



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
August 2025



Heart of the Great Southern

Schedule of Accounts Paid - August 2025

| EFT Payments | Date | Name | Description | Amount | Total |
|-----------------|-------------------|---|---|--------------|------------------|
| EFT40097 | 01/08/2025 | Team Global Express Pty Ltd | | -\$ | 850.49 |
| 0691-S408620 | 13/07/2025 | | Team Global Express Freight Charges | \$ 850.49 | |
| EFT40098 | 01/08/2025 | Premier Smash Repairs | | -\$ | 1,000.00 |
| 20878 | 23/07/2025 | | KA25652 Toyota Hilux - Insurance Claim MO0081406 | \$ 1,000.00 | |
| EFT40099 | 01/08/2025 | Elizabeth French Consulting | | -\$ | 6,500.28 |
| 250703 | 29/07/2025 | | Consultants - Environmental Health Officer | \$ 6,500.28 | |
| EFT40100 | 01/08/2025 | Katanning Stock & Trading | | -\$ | 820.90 |
| 7/85 | 08/07/2025 | | Building Maintenance - Multiple Locations | \$ 605.10 | |
| 7/88 | 29/07/2025 | | Building Maintenance - Miniature Railway, Depot & KLC | \$ 215.80 | |
| EFT40101 | 01/08/2025 | Ian Norrish Cabinets | | -\$ | 191.18 |
| 883 | 29/07/2025 | | Katanning Hotel - Repairs to Architrave | \$ 191.18 | |
| EFT40102 | 01/08/2025 | Keybrook Holdings Pty Ltd | | -\$ | 17,410.00 |
| 00006160 | 24/07/2025 | | 21 Round Drive Demolition - Progress Payment | \$ 17,410.00 | |
| EFT40103 | 01/08/2025 | Great Southern Merino Sheepbreeders Association Inc. | | -\$ | 825.00 |
| INV-0023 | 22/05/2025 | | Sponsorship - 2025 Rabobank WA Sheep Expo & Ram Sale | \$ 825.00 | |
| EFT40104 | 01/08/2025 | Australian Taxation Office | | -\$ | 32,773.00 |
| 20250730 | 30/07/2025 | | PAYG - Week Ending: 30/07/2025 | \$ 32,773.00 | |
| EFT40105 | 01/08/2025 | Katanning Betta Home Living | | -\$ | 278.70 |
| 35810060607 | 11/07/2025 | | Depot Appliances - Kettle | \$ 39.00 | |
| 35810060748 | 15/07/2025 | | Depot Vehicles - SD Cards for Dashcams | \$ 239.70 | |

Schedule of Accounts Paid - August 2025

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|-----------------|-------------------|---|--|-----|-----------------|
| EFT40106 | 01/08/2025 | Burgess Rawson | | -\$ | 54.97 |
| 25637 | 31/07/2025 | | Water Consumption - Katanning Railway Yard | \$ | 42.03 |
| 25638 | 31/07/2025 | | Water Consumption - Katanning Railway Yard | \$ | 12.94 |
| EFT40107 | 01/08/2025 | AMPAC Debt Recovery | | -\$ | 243.50 |
| 120768 | 11/07/2025 | | Debt Recovery - Rates | \$ | 243.50 |
| EFT40108 | 01/08/2025 | Great Southern Toyota | | -\$ | 1,013.20 |
| JC34051453 | 12/07/2025 | | KA25652 Toyota Hilux - Scheduled 170,000Km Service | \$ | 390.17 |
| JC34051518 | 16/07/2025 | | KA09 Toyota Fortuner - Scheduled 90,000Km Service | \$ | 623.03 |
| EFT40109 | 01/08/2025 | Southpoint Nominees Pty Ltd T/A LMW South West | | -\$ | 4,950.00 |
| 2506010033.1 | 23/06/2025 | | KLC Outbuildings - Lease Valuation Works | \$ | 4,950.00 |
| EFT40110 | 01/08/2025 | St John Ambulance Western Australia Ltd | | -\$ | 2,050.00 |
| FAINV01315511 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315522 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315523 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315526 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 180.00 |
| FAINV01315512 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315513 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315514 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315516 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315518 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315519 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315520 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| FAINV01315521 | 10/07/2025 | | St Johns Youth First Aid Course | \$ | 170.00 |
| EFT40111 | 01/08/2025 | ABC Distributors WA | | -\$ | 115.57 |
| 172175 | 10/07/2025 | | Cleaning Order - KLC | \$ | 115.57 |

