



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

List of Accounts Paid  
May 2025



Heart of the Great Southern

## Schedule of Accounts Paid - May 2025

EFT Payments	Date	Name	Description	Amount	Total
<b>EFT39627</b>	<b>02/05/2025</b>	<b>Dormakaba Australia</b>		<b>-\$</b>	<b>1,122.55</b>
35WA1332169	28/04/2025		Lions Park Changing Places Automatic Door - March Inspection	\$ 99.00	
35WA1332174	28/04/2025		Katanning Community Medical Centre Auto Doors - March Inspection	\$ 264.00	
35WA1332164	28/04/2025		Admin Automatic Doors - Part	\$ 99.55	
35WA1332165	28/04/2025		Admin Automatic Doors - March Inspection	\$ 660.00	
<b>EFT39628</b>	<b>02/05/2025</b>	<b>BGL Solutions</b>		<b>-\$</b>	<b>8,671.50</b>
INV-0007187	30/04/2025		AAPG & Lions Park - Grounds Maintenance	\$ 8,671.50	
<b>EFT39629</b>	<b>02/05/2025</b>	<b>Canon Australia</b>		<b>-\$</b>	<b>182.09</b>
8125208605	17/04/2025		Library Copier Charges: 18 Mar 2025 - 17 Apr 2025	\$ 182.09	
<b>EFT39630</b>	<b>02/05/2025</b>	<b>Katanning Cleaning</b>		<b>-\$</b>	<b>12,100.00</b>
11 (2024-2025)	30/04/2025		Cleaning Contract 2024/25 - April 2025	\$ 12,100.00	
<b>EFT39631</b>	<b>02/05/2025</b>	<b>Nordic Fitness Equipment</b>		<b>-\$</b>	<b>99.00</b>
NFE-0014584SF	01/05/2025		KLC Gym Materials - Antibacterial Gym Wipes	\$ 99.00	
<b>EFT39632</b>	<b>02/05/2025</b>	<b>Belinda Knight</b>		<b>-\$</b>	<b>7,233.60</b>
BK219	30/04/2025		Contracting Services - Financial Services	\$ 4,620.00	
BK220	30/04/2025		Contracting Services - Update Shire's Long-Term Financial Plan	\$ 2,613.60	
<b>EFT39633</b>	<b>02/05/2025</b>	<b>Elizabeth French Consulting</b>		<b>-\$</b>	<b>10,427.20</b>
250403	30/04/2025		Consultants - Environmental Health Officer	\$ 10,427.20	
<b>EFT39634</b>	<b>02/05/2025</b>	<b>CGS Tyres</b>		<b>-\$</b>	<b>265.00</b>
1016856	22/04/2025		KA13519 Fire Fighter Trailer - Tyre Repair	\$ 265.00	
<b>EFT39635</b>	<b>02/05/2025</b>	<b>Patrick Kennedy</b>		<b>-\$</b>	<b>42.00</b>
20250501	01/05/2025		Reimbursement - Expenses whilst attending Training	\$ 42.00	

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<b>EFT39636</b>	<b>02/05/2025</b>	<b>Australian Taxation Office</b>	<b>-\$</b>	<b>35,360.00</b>
20250423	23/04/2025	PAYG - Week Ending: 23/04/2025	\$	35,360.00
<b>EFT39637</b>	<b>02/05/2025</b>	<b>DF McGuire Farm Trust</b>	<b>-\$</b>	<b>2,178.00</b>
INV-0029	16/04/2025	Warren Road Works - Gravel	\$	2,178.00
<b>EFT39638</b>	<b>02/05/2025</b>	<b>PFD Food Services</b>	<b>-\$</b>	<b>337.95</b>
LP587638	09/04/2025	Kiosk Stock Order	\$	337.95
<b>EFT39639</b>	<b>02/05/2025</b>	<b>Extreme Marquees Pty Ltd</b>	<b>-\$</b>	<b>4,737.00</b>
DO225960	30/04/2025	Harmony Festival 2025 - Marquees	\$	4,737.00
<b>EFT39640</b>	<b>02/05/2025</b>	<b>Pingarning Pty Ltd</b>	<b>-\$</b>	<b>1,210.00</b>
101	29/04/2025	Monthly WHS Service - April 2025	\$	1,210.00
<b>EFT39641</b>	<b>02/05/2025</b>	<b>Michelle Hopkirk</b>	<b>-\$</b>	<b>80.05</b>
20250501	01/05/2025	Reimbursement - Expenses whilst attending Training	\$	80.05
<b>EFT39642</b>	<b>02/05/2025</b>	<b>Emu Lane</b>	<b>-\$</b>	<b>467.00</b>
1-1024	31/03/2025	Harmony Festival 2025 - Catering for Staff & Volunteers	\$	467.00
<b>EFT39643</b>	<b>02/05/2025</b>	<b>Kowalds News &amp; Glasshouse</b>	<b>-\$</b>	<b>136.20</b>
SN00 0039 0105 2025	01/05/2025	Admin Daily Newspapers - April 2025	\$	136.20
<b>EFT39644</b>	<b>02/05/2025</b>	<b>Katanning Senior High School</b>	<b>-\$</b>	<b>250.00</b>
15287	29/04/2025	CEO Donation - KSHS Year 10 Camp Excursion	\$	250.00
<b>EFT39645</b>	<b>02/05/2025</b>	<b>Katanning Stock &amp; Trading</b>	<b>-\$</b>	<b>183.00</b>
7/74	09/04/2025	Building Maintenance - Multiple Locations	\$	183.00
<b>EFT39646</b>	<b>02/05/2025</b>	<b>MoHana Catering</b>	<b>-\$</b>	<b>1,056.00</b>
00000281	16/04/2025	Catering - Council Forum	\$	528.00
00000282	22/04/2025	Catering - Ordinary Council Meeting	\$	528.00

## Schedule of Accounts Paid - May 2025

<b>EFT39647</b>	<b>02/05/2025</b>	<b>Southern Stone &amp; Wood Construction &amp; Maintenance</b>	<b>-\$</b>	<b>27,500.00</b>
460	14/04/2025	Cemetery Upgrade - Progress Draw	\$	27,500.00
<b>EFT39648</b>	<b>02/05/2025</b>	<b>Katanning Nutrien Ag Solutions</b>	<b>-\$</b>	<b>526.68</b>
912431862	02/04/2025	Manitou Forklift - Gas Bottles	\$	122.76
912534642	23/04/2025	Manitou Forklift - Gas Bottle	\$	61.38
912536634	23/04/2025	Road Maintenance - HDPE Pipe	\$	281.16
812545076	24/04/2025	Manitou Forklift - Gas Bottle	\$	61.38
<b>EFT39649</b>	<b>02/05/2025</b>	<b>Wy Wurry Electrical</b>	<b>-\$</b>	<b>382.00</b>
INV-07024	29/04/2025	Katanning Aquatic Centre - Electrical Maintenance	\$	382.00
<b>EFT39650</b>	<b>12/05/2025</b>	<b>Paull &amp; Warner Resources</b>	<b>-\$</b>	<b>330.00</b>
S169404	22/04/2025	Fire Detection & Alarm Monitoring - Admin Building	\$	330.00
<b>EFT39651</b>	<b>12/05/2025</b>	<b>BGL Solutions</b>	<b>-\$</b>	<b>75.35</b>
INV-0007204	30/04/2025	Lions Park Maintenance - Replace Solenoid Cover	\$	75.35
<b>EFT39652</b>	<b>12/05/2025</b>	<b>Easifleet</b>	<b>-\$</b>	<b>1,121.87</b>
226900	07/05/2025	Vehicle Lease - 1HZF416	\$	1,121.87
<b>EFT39653</b>	<b>12/05/2025</b>	<b>Integrated ICT</b>	<b>-\$</b>	<b>895.21</b>
37655	30/04/2025	Software Subscriptions - Trend Micro Antivirus	\$	225.72
37656	30/04/2025	Software Subscriptions - M365 Backup	\$	309.57
37657	30/04/2025	Software Subscriptions - Cloud Backup	\$	359.92
<b>EFT39654</b>	<b>12/05/2025</b>	<b>Team Global Express Pty Ltd</b>	<b>-\$</b>	<b>33.11</b>
0681-S408620	20/04/2025	Team Global Express Freight Charges	\$	33.11
<b>EFT39655</b>	<b>12/05/2025</b>	<b>Greybird Media</b>	<b>-\$</b>	<b>561.00</b>
2536	31/03/2025	Harmony Festival 2025 - Advertisement	\$	561.00
<b>EFT39656</b>	<b>12/05/2025</b>	<b>Exurban Rural &amp; Regional Planning</b>	<b>-\$</b>	<b>10,149.11</b>
URP-4640	03/05/2025	Town Planning Consultancy - April 2025	\$	10,149.11

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<b>EFT39657</b>	<b>12/05/2025</b>	<b>Zenith Laundry</b>	<b>-\$</b>	<b>62.92</b>
00311861	07/05/2025	Laundry Order - Council Tablecloths	\$	62.92
<b>EFT39658</b>	<b>12/05/2025</b>	<b>Ian Norrish Cabinets</b>	<b>-\$</b>	<b>8,800.00</b>
834	10/04/2025	Katanning Hotel - Materials for New Door Frame	\$	8,800.00
<b>EFT39659</b>	<b>12/05/2025</b>	<b>Warren Blackwood Waste</b>	<b>-\$</b>	<b>6,767.45</b>
19764	03/05/2025	Waste Collection Service - Front Lift Bin Service	\$	1,166.00
19765	07/05/2025	Waste Collection Service - Recycling Service	\$	5,601.45
<b>EFT39660</b>	<b>12/05/2025</b>	<b>Katanning Glazing &amp; Security</b>	<b>-\$</b>	<b>200.00</b>
INV-2465	06/05/2025	CEO Office Maintenance - Resecure Door Frame	\$	200.00
<b>EFT39661</b>	<b>12/05/2025</b>	<b>Australian Taxation Office</b>	<b>-\$</b>	<b>32,479.00</b>
20250507	07/05/2025	PAYG - Week Ending: 07/05/2025	\$	32,479.00
<b>EFT39662</b>	<b>12/05/2025</b>	<b>Great Southern Fuel Supplies</b>	<b>-\$</b>	<b>22,818.64</b>
D2215169	30/04/2025	Depot Stock - Unleaded Petrol	\$	16,213.45
APR2025	30/04/2025	Fuel Card Purchases - April 2025	\$	6,316.33
17010193	05/05/2025	Refuse Site Consumables - Grease	\$	288.86
<b>EFT39663</b>	<b>12/05/2025</b>	<b>BTW Rural Supplies</b>	<b>-\$</b>	<b>1,091.00</b>
44600	03/04/2025	Saleyards Fire Management System - Parts	\$	207.00
44408	29/04/2025	Brushcutter Maintenance - Parts & Labour	\$	146.00
44540	29/04/2025	Parks & Gardens - Tools	\$	738.00
<b>EFT39664</b>	<b>12/05/2025</b>	<b>Origin</b>	<b>-\$</b>	<b>638.00</b>
INV07235599	25/04/2025	KLC Utilities - LPG Gas	\$	638.00
<b>EFT39665</b>	<b>12/05/2025</b>	<b>Community Resources Limited</b>	<b>-\$</b>	<b>6,171.00</b>
INV94514	30/04/2025	Refuse Site - Mattress Collection	\$	6,171.00
<b>EFT39666</b>	<b>12/05/2025</b>	<b>Department of Energy, Mines, Industry Regulation &amp; Safety</b>	<b>-\$</b>	<b>1,440.93</b>
BSLAPR2025	01/04/2025	Building Services Levy - April 2025	\$	1,440.93

