

COUNCIL POLICY

Artificial Intelligence (AI) Use

Policy No:	3.11
Policy Subject:	Artificial Intelligence (AI)
Preamble:	This policy establishes expectations to ensure AI is used responsibly, ethically, lawfully and in alignment with public sector values.
Policy Statement:	<p>The Shire of Katanning supports the appropriate and responsible use of AI to enhance organisational capability and community outcomes.</p> <p>The Shire has adopted Microsoft Copilot within the Microsoft 365 environment as its preferred AI tool for staff use, as it operates within existing security, privacy and data governance frameworks.</p> <p>AI technologies may be used by staff and elected members however:</p> <ul style="list-style-type: none">• AI does not replace human judgement or accountability• All decisions remain the responsibility of the Shire of Katanning• AI use must align with legislative obligations, public sector values and community expectations
Objectives:	<ol style="list-style-type: none">1. Ensure AI is used ethically, lawfully and transparently.2. Support innovation and improved service delivery while managing organisational, workforce and social risks.3. Provide clear governance principles for the adoption and use of AI technologies.4. Protect privacy, data security and public trust.
Scope:	<p><u>This policy applies to:</u></p> <ul style="list-style-type: none">• All Shire of Katanning employees and volunteers and,• Councillors when using AI for Council related business.
Legislation:	<p>AI use must comply with all relevant legislation, policies and standards, including but not limited to:</p> <ul style="list-style-type: none">• Local Government Act 1995 (WA) and Associated Regulations• State Records Act 2000 (WA)• Privacy Act 1988 (Commonwealth), where applicable• Freedom of Information Act 1992 (WA)¹

Policy Detail:

Principles for AI Use:

1. **Human Oversight and Accountability:** All AI-assisted outputs must be carefully reviewed by shire staff prior to use. Accountability for decisions and outputs remains with Shire officers and elected members.
2. **Fairness, Equity and Inclusion:** AI use must avoid discriminatory outcomes and be appropriate to Katanning's local, cultural and community context.
3. **Transparency:** Where AI materially influences a decision or output, this influence must be explainable in plain language.
4. **Workforce and Social Responsibility:** AI will be used to support staff capability and productivity.

Preferred AI Platform: The Shire of Katanning's nominated AI platform is Microsoft Copilot due to:

1. Integration with Microsoft 365
2. Alignment with Shire security, identity and access controls
3. Improved data protection compared with public consumer AI tools

Use of public generative AI tools (such as ChatGPT or similar platforms) is not permitted.

These tools generally operate outside the Shire's controlled ICT environment and process or store data in external systems that are not governed by the Shire's security, privacy or recordkeeping frameworks.

Unauthorised use of external AI tools presents a risk of unintended data disclosure, loss of control over information, and non-compliance with regulatory requirements.

Use of other AI tools must be approved in accordance with ICT, procurement and governance processes.

Appropriate Use of AI: AI may be used to:

- Assist with drafting non-final documents and correspondence
- Summarise documents, emails and meeting notes
- Support research, analysis and reporting
- Improve accessibility and clarity of information
- Assist with operational planning and internal reporting

Restricted and Prohibited Uses: AI must not be used to:

1. Make final decisions relating to employment, disciplinary action or performance management
2. Replace legally required professional, statutory or human judgement
3. Generate final legal advice without qualified professional review
4. Process or store personal, confidential or sensitive information outside approved systems
5. Conduct surveillance or monitoring of staff or community members
6. Bypass governance, approval, recordkeeping or accountability requirements
7. Publish or communicate information without human review

Procurement and Third-Party AI Systems: Microsoft Copilot use is governed through existing Microsoft licensing and ICT governance arrangements.

Review: This policy will be reviewed every two years or earlier if required due to legislative, technological or organisational change.

Definitions:

Artificial Intelligence (AI): Computer systems or software that perform tasks which normally require human intelligence, such as learning from data, recognising patterns, generating content or assisting decision making.

Microsoft Copilot: Microsoft’s AI capability integrated into Microsoft 365 and related services, designed to assist users with drafting, summarising and analysing information while operating within organisational security controls.

Resolution No: /26

Resolution Date: 23 May 2026

Amended:

Source: Manager Information and Communication Technology

Review Responsibility: Executive Manager Corporate Services

Due for Review: 1 June 2028

COUNCIL POLICY

Katanning Community Groups Hire Charge Policy

- Policy Number:** 6.12
- Policy Subject:** Katanning Community Groups Hire Charge Policy
- Objectives:** To encourage the effective use by community groups through an equitable access process.
- Policy Statement:** To provide access to shire owned facilities that best meet the community's current and future needs and are available for use by all community groups.
- Guidelines:** To make the following shire facilities available to Katanning community groups to hold meetings free of charge:
- Community Room at the Katanning Library
 - Meeting Room at the Katanning Leisure Centre
 - Meeting Rooms at the Town Hall/Katanning Regional Entertainment Centre
 - Community Meeting Rooms at the Katanning Community and Medical Centre (Old Shire Office)

Community groups include, but are not limited, to the following:

- Sporting groups
- Church groups
- Voluntary community support groups
- Not for profit organisations
- Playgroups
- Groups/individuals undertaking community projects.

Administration

Bookings are to be directed to the relevant staff of the facility.

Bookings and Charges

Bookings of the facility will be taken during normal operating hours and are not confirmed until the relevant hire form and conditions of hire form have been signed and returned.

No Fee and/or charge will be made to community groups for the hire of the facilities listed above.

Charges in relation to call out fees remain applicable to community groups. The charges for call out fees are listed in Council's schedule of fees and charges.

Consumption of Alcohol

Consumption of alcohol is not permitted at the facilities listed above.

Compliance with Acts and Regulations

The hirers shall comply with the provision of the Health Act and any other Act and/or Regulation in force for the time being and applicable to such hiring and use of the facilities.

Other Conditions

- 1) All hire conditions as listed on the conditions of hire form must be adhered to.
- 2) Hirers of the facility who pay for the facility have priority in making bookings and will replace a community group booking when required.
- 3) Bookings for community groups will only be permitted for a maximum of up to three months in advance.
- 4) Cancellation with less than 48 hours notice, or not attending a booking will result in the community group being charged for the facility at the not for profit rate stated in Council's schedule of fees and charges.
- 5) The Katanning Community Room at the Library can be hired to community groups outside of usual operating hours. If Shire staff are required to attend call outs for non-arming of the facility then a call out charge will be payable by the community group as set out in Council's schedule of fees and charges.

Applications for free venue hire for activities other than meetings can be made to the Chief Executive Officer and will be approved at their discretion

Resolution Number:	Ordinary Council Meeting -	OC92/14
Resolution Date:	24 September 2014	
Amended:	22 October 2014	OC/106/14
	18 December 2018	OC168/18
	24 August 2021	OC94/21
	22 December 2022	OC159/22
Source:	Community Services and Facilities	
Date of Review:	October annually	
Review Responsibility:	Executive Manager Corporate & Community	

COUNCIL POLICY

Smoke and E-Cigarette (Vaping) Free Places

Policy Number: 6.16

Policy Subject: Smoke & Vaping Free Places

Objective: To ~~establish, as support and promote the ideals of a~~ Smoke & Vaping Free sites, ~~within~~ all Council owned buildings, playgrounds and selected outdoor areas ~~where~~ ~~play equipment is present,~~ including skate parks and require that at all shire run community events are Smoke & Vaping free.

Policy Statement: Council supports the promotion of good health and activities which encourage healthy lifestyles by banning smoking & vaping in the following locations:

- Inside all council owned buildings
- Inside the external fence of the Shire of Katanning Aquatic Centre
- Within 10 metres of outdoor play equipment, including skate parks
- At all shire run community events
- In all Shire vehicles

Signage at the following shire owned buildings and outdoor areas will be erected to clearly indicate the area has been declared a “Smoke & Vaping Free Zone”.

- All Ages Playground
- Skate Park
- Lions Park (located by the picnic area)
- Katanning Leisure Centre
- Katanning Town Hall / Regional Entertainment Centre
- Katanning Public Library & Gallery
- Katanning Town Square
- Shire of Katanning Administration Office
- Katanning Aquatic Centre
- Katanning Regional Saleyards building
- The Katanning Refuse Site
- Within 5metres of a public entrance to an enclosed public space
- Within 10metres of air-conditioning intakes

Guidelines: ‘Smoke & Vaping Free Zone’ means the inside of buildings, or part of an outdoor area in which smoking or vaping is not permitted. The ‘Smoke & Vaping Free Zone’ will be

identified by the presence of one or more signs displaying the phrase 'smoke & vaping
-free zone'.

Smoking means smoking, holding or otherwise having control over an ignited smoking product. Smoking product includes any tobacco or other product that is intended to be smoked.

Vaping means the use of any e-cigarette and reference to a vape is reference to an e-cigarette.

Resolution No:	Ordinary Council Meeting	OC93/14
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	18 December 2018	OC168/18
	22 December 2022	OC159/22
Source:	Community Services and Facilities	
Date of Review:	October annually	
Review Responsibility	Executive Manager Infrastructure & Assets	

Proposal

Management of Entry Road Business Signage

The Katanning Regional Business Association (KRBA) seeks to work collaboratively with the Shire of Katanning to establish a formal management agreement for the coordination and management of business signage located on the main entry roads into Katanning.

KRBA believes the current signage network presents an opportunity to improve the presentation of town entry points, provide clearer and fairer access for businesses, strengthen local business promotion, improve visitor awareness of local services, create a consistent and professionally managed signage system.

The purpose of this proposal is to establish a formal management framework between KRBA and the Shire of Katanning for the ongoing administration, allocation, maintenance coordination and presentation of entry road business signage.

KRBA proposes entering into a formal Management Agreement with the Shire of Katanning for the administration and coordination of the roadside business signage program.

The Shire would retain ownership of roadside infrastructure and oversight responsibilities while KRBA would manage operational coordination of the signage program.

Governance and Oversight

The signage program would operate under the oversight of the KRBA Committee.

Day-to-day administration would be managed through the KRBA administration team.

Operational Delivery Model

KRBA proposes engaging a local paid contractor to professionally manage signage production, installation, removal, rotation and replacement signage.

KRBA proposes utilising Rayford Signs as the preferred local signage contractor.

Allocation and Ballot System

Where applications exceed available spaces, eligible applicants would enter a public ballot draw conducted openly with an independent person drawing the ballot.

Unsuccessful applicants would move onto a waitlist.

Conflict of Interest Management

Where a KRBA Committee member applies for signage, they must declare the conflict of interest and remove themselves from all discussions and decisions relating to the allocation process. Any real or perceived conflict of interest will be managed through a public draw of applicants for the available locations.

Payment Terms

Successful applicants allocated signage through the ballot process will receive written confirmation and an invoice for the signage package.

Payment will be required within a timeframe set by the KRBA Committee and if not received within that timeframe, the allocation will be forfeited and redrawn.

Financial Model

KRBA proposes the signage program operate as a business promotion initiative, fundraising initiative supporting local business development activities.

Cost Responsibilities

KRBA will be responsible for administration, contractor management, sign allocation processes, and the Shire will remain responsible for the infrastructure (sign frames) as per any existing agreements with Main Roads WA.

Businesses would be responsible for production costs of their business panel and replacement of their business sign in the case of vandalism or other damage.

Maintenance and Presentation Standards

KRBA would implement regular inspections and monitoring to identify damaged signage, vandalism, missing signs and presentation issues.

Repairs and replacements would be coordinated in a timely manner to maintain a high presentation standard.

Sign Identification and Damage Reporting

Each business sign will have the KRBA contact details on the back

Businesses, community members or Shire staff would be able to report signage damage directly to KRBA by referencing the sign name

Future Opportunities

KRBA sees future opportunities for sponsorship on welcome signage, tourism promotion panels, RV campground advertising signage and visitor maps with local business advertising.

Conclusion

KRBA believes there is a strong opportunity to improve management, fairness, presentation and value of entry road business signage through a professionally managed and locally coordinated system.



MEMORANDUM OF UNDERSTANDING

Between

ADVANCE HOUSING LIMITED

And

SHIRE OF KATANNING

DRAFT

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Parties to the Memorandum of Understanding

Advance Housing Limited (AHL)

Address: 121 Serpentine Road
Albany WA 6330
(PO Box 5695)
Ph: 08 9845 9697
Email: admin@advancehousing.com.au

And;

Shire of Katanning

Address: 52 Austral Terrace
Katanning WA 6317
(PO Box 130, Katanning WA 6317)
Ph: 08 9821 9999
Email: admin@katanning.wa.gov.au

(For the purposes of this document Advance Housing Limited will be abbreviated to AHL)

Preamble

The Great Southern region of Western Australia is a unique regional setting that is made up of a diverse and dynamic population. According to the Great Southern Development Commission regional population snapshot in April 2026, the region is home to an estimated resident population of 67,150 people, 4,345 (6.47%) of which reside in the Shire of Katanning. Approximately 11.73% of the Shire of Katanning are Aboriginal and or Torres Strait Islanders and Katanning is the most ethnically diverse regional centre of WA.

