\$2,000,000.00	4.82%	\$24,033.97	\$2,000,000.00
CBA	35-586-305	17/09/2024	17/03/2025	\$2,000,000.00	4.78%	\$47,669.04	\$2,000,000.00

INVESTMENT OF FUNDS FROM RESERVE ACCOUNT

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	35-586-305	N/A	At Call Deposit	\$1,796,483.50	0.25%		\$7,866,640.76
CBA	35-586-305	17/09/2024	16/12/2024	\$6,070,157.26	4.82%	\$72,945.00	