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<b>EFT39667</b>	<b>12/05/2025</b>	<b>Muriel Hillion Toulcanon</b>		<b>-\$</b>	<b>4,100.00</b>
25-08	02/04/2025	Harmony Festival 2025	\$	4,100.00	
<b>EFT39668</b>	<b>12/05/2025</b>	<b>Powervac Pty Ltd</b>		<b>-\$</b>	<b>4,169.03</b>
589700	23/04/2025	Tennant S30 Sweeper - Parts	\$	4,169.03	
<b>EFT39669</b>	<b>12/05/2025</b>	<b>Ray Ford Signs</b>		<b>-\$</b>	<b>1,771.00</b>
INV-0814	09/05/2025	Traffic/Street Signs - Bus Stop Signs	\$	1,771.00	
<b>EFT39670</b>	<b>12/05/2025</b>	<b>Telair Pty Ltd</b>		<b>-\$</b>	<b>427.90</b>
TA20748-070	30/04/2025	Administration Internet Expenses - May 2025	\$	427.90	
<b>EFT39671</b>	<b>12/05/2025</b>	<b>Remote Site Mechanical</b>		<b>-\$</b>	<b>7,405.75</b>
INV-0365	02/05/2025	Contract Mechanic Service: 23/04/2025 - 02/05/2025	\$	5,538.50	
INV-0367	08/05/2025	Contract Mechanic Service: 07/05/2025 - 08/05/2025	\$	1,867.25	
<b>EFT39672</b>	<b>12/05/2025</b>	<b>ASK Waste Management Pty Ltd</b>		<b>-\$</b>	<b>13,596.00</b>
INV-0266	01/05/2025	Consultants - Refuse Site Landfill Assessment	\$	13,596.00	
<b>EFT39673</b>	<b>12/05/2025</b>	<b>Paywise Pty Ltd</b>		<b>-\$</b>	<b>854.29</b>
440377	07/05/2025	Vehicle Lease - KA48	\$	854.29	
<b>EFT39674</b>	<b>12/05/2025</b>	<b>Best Office Systems</b>		<b>-\$</b>	<b>49.50</b>
644985	24/04/2025	Depot Photocopier Charges: 20/03/2025 - 20/04/2025	\$	49.50	
<b>EFT39675</b>	<b>12/05/2025</b>	<b>Coca-Cola Amatil</b>		<b>-\$</b>	<b>651.94</b>
0236626279	01/05/2025	Kiosk Stock Order	\$	651.94	
<b>EFT39676</b>	<b>12/05/2025</b>	<b>Fleet Fitness</b>		<b>-\$</b>	<b>852.50</b>
SRF16862	08/05/2025	Fitness Expenses - Gym Service	\$	852.50	
<b>EFT39677</b>	<b>12/05/2025</b>	<b>Gower Industries</b>		<b>-\$</b>	<b>564.30</b>
4185	02/05/2025	Workshop Supplies - Assorted Consumables	\$	564.30	
<b>EFT39678</b>	<b>12/05/2025</b>	<b>Grande Food Service</b>		<b>-\$</b>	<b>181.88</b>
4248604	01/05/2025	Kiosk Stock Order	\$	181.88	

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<b>EFT39679</b>	<b>12/05/2025</b>	<b>Katanning Stock &amp; Trading</b>	<b>-\$</b>	<b>2,179.00</b>
7/73	03/04/2025	Hydraulic Excavator Mulcher - Chain	\$	180.00
7/76	07/05/2025	Tool Replacement & Repairs - Wrench Kit & Grease Gun Skin	\$	1,999.00
<b>EFT39680</b>	<b>12/05/2025</b>	<b>Landgate</b>	<b>-\$</b>	<b>7,101.17</b>
397442	26/09/2024	Valuation Services: 06/08/2024 - 03/09/2024	\$	9.05
398087	18/10/2024	Valuation Services: 04/09/2024 - 02/10/2024	\$	9.05
398178	25/10/2024	GRV Services: 14/09/2024 - 11/10/2024	\$	181.55
398925	25/11/2024	GRV Services: 12/10/2024 - 08/11/2024	\$	50.31
399052	27/11/2024	Valuation Services: 03/10/2024 - 18/11/2024	\$	63.35
400722	24/01/2025	GRV Services: 07/12/2024 - 17/01/2025	\$	50.31
402966	16/04/2025	Valuation Services - Rural UV General Revaluation 2024/25	\$	6,705.30
403061	22/04/2025	GRV Services: 15/03/2025 - 11/04/2025	\$	32.25
<b>EFT39681</b>	<b>12/05/2025</b>	<b>SEEK Limited</b>	<b>-\$</b>	<b>632.50</b>
701179179	02/05/2025	Advertisement - Staff Vacancy	\$	632.50
<b>EFT39682</b>	<b>12/05/2025</b>	<b>Katanning Sportspower</b>	<b>-\$</b>	<b>680.00</b>
25-00003052	05/05/2025	KLC Project Equipment - Backboard & Labour Expenses	\$	680.00
<b>EFT39683</b>	<b>13/05/2025</b>	<b>Moore Australia (WA) Pty Ltd</b>	<b>-\$</b>	<b>2,310.00</b>
4796	09/05/2025	Staff Training - 2025 Financial Reporting Workshop	\$	2,310.00
<b>EFT39684</b>	<b>13/05/2025</b>	<b>WA Contract Ranger Services</b>	<b>-\$</b>	<b>8,725.75</b>
00006286	12/05/2025	Ranger Services: 28/04/2025 - 11/05/2025	\$	8,725.75
<b>EFT39685</b>	<b>13/05/2025</b>	<b>Annabel Paulley</b>	<b>-\$</b>	<b>50.00</b>
20250512	12/05/2025	Reimbursement - Refund of Bond	\$	50.00
<b>EFT39686</b>	<b>13/05/2025</b>	<b>Keybrook Holdings Pty Ltd</b>	<b>-\$</b>	<b>22,021.00</b>
00006141	08/05/2025	Forrest Hills Golf Club Demolition - Progress Payment	\$	22,021.00

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<b>EFT39687</b>	<b>13/05/2025</b>	<b>Warren Blackwood Waste</b>	<b>-\$</b>	<b>4,907.18</b>
19779	09/05/2025	Waste Collection Service - Regular Service	\$	4,907.18
<b>EFT39688</b>	<b>13/05/2025</b>	<b>Burgess Rawson</b>	<b>-\$</b>	<b>640.11</b>
24962	08/05/2025	Water Consumption - Rail Reserve at Austral Terrace	\$	640.11
<b>EFT39689</b>	<b>13/05/2025</b>	<b>Landgate</b>	<b>-\$</b>	<b>528.29</b>
396356	15/08/2024	Valuation Services: 03/07/2024 - 05/08/2024	\$	18.10
396496	28/08/2024	GRV Services: 22/06/2024 - 19/07/2024	\$	154.07
397372	24/09/2024	GRV Services: 20/07/2024 - 16/08/2024	\$	356.12
<b>EFT39690</b>	<b>16/05/2025</b>	<b>McDougall Weldments</b>	<b>-\$</b>	<b>104,302.00</b>
INV-1463	07/05/2025	Saleyard Ear Tagging Project - Fabrication & Installation	\$	90,750.00
INV-1462	07/05/2025	Saleyard Ear Tagging Project - Additional Fabrication	\$	13,552.00
<b>EFT39691</b>	<b>20/05/2025</b>	<b>Newground Water Services</b>	<b>-\$</b>	<b>16,744.90</b>
1242489	29/04/2025	Quartermaine Oval Upgrade - Mowing & Irrigation	\$	13,660.90
1242492	29/04/2025	Quartermaine Oval Upgrade - Temp Fencing	\$	961.95
1242490	29/04/2025	Quartermaine Oval Upgrade - Tank Fill Valve	\$	2,122.05
<b>EFT39692</b>	<b>20/05/2025</b>	<b>MCG Fire Services</b>	<b>-\$</b>	<b>10,326.92</b>
INV-4602	16/04/2025	Shire Site & Vehicle Fire Service - April 2025	\$	10,326.92
<b>EFT39693</b>	<b>20/05/2025</b>	<b>Moore Australia (WA) Pty Ltd</b>	<b>-\$</b>	<b>1,045.00</b>
4798	09/05/2025	Staff Training - Tax Workshop	\$	1,045.00
<b>EFT39694</b>	<b>20/05/2025</b>	<b>Canon Australia</b>	<b>-\$</b>	<b>394.82</b>
8125232935	29/04/2025	Admin Copier Charges - UniFlow	\$	43.62
8125241156	04/05/2025	Admin Copier Charges: 05 Apr 2025 - 04 May 2025	\$	185.14
8125244382	07/05/2025	Admin Copier Charges: 08 Apr 2025 - 07 May 2025	\$	166.06
<b>EFT39695</b>	<b>20/05/2025</b>	<b>ABA Security &amp; Electrical</b>	<b>-\$</b>	<b>1,269.75</b>
45249	24/04/2025	Admin Building - Automatic Door Repair	\$	1,269.75



## Schedule of Accounts Paid - May 2025

<b>EFT39696</b>	<b>20/05/2025</b>	<b>Hersey's Safety</b>		<b>-\$</b>	<b>2,418.35</b>
INV-4033	11/04/2025	Warren Road Maintenance - Orange Traffic Cones	\$	1,402.50	
INV-4031	11/04/2025	Works Crew - Tools & Consumables	\$	1,015.85	
<b>EFT39697</b>	<b>20/05/2025</b>	<b>Westbooks</b>		<b>-\$</b>	<b>622.73</b>
348351	08/05/2025	Library Stock - Books	\$	622.73	
<b>EFT39698</b>	<b>20/05/2025</b>	<b>Team Global Express Pty Ltd</b>		<b>-\$</b>	<b>108.78</b>
0682-S408620	27/04/2025	Team Global Express Freight Charges	\$	60.24	
0683-S408620	04/05/2025	Team Global Express Freight Charges	\$	48.54	
<b>EFT39699</b>	<b>20/05/2025</b>	<b>Premier Smash Repairs</b>		<b>-\$</b>	<b>1,000.00</b>
20572	14/05/2025	KA062 Toyota Hilux - Insurance Claim MO0081341	\$	1,000.00	
<b>EFT39700</b>	<b>20/05/2025</b>	<b>Katanning Aquatic Sports</b>		<b>-\$</b>	<b>102,725.00</b>
INV-0382	24/04/2025	Shire Contract - Finalise First Term & Off Season Maintenance	\$	102,725.00	
<b>EFT39701</b>	<b>20/05/2025</b>	<b>Bank of Western Australia Ltd</b>		<b>-\$</b>	<b>6,899.64</b>
A1188	19/05/2025	Rates Refund - A1188	\$	6,899.64	
<b>EFT39702</b>	<b>20/05/2025</b>	<b>Warren Blackwood Waste</b>		<b>-\$</b>	<b>5,601.45</b>
19792	15/05/2025	Waste Collection Service - Recycling Service	\$	5,601.45	
<b>EFT39703</b>	<b>20/05/2025</b>	<b>Fulton Hogan Services</b>		<b>-\$</b>	<b>3,590.40</b>
20323393	06/05/2025	Road Maintenance - Pothole Repair Bags	\$	3,590.40	
<b>EFT39704</b>	<b>20/05/2025</b>	<b>Cannon Hygiene</b>		<b>-\$</b>	<b>1,237.06</b>
98201695	14/02/2025	Sanitary Unit Service: 30/03/2025 - 29/06/2025	\$	1,237.06	
<b>EFT39705</b>	<b>20/05/2025</b>	<b>Katanning Regional Business Association</b>		<b>-\$</b>	<b>195.00</b>
INV-1396	08/05/2025	2025/26 Katanning Regional Business Association Membership	\$	195.00	
<b>EFT39706</b>	<b>20/05/2025</b>	<b>AMPAC Debt Recovery</b>		<b>-\$</b>	<b>1,536.37</b>
117920	30/04/2025	Debt Recovery - Rates	\$	1,536.37	