AHL is a Community Housing Provider that manages over 400 social and affordable housing properties across the region, along with 60 tertiary student accommodation beds based in Albany. AHL has been in existence for over 25 years and is a Registered Community Housing Provider under the Community Housing Regulatory Framework in WA and a registered provider under the National Disability Insurance Scheme (NDIS) for Specialist Disability Accommodation (SDA). AHL is a not-for-profit Company Limited by Guarantee, a Public Benevolent Institution (PBI) and Registered Charity and is governed by a Board derived from the local communities that it serves.

Katanning is a regional centre that serves Western Australia's Upper Great Southern region. The town is well known for its multicultural community and is a hub for the highly productive agricultural sector that surrounds the townsite. Major industries in Katanning include the Katanning Sheep Saleyards (the largest in WA), abattoir operations and meat processing, agricultural machinery sales & servicing, medical/hospital & education services and is a base for social services including, services provided by the Department of Communities. The Katanning community is also preparing for the Katanning Gold Project which, is on track to commence construction early in the New Year.

Both AHL and the Shire of Katanning have a mutual goal for the people of the region, to be able to access good quality housing and the associated necessary community and educative supports to promote a safe and equitable quality of life for all people who live in the region.

Purpose of the Memorandum of Understanding

- To formally acknowledge the relationship between the two organisations and the shared goals held;
- To foster and support a respectful and trusting working relationship between the two organisations;
- To provide a framework of understanding on which all other documents, agreements and partnerships between the two organisations can be based.

Definition of the Relationship

For the purpose of this document the term 'relationship' between the two parties is deemed to be the process by which the two parties combine their available resources to achieve a commonly agreed outcome that would be difficult for each organisation to achieve acting on their own.

Term and Scope of the Document

- The Memorandum of Understanding is subject to biennial review and evaluation by both parties.
- The Memorandum of Understanding does not preclude the rights of either organisation to engage in other partnerships or relationships to meet their strategic ends.
- This Memorandum of Understanding may be terminated by either organisation with 30 days' notice in writing to the other party.
- The Memorandum of Understanding is deemed a public document and may be referred to by either or both parties in funding applications or tenders.

Legal Status of the Document

While both parties are in full support of the intent and content of this document the MOU is not legally binding on either, or both, parties and in no way constitutes a formal partnership arrangement.

The document does not allow either party to make representation on behalf of the other unless given express and specific written authority.

Benefits of the Memorandum of Understanding

- Greater levels of trust and understanding between the two organisations.
- Enhanced planning processes for services to mutual customers and the delivery of dynamic activities to the broader Great Southern community.
- Increased mutual knowledge, information and resource sharing between the two organisations.
- Achievement of mutually sought outcomes.

Key Understandings

1. Recognition and Respect

AHL recognises and respects:

- 1.1 The common vision, principles, and values between the two organisations.
- 1.2 The key differences in service offerings between AHL and Shire of Katanning.
- 1.3 That the Shire of Katanning must meet its service and regulatory obligations and that these obligations supersede any obligations contained in this MOU.

- 1.4 Shire of Katanning's independence and sovereign decision-making capacity as Shire of Katanning.
- 1.5 The diversity and competing interests that each party may have from time to time.
- 1.6 The limited resources that Shire of Katanning has in relation to shared activities and the need to engage in other relationships and partnerships.

SHIRE OF KATANNING recognises and respects:

- 1.7 The common vision, principles, and values between the two organisations.
- 1.8 The key differences in service offerings between AHL and Shire of Katanning.
- 1.9 That AHL must meet its contracted funding and regulatory obligations and that these obligations supersede any obligations contained in this MOU.
- 1.10 AHL's independence and sovereign decision-making capacity as an organisation.
- 1.11 The diversity and competing interests that each party may have from time to time.
- 1.12 The limited resources that AHL has in relation to shared activities and the need to engage in other relationships and partnerships.

2. Responsibility

AHL accepts responsibility for:

- 2.1 Dealing with mutual customers or clients in a respectful manner.
- 2.2 Delivering housing services in a manner that complies with the Residential Tenancies Act 1987.
- 2.3 Communicating with the Shire of Katanning and its staff, in a manner that reflects the communication protocol as outlined in Appendix 1.
- 2.4 Addressing any conflict via the Dispute Resolution Procedures at Appendix 2
- 2.5 Sharing all relevant AHL policy, regulatory requirements and procedures with appropriate Shire of Katanning staff to facilitate better understanding.
- 2.6 Protecting the intellectual property of Shire of Katanning for any documents that are shared as part of the delivery of the goals of this MOU. AHL will not share any documentation or data that arises out of the relationship created by this MOU or that relates to the private or commercial in confidence information of Shire of Katanning unless that information is required to be provided by law or with express written permission from Shire of Katanning.

SHIRE OF KATANNING accepts responsibility for:

- 2.7 Dealing with mutual customers or clients in a respectful manner.
- 2.8 Communicating with AHL and its staff, in a manner that reflects the communication protocol as outlined in Appendix 1.
- 2.9 Addressing any conflict via the Dispute Resolution Procedures at Appendix 2
- 2.10 Sharing all relevant Shire of Katanning policy, regulatory requirements and procedures with appropriate AHL staff to facilitate better understanding.
- 2.11 Managing all referrals as per shared policy and procedures.
- 2.12 Protecting the intellectual property of AHL for any documents that are shared as part of the delivery of the goals of this MOU. Shire of Katanning will not share any documentation or data that arises out of the relationship created by this MOU or that relates to the private or commercial in confidence information of AHL unless that information is required to be provided by law or with express written permission from AHL.

3. Mutual Accountability

- Both organisations agree to follow the Communication Protocol as outlined in Appendix 1
- Both organisations agree to follow the dispute resolution procedure as outlined in Appendix 2
- Both organisations agree to participate in a formal review of the MOU every 2 years.

Signatories to this Memorandum of Understanding

Signed for and on behalf of Advance Housing Limited

Signature:

Name: John Lysaught

Position: Chief Executive Officer

Date:

Signed for and on behalf of Shire of Katanning

Signature: _____

Name: Peter Klein

Position: Chief Executive Officer

Date:

Appendix 1: Communication Protocol

All formal communication in relation to the structure or outcomes of this MOU will be addressed to the respective nominated contacts at the addresses listed under *Parties to the Memorandum of Understanding* listed above.

Day to day operational communication between the two organisations in the delivery of this MOU will be based on the following principles:

1. Both parties agree to respond to all formal communication within a reasonable period of time as outlined below wherever possible:
 - 1.1. Email – Next business day
 - 1.2. Memos – Within three (3) working days of receipt
 - 1.3. Letters – Within three (3) working days of receipt

Responsibility for day-to-day communications between the organisations will be between operational staff. Communication and delegated authority on strategic matters will be between the listed positions below:

AHL

John Lysaught
Chief Executive Officer

Address: 121 Serpentine Road
Albany
WA 6330
Ph: 08 9845 9697
Fax: 08 9841 7135
Email: john@advancehousing.com.au

SHIRE OF KATANNING

Peter Klein
Chief Executive Officer

Address: 52 Austral Terrace
Katanning
WA 6317
Ph: 08 9821 9999
Email: admin@katanning.wa.gov.au

Both parties agree to keep the other party informed where there are changes in contact personnel.

Appendix 2: Dispute Resolution Procedures

Regardless of the strength of an organisational relationship from time to time parties may disagree on a matter. Where this disagreement results in a dispute both parties to this Memorandum of Understanding agree to follow the following process:

1. Firstly, the organisation believing there is a dispute will advise the other party in writing that they believe a matter is in dispute and advise the nature of the dispute.
2. Both parties will use their best endeavours and act in good faith to resolve the dispute through discussion at a meeting, or in private between parties.
3. Where this is unsuccessful the parties will use a mutually agreed mediator and will share the costs equally of any mediation.
4. If the parties cannot resolve the dispute within 30 days of the commencement of the mediation, then the MOU shall lapse.

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Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
May 2026



Heart of the Great Southern

Schedule of Accounts Paid - May 2026

EFT Payments	Date	Name	Description	Amount	Total
EFT41487	08/05/2026	Katanning Nutrien Ag Solutions		-\$	87.12
914353256	21/04/2026		Uniforms & PPE - Gumboots	\$ 87.12	
EFT41488	08/05/2026	Avantgarde Technologies		-\$	3,232.16
ES 2596	01/05/2026		CCTV Maintenance Agreement - May 2026	\$ 3,232.16	
EFT41489	08/05/2026	Gypsy Kitchen Co		-\$	500.00
INV-0200	29/04/2026		Catering - Council Forum	\$ 500.00	
EFT41490	08/05/2026	Paul & Warner Resources		-\$	330.00
S189457	22/04/2026		Admin Fire Detection & Alarm Monitoring - April 2026	\$ 330.00	
EFT41491	08/05/2026	BGL Solutions		-\$	616.00
INV-0008214	22/04/2026		Quartermaine Oval - Finishing Mowing	\$ 616.00	
EFT41492	08/05/2026	Canon Australia		-\$	367.07
8126245133	17/04/2026		Library Copier Charges: 18 Mar - 17 Apr 2026	\$ 367.07	
EFT41493	08/05/2026	Marshall Mowers		-\$	3,133.10
45200 #6	17/02/2026		Depot Equipment - Self Propelled Mowers	\$ 3,133.10	
EFT41494	08/05/2026	Integrated ICT		-\$	10,013.14
42803	30/04/2026		Software Subscriptions - Managed Services Agreement	\$ 4,763.00	
42560	30/04/2026		Software Subscriptions - Cloud Backup	\$ 417.69	
42561	30/04/2026		Software Subscriptions - M365 Backup	\$ 358.95	
42642	30/04/2026		Refuse Site - Starlink Planning & Meraki Licensing	\$ 484.00	
42814	30/04/2026		Software Subscriptions - Microsoft 365 Licences	\$ 3,439.50	
42641	30/04/2026		Saleyards - Starlink Plan	\$ 550.00	
EFT41495	08/05/2026	Team Global Express Pty Ltd		-\$	1,313.28
0721-S408620	19/04/2026		Team Global Express Freight Charges	\$ 1,313.28	

Schedule of Accounts Paid - May 2026

EFT41496	08/05/2026	Katanning Stock & Trading		-\$	586.70
8/75	07/04/2026	Building Maintenance - Multiple Locations	\$	339.15	
8/76	07/04/2026	Cemetery - Liquid Nails for Niche Plaques	\$	50.00	
8/77	08/04/2026	Cemetery Upgrade - Fasteners for Installing Vases	\$	100.00	
8/82	30/04/2026	Admin Gardens - Poly Pipe & Pipe Pegs	\$	97.55	
EFT41497	08/05/2026	CGS Tyres		-\$	162.50
1022126	29/04/2026	KA25381 CASE 2020 Wheel Loader - Tyre Repair	\$	162.50	
EFT41498	08/05/2026	Kirsty Jane Flugge		-\$	950.00
20260507	07/05/2026	Fundraising for Country Week - BBQ at the Youth Colour Run	\$	950.00	
EFT41499	08/05/2026	Connect Technology Australia		-\$	1,990.00
92826	06/05/2026	ICT Hardware - Replace Microwave Link Power Supply	\$	1,990.00	
EFT41500	08/05/2026	St Lukes Family Practice		-\$	264.00
200552	30/04/2026	Fit for Work - Pre-Employment Medical	\$	132.00	
200487	30/04/2026	Fit for Work - Pre-Employment Medical	\$	132.00	
EFT41501	08/05/2026	Australian Taxation Office		-\$	34,087.00
20260506	06/05/2026	PAYG - Week Ending: 06/05/2026	\$	34,087.00	
EFT41502	08/05/2026	Great Southern Fuel Supplies		-\$	24,143.45
17011953	28/04/2026	Depot Consumables - Oil	\$	1,704.69	
17011964	29/04/2026	Depot Consumables - Heavy Duty Grease	\$	584.31	
D2254968	06/05/2026	Depot Stock - Diesel	\$	21,854.45	
EFT41503	08/05/2026	Kowalds News & Glasshouse		-\$	157.20
SN00 0039 0105 2026	01/05/2026	Admin Daily Newspapers - April 2026	\$	157.20	
EFT41504	08/05/2026	Japanese Truck and Bus Spares		-\$	877.10
628281	21/04/2026	KA11363 Hino Truck & KA1993 Hino Truck - Filters	\$	877.10	

Schedule of Accounts Paid - May 2026

EFT41505	08/05/2026	Katanning Hub Community Resource Centre		-\$	3,036.00
INV-1182	30/04/2026	Community Grants Program 2024/25 - Big Bang Discovery Day	\$	3,036.00	
EFT41506	08/05/2026	Shire of Cranbrook		-\$	352.90
7097	21/04/2026	April School Holidays - Bus Hire	\$	352.90	
EFT41507	08/05/2026	ATC Work Smart		-\$	266.44
GT47156	30/04/2026	School Based Traineeship Wages	\$	266.44	
EFT41508	08/05/2026	Modern Teaching Aids		-\$	566.38
46861901	16/04/2026	Library Materials - Craft Supplies	\$	566.38	
EFT41509	08/05/2026	BTW Rural Supplies		-\$	405.40
47201	09/04/2026	Chainsaws & Town Gardens - Assorted Parts	\$	405.40	
EFT41510	08/05/2026	Western Power		-\$	248.00
CORPB0850520	04/05/2026	Katanning Early Childhood Hub - Green Pillar Power Installation	\$	248.00	
EFT41511	08/05/2026	Illion Tenderlink		-\$	184.80
872103	30/11/2025	Contract Ranger Services Tender	\$	184.80	
EFT41512	08/05/2026	Lotex Filter Cleaning Service		-\$	469.89
00012800	13/03/2026	Filter Cleaning Service - Depot Machinery	\$	469.89	
EFT41513	08/05/2026	Arrow Bronze		-\$	2,684.10
776978	20/04/2026	Cemetery - Niche Wall Plaques	\$	1,145.83	
777043	21/04/2026	Cemetery - Niche Wall Plaque	\$	1,538.27	
EFT41514	08/05/2026	Origin		-\$	1,136.45
INV08299358	22/04/2026	KLC Utilities - LPG Gas	\$	1,136.45	
EFT41515	08/05/2026	Fire Block Plans Pty Ltd		-\$	1,474.00
FBP-27385	23/12/2025	Library - Evacuation Diagrams & Emergency Management Plan	\$	748.00	
FBP-27387	23/12/2025	Katanning Aquatic Centre - Evacuation Diagrams	\$	396.00	
FBP-28539	25/03/2026	Historical Society - Evacuation Diagrams	\$	330.00	

Schedule of Accounts Paid - May 2026

EFT41516	08/05/2026	Community Resources Limited		-\$	6,603.59
INV102148	30/04/2026		Refuse Site - Mattress Collection	\$	6,603.59
EFT41517	08/05/2026	Kojonup BMC Embroidery		-\$	495.00
11939	24/04/2026		Staff Uniform Order - Admin, EHO & Councillor	\$	495.00
EFT41518	08/05/2026	Broadacre Auto Electrics		-\$	179.85
459	05/05/2026		Toro Groundmaster 3310 Mower - Battery	\$	179.85
EFT41519	08/05/2026	Telair Pty Ltd		-\$	642.90
TA20748-082	30/04/2026		Administration Internet Expenses - May 2026	\$	642.90
EFT41520	08/05/2026	Remote Site Mechanical		-\$	1,921.84
INV-0453	01/05/2026		KA11363 Hino Truck - Fuel Tank, Bracket, Strap Kit & Fuel Cap	\$	1,921.84
EFT41521	08/05/2026	Paywise Pty Ltd		-\$	2,144.94
565104	06/05/2026		Vehicle Leases - KA48 & BY485	\$	2,144.94
EFT41522	08/05/2026	Grande Food Service		-\$	1,111.74
4265852	01/04/2026		Kiosk Stock Order - Interest	\$	4.46
4265729	15/04/2026		Kiosk Stock Order	\$	554.13
4266086	22/04/2026		Kiosk Stock Order	\$	266.91
4266343	29/04/2026		Kiosk Stock Order	\$	286.24
EFT41523	08/05/2026	Katanning Districts Carpet Care		-\$	385.00
51	29/04/2026		KLC Maintenance - Carpet Cleaning	\$	385.00
EFT41524	08/05/2026	Station Motors Group Katanning		-\$	534.34
R 64191	21/04/2026		2KA Isuzu D-Max - Scheduled 45,000Km Service	\$	534.34
EFT41525	08/05/2026	Australian Building Specialist Pty Ltd		-\$	2,200.00
INV-21226408	11/03/2026		Sea Container Tie Downs - Structural Engineering Services	\$	2,200.00
EFT41526	08/05/2026	The Language People		-\$	98.00
INV-010967	25/03/2026		Library Stock - Books	\$	98.00

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EFT41527	08/05/2026	Skate Society		-\$	3,266.94
1523	05/05/2026		KLC Equipment - Rollerblades	\$	3,266.94
EFT41528	08/05/2026	Katanning Plant Hire		-\$	2,374.91
INV-1991	22/04/2026		Town Gardens - Assorted Plants	\$	795.96
INV-1992	01/05/2026		Admin Gardens - Assorted Plants	\$	1,578.95
EFT41529	15/05/2026	GM & DL Garlick		-\$	741.00
10	29/04/2026		Reimbursement - Bushfire Brigade Expenses	\$	741.00
EFT41530	15/05/2026	Airport Consultancy Group Pty Ltd		-\$	17,367.90
E25071-01-01	30/04/2026		Airport Runway - Reconstruction & Reseal	\$	17,367.90
EFT41531	15/05/2026	BGL Solutions		-\$	9,061.71
INV-0008239	30/04/2026		All Ages Playground & Lions Park - Grounds Maintenance	\$	9,061.71
EFT41532	15/05/2026	Canon Australia		-\$	43.62
8126270791	29/04/2026		Admin Photocopier Charges - UniFlow Online Print & Scan	\$	43.62
EFT41533	15/05/2026	Katanning Cleaning		-\$	14,476.00
13 (2025-2026)	09/05/2026		Contract Cleaning 2025/26 - April 2026	\$	14,476.00
EFT41534	15/05/2026	Integrated ICT		-\$	96.80
42785	30/04/2026		ICT Hardware - Server Warranty Extension	\$	96.80
EFT41535	15/05/2026	Team Global Express Pty Ltd		-\$	326.52
0722-S408620	26/04/2026		Team Global Express Freight Charges	\$	326.52
EFT41536	15/05/2026	Grants Empire		-\$	2,310.00
00002490	28/04/2026		Consultants - Development of RDAP Application	\$	990.00
00002491	28/04/2026		Consultants - Development of RDAP Application	\$	1,320.00
EFT41537	15/05/2026	150Square Pty Ltd		-\$	1,345.00
INV-0515	06/05/2026		Regional Council Expense - VROC EA Services	\$	1,345.00

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EFT41538	15/05/2026	Warren Blackwood Waste		-\$	12,554.52
20350	27/04/2026	Waste Collection Service - Regular Service	\$	5,042.24	
20358	05/05/2026	Waste Collection Service - Recycling Service	\$	5,758.50	
20388	08/05/2026	Waste Collection Service - Front Lift Bin Service	\$	1,753.78	
EFT41539	15/05/2026	Katanning Regional Business Association		-\$	195.00
INV-1531	04/05/2026	KRBA Membership 2026-2027	\$	195.00	
EFT41540	15/05/2026	QFH Multiparts		-\$	387.33
914402924	29/04/2026	BFB Equipment - Couplings	\$	387.33	
EFT41541	15/05/2026	Katanning Betta Home Living		-\$	538.00
35810069676	29/04/2026	ICT Hardware - Staff Phone	\$	538.00	
EFT41542	15/05/2026	Great Southern Fuel Supplies		-\$	454.17
17012002	12/05/2026	Depot Consumables - Oil	\$	454.17	
EFT41543	15/05/2026	Slavin Architects		-\$	16,795.46
INV-1634	12/05/2026	Katanning Early Childhood Hub - Project Management	\$	16,795.46	
EFT41544	15/05/2026	Southpoint Nominees Pty Ltd T/A LMW South West		-\$	5,500.00
2604001647.1	07/04/2026	Consultants - Valuation of Land	\$	5,500.00	
EFT41545	15/05/2026	Art on the Move		-\$	250.00
INV-0086	14/04/2026	Art Gallery - Trailblazers Membership	\$	250.00	
EFT41546	15/05/2026	ATC Work Smart		-\$	571.95
GT47389	14/05/2026	School Based Traineeship Wages	\$	259.31	
GT47390	14/05/2026	School Based Traineeship Wages	\$	312.64	
EFT41547	15/05/2026	Modern Teaching Aids		-\$	339.74
46872340	27/04/2026	Library Materials - Craft Supplies	\$	339.74	
EFT41548	15/05/2026	Clever Patch		-\$	440.68
621432	23/04/2026	Library Materials - Craft Supplies	\$	440.68	

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EFT41549	15/05/2026	Shenton Pumps		-\$	2,464.00
221799	28/04/2026		Swimming Pool Maintenance - New Pump for Chlorinator	\$	2,464.00
EFT41550	15/05/2026	Plastics Plus		-\$	1,955.80
390747	08/05/2026		Depot Stock - Wheelie Bins	\$	1,955.80
EFT41551	15/05/2026	BOC Limited		-\$	92.25
4041646183	28/04/2026		Container Service - April 2026	\$	92.25
EFT41552	15/05/2026	Origin		-\$	671.00
INV08306101	25/04/2026		KLC Utilities - LPG Gas	\$	671.00
EFT41553	15/05/2026	Sea Breeze Icecreams		-\$	660.00
P/O 24404	09/04/2026		KLC Colour Run - Ice Creams & Travel	\$	500.00
P/O 24429	13/04/2026		Youth Week Colour Run - Ice Creams	\$	160.00
EFT41554	15/05/2026	Kojonup BMC Embroidery		-\$	1,049.00
11976	06/05/2026		Uniform Order - KLC	\$	1,049.00
EFT41555	15/05/2026	Office Works Business Direct		-\$	511.21
629151963	24/04/2026		Library - Stationery Order	\$	511.21
EFT41556	15/05/2026	Elders Rural Services Australia Limited		-\$	5,087.50
101-SI980132	28/04/2026		KAC Materials - Swimming Pool Chemicals	\$	5,087.50
EFT41557	15/05/2026	Ray Ford Signs		-\$	114.29
INV-1386	11/05/2026		Airport Signage Order - Emergency Assembly Area Sign	\$	114.29
EFT41558	15/05/2026	Total Ag Centre		-\$	9,062.94
627	13/05/2026		Kioti RX6030C Tractor - Clutch Replacement	\$	9,062.94
EFT41559	15/05/2026	Remote Site Mechanical		-\$	4,296.60
INV-0456	07/05/2026		KA533 Mazda BT50 - Clutch Dampener & Pipe	\$	369.60
INV-0457	08/05/2026		Contract Mechanic Service: 05/05/2026 - 08/05/2026	\$	3,927.00

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EFT41560	15/05/2026	Cohesis Pty Ltd		-\$	4,125.00
INV-00790	08/05/2026		Professional Advice - IT Support Selection Process	\$	4,125.00
EFT41561	15/05/2026	Grande Food Service		-\$	333.55
4266630	06/05/2026		Kiosk Stock Order	\$	333.55
EFT41562	15/05/2026	Department of Local Government, Industry Regulation and Safety		-\$	411.30
BSLAPR2026	01/04/2026		Building Services Levy - April 2026	\$	411.30
EFT41563	15/05/2026	Stitched and Bound		-\$	3,600.00
004/26	11/05/2026		Art Gallery Exhibition - Balance for Exhibition	\$	3,600.00
EFT41564	15/05/2026	Evicom Pty Ltd		-\$	4,264.72
INV-0448	09/05/2026		Pest Control - OvoControl Feeder	\$	4,264.72
EFT41565	15/05/2026	RSM Australia Pty Ltd		-\$	5,890.50
GERI016591	30/04/2026		Accounting Services 2025/26 - April 2026	\$	5,890.50
EFT41566	15/05/2026	Giuseppe Illiano		-\$	350.00
20260506	06/05/2026		Youth Week Colour Run - Entertainment	\$	350.00
EFT41567	21/05/2026	Gypsy Kitchen Co		-\$	550.00
INV-0202	12/05/2026		Catering - Budget Workshop Meeting	\$	550.00
EFT41568	21/05/2026	BGL Solutions		-\$	499.31
INV-0008147	27/03/2026		All Ages Playground - Sprinklers	\$	499.31
EFT41569	21/05/2026	McIntosh & Son Perth Branch		-\$	5,235.98
P40/5578	20/04/2026		KA25381 CASE 2020 Wheel Loader - Parts	\$	5,235.98
EFT41570	21/05/2026	Canon Australia		-\$	296.07
8126282202	04/05/2026		Admin Photocopier Charges: 05 Apr 2026 - 04 May 2026	\$	296.07
EFT41571	21/05/2026	WA Contract Ranger Services		-\$	5,024.25
00007036	09/05/2026		Contract Ranger Services: 27/04/2026 - 10/05/2026	\$	5,024.25

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EFT41572	21/05/2026	Hersey's Safety		-\$	2,086.66
INV-5222	24/04/2026		Depot Stores - Safety & Consumables	\$	2,086.66
EFT41573	21/05/2026	Westbooks		-\$	470.73
356232	13/05/2026		Library Stock - Books	\$	210.05
356233	13/05/2026		Library Stock - Books	\$	45.11
356234	13/05/2026		Library Stock - Books	\$	215.57
EFT41574	21/05/2026	Katanning Aquatic Sports		-\$	106,833.10
INV-0401	21/04/2026		Shire Contract - KAC Management 2025/26	\$	106,833.10
EFT41575	21/05/2026	CGS Tyres		-\$	2,115.00
1022237	07/05/2026		KA1993 Hino Truck - Tyre Replacement	\$	2,115.00
EFT41576	21/05/2026	Warren Blackwood Waste		-\$	10,800.74
20393	10/05/2026		Waste Collection Service - Regular Service	\$	5,042.24
20397	15/05/2026		Waste Collection Service - Recycling Service	\$	5,758.50
EFT41577	21/05/2026	Squibb Carpentry & Cabinets		-\$	46,241.80
5494	14/05/2026		New Katanning BFB Shed - Fit-out Internal Facilities	\$	46,241.80
EFT41578	21/05/2026	City of Albany		-\$	1,621.40
1318	14/09/2025		Staff Training - Grant Workshop	\$	1,621.40
EFT41579	21/05/2026	Great Southern Fuel Supplies		-\$	21,589.86
APR2026	30/04/2026		Fuel Card Purchases - April 2026	\$	21,589.86
EFT41580	21/05/2026	Coca-Cola Amatil		-\$	939.28
0239314559	14/05/2026		Kiosk Stock Order	\$	939.28
EFT41581	21/05/2026	MoHana Catering		-\$	500.00
00000350	21/05/2026		Catering - Council Forum	\$	500.00
EFT41582	21/05/2026	Great Southern Floorcoverings		-\$	3,372.00
3736	19/05/2026		New Katanning BFB Shed - Supply & Install Floorcoverings	\$	3,372.00