## Schedule of Accounts Paid - May 2025

<b>EFT39707</b>	<b>20/05/2025</b>	<b>Great Southern Toyota</b>	<b>-\$</b>	<b>1,724.46</b>
JC34050641	30/04/2025	KA25652 Toyota Hilux - Scheduled 160,000Km Service	\$	948.06
JC34050699	07/05/2025	KA472 Toyota RAV4 - Scheduled 120,000Km Service	\$	776.40
<b>EFT39708</b>	<b>20/05/2025</b>	<b>Katanning H Hardware</b>	<b>-\$</b>	<b>730.11</b>
106046216	07/04/2025	Building Maintenance - Dog Pound	\$	71.70
106046283	08/04/2025	Building Maintenance - Dog Pound	\$	59.80
106046304	08/04/2025	Building Maintenance - Dog Pound	\$	7.33
106046329	09/04/2025	Building Maintenance - Dog Pound	\$	27.80
102051665	09/04/2025	Building Maintenance - Dog Pound	\$	15.95
107000502	17/04/2025	Airport Maintenance - Tools	\$	41.95
102052063	17/04/2025	Building Maintenance - KLC	\$	94.67
105004187	23/04/2025	Saleyard Equipment - Brushcutter Cord	\$	17.95
107000508	24/04/2025	Traffic/Street Sign Maintenance - Fasteners	\$	93.61
108000823	24/04/2025	Parks & Gardens - Equipment	\$	59.90
102052424	28/04/2025	Building Maintenance - Carrolup Hall	\$	141.50
106047068	29/04/2025	Building Maintenance - Depot	\$	22.95
106047092	29/04/2025	Building Maintenance - AAPG White Dam	\$	17.10
102052563	30/04/2025	Building Maintenance - Miniature Railway	\$	48.95
106047140	30/04/2025	Building Maintenance - 4/8 Kaatanup Loop	\$	8.95
<b>EFT39709</b>	<b>20/05/2025</b>	<b>WA Traffic Planning</b>	<b>-\$</b>	<b>715.00</b>
2237	15/05/2025	Traffic Management Plan - Police Pools Road	\$	715.00
<b>EFT39710</b>	<b>20/05/2025</b>	<b>Katanning Hub Community Resource Centre</b>	<b>-\$</b>	<b>1,870.00</b>
INV-1015	19/05/2025	Harmony Festival 2025 - Redeemed Vouchers	\$	1,870.00
<b>EFT39711</b>	<b>20/05/2025</b>	<b>Connect CCS</b>	<b>-\$</b>	<b>223.52</b>
00119386	15/05/2025	After Hours Call Centre - April 2025	\$	223.52

## Schedule of Accounts Paid - May 2025

<b>EFT39712</b>	<b>20/05/2025</b>	<b>Synergy</b>		<b>-\$</b>	<b>252.55</b>
435 244 660	01/05/2025	Electricity - Unit 7 Amherst Village	\$	86.93	
445 587 330	01/05/2025	Electricity - Unit 3 Amherst Village	\$	165.62	
<b>EFT39713</b>	<b>20/05/2025</b>	<b>Astro Synthetic Surfaces</b>		<b>-\$</b>	<b>803.00</b>
00001420	15/05/2025	Quartermaine Oval Upgrade - Extra Cricket Pitch Cover Piece	\$	803.00	
<b>EFT39714</b>	<b>20/05/2025</b>	<b>Australia Post</b>		<b>-\$</b>	<b>92.38</b>
1013977246	03/05/2025	Daily Admin Postage - April 2025	\$	92.38	
<b>EFT39715</b>	<b>20/05/2025</b>	<b>National Livestock Reporting Service</b>		<b>-\$</b>	<b>1,237.50</b>
90059288	30/04/2025	Saleyards Livestock Market Report - April 2025	\$	1,237.50	
<b>EFT39716</b>	<b>20/05/2025</b>	<b>SOS Office Equipment</b>		<b>-\$</b>	<b>112.97</b>
SOS664495	30/04/2025	KLC Copier Charges - April 2025	\$	112.97	
<b>EFT39717</b>	<b>20/05/2025</b>	<b>BOC Limited</b>		<b>-\$</b>	<b>89.62</b>
4039095265	28/04/2025	Container Service - April 2025	\$	89.62	
<b>EFT39718</b>	<b>20/05/2025</b>	<b>Dean Earnshaw</b>		<b>-\$</b>	<b>300.00</b>
20250508	08/05/2025	Reimbursement - Refund of Bond	\$	300.00	
<b>EFT39719</b>	<b>20/05/2025</b>	<b>Omnicom Media Group Australia Pty Ltd</b>		<b>-\$</b>	<b>331.75</b>
1841227	30/04/2025	Advertising - Dogs Local Laws	\$	331.75	
<b>EFT39720</b>	<b>20/05/2025</b>	<b>Tyrepower Katanning</b>		<b>-\$</b>	<b>1,909.95</b>
164872	03/04/2025	KA062 Toyota Hilux - New Tyres & Alignment	\$	1,855.00	
165144	29/04/2025	John Deere Mower - Tyre Maintenance	\$	54.95	
<b>EFT39721</b>	<b>20/05/2025</b>	<b>PFD Food Services</b>		<b>-\$</b>	<b>1,007.95</b>
LP786162	30/04/2025	Kiosk Stock Order	\$	540.65	
LP855689	07/05/2025	Kiosk Stock Order	\$	467.30	
<b>EFT39722</b>	<b>20/05/2025</b>	<b>Office Works Business Direct</b>		<b>-\$</b>	<b>661.95</b>
621306545	28/04/2025	Library Equipment - Step Ladder & Binding Machine	\$	661.95	

## Schedule of Accounts Paid - May 2025

<b>EFT39723</b>	<b>20/05/2025</b>	<b>Ray Ford Signs</b>	<b>-\$</b>	<b>2,228.82</b>
INV-0819	14/05/2025	Piesse Street Maintenance - Wheel Stops	\$	1,201.20
INV-0821	14/05/2025	Signage Order - Camp Fire Signs	\$	914.32
INV-0824	19/05/2025	Update Honour Board - National Shearing & Wool Handling Sport	\$	52.80
INV-0827	19/05/2025	Traffic/Street Signs - Rural Roadside Number Sign	\$	60.50
<b>EFT39724</b>	<b>20/05/2025</b>	<b>Events West Pty Ltd</b>	<b>-\$</b>	<b>816.20</b>
6747	01/05/2025	Harmony Festival 2025 - Additional Equipment	\$	816.20
<b>EFT39725</b>	<b>20/05/2025</b>	<b>Conway Highbury Pty Ltd</b>	<b>-\$</b>	<b>3,564.00</b>
886	19/05/2025	Consultants - Local Law Review	\$	3,564.00
<b>EFT39726</b>	<b>20/05/2025</b>	<b>Allflex Australia Pty Ltd</b>	<b>-\$</b>	<b>610,206.43</b>
INV2235341	28/04/2025	Saleyards Ear Tagging Project - Supply & Install eID Equipment	\$	610,206.43
<b>EFT39727</b>	<b>20/05/2025</b>	<b>McLeods Lawyers Pty Ltd</b>	<b>-\$</b>	<b>1,549.62</b>
145007	30/04/2025	Legal Advice - Ausgold Lease Agreement	\$	1,549.62
<b>EFT39728</b>	<b>20/05/2025</b>	<b>Graham Barnes</b>	<b>-\$</b>	<b>204.00</b>
20250515	15/05/2025	Reimbursement - Purchase of Gas for 61B Conroy Street	\$	204.00
<b>EFT39729</b>	<b>20/05/2025</b>	<b>AFGRI Equipment</b>	<b>-\$</b>	<b>2,269.89</b>
2963097	24/04/2025	John Deere Mower - Parts	\$	2,269.89
<b>EFT39730</b>	<b>20/05/2025</b>	<b>All Stars Netball Club</b>	<b>-\$</b>	<b>500.00</b>
03	15/04/2025	CEO Donation - Perth Naidoc Netball Carnival 2025	\$	500.00
<b>EFT39731</b>	<b>20/05/2025</b>	<b>Avdata Australia</b>	<b>-\$</b>	<b>255.53</b>
00010180	10/04/2025	Saleyard - Truckwash Keys	\$	255.53
<b>EFT39732</b>	<b>20/05/2025</b>	<b>Cafe Corporate</b>	<b>-\$</b>	<b>79.20</b>
242543	08/05/2025	Kiosk Equipment - Claris Pro Smart Filter	\$	79.20
<b>EFT39733</b>	<b>20/05/2025</b>	<b>Shire of Gnowangerup</b>	<b>-\$</b>	<b>6,358.31</b>
6849	31/03/2025	Mosquito Control (CLAG) - Shire of Gnowangerup 2022/23	\$	6,358.31

## Schedule of Accounts Paid - May 2025

<b>EFT39734</b>	<b>20/05/2025</b>	<b>Grande Food Service</b>		<b>-\$</b>	<b>711.53</b>
4248915	07/05/2025	Kiosk Stock Order	\$	467.69	
4249290	14/05/2025	Kiosk Stock Order	\$	243.84	
<b>EFT39735</b>	<b>20/05/2025</b>	<b>Katanning Betta Home Living</b>		<b>-\$</b>	<b>734.00</b>
35810058253	28/04/2025	61B Conroy Street - New Fridge	\$	734.00	
<b>EFT39736</b>	<b>20/05/2025</b>	<b>Landgate</b>		<b>-\$</b>	<b>350.10</b>
403206	08/05/2025	Valuation Services - Consolidated Mining Tenement Roll	\$	350.10	
<b>EFT39737</b>	<b>20/05/2025</b>	<b>Katanning Sportspower</b>		<b>-\$</b>	<b>3,198.00</b>
25-00003629	07/05/2025	KLC - Community Sport Equipment	\$	3,198.00	
<b>EFT39738</b>	<b>20/05/2025</b>	<b>Water2Water Pty Ltd</b>		<b>-\$</b>	<b>15,027.00</b>
INV326094	01/05/2025	Admin Building & Library - Filtered Hot/Cold Water Dispenser	\$	15,027.00	
<b>EFT39739</b>	<b>20/05/2025</b>	<b>Winc Australia</b>		<b>-\$</b>	<b>3.41</b>
9047655215	03/04/2025	Admin Stationery Order - March 2025	\$	3.41	
<b>EFT39740</b>	<b>23/05/2025</b>	<b>Easifleet</b>		<b>-\$</b>	<b>1,121.87</b>
228086	21/05/2025	Vehicle Lease - 1HZF416	\$	1,121.87	
<b>EFT39741</b>	<b>23/05/2025</b>	<b>Australian Taxation Office</b>		<b>-\$</b>	<b>39,632.00</b>
20250521	21/05/2025	PAYG - Week Ending: 21/05/2025	\$	39,632.00	
<b>EFT39742</b>	<b>23/05/2025</b>	<b>DF McGuire Farm Trust</b>		<b>-\$</b>	<b>1,892.00</b>
INV-0031	20/05/2025	Warren Road Works - Gravel Use	\$	1,892.00	
<b>EFT39743</b>	<b>23/05/2025</b>	<b>Kojonup BMC Embroidery</b>		<b>-\$</b>	<b>325.00</b>
10986	20/05/2025	Uniforms & PPE - KLC Jumpers & Vests	\$	325.00	
<b>EFT39744</b>	<b>23/05/2025</b>	<b>Cafe on Cornwall</b>		<b>-\$</b>	<b>700.00</b>
INV-7717	26/02/2025	Thank a Volunteer Day Event - Catering	\$	700.00	
<b>EFT39745</b>	<b>23/05/2025</b>	<b>Pingarning Pty Ltd</b>		<b>-\$</b>	<b>1,210.00</b>
108	01/05/2025	Monthly WHS Service - May 2025	\$	1,210.00	