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EFT41583	21/05/2026	Katanning H Hardware		-\$	1,011.75
106061747	01/04/2026	Building Maintenance - KLC	\$	81.60	
106061754	01/04/2026	Building Maintenance - KLC	\$	46.70	
102069235	10/04/2026	Building Maintenance - Swimming Pool	\$	41.90	
106062320	14/04/2026	Building Maintenance - Library	\$	41.90	
106062361	15/04/2026	Building Maintenance - Library	\$	26.95	
102069832	21/04/2026	Maintenance - Standpipes	\$	32.15	
105005146	22/04/2026	Depot Equipment - Makita Angle Grinder Skin	\$	439.00	
103003047	24/04/2026	Depot Maintenance - Tek Screws	\$	144.90	
102069996	24/04/2026	Building Maintenance - Equipment	\$	49.85	
106062823	28/04/2026	Building Maintenance - Library	\$	46.95	
103003061	30/04/2026	Building Maintenance - KLC	\$	18.95	
106062926	30/04/2026	Depot Stationery - Measuring Tape & Staple Gun	\$	40.90	
EFT41584	21/05/2026	Connect CCS		-\$	227.48
00121747	15/05/2026	After Hours Call Centre - April 2026	\$	227.48	
EFT41585	21/05/2026	BTW Rural Supplies		-\$	71.25
47294	30/04/2026	Admin Gardens - Retic Parts	\$	71.25	
EFT41586	21/05/2026	Water2Water Pty Ltd		-\$	2,984.00
INV355692	29/04/2026	Admin, Library & KLC - Filtration & Water Fountain Servicing	\$	2,984.00	
EFT41587	21/05/2026	Watson's Liquid Waste		-\$	614.00
3809	14/05/2026	KLC Cleaning - Pump out Grease Traps	\$	614.00	
EFT41588	21/05/2026	Australia Post		-\$	401.56
1014704831	03/05/2026	Admin Daily Postage - April 2026	\$	401.56	
EFT41589	21/05/2026	National Livestock Reporting Service		-\$	1,237.50
90063337	04/05/2026	Saleyards Livestock Market Report - April 2026	\$	1,237.50	

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EFT41590	21/05/2026	Dhu South Electrical		-\$	1,278.20
7345	28/11/2025		Depot Maintenance - Louvre Motor Replacement	\$	359.70
7366	15/01/2026		19 Kaatanup Loop - Repair & Re gas Airconditioner	\$	918.50
EFT41591	21/05/2026	SOS Office Equipment		-\$	85.93
SOS702628	30/04/2026		KLC Copier Charges - April 2026	\$	85.93
EFT41592	21/05/2026	Omnicom Media Group Australia Pty Ltd		-\$	622.61
5392991	30/04/2026		Advertisement - Public Notice of Planning Proposal	\$	622.61
EFT41593	21/05/2026	Tyrepower Katanning		-\$	2,210.00
169514	30/04/2026		KA369 Toyota Hilux - Tyre Maintenance	\$	2,210.00
EFT41594	21/05/2026	Office Works Business Direct		-\$	718.50
629303122	30/04/2026		Harmony Festival 2026 - Photo Books	\$	349.05
629391125	05/05/2026		Harmony Festival 2025 - Photo Books	\$	369.45
EFT41595	21/05/2026	Ray Ford Signs		-\$	143.00
INV-1398	19/05/2026		Traffic/Street Signs - Supply M10 Channel	\$	143.00
EFT41596	21/05/2026	Remote Site Mechanical		-\$	2,288.00
INV-0459	13/05/2026		Contract Mechanic Service: 12/05/2026 - 13/05/2026	\$	2,288.00
EFT41597	21/05/2026	Victory Tech		-\$	848.10
INV-1321	17/05/2026		IT Support - Telephone Services & System Support	\$	848.10
EFT41598	21/05/2026	Paywise Pty Ltd		-\$	2,276.31
573220	20/05/2026		Vehicle Leases - KA48 & BY485	\$	2,276.31
EFT41599	21/05/2026	Winc Australia		-\$	803.97
9050309608	22/04/2026		Library - Stationery Order	\$	261.66
9050348688	28/04/2026		Cleaning Order - KLC	\$	542.31
EFT41600	21/05/2026	Buildon Construction		-\$	802,437.91
INV-0060	18/05/2026		Katanning Early Childhood Hub - Construction	\$	802,437.91

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EFT41601	21/05/2026	DNS Computing		-\$	520.00
3384	15/05/2026		IT Maintenance - Relocate Starlink	\$	520.00
EFT41602	21/05/2026	Grande Food Service		-\$	256.70
4266949	13/05/2026		Kiosk Stock Order	\$	305.72
6020186	15/05/2026		Credit - Kiosk Stock Order	-\$	49.02
EFT41603	21/05/2026	Fleet Fitness		-\$	737.00
SRF17325	30/04/2026		KLC Gym Service - Biannual Service	\$	737.00
EFT41604	21/05/2026	Adrian Nicoll		-\$	678.16
20260520	20/05/2026		Reimbursement - Travel Expenses	\$	678.16
EFT41605	21/05/2026	Three Chillies Design Pty Ltd		-\$	49,610.00
INV-02436	13/05/2026		Katanning BMX Track - Refurbishment	\$	49,610.00
EFT41606	21/05/2026	Australian Building Specialist Pty Ltd		-\$	880.00
INV-21226887	15/05/2026		Katanning Ware Memorial - Engineering Design	\$	880.00
EFT41607	21/05/2026	ThinkWaterGreatSouthern		-\$	2,364.02
S725028	20/04/2026		Effluent Maintenance - Plastic Welder	\$	2,364.02
EFT41608	21/05/2026	Zenith Laundry		-\$	534.47
INV00005268	21/04/2026		Laundry Order - KLC	\$	534.47
EFT41609	21/05/2026	Sharyn McDonald		-\$	85.00
0725	11/05/2026		Cemetery Upgrade - Design for Cemetery Map	\$	85.00
EFT41610	29/05/2026	Avantgarde Technologies		-\$	21,360.28
ES 2574	25/03/2026		CCTV Agreement - Prepare 10 Year CCTV Masterplan	\$	7,920.00
ES 2617	27/05/2026		CCTV Subscriptions - Police Server, Refuse Site & Saleyards	\$	13,440.28
EFT41611	29/05/2026	Paull & Warner Resources		-\$	1,350.80
S190619	13/05/2026		Admin Building - Rectify Fire Panel Fault	\$	1,350.80

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EFT41612	29/05/2026	Canon Australia		-\$	245.91
8126285745	07/05/2026		Admin Photocopier Charges: 08 Apr 2026 - 07 May 2026	\$	245.91
EFT41613	29/05/2026	WA Contract Ranger Services		-\$	4,851.00
00007066	23/05/2026		Contract Ranger Services: 11/05/2026 - 24/05/2026	\$	4,851.00
EFT41614	29/05/2026	Integrated ICT		-\$	9,984.57
42525	30/04/2026		ICT Hardware - Onboarding New Laptops	\$	682.00
42933	21/05/2026		Refuse Site - Starlink Planning & Meraki Licensing	\$	484.00
42985	26/05/2026		Software Subscriptions - Managed Services Agreement	\$	4,510.00
43069	27/05/2026		ICT Hardware - Server Warranty Extension	\$	96.80
43081	27/05/2026		Software Subscriptions - Microsoft 365 Licences	\$	3,439.50
43137	28/05/2026		Software Subscriptions - M365 Backup	\$	353.98
43136	28/05/2026		Software Subscriptions - Cloud Backup	\$	418.29
EFT41615	29/05/2026	CGS Tyres		-\$	187.00
1022504	22/05/2026		Tyre Maintenance - Multiple Vehicles	\$	187.00
EFT41616	29/05/2026	Farmers Centre		-\$	242.74
444795	27/05/2026		KA25138 Case Farmall Tractor - Pressure Switch	\$	242.74
EFT41617	29/05/2026	Warren Blackwood Waste		-\$	10,800.74
20398	24/05/2026		Waste Collection Service - Regular Service	\$	5,042.24
20399	27/05/2026		Waste Collection Service - Recycling Service	\$	5,758.50
EFT41618	29/05/2026	Katanning Furnishings		-\$	799.00
23399	26/05/2026		61B Conroy Street - Furniture	\$	799.00
EFT41619	29/05/2026	Squibb Carpentry & Cabinets		-\$	5,775.00
5499	21/05/2026		Top Oval Amenities Upgrade - Installation of Oven & Cabinetry	\$	5,775.00
EFT41620	29/05/2026	Landgate		-\$	65.20
1582443	01/05/2026		Debt Collection - Transfer of Land Act Document	\$	65.20

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EFT41621	29/05/2026	Katanning Men's Shed		-\$	465.00
98	20/05/2026	Cemetery Upgrade - Installation of Vases to Niche Wall	\$	465.00	
EFT41622	29/05/2026	Australian Taxation Office		-\$	34,684.00
20260520	20/05/2026	PAYG - Week Ending: 20/05/2026	\$	34,684.00	
EFT41623	29/05/2026	Great Southern Fuel Supplies		-\$	482.99
17012068	26/05/2026	Depot & Refuse Site Consumables - Grease	\$	482.99	
EFT41624	29/05/2026	Katanning Hub Community Resource Centre		-\$	15,676.00
INV-1179	21/04/2026	Community Capacity Building - Website Ongoing Fees	\$	15,676.00	
EFT41625	29/05/2026	ATC Work Smart		-\$	260.54
GT47634	28/05/2026	School Based Traineeship Wages	\$	260.54	
EFT41626	29/05/2026	Autosmart WA South West & Great Southern		-\$	1,464.39
260001366	12/05/2026	Expendable Plant Stores - Assorted Consumables	\$	1,464.39	
EFT41627	29/05/2026	Wagin Truck Centre		-\$	787.50
O2489	08/05/2026	KA1993 Hino Truck - Brake Valve	\$	787.50	
EFT41628	29/05/2026	Watson's Liquid Waste		-\$	280.00
3822	25/05/2026	RV Dump Point Maintenance - Pump Out	\$	280.00	
EFT41629	29/05/2026	Dhu South Electrical		-\$	10,252.00
7062	21/10/2025	Air Conditioning Service - Multiple Locations	\$	9,867.00	
7900	18/05/2026	KLC Gym Maintenance - Inspect Air Conditioner	\$	385.00	
EFT41630	29/05/2026	Fire Block Plans Pty Ltd		-\$	2,310.00
FBP-29720	23/05/2026	Town Hall - Evacuation Diagrams & Emergency Management Plan	\$	781.00	
FBP-29727	23/05/2026	Refuse Site & Pound - Evacuation Diagrams & Emergency Management Plan	\$	682.00	
FBP-30063	23/05/2026	Depot - Evacuation Diagram & Emergency Mangement Plan	\$	847.00	
EFT41631	29/05/2026	PFD Food Services		-\$	807.30
LU613678	13/05/2026	Kiosk Stock Order	\$	807.30	

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EFT41632	29/05/2026	Kojonup BMC Embroidery		-\$	61.00
12024	18/05/2026		Uniforms & PPE - Jacket	\$	61.00
EFT41633	29/05/2026	Broadacre Auto Electrics		-\$	183.57
427	29/04/2026		1HBQ606 Caterpillar Skid Steer Loader - Wiper Blades	\$	43.95
587	27/05/2026		2020 Caterpillar Grader - Battery Master Switch	\$	139.62
EFT41634	29/05/2026	KJB Plumbing and Gas		-\$	4,359.00
4152	07/05/2026		Top Oval Amenities Upgrade - Supply & Install Canteen Pipe Work	\$	2,296.00
4155	16/05/2026		Library - Toilet Repair	\$	150.00
4156	16/05/2026		Nookanellup Road Standpipe - Install New 50mm RPZ Valve	\$	1,913.00
EFT41635	29/05/2026	Remote Site Mechanical		-\$	3,874.75
INV-0461	20/05/2026		Contract Mechanic Service: 18/05/2026 - 22/05/2026	\$	3,874.75
EFT41636	29/05/2026	Best Office Systems		-\$	49.50
660165	27/05/2026		Depot Photocopier Charges: 20/04/2026 - 20/05/2026	\$	49.50
EFT41637	29/05/2026	Gallery 500		-\$	275.00
l7612	25/05/2026		Art Collection Maintenance - Reframe Artwork	\$	275.00
EFT41638	29/05/2026	Arbor Guy Pty Ltd		-\$	56,636.03
103347	26/05/2026		Power Line Clearing - Tree Management	\$	56,636.03
EFT41639	29/05/2026	Grande Food Service		-\$	507.94
4267222	20/05/2026		Kiosk Stock Order	\$	507.94
EFT41640	29/05/2026	Fleet Fitness		-\$	2,851.97
SRF20115	21/05/2026		KLC Gym Equipment - Treadmills Maintenance	\$	2,851.97
EFT41641	29/05/2026	SEEK Limited		-\$	500.50
701846896	30/04/2026		Advertisement - Staff Vacancy	\$	500.50

Schedule of Accounts Paid - May 2026

EFT41642	29/05/2026	South Regional TAFE		-\$	75.60
I0037147	11/05/2026		Staff Training - Work at Heights Skill Set	\$	37.80
I0037168	11/05/2026		Staff Training - Work at Heights Skill Set	\$	37.80
EFT41643	29/05/2026	Saleyards Australia Limited		-\$	2,688.92
INV-0169	01/04/2026		Saleyards Marketing - Administration Services & Conference Ticket	\$	2,688.92
EFT41644	29/05/2026	AT Electrical & Air Pty Ltd		-\$	2,991.25
6605	27/05/2026		Smoke Alarm & RCD Replacements - Multiple Locations	\$	2,991.25
Total				\$	1,526,616.88
				-\$	1,526,616.88

Cheque Payments	Date	Name	Description	Amount	Total
42541	08/05/2026	Shire of Katanning		-\$	188.00
DEDUCTION	06/05/2026		Payroll Deductions - Social Club: 06/05/2026	\$	48.00
DEDUCTION	06/05/2026		Payroll Deductions - Lottery: 06/05/2026	\$	140.00
42542	21/05/2026	Shire of Katanning		-\$	188.00
DEDUCTION	20/05/2026		Payroll Deductions - Social Club: 20/05/2026	\$	48.00
DEDUCTION	20/05/2026		Payroll Deductions - Lottery: 20/05/2026	\$	140.00
Total				\$	376.00
				-\$	376.00

Payroll Payments	Date	Name	Description	Amount	Total
Pay	07/05/2026	Payroll		-\$	128,351.62
	07/05/2026		Pay 23	\$	128,351.62
Pay	21/05/2026	Payroll		-\$	131,441.05
	21/05/2026		Pay 24	\$	131,441.05
Total				\$	259,792.67
				-\$	259,792.67

Schedule of Accounts Paid - May 2026

Direct Debit Payments	Date	Name	Description	Amount	Total
DD35040.1	06/05/2026	Synergy		-\$	17,795.73
977 854 430	15/04/2026		Grouped Electricity Account - March 2026	\$ 17,795.73	
DD35051.1	11/05/2026	Water Corporation		-\$	527.10
90 07809 06 5	20/04/2026		Water Usage - Cemetery	\$ 527.10	
DD35057.1	13/05/2026	Synergy		-\$	1,906.04
154 025 290	22/04/2026		Electricity - Saleyards	\$ 1,906.04	
DD35083.1	15/05/2026	SG Fleet Australia		-\$	1,054.37
AUSG01385751	30/04/2026		Vehicle Lease - CESM	\$ 1,054.37	
DD35086.1	22/05/2026	Synergy		-\$	3,468.02
148 310 600	04/05/2026		Electricity - 22 Austral Terrace	\$ 256.53	
299 567 230	04/05/2026		Electricity - 8 Austral Terrace	\$ 156.13	
312 951 080	04/05/2026		Electricity - Admin Building	\$ 2,671.47	
638 847 540	04/05/2026		Unmetered Electricity - Street Lighting	\$ 383.89	
DD35086.2	20/05/2026	Synergy		-\$	193.37
251 079 810	30/04/2026		Electricity - Charges Tower	\$ 193.37	
DD35086.3	21/05/2026	Synergy		-\$	976.71
303 663 850	01/05/2026		Electricity - Katanning Hotel	\$ 802.01	
328 938 170	01/05/2026		Electricity - 38 Austral Terrace	\$ 174.70	
DD35086.4	25/05/2026	Water Corporation		-\$	202.75
90 13922 94 5	04/05/2026		Water Usage - 8 Austral Terrace	\$ 202.75	

Schedule of Accounts Paid - May 2026

DD35088.1	06/05/2026	Aware Super		-\$	13,756.47
SUPER	06/05/2026		Superannuation contributions	\$	12,115.75
DEDUCTION	06/05/2026		Payroll deductions	\$	1,079.84
DEDUCTION	06/05/2026		Payroll deductions	\$	480.87
DEDUCTION	06/05/2026		Payroll deductions	\$	80.01
DD35088.2	06/05/2026	The Trustee for AMP Super Fund		-\$	1,133.97
SUPER	06/05/2026		Superannuation contributions	\$	1,133.97
DD35088.3	06/05/2026	Land & Shed Superannuation Fund		-\$	355.01
SUPER	06/05/2026		Superannuation contributions	\$	355.01
DD35088.4	06/05/2026	Mercer Business Super		-\$	139.86
SUPER	06/05/2026		Superannuation contributions	\$	139.86
DD35088.5	06/05/2026	The Trustee for CareSuper		-\$	262.70
SUPER	06/05/2026		Superannuation contributions	\$	262.70
DD35088.6	06/05/2026	Wealth Personal Superannuation and Pension Fund		-\$	599.90
SUPER	06/05/2026		Superannuation contributions	\$	599.90
DD35088.7	06/05/2026	Hostplus Superannuation Fund		-\$	357.28
SUPER	06/05/2026		Superannuation contributions	\$	357.28
DD35088.8	06/05/2026	CBUS		-\$	297.16
SUPER	06/05/2026		Superannuation contributions	\$	297.16
DD35088.9	06/05/2026	Australian Super		-\$	4,293.67
SUPER	06/05/2026		Superannuation contributions	\$	4,293.67
DD35090.1	27/05/2026	Synergy		-\$	12,970.48
239 593 320	07/05/2026		Electricity - Warren Road	\$	152.08
303 539 720	07/05/2026		Electricity - 1 Synnott Avenue	\$	235.29
338 348 270	06/05/2026		Electricity - Street Lighting	\$	12,583.11

Schedule of Accounts Paid - May 2026

DD35095.1	28/05/2026	Synergy		-\$	292.52
159 985 050	08/05/2026		Electricity - 2/6 Hill Way	\$ 90.15	
138 671 920	08/05/2026		Electricity - 25 Marmion Street	\$ 142.53	
159 777 820	08/05/2026		Electricity - 1/6 Hill Way	\$ 59.84	
DD35111.1	20/05/2026	Aware Super		-\$	14,259.80
SUPER	20/05/2026		Superannuation contributions	\$ 12,322.69	
DEDUCTION	20/05/2026		Payroll deductions	\$ 1,173.08	
DEDUCTION	20/05/2026		Payroll deductions	\$ 684.02	
DEDUCTION	20/05/2026		Payroll deductions	\$ 80.01	
DD35111.2	20/05/2026	The Trustee for AMP Super Fund		-\$	1,133.97
SUPER	20/05/2026		Superannuation contributions	\$ 1,133.97	
DD35111.3	20/05/2026	Land & Shed Superannuation Fund		-\$	356.45
SUPER	20/05/2026		Superannuation contributions	\$ 356.45	
DD35111.4	20/05/2026	Mercer Business Super		-\$	154.98
SUPER	20/05/2026		Superannuation contributions	\$ 154.98	
DD35111.5	20/05/2026	The Trustee for CareSuper		-\$	265.75
SUPER	20/05/2026		Superannuation contributions	\$ 265.75	
DD35111.6	20/05/2026	Wealth Personal Superannuation and Pension Fund		-\$	466.23
SUPER	20/05/2026		Superannuation contributions	\$ 466.23	
DD35111.7	20/05/2026	Hostplus Superannuation Fund		-\$	400.52
SUPER	20/05/2026		Superannuation contributions	\$ 400.52	
DD35111.8	20/05/2026	CBUS		-\$	336.60
SUPER	20/05/2026		Superannuation contributions	\$ 336.60	
DD35111.9	20/05/2026	Australian Super		-\$	3,599.43
SUPER	20/05/2026		Superannuation contributions	\$ 3,599.43	

Schedule of Accounts Paid - May 2026

DD35117.1	13/05/2026	West Australian Treasury Corporation		-\$	167,453.92
158	12/05/2026		Loan No 158 Interest Payment - New Admin Building	\$	89,794.22
159	12/05/2026		Loan No. 159 Interest Payment - Aged & Key Worker Accommodation	\$	26,146.37
160	12/05/2026		Loan No. 160 Interest Payment - Watercart	\$	8,893.53
161	12/05/2026		Loan No. 161 Interest Payment - CAT Grader	\$	13,078.72
162	12/05/2026		Loan No. 162 Interest Payment - Relocation of Lawn Bowls	\$	7,587.83
163	12/05/2026		Loan No. 163 Interest Payment - Road Sweeper	\$	11,525.46
164	12/05/2026		Loan No. 164 Interest Payment - Prime Mover Purchase	\$	10,427.79
DD35122.1	20/05/2026	City of Bunbury		-\$	117.43
74113	13/05/2026		Long Service Leave Contribution	\$	117.43
DD35088.10	06/05/2026	Rest Superannuation		-\$	546.19
SUPER	06/05/2026		Superannuation contributions	\$	546.19
DD35088.11	06/05/2026	Australia Prime Superannuation Fund		-\$	717.54
SUPER	06/05/2026		Superannuation contributions	\$	717.54
DD35088.12	06/05/2026	MobiSuper		-\$	234.95
SUPER	06/05/2026		Superannuation contributions	\$	234.95
DD35088.13	06/05/2026	The Trustee For PEK Super		-\$	737.61
SUPER	06/05/2026		Superannuation contributions	\$	737.61
DD35111.10	20/05/2026	Rest Superannuation		-\$	556.18
SUPER	20/05/2026		Superannuation contributions	\$	556.18
DD35111.11	20/05/2026	Australia Prime Superannuation Fund		-\$	715.59
SUPER	20/05/2026		Superannuation contributions	\$	715.59
DD35111.12	20/05/2026	MobiSuper		-\$	227.15
SUPER	20/05/2026		Superannuation contributions	\$	227.15

Schedule of Accounts Paid - May 2026

DD35111.13	20/05/2026 The Trustee For PEK Super		-\$	729.93
SUPER	20/05/2026	Superannuation contributions	\$	729.93
Total			\$	253,593.33
			-\$	253,593.33

Credit Card Payments	Date	Name	Description	Amount	Total
DD35123.1	28/04/2026	Commonwealth Bank of Australia		-\$	10,190.59
APR2026	28/04/2026	Human Resources Coordinator	Credit Card Purchases - April 2026	-\$	75.74
			Annual Fee	\$ 40.00	
			Ingot Hotel - Refund	-\$ 30.39	
			Ingot Hotel - Refund	-\$ 30.39	
			Let's Talk Flowers - Sympathy Flowers	\$ 96.52	
APR2026	28/04/2026	General Manager Operations	Credit Card Purchases - April 2026	-\$	4,711.80
			Annual Fee	\$ 40.00	
			Site Docs - Subscription & Roll Out - Installment 1 of 3	\$ 4,136.50	
			Zoleo - Duress Alarms Monthly Subscription	\$ 192.00	
			Shire of Katanning - Building Application Fees	\$ 333.30	
			Shire of Katanning - Building Application Fees BSL Commission	\$ 10.00	
APR2026	28/04/2026	Executive Officer Corporate Services	Credit Card Purchases - April 2026	-\$	40.00
			Annual Fee	\$ 40.00	
APR2026	28/04/2026	Manager Recreation Services	Credit Card Purchases - April 2026	-\$	1,942.21
			Annual Fee	\$ 40.00	
			JB's Quality Meats - Seniors Meat Packs	\$ 32.36	
			Katanning Stock & Trading - Equipment for Youth Colour Run	\$ 91.25	
			Woolworths - Milk for Seniors	\$ 3.20	

Schedule of Accounts Paid - May 2026

		Woolworths - Cooking Supplies for Youth Holiday Program inc GST	\$	10.00
		Woolworths - Cooking Supplies for Youth Holiday Program GST Free	\$	34.58
		JB's Quality Meats - Seniors Meat Packs	\$	32.36
		Katanning Stock & Trading - Equipment for Youth Colour Run	\$	52.80
		Woolworths - BBQ Supplies for Youth Colour Run	\$	201.70
		Cafe on Cornwall - Debrief Food for Youth Colour Run	\$	104.00
		Katanning IGA - Debrief Food for Youth Colour Run	\$	23.00
		Woolworths - Kiosk Stock	\$	18.40
		Zanyacs - Candle Making Supplies for Youth Holiday Program	\$	52.41
		Woolworths - Snacks for Youth Holiday Program	\$	34.10
		Woolworths - Snacks for Youth Holiday Program inc GST	\$	27.75
		Woolworths - Snacks for Youth Holiday Program GST Free	\$	17.17
		Woolworths - Candle Making Supplies for Youth Holiday Program	\$	17.00
		Liberty Albany - Fuel for Albany Youth Holiday Trip	\$	83.71
		Wild West Bowling - Activity for Albany Youth Holiday Trip	\$	569.24
		Dominoes - Food for Albany Youth Holiday Trip	\$	153.11
		Orana Cinema - Movie Tickets for Albany Youth Holiday Trip	\$	304.00
		Woolworths - Food for All Abilities Morning Tea inc GST	\$	15.95
		Woolworths - Food for All Abilities Morning Tea GST Free	\$	24.12
APR2026	28/04/2026 Executive Assistant to CEO	Credit Card Purchases - April 2026	-\$	3,328.24
		Agoda - Accommodation for Grave Digging Course - Taryn	\$	712.26
		Cafe on Cornwall - Lunch for Harmony Festival 2026 Debriefing	\$	175.00
		Pixieset - Annual Subscription	\$	408.45
		Pixieset - Annual Subscription International Transaction Fee	\$	10.21