## Schedule of Accounts Paid - May 2025

<b>EFT39746</b>	<b>23/05/2025</b>	<b>Paywise Pty Ltd</b>	<b>-\$</b>	<b>854.29</b>
444151	21/05/2025	Vehicle Lease - KA48	\$	854.29
<b>EFT39747</b>	<b>23/05/2025</b>	<b>Coca-Cola Amatil</b>	<b>-\$</b>	<b>597.73</b>
0236724764	15/05/2025	Kiosk Stock Order	\$	597.73
<b>EFT39748</b>	<b>23/05/2025</b>	<b>Emu Lane</b>	<b>-\$</b>	<b>314.60</b>
1-1060	20/05/2025	Catering - ROC Meeting	\$	314.60
<b>EFT39749</b>	<b>23/05/2025</b>	<b>Katanning Wanderers Football Club</b>	<b>-\$</b>	<b>400.00</b>
INV-0029	21/05/2025	CEO Donation - Catering for Quartermaine Oval Opening	\$	400.00
<b>EFT39750</b>	<b>23/05/2025</b>	<b>Wy Wurry Electrical</b>	<b>-\$</b>	<b>5,370.00</b>
INV-07033	16/05/2025	Unit 1/6 Hill Way - Hot Water System	\$	5,370.00
<b>EFT39751</b>	<b>30/05/2025</b>	<b>Safemaster Safety Solutions</b>	<b>-\$</b>	<b>1,967.90</b>
00030914	26/05/2025	KLC - Height Safety System Recertification	\$	1,029.60
00030916	26/05/2025	Admin Building - Height Safety System Recertification	\$	938.30
<b>EFT39752</b>	<b>30/05/2025</b>	<b>BGL Solutions</b>	<b>-\$</b>	<b>3,000.80</b>
INV-0007246	24/05/2025	Parks & Gardens - Insecticide	\$	2,395.80
INV-0007247	24/05/2025	Hockey Oval - Herbicide	\$	605.00
<b>EFT39753</b>	<b>30/05/2025</b>	<b>Let's Talk Flowers</b>	<b>-\$</b>	<b>880.00</b>
INV-0423	23/05/2025	School Holiday Activities - Preserved Flower Arrangement Workshop	\$	880.00
<b>EFT39754</b>	<b>30/05/2025</b>	<b>Golden West Initiatives</b>	<b>-\$</b>	<b>968.99</b>
4	28/04/2025	Harmony Festival 2025 - Food Bags & Samples	\$	968.99
<b>EFT39755</b>	<b>30/05/2025</b>	<b>WA Contract Ranger Services</b>	<b>-\$</b>	<b>5,904.25</b>
00006326	24/05/2025	Ranger Services: 12/05/2025 - 25/05/2025	\$	5,904.25
<b>EFT39756</b>	<b>30/05/2025</b>	<b>Team Global Express Pty Ltd</b>	<b>-\$</b>	<b>66.63</b>
0684-S408620	11/05/2025	Team Global Express Freight Charges	\$	66.63

## Schedule of Accounts Paid - May 2025

<b>EFT39757</b>	<b>30/05/2025</b>	<b>Market Creations Agency</b>	<b>-\$</b>	<b>313.50</b>
JF01-19	21/05/2025	Staff Business Cards	\$	313.50
<b>EFT39758</b>	<b>30/05/2025</b>	<b>Promotional Exposure</b>	<b>-\$</b>	<b>2,475.00</b>
INV-1719	16/05/2025	Town Hall Event - Remaining Balance for 08/11/2025	\$	2,475.00
<b>EFT39759</b>	<b>30/05/2025</b>	<b>Ready Tech</b>	<b>-\$</b>	<b>1,039.50</b>
INITV042114	15/05/2025	Computer Software - PetsWA Data Collection Pack	\$	1,039.50
<b>EFT39760</b>	<b>30/05/2025</b>	<b>Cannon Hygiene</b>	<b>-\$</b>	<b>1,237.06</b>
98271833	14/05/2025	Sanitary Unit Service: 30/06/2025 - 29/09/2025	\$	1,237.06
<b>EFT39761</b>	<b>30/05/2025</b>	<b>Patrick Kennedy</b>	<b>-\$</b>	<b>132.18</b>
20250523	23/05/2025	Reimbursement - Expenses whilst attending training	\$	132.18
<b>EFT39762</b>	<b>30/05/2025</b>	<b>Great Southern Fuel Supplies</b>	<b>-\$</b>	<b>16,775.52</b>
D2218763	27/05/2025	Depot Stock - Diesel & Unleaded Petrol	\$	16,775.52
<b>EFT39763</b>	<b>30/05/2025</b>	<b>Slavin Architects</b>	<b>-\$</b>	<b>824.49</b>
INV-1453	23/05/2025	Early Childhood Hub - Project Management	\$	824.49
<b>EFT39764</b>	<b>30/05/2025</b>	<b>Great Southern Toyota</b>	<b>-\$</b>	<b>1,071.66</b>
JC34050781	13/05/2025	KA566 Toyota Hilux - Scheduled 80,000Km Service	\$	1,071.66
<b>EFT39765</b>	<b>30/05/2025</b>	<b>Sally Elliss-Cook</b>	<b>-\$</b>	<b>32.45</b>
20250529	29/05/2025	Reimbursement - Amazing Race / Values Launch Materials	\$	32.45
<b>EFT39766</b>	<b>30/05/2025</b>	<b>PFD Food Services</b>	<b>-\$</b>	<b>694.60</b>
LP927894	14/05/2025	Kiosk Stock Order	\$	694.60
<b>EFT39767</b>	<b>30/05/2025</b>	<b>Office Works Business Direct</b>	<b>-\$</b>	<b>505.74</b>
621629101	14/05/2025	Library - Stationery Order	\$	505.74
<b>EFT39768</b>	<b>30/05/2025</b>	<b>Powervac Pty Ltd</b>	<b>-\$</b>	<b>385.00</b>
588487	19/03/2025	Nilfisk Diesel Sweeper - Spiral Main Brush	\$	385.00

## Schedule of Accounts Paid - May 2025

<b>EFT39769</b>	<b>30/05/2025</b>	<b>Fleet Comercial Gymnasiums Pty Ltd</b>	<b>-\$</b>	<b>9,614.00</b>
85025	14/05/2025	Gym Expenses - New Equipment	\$	9,614.00
<b>EFT39770</b>	<b>30/05/2025</b>	<b>Ray Ford Signs</b>	<b>-\$</b>	<b>1,068.50</b>
INV-0828	21/05/2025	Signage Order - Shire Values Launch Signs & Stickers	\$	672.50
INV-0836	23/05/2025	Traffic/Street Signs - END 40 Core flute signs	\$	396.00
<b>EFT39771</b>	<b>30/05/2025</b>	<b>Events West Pty Ltd</b>	<b>-\$</b>	<b>8,473.62</b>
6532	01/05/2025	Harmony Festival 2025 - Equipment Final Balance	\$	8,473.62
<b>EFT39772</b>	<b>30/05/2025</b>	<b>Game Vault</b>	<b>-\$</b>	<b>2,680.00</b>
INV-0112	27/05/2025	July School Holidays - Gaming Bus	\$	2,680.00
<b>EFT39773</b>	<b>30/05/2025</b>	<b>AD Contractors</b>	<b>-\$</b>	<b>1,943.70</b>
00251330	16/05/2025	Road Maintenance - Emulsion for Patching	\$	1,943.70
<b>EFT39774</b>	<b>30/05/2025</b>	<b>Best Office Systems</b>	<b>-\$</b>	<b>49.50</b>
646068	23/05/2025	Depot Photocopier Charges: 20/04/2025 - 20/05/2025	\$	49.50
<b>EFT39775</b>	<b>30/05/2025</b>	<b>CJD Equipment Pty Ltd</b>	<b>-\$</b>	<b>844.79</b>
001242692	10/05/2025	Volvo EC210C Excavator - Parts	\$	844.79
<b>EFT39776</b>	<b>30/05/2025</b>	<b>Coca-Cola Amatil</b>	<b>-\$</b>	<b>1,089.62</b>
0236774048	22/05/2025	Kiosk Stock Order	\$	1,089.62
<b>EFT39777</b>	<b>30/05/2025</b>	<b>Shire of Cranbrook</b>	<b>-\$</b>	<b>10,050.50</b>
6848	14/05/2025	Long Service Leave Liability - Diana Marsh	\$	10,050.50
<b>EFT39778</b>	<b>30/05/2025</b>	<b>Grande Food Service</b>	<b>-\$</b>	<b>758.21</b>
4247226	02/04/2025	Kiosk Stock Order	\$	360.48
4247571	09/04/2025	Kiosk Stock Order	\$	190.64
4248187	22/04/2025	Kiosk Stock Order	\$	207.09



## Schedule of Accounts Paid - May 2025

<b>EFT39779</b>	<b>30/05/2025</b>	<b>Katanning Betta Home Living</b>		<b>-\$</b>	<b>1,350.00</b>
35810059050	23/05/2025	Gym Expenses - Smart TV	\$	675.00	
35810059051	23/05/2025	KLC Equipment - Smart TV	\$	675.00	
<b>EFT39780</b>	<b>30/05/2025</b>	<b>Kowalds News &amp; Glasshouse</b>		<b>-\$</b>	<b>302.45</b>
I0000035819	15/05/2025	Library - Magazine Membership	\$	302.45	
<b>EFT39781</b>	<b>30/05/2025</b>	<b>Katanning Stock &amp; Trading</b>		<b>-\$</b>	<b>2,160.40</b>
7/75	06/05/2025	Building Maintenance - Multiple Locations	\$	545.90	
7/81	28/05/2025	Tool Replacement - Milwaukee Grease Gun	\$	1,614.50	
<b>EFT39782</b>	<b>30/05/2025</b>	<b>Landgate</b>		<b>-\$</b>	<b>231.63</b>
403359	16/05/2025	Country Urban UV Revaluation 2024/25	\$	231.63	
<b>EFT39783</b>	<b>30/05/2025</b>	<b>Modern Teaching Aids</b>		<b>-\$</b>	<b>343.15</b>
46398805	15/05/2025	Library Materials - Craft Supplies	\$	343.15	
<b>EFT39784</b>	<b>30/05/2025</b>	<b>RAECO</b>		<b>-\$</b>	<b>157.12</b>
603887	14/05/2025	Library Materials - Adhesive Contact	\$	157.12	
<b>EFT39785</b>	<b>30/05/2025</b>	<b>Solid Ceilings</b>		<b>-\$</b>	<b>330.00</b>
INV-0052	26/05/2025	Cherry Picker Hire - 29/04/2025	\$	330.00	
				<b>Total</b>	<b>\$ 1,344,857.37 -\$ 1,344,857.37</b>

Cheque Payments	Date	Name	Description	Amount	Total
<b>42507</b>	<b>12/05/2025</b>	<b>Shire of Katanning</b>		<b>-\$</b>	<b>106.00</b>
DEDUCTION	07/05/2025		Payroll Deductions - Social Club: 07/05/2025	\$	54.00
DEDUCTION	07/05/2025		Payroll Deductions - Lottery : 07/05/2025	\$	52.00

## Schedule of Accounts Paid - May 2025

<b>42508</b>	<b>23/05/2025</b>	<b>Shire of Katanning</b>		<b>-\$</b>	<b>590.20</b>
DEDUCTION	21/05/2025		Payroll Deductions - Social Club: 21/05/2025	\$	48.00
DEDUCTION	21/05/2025		Payroll Deductions - Lottery : 21/05/2025	\$	52.00
MAY2025	21/05/2025		Petty Cash Purchases - May 2025	\$	490.20
<b>42509</b>	<b>30/05/2025</b>	<b>Commissioner of Police</b>		<b>-\$</b>	<b>60.00</b>
09990082	05/05/2025		Corporate Firearm Licence - Renewal 2024/25	\$	60.00
				<b>Total \$</b>	<b>756.20 -\$ 756.20</b>

Payroll Payments	Date	Name	Description	Amount	Total
<b>Pay</b>	<b>08/05/2025</b>	<b>Payroll</b>		<b>-\$</b>	<b>123,725.76</b>
	08/05/2025		Pay 23	\$	123,725.76
<b>Pay</b>	<b>22/05/2025</b>	<b>Payroll</b>		<b>-\$</b>	<b>127,856.81</b>
	22/05/2025		Pay 24	\$	127,856.81
				<b>Total \$</b>	<b>251,582.57 -\$ 251,582.57</b>

Direct Debit Payments	Date	Name	Description	Amount	Total
<b>DD33979.1</b>	<b>09/05/2025</b>	<b>Synergy</b>		<b>-\$</b>	<b>1,093.31</b>
154 025 290	16/04/2025		Electricity - Saleyards	\$	1,093.31
<b>DD33979.2</b>	<b>08/05/2025</b>	<b>Synergy</b>		<b>-\$</b>	<b>22,377.55</b>
977 854 430	15/04/2025		Grouped Electricity Account - March 2025	\$	22,377.55
<b>DD33979.3</b>	<b>07/05/2025</b>	<b>Telstra Corporation</b>		<b>-\$</b>	<b>2,040.73</b>
K 876 296 051-6	21/04/2025		Phone & Internet Charges - April 2025	\$	2,040.73
<b>DD33982.1</b>	<b>19/05/2025</b>	<b>Synergy</b>		<b>-\$</b>	<b>661.35</b>
303 663 850	29/04/2025		Electricity - 42 Austral Terrace	\$	411.18
328 938 170	29/04/2025		Electricity - 38 Austral Terrace	\$	250.17
<b>DD33995.1</b>	<b>15/05/2025</b>	<b>SG Fleet Australia</b>		<b>-\$</b>	<b>1,054.37</b>