Schedule of Accounts Paid - May 2026

		Kowalds News & Glasshouse - Farewell Card	\$	14.04	
		JB Hifi - iPhone 16, iPhone Case & Logitech Keyboard	\$	1,253.48	
		Woolworths - Water for Council Meetings	\$	10.70	
		Woolworths - Chocoalates & Sparkling Water for Council Meetings	\$	38.00	
		Australia Post - Working with Children's Check	\$	87.00	
		Shell Katanning - Fuel for Bus for Albany Youth Holiday Trip	\$	185.73	
		Survey Monkey - Annual Subscription	\$	349.09	
		Katanning Hardware & Garden Centre - Citizenship Plants	\$	44.28	
		Annual Fee	\$	40.00	
APR2026	28/04/2026	Chief Executive Officer		Credit Card Purchases - April 2026	-\$ 52.60
		Annual Fee	\$	40.00	
		Dome - Coffees for Meeting	\$	12.60	
APR2026	28/04/2026	Community Emergency Services Manager		Credit Card Purchases - April 2026	-\$ 40.00
		Annual Fee	\$	40.00	
			Total	\$ 10,190.59	-\$ 10,190.59

EFT Payments	\$ 1,526,616.88	74.45%
Cheque Payments	\$ 376.00	0.02%
Payroll Payments	\$ 259,792.67	12.67%
Direct Debit Payments	\$ 253,593.33	12.37%
Credit Card Payments	\$ 10,190.59	0.50%
TOTAL	\$ 2,050,569.47	100%



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
May 2026



Heart of the Great Southern



MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the Period Ended 31 May 2026

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

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Compilation Report

To the Council

Shire of Katanning

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Katanning, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Katanning and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Travis Bate
Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 15th of June 2026

THE POWER OF BEING UNDERSTOOD

AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,486,584	5,486,584	5,544,492	57,908	1.06%	
Grants, subsidies and contributions	2,452,689	1,976,513	2,320,451	343,938	17.40%	▲
Fees and charges	2,476,278	2,321,917	2,502,325	180,408	7.77%	
Interest revenue	476,000	436,326	407,266	(29,060)	(6.66%)	
Other revenue	372,535	309,519	324,125	14,606	4.72%	
Profit on asset disposals	75,207	60,166	109,768	49,602	82.44%	▲
	11,339,293	10,591,025	11,208,427	617,402	5.83%	
Expenditure from operating activities						
Employee costs	(5,337,519)	(4,931,946)	(4,550,716)	381,230	7.73%	
Materials and contracts	(4,208,360)	(3,836,946)	(3,147,826)	689,120	17.96%	▲
Utility charges	(612,753)	(562,586)	(551,039)	11,547	2.05%	
Depreciation	(9,356,842)	(8,577,030)	(8,592,421)	(15,391)	(0.18%)	
Finance costs	(91,756)	(89,856)	(87,523)	2,333	2.60%	
Insurance	(426,741)	(420,714)	(430,246)	(9,532)	(2.27%)	
Other expenditure	(423,838)	(355,100)	(282,927)	72,173	20.32%	▲
Loss on asset disposals	(17,854)	(17,854)	0	17,854	100.00%	▲
	(20,475,663)	(18,792,032)	(17,642,698)	1,149,334	6.12%	
Non cash amounts excluded from operating activities	2(c) 9,299,489	8,534,718	8,840,159	305,441	3.58%	
Amount attributable to operating activities	163,119	333,711	2,405,888	2,072,177	620.95%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	11,186,472	8,269,864	8,641,741	371,877	4.50%	
Proceeds from disposal of assets	391,000	391,000	240,000	(151,000)	(38.62%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	22,752	22,752	22,752	0	0.00%	
	11,600,224	8,683,616	8,904,493	220,877	2.54%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(12,214,542)	(11,242,682)	(7,794,694)	3,447,988	30.67%	▲
Acquisition of infrastructure	(2,126,308)	(1,918,693)	(1,152,897)	765,796	39.91%	▲
Payments for financial assets at amortised cost - self supporting loans	(22,752)	0	0	0	0.00%	
	(14,363,602)	(13,161,375)	(8,947,590)	4,213,785	32.02%	
Amount attributable to investing activities	(2,763,378)	(4,477,759)	(43,097)	4,434,662	99.04%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	1,994,442	0	0	0	0.00%	
	1,994,442	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(302,233)	(302,234)	(302,234)	0	0.00%	
Transfer to reserves	(1,767,995)	0	(178,615)	(178,615)	0.00%	
	(2,070,228)	(302,234)	(480,849)	(178,615)	(59.10%)	
Amount attributable to financing activities	(75,786)	(302,234)	(480,849)	(178,615)	(59.10%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,799,383	2,799,383	2,799,383	0	0.00%	
Amount attributable to operating activities	163,119	333,711	2,405,888	2,072,177	620.95%	▲
Amount attributable to investing activities	(2,763,378)	(4,477,759)	(43,097)	4,434,662	99.04%	▲
Amount attributable to financing activities	(75,786)	(302,234)	(480,849)	(178,615)	(59.10%)	▼
Surplus or deficit after imposition of general rates	123,336	(1,646,899)	4,681,325	6,328,224	384.25%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position .

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2026

	Actual	Actual as at
	30 June 2025	31 May 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	15,299,657	14,507,629
Trade and other receivables	1,807,551	1,497,452
Other financial assets	22,752	0
Inventories	10,411	3,709
Contract assets	0	168,085
TOTAL CURRENT ASSETS	17,140,371	16,176,875
NON-CURRENT ASSETS		
Trade and other receivables	356,964	356,964
Other financial assets	321,802	321,802
Property, plant and equipment	56,103,805	60,650,567
Infrastructure	210,910,983	206,589,161
Right-of-use assets	2,120	2,120
TOTAL NON-CURRENT ASSETS	267,695,674	267,920,614
TOTAL ASSETS	284,836,045	284,097,489
CURRENT LIABILITIES		
Trade and other payables	823,072	486,002
Contract liabilities	75,020	1,148,592
Capital grant/contributions liabilities	4,701,589	963,791
Lease liabilities	878	878
Borrowings	302,233	0
Employee related provisions	514,778	514,778
Other provisions	1,143,149	1,500,655
TOTAL CURRENT LIABILITIES	7,560,719	4,614,696
NON-CURRENT LIABILITIES		
Borrowings	2,704,400	2,704,400
Employee related provisions	82,527	82,527
Other provisions	568,112	568,112
TOTAL NON-CURRENT LIABILITIES	3,355,039	3,355,039
TOTAL LIABILITIES	10,915,758	7,969,735
NET ASSETS	273,920,287	276,127,754
EQUITY		
Retained surplus	79,442,461	81,471,313
Reserve accounts	8,718,555	8,897,170
Revaluation surplus	185,759,271	185,759,271
TOTAL EQUITY	273,920,287	276,127,754

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

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 June 2026

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 May 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	11,310,656	15,299,657	14,507,629
Trade and other receivables	1,862,455	1,807,551	1,497,452
Other financial assets	0	22,752	0
Inventories	7,248	10,411	3,709
Contract assets	0	0	168,085
	13,180,359	17,140,371	16,176,875
Less: current liabilities			
Trade and other payables	(221,882)	(823,072)	(486,002)
Other liabilities	(4,691,002)	(4,776,609)	(2,112,383)
Lease liabilities	(878)	(878)	(878)
Borrowings	0	(302,233)	0
Employee related provisions	(582,279)	(514,778)	(514,778)
Other provisions	(1,145,902)	(1,143,149)	(1,500,655)
	(6,641,942)	(7,560,719)	(4,614,696)
Net current assets	6,538,417	9,579,652	11,562,179
Less: Total adjustments to net current assets	2(b) (6,538,417)	(6,780,269)	(6,880,856)
Closing funding surplus / (deficit)	(0)	2,799,383	4,681,323

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(8,267,473)	(8,718,555)	(8,897,170)
Less: Financial assets at amortised cost - self supporting loans	0	(22,752)	0
Less: Current assets not expected to be received at end of year	0	0	0
Add: Current liabilities not expected to be cleared at the end of the year	0	0	0
- Current portion of lease liabilities	878	878	878
- Current portion of borrowings	0	302,233	3
- Current portion of other provisions held in reserve-Amherst	1,145,899	1,143,149	1,500,655
- Current portion of employee benefit provisions held in reserve	582,279	514,778	514,778
Total adjustments to net current assets	2(a) (6,538,417)	(6,780,269)	(6,880,856)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 May 2026	31 May 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(75,207)	(60,166)	(109,768)
Less: Movement in liabilities associated with restricted cash - Amherst	0	0	357,506
Add: Loss on asset disposals	17,854	17,854	0
Add: Depreciation	9,356,842	8,577,030	8,592,421
Total non-cash amounts excluded from operating activities	9,299,489	8,534,718	8,840,159

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 local governments' operational cycle.

SHIRE OF KATANNING

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

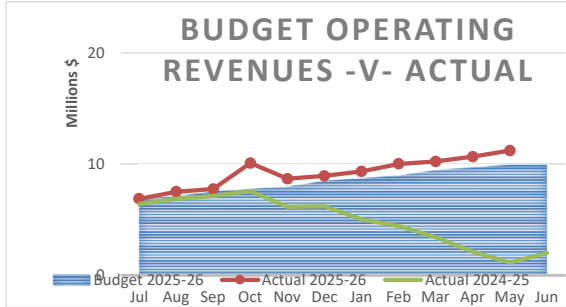
Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF KATANNING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 MAY 2026

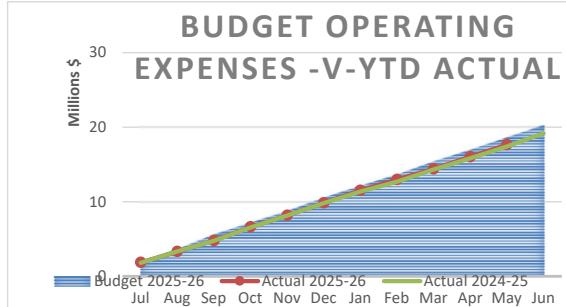
1 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

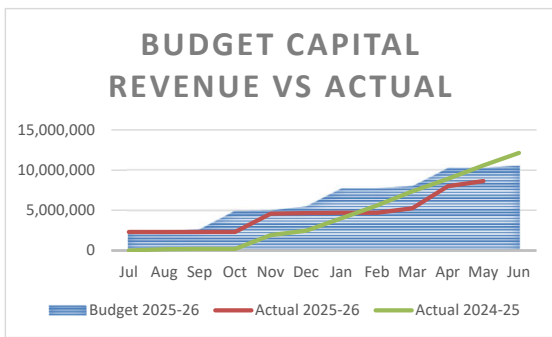


OPERATING EXPENSES

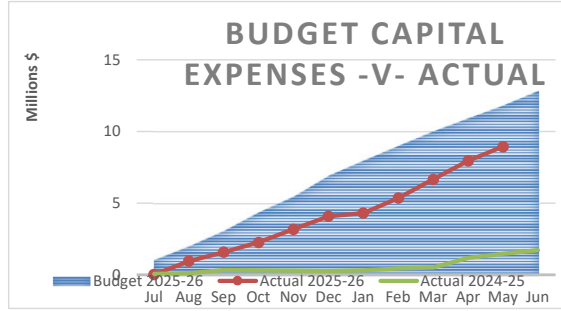


INVESTING ACTIVITIES

CAPITAL REVENUE

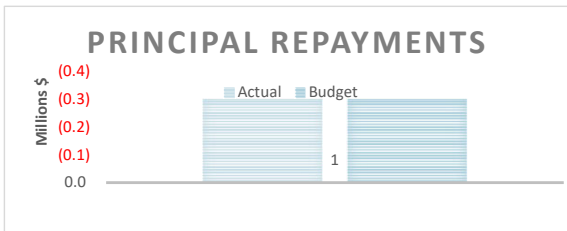


CAPITAL EXPENSES

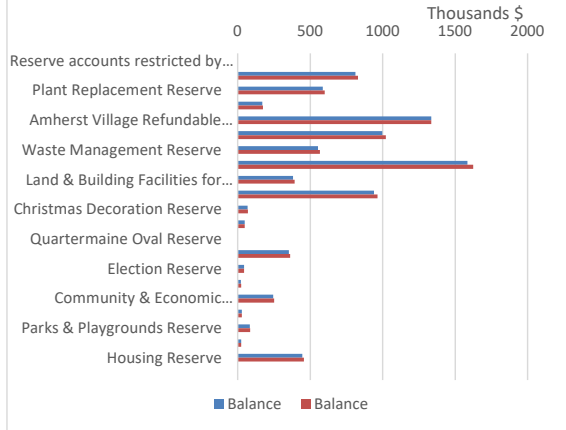


FINANCING ACTIVITIES

BORROWINGS



RESERVES



**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

2 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Reserve			Trust	Institution	Interest Rate	Maturity Date
		Unrestricted	Accounts	Total				
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	4,658,529	0	4,658,529		CBA	0.25%	At call
Term Deposit - Muni	Cash and cash equivalents	963,791	0	963,791		WATC	3.61%	
At-Call (CBA) - Reserves	Cash and cash equivalents	0	1,721,501	1,721,501		CBA	0.25%	At call
Term Deposit - Reserves	Cash and cash equivalents	0	7,163,808	7,163,808		CBA	4.04%	22/06/2026
Total		5,622,320	8,885,309	14,507,629	0			
Comprising								
Cash and cash equivalents		5,622,320	8,885,309	14,507,629	0			
		5,622,320	8,885,309	14,507,629	0			