## Schedule of Accounts Paid - May 2025

AUSG00977096	30/04/2025	Vehicle Lease - CESM	\$	1,054.37
<b>DD33995.2</b>	<b>20/05/2025 Synergy</b>		<b>-\$</b>	<b>384.40</b>
638 847 540	30/04/2025	Unmetered Electricity - Street Lighting	\$	384.40
<b>DD34003.1</b>	<b>21/05/2025 Synergy</b>		<b>-\$</b>	<b>554.64</b>
148 310 600	01/05/2025	Electricity - 22 Austral Terrace	\$	407.29
299 567 230	01/05/2025	Electricity - 8 Austral Terrace	\$	147.35
<b>DD34003.2</b>	<b>22/05/2025 Synergy</b>		<b>-\$</b>	<b>2,332.41</b>
312 951 080	02/05/2025	Electricity - 52 Austral Terrace	\$	2,332.41
<b>DD34003.3</b>	<b>19/05/2025 Water Corporation</b>		<b>-\$</b>	<b>199.73</b>
90 13922 94 5	02/05/2025	Water Usage - 8 Austral Terrace	\$	199.73
<b>DD34006.1</b>	<b>02/05/2025 West Australian Treasury Corporation</b>		<b>-\$</b>	<b>89,794.22</b>
158	02/05/2025	Loan No. 158 Principal & Interest	\$	89,794.22
<b>DD34006.2</b>	<b>06/05/2025 West Australian Treasury Corporation</b>		<b>-\$</b>	<b>59,644.08</b>
159	05/05/2025	Loan No. 159 Principal & Interest	\$	26,146.37
160	05/05/2025	Loan No. 160 Principal & Interest	\$	8,893.53
161	05/05/2025	Loan No. 161 Principal & Interest	\$	13,078.72
163	05/05/2025	Loan No. 163 Principal & Interest	\$	11,525.46
<b>DD34006.3</b>	<b>17/05/2025 West Australian Treasury Corporation</b>		<b>-\$</b>	<b>18,015.62</b>
162	05/05/2025	Loan No. 162 Principal & Interest	\$	7,587.83
164	05/05/2025	Loan No. 164 Principal & Interest	\$	10,427.79
<b>DD34018.1</b>	<b>07/05/2025 Aware Super</b>		<b>-\$</b>	<b>12,162.21</b>
SUPER	07/05/2025	Superannuation contributions	\$	10,841.50
DEDUCTION	07/05/2025	Payroll deductions	\$	1,212.13
DEDUCTION	07/05/2025	Payroll deductions	\$	108.58
<b>DD34018.2</b>	<b>07/05/2025 MobiSuper</b>		<b>-\$</b>	<b>244.64</b>

## Schedule of Accounts Paid - May 2025

SUPER	07/05/2025	Superannuation contributions	\$	244.64
<b>DD34018.3</b>	<b>07/05/2025</b>	<b>The Trustee For PEK Super</b>	<b>-\$</b>	<b>1,002.76</b>
SUPER	07/05/2025	Superannuation contributions	\$	864.76
DEDUCTION	07/05/2025	Payroll deductions	\$	138.00
<b>DD34018.4</b>	<b>07/05/2025</b>	<b>The Trustee for AMP Super Fund</b>	<b>-\$</b>	<b>1,106.22</b>
SUPER	07/05/2025	Superannuation contributions	\$	1,049.97
DEDUCTION	07/05/2025	Payroll deductions	\$	56.25
<b>DD34018.5</b>	<b>07/05/2025</b>	<b>Land &amp; Shed Superannuation Fund</b>	<b>-\$</b>	<b>328.77</b>
SUPER	07/05/2025	Superannuation contributions	\$	328.77
<b>DD34018.6</b>	<b>07/05/2025</b>	<b>Prime Super</b>	<b>-\$</b>	<b>256.11</b>
SUPER	07/05/2025	Superannuation contributions	\$	256.11
<b>DD34018.7</b>	<b>07/05/2025</b>	<b>MLC Masterkey Personal</b>	<b>-\$</b>	<b>244.64</b>
SUPER	07/05/2025	Superannuation contributions	\$	244.64
<b>DD34018.8</b>	<b>07/05/2025</b>	<b>Hostplus Superannuation Fund</b>	<b>-\$</b>	<b>591.31</b>
SUPER	07/05/2025	Superannuation contributions	\$	591.31
<b>DD34018.9</b>	<b>07/05/2025</b>	<b>Zurich Australian Insurance Limited</b>	<b>-\$</b>	<b>268.92</b>
SUPER	07/05/2025	Superannuation contributions	\$	268.92
<b>DD34019.1</b>	<b>27/05/2025</b>	<b>Synergy</b>	<b>-\$</b>	<b>340.71</b>
138 671 920	07/05/2025	Electricity - 25 Marmion Street	\$	198.39
159 777 820	07/05/2025	Electricity - 1/6 Hill Way	\$	52.27
159 985 050	07/05/2025	Electricity - 2/6 Hill Way	\$	90.05
<b>DD34019.2</b>	<b>23/05/2025</b>	<b>Synergy</b>	<b>-\$</b>	<b>360.81</b>
239 593 320	05/05/2025	Electricity - 1 Warren Road	\$	148.72
303 539 720	05/05/2025	Electricity - 1 Synnott Avenue	\$	212.09
<b>DD34026.1</b>	<b>29/05/2025</b>	<b>Synergy</b>	<b>-\$</b>	<b>281.48</b>

## Schedule of Accounts Paid - May 2025

407 889 690	09/05/2025	Electricity - 61A Conroy Street	\$	281.48
<b>DD34059.1</b>	<b>21/05/2025</b>	<b>Aware Super</b>	<b>-\$</b>	<b>12,025.64</b>
SUPER	21/05/2025	Superannuation contributions	\$	10,832.33
DEDUCTION	21/05/2025	Payroll deductions	\$	1,096.97
DEDUCTION	21/05/2025	Payroll deductions	\$	96.34
<b>DD34059.2</b>	<b>21/05/2025</b>	<b>MobiSuper</b>	<b>-\$</b>	<b>245.89</b>
SUPER	21/05/2025	Superannuation contributions	\$	245.89
<b>DD34059.3</b>	<b>21/05/2025</b>	<b>The Trustee For PEK Super</b>	<b>-\$</b>	<b>978.39</b>
SUPER	21/05/2025	Superannuation contributions	\$	840.39
DEDUCTION	21/05/2025	Payroll deductions	\$	138.00
<b>DD34059.4</b>	<b>21/05/2025</b>	<b>The Trustee for AMP Super Fund</b>	<b>-\$</b>	<b>1,106.22</b>
SUPER	21/05/2025	Superannuation contributions	\$	1,049.97
DEDUCTION	21/05/2025	Payroll deductions	\$	56.25
<b>DD34059.5</b>	<b>21/05/2025</b>	<b>Land &amp; Shed Superannuation Fund</b>	<b>-\$</b>	<b>330.02</b>
SUPER	21/05/2025	Superannuation contributions	\$	330.02
<b>DD34059.6</b>	<b>21/05/2025</b>	<b>Prime Super</b>	<b>-\$</b>	<b>275.91</b>
SUPER	21/05/2025	Superannuation contributions	\$	275.91
<b>DD34059.7</b>	<b>21/05/2025</b>	<b>MLC Masterkey Personal</b>	<b>-\$</b>	<b>298.24</b>
SUPER	21/05/2025	Superannuation contributions	\$	298.24
<b>DD34059.8</b>	<b>21/05/2025</b>	<b>Hostplus Superannuation Fund</b>	<b>-\$</b>	<b>589.00</b>
SUPER	21/05/2025	Superannuation contributions	\$	589.00
<b>DD34059.9</b>	<b>21/05/2025</b>	<b>Zurich Australian Insurance Limited</b>	<b>-\$</b>	<b>268.68</b>
SUPER	21/05/2025	Superannuation contributions	\$	268.68

## Schedule of Accounts Paid - May 2025

<b>DD34072.2</b>	<b>21/05/2025</b>	<b>Synergy</b>		<b>-\$</b>	<b>184.90</b>
251 079 810	01/05/2025	Electricity - Charges Tower	\$	184.90	
<b>DD34018.10</b>	<b>07/05/2025</b>	<b>CBUS</b>		<b>-\$</b>	<b>503.67</b>
SUPER	07/05/2025	Superannuation contributions	\$	503.67	
<b>DD34018.11</b>	<b>07/05/2025</b>	<b>Australian Super</b>		<b>-\$</b>	<b>2,196.17</b>
SUPER	07/05/2025	Superannuation contributions	\$	2,196.17	
<b>DD34018.12</b>	<b>07/05/2025</b>	<b>Rest Superannuation</b>		<b>-\$</b>	<b>660.11</b>
SUPER	07/05/2025	Superannuation contributions	\$	660.11	
<b>DD34018.13</b>	<b>07/05/2025</b>	<b>Retail Employees Superannuation Trust</b>		<b>-\$</b>	<b>242.44</b>
SUPER	07/05/2025	Superannuation contributions	\$	242.44	
<b>DD34018.14</b>	<b>07/05/2025</b>	<b>Australia Prime Superannuation Fund</b>		<b>-\$</b>	<b>664.13</b>
SUPER	07/05/2025	Superannuation contributions	\$	664.13	
<b>DD34059.10</b>	<b>21/05/2025</b>	<b>CBUS</b>		<b>-\$</b>	<b>542.44</b>
SUPER	21/05/2025	Superannuation contributions	\$	542.44	
<b>DD34059.11</b>	<b>21/05/2025</b>	<b>Australian Super</b>		<b>-\$</b>	<b>1,964.47</b>
SUPER	21/05/2025	Superannuation contributions	\$	1,964.47	
<b>DD34059.12</b>	<b>21/05/2025</b>	<b>Rest Superannuation</b>		<b>-\$</b>	<b>841.38</b>
SUPER	21/05/2025	Superannuation contributions	\$	841.38	
<b>DD34059.13</b>	<b>21/05/2025</b>	<b>Retail Employees Superannuation Trust</b>		<b>-\$</b>	<b>263.91</b>
SUPER	21/05/2025	Superannuation contributions	\$	263.91	
<b>DD34059.14</b>	<b>21/05/2025</b>	<b>Australia Prime Superannuation Fund</b>		<b>-\$</b>	<b>624.23</b>
SUPER	21/05/2025	Superannuation contributions	\$	624.23	
				<b>Total \$</b>	<b>240,146.83 -\$ 240,146.83</b>

## Schedule of Accounts Paid - May 2025

Credit Card Payments	Date	Name	Description	Amount	Total
DD34075.1	24/04/2025	Commonwealth Bank of Australia		-\$	6,740.59
APR2025	24/04/2025	Human Resources Coordinator	Credit Card Purchases - April 2025	-\$	867.69
			Annual Fee	\$ 40.00	
			Photo gallery storage annual subscription	\$ 466.93	
			International transaction fee	\$ 11.67	
			SurveyMonkey subscription	\$ 349.09	
APR2025	24/04/2025	Chief Executive Officer	Credit Card Purchases - April 2025	-\$	538.91
			Annual Fee	\$ 40.00	
			Western Power transaction	\$ 498.91	
APR2025	24/04/2025	Executive Assistant to CEO	Credit Card Purchases - April 2025	-\$	2,945.47
			Annual Fee	\$ 40.00	
			Woolworths - Harmony Festival Refreshments inc GST	\$ 3.00	
			Woolworths - Harmony Festival Refreshments GST free	\$ 35.00	
			Woolworths - Farewell Morning Tea inc GST	\$ 37.85	
			Woolworths - Farewell Morning Tea GST free	\$ 38.03	
			Johns Bakery - Cakes for Acting High Commissioner of Tonga	\$ 59.00	
			Woolworths - Biscuits for Acting High Commissioner of Tonga	\$ 5.00	
			Woolworths - Gift Card	\$ 267.85	
			Agoda - Accommodation for WALGA Workshop 07/05/2025	\$ 196.67	
			Agoda - Accommodation for WALGA Workshop 19/06/2025	\$ 211.51	
			Saleyard Ear Tagging Project - Building Permit	\$ 178.10	
			Department of the Premier and Cabinet - Dogs Local Law 2025	\$ 1,804.41	
			Katanning Hardware & Garden Centre - Flowers for Citizenship April 2025	\$ 54.65	