KEY INFORMATION

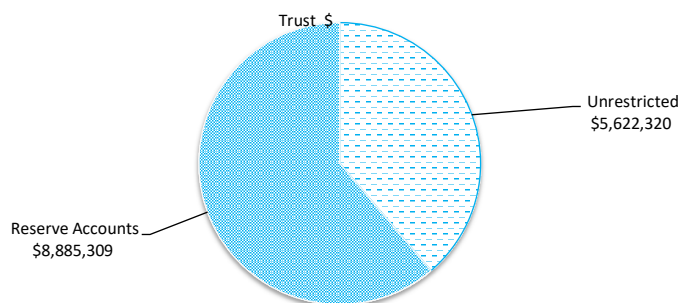
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

3 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave reserve	810,712	21,914	(100,000)	732,626	810,712	19,612	0	830,324
Plant Replacement Reserve	586,050	501,411	0	1,087,461	586,050	14,177	0	600,227
Amherst Village Building Maintenance Reserve	168,488	4,553	(60,000)	113,041	168,488	4,076	0	172,564
Amherst Village Refundable Deposit Reserve	1,334,902	350,000	(150,000)	1,534,902	1,334,902	0	0	1,334,902
Old Saleyards Reserve	997,981	26,976	(30,000)	994,957	997,981	24,142	0	1,022,123
Waste Management Reserve	552,968	89,950	0	642,918	552,968	13,377	0	566,345
Land & Building Reserve	1,585,555	89,592	(899,111)	776,036	1,585,555	38,356	0	1,623,911
Land & Building Facilities for Seniors Reserve	382,263	0	(381,751)	512	382,263	9,247	0	391,510
Regional Sheep Saleyards Reserve	940,377	249,420	0	1,189,797	940,377	22,748	0	963,125
Christmas Decoration Reserve	68,440	1,850	(50,000)	20,290	68,440	1,656	0	70,096
GRV Revaluation Reserve	47,288	21,279	0	68,567	47,288	1,144	0	48,432
Quartermaine Oval Reserve	559	0	0	559	559	14	0	573
KLC Facilities Reserve	352,839	109,537	(250,000)	212,376	352,839	8,535	0	361,374
Election Reserve	42,306	1,144	(23,580)	19,870	42,306	1,023	0	43,329
Library Building Reserve	22,099	597	0	22,696	22,099	535	0	22,634
Community & Economic Development Reserve	245,040	6,622	(50,000)	201,662	245,040	5,928	0	250,968
Lake Ewlyamartup Facilities Reserve	27,639	747	0	28,386	27,639	669	0	28,308
Parks & Playgrounds Reserve	83,575	2,259	0	85,834	83,575	2,022	0	85,597
Katanning Aquatic Centre Reserve	23,244	50,628	0	73,872	23,244	562	0	23,806
Housing Reserve	446,230	189,516	0	635,746	446,230	10,795	0	457,025
ERP System Upgrade Reserve	0	50,000	0	50,000	0	0	0	0
	8,718,555	1,767,995	(1,994,442)	8,492,108	8,718,555	178,615	0	8,897,170

4 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	11,754,542	10,803,783	7,646,846	(3,156,937)
Plant and equipment	187,000	184,149	99,723	(84,426)
Motor Vehicles	84,000	55,000	39,655	(15,345)
Equipment	8,000	18,750	8,469	(10,281)
Artwork & sculptures	181,000	181,000	0	(181,000)
Acquisition of property, plant and equipment	12,214,542	11,242,682	7,794,694	(3,447,988)
Infrastructure - roads	1,101,716	1,091,701	1,042,539	(49,162)
Infrastructure - Parks and ovals	0	0	54,122	54,122
Infrastructure - Other	1,024,592	826,992	56,236	(770,756)
Acquisition of infrastructure	2,126,308	1,918,693	1,152,897	(765,796)
Total capital acquisitions	14,340,850	13,161,375	8,947,590	(4,213,785)
Capital Acquisitions Funded By:				
Capital grants and contributions	11,186,472	8,269,864	8,624,057	354,193
Other (disposals & C/Fwd)	391,000	391,000	240,000	(151,000)
Reserve accounts				
Leave reserve	100,000	0	0	0
Amherst Village Building Maintenance Reserve	60,000	0	0	0
Amherst Village Refundable Deposit Reserve	150,000	0	0	0
Old Saleyards Reserve	30,000	0	0	0
Land & Building Reserve	899,111	0	0	0
Christmas Decoration Reserve	50,000	0	0	0
KLC Facilities Reserve	250,000	0	0	0
Election Reserve	23,580	0	0	0
Community & Economic Development Reserve	50,000	0	0	0
Contribution - operations	768,936	4,500,511	83,533	(4,416,978)
Capital funding total	14,340,850	13,161,375	8,947,590	(4,213,785)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

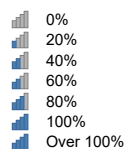
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

4 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total - Level of completion indicators

Level of completion indicators

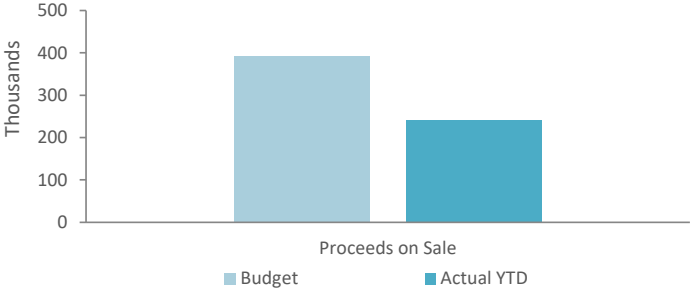


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	181,000	181,000	0	181,000
0525	Hockey Building Upgrades	250,000	208,375	27,886	180,489
1996	Buildings - Specialised - Katanning CFBF Shed Upgrade	169,925	155,760	152,553	3,207
1998	Cat Pound Construction	10,000	10,000	0	10,000
2000	Housing Development Project	360,000	270,000	0	270,000
2154	Buildings - Specialised - At Cost - Amherst	60,000	45,000	55,241	(10,241)
2659	Buildings - Specialised - At Cost - Early Childhood Hub	10,884,927	9,977,847	7,276,048	2,701,799
3064	Buildings - Specialised - At Cost - Cemetery	94,690	86,801	85,066	1,735
8875	Buildings - Specialised - At Cost - KLC 24 hour gym upgrade	50,000	50,000	50,051	(51)
1994	Equipment - At Cost - Other Law Order	25,000	18,750	8,295	10,455
3701	Pool Blanket	39,180	39,180	39,180	0
3095	Infrastructure Other - At Cost - Prosser Park	0	0	1,267	(1,267)
4964	Motor Vehicles - At Cost - Plant Purchases	55,000	55,000	39,655	15,345
3068	Motor Vehicles - At Cost - Plant Purchases	10,412	9,548	0	9,548
4075	Infrastructure Other - At Cost - Aerodrome Runway	750,000	750,000	15,789	734,211
6701	Infrastructure Other - At Cost - ChargeUp Charging Station	30,000	30,000	0	30,000
3086	Infrastructure Parks & Ovals - BMX Track	70,000	0	53,051	(53,051)
4954	Plant - At Cost - Plant Purchases				
AC096	New Mower 25/26	10,000	9,163	7,532	1,631
AC097	New Mower 25/26	60,000	55,000	0	55,000
AC098	New Medium Tipper 25/26	79,000	72,413	80,359	(7,946)
AC100	Minor Plant Purchases 25/26	50,000	45,837	11,813	34,024
4460	Infrastructure Roads - At Cost - Roads				
C817	Rrg Warren Rd - Construct Widen Slk12-15	69,819	69,819	69,820	(1)
C818	R2R Warburton Rd (from Trimmer to Throssell) resheet	0	0	10,994	(10,994)
C819	R2R Coomelberrup Rd (Sections) Resheet	0	0	27,631	(27,631)
C820	R2R Langaweira Rd (Sections) Shoulder Reconstruct	61,897	61,897	121,055	(59,158)
C821	Rrg Arbour Street 0-1.26	230,000	229,997	213,751	16,246
C822	Rrg Clive St 0.136-2.02	75,000	74,997	75,000	(3)
C823	Rrg Cove St 0-0.21	55,000	54,997	54,001	997
C826	R2R Ranford Road 25/26 Program	390,000	389,998	368,080	21,918
C827	R2R Hettner Road 25/26 Program	120,000	119,998	12,250	107,748
C828	R2R Belmont Street 25/26 Program	90,000	89,998	89,957	41
CC17	Quartermaine Oval Upgrade	0	0	1,091	(1,091)
C981	Saleyards Ear Tagging Project (Equip)	0	0	174	(174)
C097	Conroy Street Roundabout upgrades	10,000	0	0	0
		14,340,850	13,161,375	8,947,591	4,213,784

5 DISPOSAL OF ASSETS

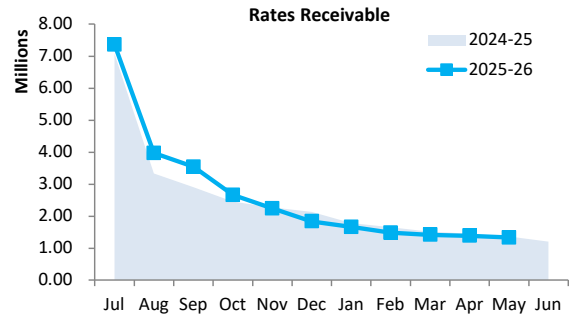
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Buildings									
	Freehold land	275,000	275,000	0	0	128,000	200,000	72,000	0
Plant and equipment									
	Plant & Equipment	58,647	116,000	75,207	(17,854)	2,232	40,000	37,768	0
		333,647	391,000	75,207	(17,854)	130,232	240,000	109,768	0



6 RECEIVABLES

Rates receivable

	30 June 2025	31 May 2026
	\$	\$
Opening arrears previous year	940,853	1,296,939
Levied this year	5,016,765	6,750,793
Less - collections to date	(4,660,679)	(6,719,978)
Gross rates collectable	1,296,939	1,327,754
Allowance for impairment of rates receivable	(362,262)	(34,074)
Net rates collectable	934,677	1,293,680
% Collected	78.2%	83.5%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(16,474)	56,057	21,445	1,755	7,288	70,071
Percentage	(23.5%)	80.0%	30.6%	2.5%	10.4%	
Balance per trial balance						
Trade receivables	(16,474)	56,057	21,445	1,755	7,288	70,071
GST receivable	133,701	0	0	0	0	133,701
Total receivables general outstanding						203,772

Amounts shown above include GST (where applicable)

KEY INFORMATION

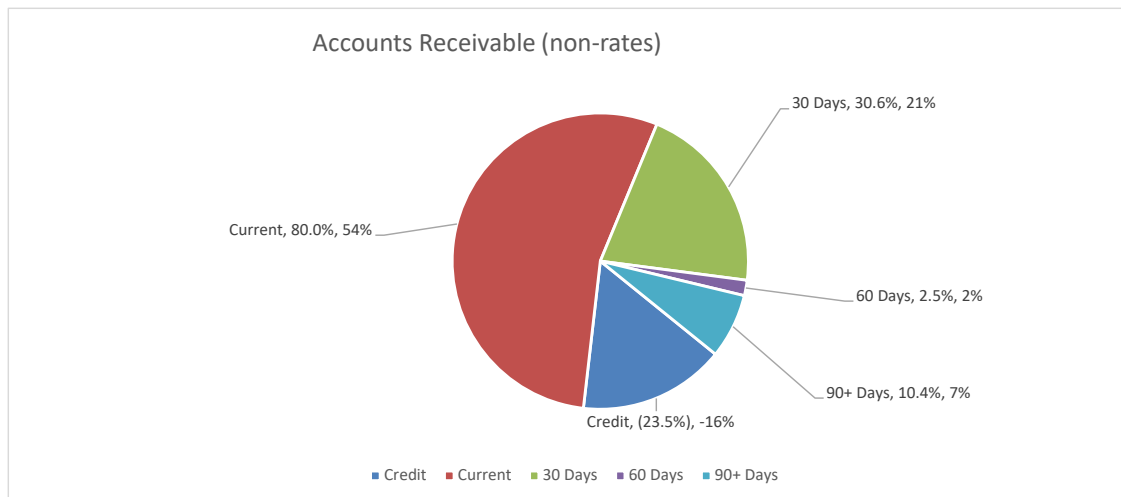
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 May 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	22,752	0	(22,752)	0
Inventory				
Fuel	10,411	0	(6,702)	3,709
Contract assets				
Contract assets	0	168,085	0	168,085
Total other current assets	33,163	168,085	(29,454)	171,794
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.