Schedule of Accounts Paid - May 2025

Woolworths - Chocolates for Council Meeting	\$	14.40
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## Schedule of Accounts Paid - May 2025

APR2025	24/04/2025 Manager Recreation Services	Credit Card Purchases - April 2025	-\$	1,970.11
		Annual Fee	\$	40.00
		Woolworths - Kiosk Stock inc GST	\$	14.00
		Woolworths - Kiosk Stock GST free	\$	49.85
		JB's Quality Meats - Senior Meat Packs	\$	32.00
		Nisbits - Kitchen Equipment Replacement	\$	462.11
		Katanning Stock & Trading - Keys	\$	20.00
		JB's Quality Meats - Senior Meat Packs	\$	32.32
		Sportspower - Youth Week Prizes	\$	100.00
		Woolworths - Youth Week Activities inc GST	\$	37.20
		Woolworths - Youth Week Activities GST free	\$	184.70
		Woolworths - All Abilities Morning Tea inc GST	\$	13.80
		Woolworths - All Abilities Morning Tea GST free	\$	8.10
		Woolworths - Youngstars Cooking	\$	67.55
		KMART - Paint n Sip Youth Week Program Canvases	\$	169.00
		Johns Bakery - Bread Rolls for Youth Week Activity	\$	80.00
		Woolworths - Water for Youth Week Activity	\$	29.70
		Woolworths - Prizes for Youngstars	\$	41.00
		Woolworths - Food for Youth Program	\$	32.00
		Food Safety Training - Food Handling Certificate Course Level 1	\$	59.00
		Food Safety Training - Food Handling Certificate Course Level 1 & 2	\$	139.00
		Food Safety Training - Food Handling Certificate Course Level 1 & 2	\$	139.00
		Food Safety Training - Food Handling Certificate Course Level 1	\$	59.00
		Food Safety Training - Food Handling Certificate Course Level 1	\$	59.00
		Canva	\$	101.78

## Schedule of Accounts Paid - May 2025

<b>APR2025</b>	<b>24/04/2025 Executive Manager Community Development</b>	<b>Credit Card Purchases - April 2025</b>	<b>-\$</b>	<b>378.41</b>
		Annual Fee	\$ 40.00	
		Kowalds - Farewell Card	\$ 8.02	
		Denmark Hotel - Lunch at Regional Community Development Meeting	\$ 71.00	
		CBCA - Items for Children's Book Week	\$ 136.79	
		Woolworths - Library Stationery	\$ 54.45	
		Woolworths - Library Supplies inc GST	\$ 48.30	
		Woolworths - Library Supplies GST free	\$ 19.85	
<b>APR2025</b>	<b>24/04/2025 Community Emergency Services Manager</b>		<b>-\$</b>	<b>40.00</b>
		Annual Fee	\$ 40.00	
			<b>Total \$ 6,740.59</b>	<b>-\$ 6,740.59</b>

<b>EFT Payments</b>	<b>\$ 1,344,857.37</b>	<b>72.93%</b>
<b>Cheque Payments</b>	<b>\$ 756.20</b>	<b>0.04%</b>
<b>Payroll Payments</b>	<b>\$ 251,582.57</b>	<b>13.64%</b>
<b>Direct Debit Payments</b>	<b>\$ 240,146.83</b>	<b>13.02%</b>
<b>Credit Card Payments</b>	<b>\$ 6,740.59</b>	<b>0.37%</b>
<b>TOTAL</b>	<b>\$ 1,844,083.56</b>	<b>100%</b>



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

Monthly Financial Reports  
May 2025



Heart of the Great Southern



## SHIRE OF KATANNING

### MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 May 2025

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

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**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	8	5,212,675	5,212,675	<b>5,234,806</b>	22,131	0.42%	▲
Grants, subsidies and contributions	12	3,950,068	3,115,491	<b>1,219,554</b>	(1,895,937)	(60.86%)	▼
Fees and charges		2,200,726	2,082,839	<b>2,207,979</b>	125,140	6.01%	▲
Interest revenue		528,000	485,076	<b>459,313</b>	(25,763)	(5.31%)	▼
Other revenue		314,994	285,727	<b>291,465</b>	5,738	2.01%	
Profit on asset disposals	4	46,178	34,635	<b>259,274</b>	224,639	648.59%	▲
		<b>12,252,641</b>	<b>11,216,443</b>	<b>9,672,391</b>	(1,544,052)	(13.77%)	
<b>Expenditure from operating activities</b>							
Employee costs		(5,242,106)	(4,865,650)	<b>(4,257,442)</b>	608,208	12.50%	▲
Materials and contracts		(4,429,294)	(4,117,679)	<b>(3,309,331)</b>	808,348	19.63%	▲
Utility charges		(540,156)	(496,983)	<b>(517,293)</b>	(20,310)	(4.09%)	▼
Depreciation		(9,131,134)	(8,370,098)	<b>(7,653,401)</b>	716,697	8.56%	▲
Finance costs		(100,543)	(87,930)	<b>(107,795)</b>	(19,865)	(22.59%)	▼
Insurance		(461,324)	(452,697)	<b>(437,476)</b>	15,221	3.36%	▲
Other expenditure		(466,301)	(393,734)	<b>(320,334)</b>	73,400	18.64%	▲
Loss on asset disposals	4	(40,000)	(10,000)	<b>0</b>	10,000	100.00%	▲
		<b>(20,410,858)</b>	<b>(18,794,771)</b>	<b>(16,603,072)</b>	2,191,699	11.66%	
Non-cash amounts excluded from operating activities	Note 2(b)	9,124,956	7,610,436	<b>7,610,436</b>	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>966,739</b>	<b>32,108</b>	<b>679,755</b>	647,647	2017.07%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	13	11,868,702	10,103,129	<b>2,026,375</b>	(8,076,754)	(79.94%)	▼
Proceeds from disposal of assets	4	193,500	193,500	<b>477,509</b>	284,009	146.77%	▲
Proceeds from financial assets at amortised cost - self supporting loans		21,880	21,880	<b>21,880</b>	0	0.00%	
		<b>12,084,082</b>	<b>10,318,509</b>	<b>2,525,764</b>	(7,792,745)	(75.52%)	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self supporting loans		(21,880)	(21,880)	<b>(21,880)</b>	0	0.00%	
Payments for property, plant and equipment	3	(11,924,540)	(10,218,697)	<b>(1,251,101)</b>	8,967,596	87.76%	▲
Payments for construction of infrastructure	3	(3,264,025)	(2,904,139)	<b>(2,896,592)</b>	7,547	0.26%	
		<b>(15,210,445)</b>	<b>(13,144,716)</b>	<b>(4,169,573)</b>	8,975,143	68.28%	
<b>Amount attributable to investing activities</b>		<b>(3,126,363)</b>	<b>(2,826,207)</b>	<b>(1,643,809)</b>	1,182,398	41.84%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from Advances- Amherst	2	515,000	0	<b>0</b>	0	0.00%	
Transfer from reserves	2	1,926,337	0	<b>0</b>	0	0.00%	
		<b>2,441,337</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	9	(293,444)	(293,448)	<b>(293,448)</b>	0	0.00%	
Payments for principal portion of lease liabilities	10	(955)	0	<b>0</b>	0	0.00%	
Transfer to reserves	2	(1,558,014)	(223,071)	<b>(223,071)</b>	0	0.00%	
		<b>(1,852,413)</b>	<b>(516,519)</b>	<b>(516,519)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>588,924</b>	<b>(516,519)</b>	<b>(516,519)</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		4,112,249	4,112,249	<b>4,112,249</b>	(0)	(0.00%)	
Amount attributable to operating activities		966,739	32,108	<b>679,755</b>	647,647	2017.07%	▲
Amount attributable to investing activities		(3,126,363)	(2,826,207)	<b>(1,643,809)</b>	1,182,398	41.84%	▲
Amount attributable to financing activities		588,924	(516,519)	<b>(516,519)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>2,541,549</b>	<b>801,631</b>	<b>2,631,676</b>	1,830,044	228.29%	▲

**KEY INFORMATION**

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

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

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

**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 MAY 2025**

	Supplementary Information	30/06/2024	31 May 2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	1	11,109,901	9,391,186
Trade and other receivables		1,403,635	1,545,211
Other financial assets		4,529,407	4,685,824
Inventories	6	14,684	7,248
<b>TOTAL CURRENT ASSETS</b>		<b>17,057,627</b>	<b>15,629,469</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		268,322	268,322
Other financial assets		344,554	344,554
Property, plant and equipment		58,275,262	56,533,103
Infrastructure		213,747,465	211,770,525
Right-of-use assets		2,120	2,120
Intangible assets		52,077	48,111
<b>TOTAL NON-CURRENT ASSETS</b>		<b>272,689,800</b>	<b>268,966,735</b>
<b>TOTAL ASSETS</b>		<b>289,747,427</b>	<b>284,596,204</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	415,627	410,369
Other liabilities	11	4,855,782	4,691,002
Lease liabilities	10	878	878
Borrowings	9	293,447	0
Employee related provisions	11	582,279	582,279
Other provisions	11	929,590	1,145,899
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,077,603</b>	<b>6,830,427</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	9	3,006,633	3,006,633
Employee related provisions		109,024	109,024
Other provisions		608,233	608,233
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,723,890</b>	<b>3,723,890</b>
<b>TOTAL LIABILITIES</b>		<b>10,801,493</b>	<b>10,554,317</b>
<b>NET ASSETS</b>		<b>278,945,934</b>	<b>274,041,887</b>
<b>EQUITY</b>			
Retained surplus		85,391,968	80,264,850
Reserve accounts	2	7,794,695	8,017,766
Revaluation surplus		185,759,271	185,759,271
<b>TOTAL EQUITY</b>		<b>278,945,934</b>	<b>274,041,887</b>

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2025

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 09 June 2025

**SHIRE OF KATANNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 May 2025
		\$	\$	\$
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>				
Cash and cash equivalents	1	5,896,054	11,109,901	9,391,186
Trade and other receivables		1,320,712	1,403,635	1,545,211
Other financial assets		4,343,573	4,529,407	4,685,824
Inventories	6	20,508	14,684	7,248
		11,580,847	17,057,627	15,629,469
<b>Less: current liabilities</b>				
Trade and other payables	7	(859,231)	(415,627)	(410,369)
Other liabilities	11	(4,422,028)	(4,855,782)	(4,691,004)
Lease liabilities	10	0	(878)	(878)
Borrowings	9	0	(293,447)	0
Employee related provisions	11	(630,441)	(582,279)	(582,279)
Other provisions	11	(1,112,890)	(929,590)	(1,145,899)
		(7,024,590)	(7,077,603)	(6,830,429)
<b>Net current assets</b>		<b>4,556,257</b>	<b>9,980,024</b>	<b>8,799,040</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(5,064,836)	(5,867,774)	(6,167,365)
<b>Closing funding surplus / (deficit)</b>		<b>(508,579)</b>	<b>4,112,250</b>	<b>2,631,675</b>

**(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**

**Adjustments to operating activities**

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 May 2025
		\$	\$	\$
Less: Profit on asset disposals	4	(46,178)	(104,831)	(259,274)
Less: Movement in Amherst Deposits			(183,301)	216,309
Add: Loss on asset disposals	4	40,000	0	0
Add: Depreciation		9,131,134	9,028,003	7,653,401
- Contract Liabilities (ECH)			(4,336,743)	0
- Employee provisions		0	(39,989)	0
- Other provisions		0	34,429	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>9,124,956</b>	<b>4,397,568</b>	<b>7,610,436</b>

**(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**

		Amended Budget Opening 30 June 2024	Last Year Closing 30 June 2024	Year to Date 31 May 2025
		\$	\$	\$
Less: Reserve accounts	2	(6,811,515)	(7,794,695)	(8,017,766)
Less: Financial assets at amortised cost - self supporting loans	6		(21,880)	0
- Payments for financial assets - self supporting loans		0	0	(21,880)
- Other liabilities [describe]				618
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	293,447	0
- Current portion of lease liabilities	10	0	878	878
- Amherst Deposits			929,590	1,145,899
- Current portion of other provisions held in reserve		1,116,238	0	0
- Current portion of employee benefit provisions held in reserve	2	630,441	582,279	582,279
- Local Government House Equity			142,607	142,607
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(5,064,836)</b>	<b>(5,867,774)</b>	<b>(6,167,365)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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



**SHIRE OF KATANNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2024-25 year is \$10,000 or 5.00% whichever is the greater.