Contract assets

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

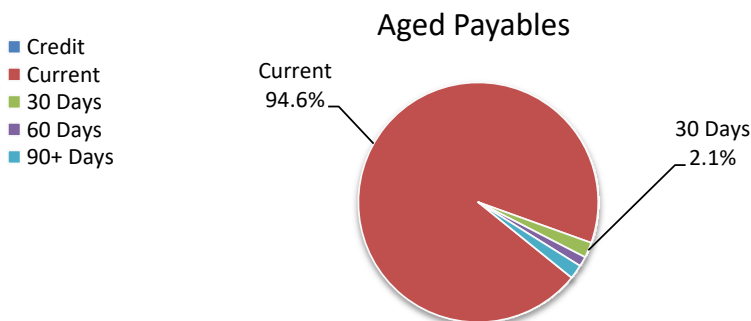
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	258,390	5,742	3,583	5,323	273,038
Percentage	0.0%	94.6%	2.1%	1.3%	1.9%	
Balance per trial balance						
Sundry creditors	0	258,390	5,742	3,583	5,323	273,038
ATO liabilities	0	8,565	0	0	0	8,565
Rates paid in advance	0	0	0	0	127,555	127,555
Bonds & deposits	0	0	0	0	34,760	34,760
Other payables [describe]						42,084
Total payables general outstanding						486,002

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.



9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building										
Repayments due November & May	158	1,828,894	0	0	(111,136)	(111,135)	1,717,758	1,717,759	(63,512)	(68,452)
Aged & Key Worker Housing										
Repayments Due November & May	159	511,408	0	0	(45,740)	(45,740)	465,668	465,668	(7,313)	(6,553)
Plant - Watercart										
Repayments due November & May	160	95,323	0	0	(16,995)	(16,995)	78,328	78,328	(993)	(792)
Plant - Grader										
Repayments Due November & May	161	140,181	0	0	(24,992)	(24,992)	115,189	115,189	(1,461)	(1,165)
Plant - Road Sweeper										
Repayments Due November, May, February & August	163	120,162	0	0	(42,325)	(42,325)	77,837	77,837	(3,633)	(3,777)
Plant - Truck										
Repayments Due November, May, February & August	164	108,718	0	0	(38,294)	(38,294)	70,424	70,424	(3,287)	(3,417)
		<u>2,804,686</u>	<u>0</u>	<u>0</u>	<u>(279,482)</u>	<u>(279,481)</u>	<u>2,525,204</u>	<u>2,525,205</u>	<u>(80,200)</u>	<u>(84,156)</u>
Self supporting loans										
Katanning Country Club Repayments Due November, February, May & August		201,947	0	0	(22,752)	(22,752)	179,195	179,195	(7,323)	(7,600)
		<u>201,947</u>	<u>0</u>	<u>0</u>	<u>(22,752)</u>	<u>(22,752)</u>	<u>179,195</u>	<u>179,195</u>	<u>(7,323)</u>	<u>(7,600)</u>
Total		3,006,633	0	0	(302,234)	(302,233)	2,704,399	2,704,400	(87,523)	(91,756)
Current borrowings		302,233					0			
Non-current borrowings		<u>2,704,400</u>					<u>2,704,399</u>			
		3,006,633					2,704,399			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
SG Fleet	22401/00	\$ 878	\$ 0	\$ 0	\$ 0	\$ 0	\$ 878	\$ 878	\$ 0	\$ 0
Total		878	0	0	0	0	878	878	0	0
Current lease liabilities		<u>878</u>					<u>878</u>			
		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 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		75,020	0	2,019,732	(946,160)	1,148,592
Capital grant/contributions liabilities		4,701,589	(3,737,798)	(0)	0	963,791
Total other liabilities		4,776,609	(3,737,798)	2,019,732	(946,160)	2,112,383
Employee Related Provisions						
Provision for annual leave		257,103	0	0	0	257,103
Provision for long service leave		257,675	0	0	0	257,675
Total Provisions		514,778	0	0	0	514,778
Other Provisions						
Amherst Refundable Deposits		1,143,149	357,506	0	0	1,500,655
Total Other Provisions		1,143,149	357,506	0	0	1,500,655
Total other current liabilities		6,434,536	(3,380,292)	2,019,732	(946,160)	4,127,816

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2025	(As revenue)	31 May 2026	31 May 2026	Revenue	Revenue	Actual	
	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies								
Governance	0	0	0	0	0	43,750	43,750	30,723
General purpose funding	0	0	0	0	0	1,733,368	1,320,026	1,685,471
Law, order, public safety	0	0	0	0	0	235,920	189,135	240,011
Education and welfare	0	0	0	0	0	115,000	108,826	59,691
Recreation and culture	0	0	0	0	0	18,500	17,788	909
Transport	0	0	0	0	0	306,151	296,988	303,646
	0	0	0	0	0	2,452,689	1,976,513	2,320,451
Contributions								
Financial Assistance Grants	0	0	0	0	0	1,613,368	1,210,026	1,613,373
Commissions & Contributions (TPL)	0	0	0	0	0	110,000	100,837	116,832
Debt Collection Legal Expenses Reimbursement (GP)	0	0	0	0	0	120,000	110,000	72,098
Grant Income - Fire Prevention	0	0	0	0	0	48,780	48,780	38,399
KLC Donations Income	0	0	0	0	0	10,000	10,000	0
BFB LGGS Income	0	0	0	0	0	49,860	37,395	64,169
CESM Contributions & Reimbursements	0	0	0	0	0	137,280	102,960	137,443
Every Club Grant Scheme 2022-2025	7,678	0	0	7,678	0	7,500	6,875	0
Youth Activities Grant Income (CDOW)	0	0	0	0	0	39,000	39,000	39,691
Seniors Week Grant Income (CDOW)	0	0	0	0	0	1,000	913	0
National Youth Week Grant Income (CDOW)	0	0	0	0	0	3,000	2,750	3,000
Cultural Awareness	5,000	0	0	5,000	0	0	0	0
Lotterywest - Community Capacity Building	17,255	0	0	17,255	0	0	0	0
Harmony Festival Grant Income (CDOW)	0	0	0	0	0	70,000	64,163	17,000
Regional Council Income	0	0	0	0	0	43,750	43,750	30,723
Direct Road Grant (MRBD)	0	0	0	0	0	196,151	196,151	186,814
Naidoc Week	0	0	0	0	0	2,000	2,000	0
Kidsport	0	0	0	0	0	1,000	913	909
	29,933	0	0	29,933	0	2,452,689	1,976,513	2,320,451
TOTALS	29,933	0	0	29,933	0	2,452,689	1,976,513	2,320,451

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 2025	(As revenue)		31 May 2026	31 May 2026	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Governance	0	0	0	0	0	9,274,612	6,955,959	7,276,048
Law, order, public safety	0	0	0	0	0	260,000	0	152,553
Recreation and culture	0	0	0	0	0	97,301	62,301	53,031
Transport	0	0	0	0	0	1,493,015	1,190,060	978,690
Economic services	0	0	0	0	0	61,544	61,544	163,734
	0	0	0	0	0	11,186,472	8,269,864	8,624,057
Capital contributions								
Regional Road Group Grant	0	0	0	0	0	281,198	281,198	332,933
Roads to Recovery Funding	45,087	124,958	(170,045)	0	0	600,000	450,000	629,968
Chargeup Charging Station Grant	0	0	0	0	0	61,544	61,544	163,471
Grant Income - Economic LRCI	0	0	0	0	0	27,301	62,301	0
Grant Income - BMX Track upgrades	0	0	0	0	0	70,000	0	53,031
DFES Grant for BFB Shed upgrade	0	0	0	0	0	260,000	0	152,553
Early Childhood Hub Grant Funds	0	1,761,096	(760,326)	1,000,770	0	9,274,612	6,955,959	7,276,048
Saleyard Capital Grant - Ear Tagging equipment	0	0	0	0	0	0	0	263
Airport Runway Grants 25/26	0	133,677	(15,789)	117,888	0	611,817	458,862	15,789
	45,087	2,019,731	(946,160)	1,118,658	0	11,186,472	8,269,864	8,624,057
TOTALS	45,087	2,019,731	(946,160)	1,118,658	0	11,186,472	8,269,864	8,624,057

**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

14 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
			\$	\$	\$	\$
Movement in Opening Surplus/(Deficit)	OC19/26 - 24/03/2026					(769,166)
KLC Top Oval Amenities Building Interim Upgrade		Capital revenue				(644,166)
KLC Top Oval Amenities Building Interim Upgrade	OC165/25 - 25/11/2025	Capital expenses		125,000		(769,166)
					(125,000)	
REVENUE						
General Purpose Grants		Operating Grants		844,106		74,940
Untied Road Grants		Operating Grants		273,883		348,823
Rental Income - Key worker housing		Fees And Charges		28,200		377,023
Property Lease Fees		Fees And Charges		61,218		438,241
Yarding Fees - Saleyards		Fees And Charges		200,000		638,241
Salary package income pretax	OC19/26 - 24/03/2026	Other Income		7,680		645,921
Salary package income post		Other Income		10,651		656,572
CESM Contribution		Contributions And Reimbursements			(15,734)	640,838
Insurance Claims - Admin		Other Income		39,180		680,018
KLC Donations Income		Contributions And Reimbursements		10,000		690,018
EXPENSES						
Aquatic Centre Maintenance		Materials And Contracts			(72,773)	617,245
Building Program - Other Recreation		Materials And Contracts			(45,468)	571,777
Library Salaries		Employee Costs			(10,000)	561,777
Art Gallery Salaries	OC19/26 - 24/03/2026	Employee Costs		10,000		571,777
CESM vehicle costs		Materials And Contracts			(11,496)	560,281
Salary package vehicle expense		Other Expense			(18,331)	541,950
KLC Building Maintenance		Materials And Contracts			(33,000)	508,950
KLC Donation Expense		Materials And Contracts			(10,000)	498,950
CAPITAL INCOME						
Grant Income - Economic		Capital Income		61,544		560,494
Grant Income - Early Childhood Hub Project landscaping		Capital Income		250,000		810,494
Grant Income - Early Childhood Hub Project landscaping	OC19/26 - 24/03/2026	Capital Income		86,000		896,494
Grant Income - Early Childhood Hub Project landscaping		Capital Income		58,000		954,494
Grant Income - Bush Fire Brigade Project		Capital Income		160,000		1,114,494
Grant Income - Regional Road Group		Capital Income		41,200	(73,332)	1,082,362
Grant Income - BMX Track upgrades		Capital Income		70,000		1,152,362
CAPITAL EXPENSES						
Katanning Early Childhood Hub Project - landscaping		Capital Expense			(494,000)	658,362
Katanning BFB Shed		Capital Expense			(69,925)	588,437
CESM Vehicle Purchase		Capital Expense		29,000		617,437
Cemetery Project	OC19/26 - 24/03/2026	Capital Expense			(44,690)	572,747
Plant Purchases - Multi Tyred Roller		Capital Expense		200,000		772,747
Pool Blanket		Capital Expense			(39,180)	733,567
Warren Road RRG upgrade carryover		Capital Expense			(69,819)	663,748
Amherst Street RRG		Capital Expense		55,000		718,748
Aberdeen Street RRG		Capital Expense		55,000		773,748
PROCEEDS FROM ASSET SALES						
Sale of Land - kaatanup way lots	OC19/26 - 24/03/2026	Proceeds From Asset Sales			(160,000)	613,748
Sale of Land - Shire vacant lots		Proceeds From Asset Sales		75,000		688,748
ADJUSTMENTS TO RESERVE TRANSFERS						
Transfer to Plant Reserve (Multi Tyred Roller)		Transfer To Reserve			(200,000)	488,748
Transfer from KLC Facility Reserve (top oval works)	OC19/26 - 24/03/2026	Transfer From Reserve		125,000		613,748
Transfer to housing reserve		Transfer To Reserve			(75,000)	538,748
Transfer to Saleyards Reserve		Transfer To Reserve			(200,000)	338,748

**SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2026**

14 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 \$
NEW PROJECTS/ITEMS						
Lake Ewlyamartup BBQ's x 2		Capital Expense			(10,412)	328,336
Top Oval Project	OC19/26 -	Capital Expense			(125,000)	203,336
BMX Track upgrades	24/03/2026	Capital Expense			(70,000)	133,336
Conroy Street Roundabout upgrades		Capital Expense			(10,000)	123,336
				2,875,662	(1,983,160)	123,336