*Please refer to Agenda Items for details on material variances*

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
General rates	22,131	0.42%	▲
Grants, subsidies and contributions	(1,895,937)	(60.86%)	▼
Fees and charges	125,140	6.01%	▲
Interest revenue	(25,763)	(5.31%)	▼
Profit on asset disposals	224,639	648.59%	▲
<b>Expenditure from operating activities</b>			
Employee costs	608,208	12.50%	▲
Materials and contracts	808,348	19.63%	▲
Utility charges	(20,310)	(4.09%)	▼
Depreciation	716,697	8.56%	▲
Finance costs	(19,865)	(22.59%)	▼
Insurance	15,221	3.36%	▲
Other expenditure	73,400	18.64%	▲
Loss on asset disposals	10,000	100.00%	▲
<b>Inflows from investing activities</b>			
Proceeds from capital grants, subsidies and contributions	(8,076,754)	(79.94%)	▼
Proceeds from disposal of assets	284,009	146.77%	▲
<b>Outflows from investing activities</b>			
Payments for property, plant and equipment	8,967,596	87.76%	▲
<i>Refer to Note 3 for details on Capital Program</i>			
<b>Surplus or deficit after imposition of general rates</b>	<b>1,830,044</b>	<b>228.29%</b>	<b>▲</b>

*Confirmed by Audit*

**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**

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SHIRE OF KATANNING  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash at Bank	Cash and cash equivalents	373,420		373,420		CBA	0.20%	
Term Deposit	Financial assets at amortised cost	0	4,685,824	4,685,824		WATC	4.30%	
Reserve Funds	Cash and cash equivalents	0	8,017,766	8,017,766		CBA	4.82%	
Municipal Funds	Cash and cash equivalents	1,000,000		1,000,000		CBA	4.82%	
<b>Total</b>		<b>1,373,420</b>	<b>12,703,590</b>	<b>14,077,010</b>	<b>8,573</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,373,420	8,017,766	9,391,186	8,573			
Financial assets at amortised cost		0	4,685,824	4,685,824	0			
		<b>1,373,420</b>	<b>12,703,590</b>	<b>14,077,010</b>	<b>8,573</b>			

**KEY INFORMATION**

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

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

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

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

**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave reserve	776,531	30,479	0	0	807,010	776,586	25,806	0	0	802,392
Plant Replacement Reserve	231,719	10,066	362,922	0	604,707	213,543	7,296	0	0	220,839
Amherst Village Building Maintenance Reserve	199,698	7,833	0	(40,000)	167,531	199,712	6,637	0	0	206,349
Amherst Village Refundable Deposit Reserve	1,087,753	0	85,000	(717,500)	455,253	1,087,829	0	0	0	1,087,829
Old Saleyards Reserve	955,905	37,519	0	0	993,424	955,972	31,767	0	0	987,739
Waste Management Reserve	457,816	17,969	75,000	0	550,785	457,849	15,214	0	0	473,063
Land & Building Reserve	1,518,706	102,862	602,092	(1,243,555)	980,105	1,518,813	50,471	0	0	1,569,284
Land & Building Facilities for Seniors Reserve	366,147	14,371	0	0	380,518	366,173	12,168	0	0	378,341
Regional Sheep Saleyards Reserve	868,746	34,032	100,000	(70,000)	932,778	868,807	28,871	0	0	897,678
Christmas Decoration Reserve	65,555	2,573	0	0	68,128	65,559	2,179	0	0	67,738
GRV Revaluation Reserve	26,138	1,045	20,000	0	47,183	26,140	869	0	0	27,009
Quartermaine Oval Reserve	369,401	14,475	0	(387,782)	(3,906)	369,427	12,276	0	0	381,703
KLC Facilities Reserve	337,963	13,216	0	0	351,179	337,987	11,231	0	0	349,218
Election Reserve	35,733	1,403	5,000	0	42,136	35,736	1,187	0	0	36,923
Library Building Reserve	21,168	830	0	0	21,998	21,169	703	0	0	21,872
Community & Economic Development Reserve	282,600	11,092	0	(100,000)	193,692	282,620	9,392	0	0	292,012
Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	0	27,510	26,475	880	0	0	27,355
Parks & Playgrounds Reserve	80,052	3,135	0	0	83,187	80,057	2,660	0	0	82,717
Katanning Aquatic Centre Reserve	22,264	867	0	0	23,131	22,265	740	0	0	23,005
Housing Reserve	81,970	3,196	0	0	85,166	81,976	2,724	0	0	84,700
	<b>7,812,338</b>	<b>308,000</b>	<b>1,250,014</b>	<b>(2,558,837)</b>	<b>6,811,515</b>	<b>7,794,695</b>	<b>223,071</b>	<b>0</b>	<b>0</b>	<b>8,017,766</b>

**KEY INFORMATION**

Leave reserve	To fund accrued employee leave entitlements.
Plant Replacement Reserve	To fund future plant purchases.
Amherst Village Building Maintenance Reserve	To fund maintenance of Amherst Village.
Amherst Village Refundable Deposit Reserve	To fund refundable deposits at Amherst Village.
Old Saleyards Reserve	To fund future capital and maintenance works.
Waste Management Reserve	To fund capital and maintenance works.
Land & Building Reserve	To fund construction and maintenance of council owned buildings.
Land & Building Facilities for Seniors Reserve	To fund construction and maintenance of land and buildings for the use of seniors.
Regional Sheep Saleyards Reserve	To fund capital and maintenance works.
Christmas Decoration Reserve	To fund significant christmas decoration purchases.
GRV Revaluation Reserve	To fund quinquennial gross rental value revaluations.
Quartermaine Oval Reserve	To fund future maintenance and upgrades of Quartermaine Oval.
KLC Facilities Reserve	To fund future maintenance and upgrades to the KLC buildings and grounds.
Election Reserve	To fund biennial councillor elections.
Library Building Reserve	To fund future maintenance and upgrades to the library building.
Community & Economic Development Reserve	To fund Community and Economic Development Projects.
Lake Ewlyamartup Facilities Reserve	To fund facilities at Lake Ewlyamartup.
Parks & Playgrounds Reserve	To fund future maintenance and upgrades.
Katanning Aquatic Centre Reserve	To fund future maintenance and upgrades to the KLC Aquatic Centre.
Housing Reserve	To fund construction, renewal and maintenance of Shire owned housing.

### 3 CAPITAL ACQUISITIONS

Capital acquisitions	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Buildings - specialised	10,633,883	8,930,128	268,270	(8,661,858)
Furniture and equipment	8,324	8,324	8,325	1
Plant and equipment	158,285	158,285	145,035	(13,250)
Motor Vehicles	55,000	55,000	45,023	(9,977)
Equipment	889,404	887,316	784,448	(102,868)
Paintings & Sculptures	179,644	179,644	0	(179,644)
<b>Acquisition of property, plant and equipment</b>	<b>11,924,540</b>	<b>10,218,697</b>	<b>1,251,101</b>	<b>(8,967,596)</b>
Infrastructure - roads	962,513	907,791	595,709	(312,082)
Parks & Ovals	2,301,512	1,996,348	2,300,883	304,535
<b>Acquisition of infrastructure</b>	<b>3,264,025</b>	<b>2,904,139</b>	<b>2,896,592</b>	<b>(7,547)</b>
<b>Total capital acquisitions</b>	<b>15,188,565</b>	<b>13,122,836</b>	<b>4,147,693</b>	<b>(8,975,143)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	11,868,702	10,103,129	2,026,375	(8,076,754)
Borrowings	515,000	0	0	0
Other (disposals & C/Fwd)	193,500	193,500	477,509	284,009
Reserve accounts				
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	717,500		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	52,526	2,826,207	1,643,809	(1,182,398)
<b>Capital funding total</b>	<b>15,188,565</b>	<b>13,122,836</b>	<b>4,147,693</b>	<b>(8,975,143)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

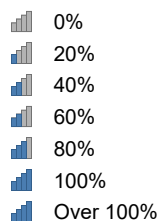
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The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

**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**3 CAPITAL ACQUISITIONS - DETAILED**

**Capital expenditure total**

**Level of completion indicators**



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

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

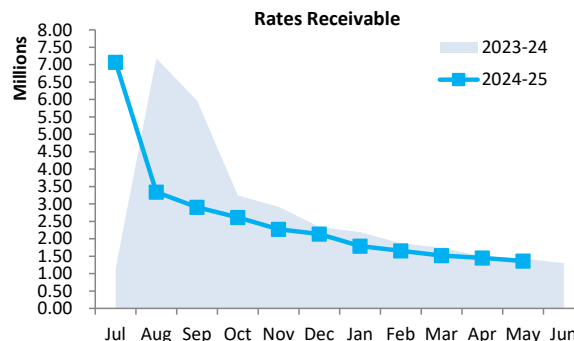
		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
	0310 Upstairs Copier Replacement	8,324	8,324	8,325	1
	2676 Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	179,644	179,644	0	(179,644)
	1996 Buildings - Specialised - Katanning CBF B Shed Upgrade	255,000	255,000	54,185	(200,815)
	2154 Buildings - Specialised - At Cost - Amherst	40,000	30,000	42,240	12,240
	2659 Buildings - Specialised - At Cost - Early Childhood Hub	10,112,628	8,428,875	60,149	(8,368,726)
	2679 Buildings - Specialised - At Cost - University Hub Construction	18,670	18,670	18,670	0
	3064 Buildings - Specialised - At Cost - Cemetery	127,585	127,585	75,834	(51,751)
	5254 Buildings - Specialised - At Cost - Library .	30,000	19,998	17,029	(2,969)
	8875 Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	0	(50,000)
	0304 Equipment - At Cost - Members	25,000	25,000	20,909	(4,091)
	1994 Equipment - At Cost - Other Law Order	25,000	22,913	16,716	(6,197)
	5844 Equipment - At Cost - Saleyards	839,404	839,403	746,823	(92,580)
	4954 Plant - At Cost - Plant Purchases	158,285	158,285	145,035	(13,250)
	4964 Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	45,023	(9,977)
	4460 Infrastructure Roads - At Cost - Roads	962,514	907,791	595,709	(312,082)
	2677 Infrastructure Parks & Ovals - At Cost - Meeting Place	220,653	165,489	214,527	49,038
	4482 Quartermaine Oval upgrade	2,080,858	1,830,859	2,086,356	255,497
	2484 Buildings - Specialised - At Cost - Sanitation/Household Refuse	0	0	164	164
		<b>15,188,565</b>	<b>13,122,836</b>	<b>4,147,693</b>	<b>(8,975,143)</b>

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Amended Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land &amp; Buildings</b>								
	15 Kaatanup Loop			0	0	36,000	59,739	23,739	0
	9 Kaatanup Loop			0	0	32,000	59,138	27,138	0
	11 Kaatanup Loop			0	0	32,000	55,286	23,286	0
	7 Kaatanup Loop			0	0	32,000	59,166	27,166	0
	17 Kaatanup Loop			0	0	33,000	59,445	26,445	0
	6 Kaatanup Loop					14,000	77,878	63,878	0
	<b>Plant and equipment</b>								
	Plant and equipment	187,322	193,500	46,178	(40,000)	39,235	106,857	67,622	0
		<b>187,322</b>	<b>193,500</b>	<b>46,178</b>	<b>(40,000)</b>	<b>218,235</b>	<b>477,509</b>	<b>259,274</b>	<b>0</b>
Asset Ref.	Asset description	Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Transport</b>								
	Plant Disposals	187,322	193,500	46,178	(40,000)	0	0	0	0
	Ford Ranger - Asset MV82					0	7,414	7,414	0
	Ford BF Ute - Asset PE66					0	3,182	3,182	0
	Toyota Prado - Asset MV131					26,376	50,682	24,306	0
	Case Tractor - Asset PE198					0	8,625	8,625	0
	JD Mower - Asset PE196					8,670	18,500	9,830	0
	Cherry picker - Asset PE159					4,189	18,454	14,265	0
						0	0	0	0
	<b>Land</b>								
	Kaatanup Loop					179,000	370,652	191,652	0
							0	0	0
		<b>187,322</b>	<b>193,500</b>	<b>46,178</b>	<b>(40,000)</b>	<b>218,235</b>	<b>477,509</b>	<b>259,274</b>	<b>0</b>

## 5 RECEIVABLES

Rates receivable	30 June 2024	31 May 2025
	\$	\$
Opening arrears previous years	1,181,929	1,302,304
Levied this year	5,016,765	5,234,806
Less - collections to date	(4,896,390)	(5,175,402)
Gross rates collectable	<b>1,302,304</b>	<b>1,361,708</b>
Allowance for impairment of rates receivable	(362,262)	(362,262)
<b>Net rates collectable</b>	<b>940,042</b>	<b>999,446</b>
% Collected	79.0%	79.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,003)	216,215	9,005	2,998	272,059	494,274
Percentage	(1.2%)	43.7%	1.8%	0.6%	55.0%	
<b>Balance per trial balance</b>						
Trade receivables	(6,003)	216,215	9,005	2,998	272,059	494,274
GST receivable		51,491				51,491
Allowance for credit losses of other receivables					(362,262)	(362,262)
<b>Total receivables general outstanding</b>						<b>183,503</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

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

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

### Classification and subsequent measurement

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

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



## 6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
<b>Other current assets</b>	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	21,880	(21,880)		0
<b>Inventory</b>				
Fuel	14,684	(7,436)		7,248
<b>Total other current assets</b>	<b>36,564</b>	<b>(29,316)</b>	<b>0</b>	<b>7,248</b>
<b>Amounts shown above include GST (where applicable)</b>				

### 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	257,769	9,115	0	0	266,884
Percentage	0.0%	96.6%	3.4%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	257,769	9,115	0	0	272,338
ATO liabilities		27,304				27,304
Other payables		(23,641)				(23,641)
Rates paid in Advance					79,528	79,528
Bonds & Deposits					54,840	54,840
<b>Total payables general outstanding</b>						<b>410,369</b>
<b>Amounts shown above include GST (where applicable)</b>						

### 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
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.100200	1,425	27,935,122	2,799,215	(35,000)	2,764,215	2,799,215	40,419	2,839,634
<b>Unimproved value</b>									
Unimproved Value	0.006120	198	292,826,000	1,792,095	3,500	1,795,595	1,795,595	(50,823)	1,744,772
<b>Sub-Total</b>		<b>1,623</b>	<b>320,761,122</b>	<b>4,591,310</b>	<b>(31,500)</b>	<b>4,559,810</b>	<b>4,594,810</b>	<b>(10,404)</b>	<b>4,584,406</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
Gross Rental Value	1,200	389	2,678,971	466,800		466,800	466,800		466,800
<b>Unimproved value</b>									
Unimproved Value	1,200	153	13,267,013	183,600		183,600	183,600		183,600
<b>Sub-total</b>		<b>542</b>	<b>15,945,984</b>	<b>650,400</b>	<b>0</b>	<b>650,400</b>	<b>650,400</b>	<b>0</b>	<b>650,400</b>
Concession						(2,685)			
<b>Amount from general rates</b>						<b>5,207,525</b>			<b>5,234,806</b>
Ex-gratia rates						5,150			
<b>Total general rates</b>						<b>5,212,675</b>			<b>5,234,806</b>

## 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>New Administration Building</b>	158	1,935,924			(107,031)	(107,030)	1,828,893	1,828,894	(74,116)	(72,558)
<i>Repayments due November &amp; May</i>										
<b>Aged &amp; Key Worker Housing</b>	159	556,553			(45,146)	(45,145)	511,407	511,408	(1,588)	(7,149)
<i>Repayments Due November &amp; May</i>										
<b>Plant - Watercart</b>	160	112,171			(16,848)	(16,847)	95,323	95,324	(2,335)	(939)
<i>Repayments due November &amp; May</i>										
<b>Plant - Grader</b>	161	164,957			(24,776)	(24,776)	140,181	140,181	(5,687)	(1,381)
<i>Repayments Due November &amp; May</i>										
<b>Plant - Road Sweeper</b>	163	160,990			(40,828)	(40,827)	120,162	120,163	(5,145)	(5,274)
<i>Repayments Due November, May, February &amp; August</i>										
<b>Plant - Truck</b>	164	145,657			(36,939)	(36,939)	108,718	108,718	(9,964)	(4,772)
<i>Repayments Due November, May, February &amp; August</i>										
		3,076,252	0	0	(271,568)	(271,564)	2,804,684	2,804,688	(98,835)	(92,073)
<b>Self supporting loans</b>										
<b>Katanning Country Club</b>		223,826	0	0	(21,880)	(21,880)	201,946	201,946	(8,959)	(8,472)
<i>Repayments Due November &amp; May</i>										
		223,826	0	0	(21,880)	(21,880)	201,946	201,946	(8,959)	(8,472)
<b>Total</b>		<b>3,300,078</b>	<b>0</b>	<b>0</b>	<b>(293,448)</b>	<b>(293,444)</b>	<b>3,006,630</b>	<b>3,006,634</b>	<b>(107,794)</b>	<b>(100,545)</b>
Current borrowings		293,444					0			
Non-current borrowings		3,006,634					3,006,630			
		<b>3,300,078</b>					<b>3,006,630</b>			

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
<b>Total</b>		<b>955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(955)</b>	<b>955</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current lease liabilities		878					878			
		<b>878</b>					<b>878</b>			

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

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

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

## 11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 May 2025 \$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		348,255	0	0	(343,077)	5,178
Capital grant/contributions liabilities		4,507,527	0	178,297		4,685,824
<b>Total other liabilities</b>		4,855,782	0	178,297	(343,077)	4,691,002
<b>Employee Related Provisions</b>						
Provision for annual leave		247,524	0	0	0	247,524
Provision for long service leave		334,755	0	0	0	334,755
<b>Total Provisions</b>		582,279	0	0	0	582,279
<b>Other Provisions</b>						
Amherst Refundable Deposits		929,590	0	372,583	(156,274)	1,145,899
<b>Total Other Provisions</b>		929,590	0	372,583	(156,274)	1,145,899
<b>Total other current liabilities</b>		<b>6,367,651</b>	<b>0</b>	<b>550,880</b>	<b>(499,351)</b>	<b>6,419,180</b>
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	Amended	YTD	YTD
	1 July 2024	Liability	Liability	31 May 2025	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
General purpose funding	0			0		3,045,761	2,304,323	525,010
Law, order, public safety	0			0		257,913	195,633	136,705
Health	0			0		0	0	1,798
Education and welfare	5,000			5,000		336,000	315,162	229,338
Recreation and culture	15,509		(9,976)	5,533		20,455	18,733	31,240
Transport	0			0		282,439	274,765	295,462
Economic services	0			0		7,500	6,875	0
	<b>20,509</b>	<b>0</b>	<b>(9,976)</b>	<b>10,533</b>	<b>0</b>	<b>3,950,068</b>	<b>3,115,491</b>	<b>1,219,554</b>
<b>Grant Detail</b>								
Financial Assistance Grants	0			0		2,925,761	2,194,323	483,297
Commissions & Contributions (TPL)				0		92,000	84,326	105,024
Debt Collection Legal Expenses Reimbursement (GPI)				0		120,000	110,000	37,713
Grant Income - Fire Prevention				0		77,000	38,500	0
BFB LGGS Income	0			0		52,195	39,147	47,200
CESM Contributions & Reimbursements				0		128,718	117,986	89,505
Every Club Grant Scheme 2022-2025	15,509	0	(9,976)	5,533		20,000	18,326	30,331
Youth Activities Grant Income (CDOW)				0		36,000	33,000	38,157
Seniors Week Grant Income (CDOW)				0		1,000	913	0
National Youth Week Grant Income (CDOW)				0		3,000	2,750	0
Thank-A-Volunteer Day Grant Income				0		3,000	2,750	1,000
Cultural Awareness	5,000			5,000		30,000	27,500	0
Lotterywest - Community Capacity Building				0		183,000	167,761	120,000
Harmony Festival Grant Income (CDOW)				0		70,000	52,500	64,181
Direct Road Grant (MRBD)				0		190,439	209,264	190,438
Grant Income - Saleyards	0			0		7,500	6,875	0
Science Week Income						10,000	9,163	0
Grant Revenue (HAI)				0		0	0	(307)
Kidsport				0		455	0	909
National Shears Katanning				0		0	0	5,000
Disability Awareness Week				0		0	0	1,000
CLAG Funding				0		0	0	2,105
ESL Administration Fee				0		0	0	4,000
	<b>20,509</b>	<b>0</b>	<b>(9,976)</b>	<b>10,533</b>	<b>0</b>	<b>3,950,068</b>	<b>3,115,491</b>	<b>1,219,554</b>

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	Amended Budget	YTD	YTD Revenue
	1 July 2024	(As revenue)		31 May 2025	31 May 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Governance	0			0		8,711,073	7,260,680	0
Law, order, public safety	0			0		250,000	250,000	(3,618)
Education and welfare	0			0		18,670	18,670	0
Recreation and culture	0			0		1,024,722	847,245	880,452
Transport	0			0		844,833	707,130	570,675
Economic services	0			0		1,019,404	1,019,404	578,867
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,868,702</b>	<b>10,103,129</b>	<b>2,026,375</b>
<b>Capital Grant Detail</b>								
Regional Road Group Grant				0		275,406	137,703	151,806
Roads to Recovery Funding				0		366,494	366,494	297,109
KAARL Yarning Place	92,699		(92,699)	0		142,000	106,500	140,000
Art Gallery				0		30,000	30,000	13,710
LRCI Phase 4A Grant	113,287		(113,287)	0		250,000	250,000	113,287
DFES Grant for BFB Shed upgrade				0		250,000	250,000	(3,618)
Early Childhood Hub Grant Funds				0		8,711,073	7,260,680	0
Grants - University Hub Construction				0		18,670	18,670	0
Quartermaine Oval grants and contributions				0		852,722	710,745	726,742
Saleyard Capital Grant - Ear Tagging equipment				0		769,404	769,404	465,580
LRCI Phase 4B Grant	121,760		(121,760)	0		202,933	202,933	121,760
	<b>327,746</b>	<b>0</b>	<b>(327,746)</b>	<b>0</b>	<b>0</b>	<b>11,868,702</b>	<b>10,103,129</b>	<b>2,026,375</b>



SHIRE OF KATANNING  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2025

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	\$	\$	\$	\$
CLAG Funding	0	17,830	(9,257)	8,573
	0	17,830	(9,257)	8,573

**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2025**

**15 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>				2,576,376		2,576,376
<b>Revenue from operating activities</b>						2,576,376
General Rates				65,000		2,641,376
Grants, subsidies and contributions				32,460		2,673,836
Fees and charges				192,400		2,866,236
					(1,172)	2,865,064
<b>Expenditure from operating activities</b>						2,865,064
Employee costs				138,630		3,003,694
Materials and contracts					(370,305)	2,633,389
Utility charges				15,120		2,648,509
Depreciation					(1,813,565)	834,944
Insurance				28,405		863,349
Other expenditure					(10,000)	853,349
Non-cash amounts excluded from operating activities				1,813,565		2,666,914
<b>Inflows from investing activities</b>						2,666,914
Capital grants, subsidies and contributions					(279,664)	2,387,250
<b>Outflows from investing activities</b>						2,387,250
Purchase of land and buildings				259,744		2,646,994
Purchase of plant and equipment				162,200		2,809,194
Purchase and construction of infrastructure - roads					(107,788)	2,701,406
Purchase and construction of infrastructure - other					(59,857)	2,641,549
<b>Cash inflows from financing activities</b>						2,641,549
Proceeds from Advances (Amherst)				515,000		3,156,549
<b>Cash outflows from financing activities</b>						3,156,549
Transfers to reserve accounts					(615,000)	2,541,549
				<b>5,798,900</b>	<b>(3,257,351)</b>	<b>2,541,549</b>