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|-----------------|-------------------|--|---|-----|-----------------|
| EFT40112 | 01/08/2025 | Western Power | | -\$ | 3,300.00 |
| CORPB0795321 | 11/07/2025 | | Katanning ECH - Power Deisgn Fee | \$ | 3,300.00 |
| EFT40113 | 01/08/2025 | Lotex Filter Cleaning Service | | -\$ | 263.79 |
| 00011532 | 14/02/2025 | | Filter Cleaning Service - Depot Vehicles | \$ | 263.79 |
| EFT40114 | 01/08/2025 | Arms & Cartridge Supplies | | -\$ | 401.50 |
| 00009764 | 14/07/2025 | | Animal Welfare Expenses - Bolt Gun Repairs | \$ | 401.50 |
| EFT40115 | 01/08/2025 | Hitachi Construction Machinery Aust Ltd | | -\$ | 111.85 |
| SI1854928 | 10/07/2025 | | Hitachi Wheel Loader - Air Filter & Radial Seal | \$ | 111.85 |
| EFT40116 | 01/08/2025 | Rural Power Solutions | | -\$ | 1,996.50 |
| INV-0780 | 24/07/2025 | | Depot Maintenance - Find Electrical Fault in Kitchen | \$ | 148.50 |
| INV-0781 | 24/07/2025 | | Town Hall Maintenance - Replace Lighting with LEDs | \$ | 1,848.00 |
| EFT40117 | 01/08/2025 | Remote Site Mechanical | | -\$ | 5,434.00 |
| INV-0380 | 23/07/2025 | | Contract Mechanic Services: 15/07/2025 - 23/07/2025 | \$ | 5,434.00 |
| EFT40118 | 01/08/2025 | Best Office Systems | | -\$ | 495.50 |
| 648520 | 24/07/2025 | | Depot Photocopier Charges: 20/06/2025 - 20/07/2025 | \$ | 49.50 |
| 648713 | 25/07/2025 | | Transport Licensing - Printer Toner | \$ | 446.00 |
| EFT40119 | 01/08/2025 | Solid Ceilings | | -\$ | 660.00 |
| INV-0061 | 30/07/2025 | | Cherry Picker Hire - Airport Windssock Installation & KCMC Roof Repairs | \$ | 660.00 |
| EFT40120 | 01/08/2025 | Paywise Pty Ltd | | -\$ | 854.29 |
| 467148 | 30/07/2025 | | Vehicle Lease - KA48 | \$ | 854.29 |

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|-----------------|-------------------|---|---|-----|------------------|
| EFT40121 | 01/08/2025 | Adrian Nicoll | | -\$ | 339.08 |
| 20250730 | 30/07/2025 | | Reimbursement - Travel Expenses | \$ | 339.08 |
| EFT40122 | 01/08/2025 | Jeert Mia Aboriginal Corporation | | -\$ | 2,000.00 |
| KS125 | 06/07/2025 | | KAARL Yarning Centre Opening - Catering | \$ | 2,000.00 |
| EFT40123 | 01/08/2025 | Warren Blackwood Waste | | -\$ | 10,800.74 |
| 19893 | 18/07/2025 | | Waste Collection Service - Regular Service | \$ | 5,042.24 |
| 19896 | 26/07/2025 | | Waste Collection Service - Recycling Service | \$ | 5,758.50 |
| EFT40124 | 01/08/2025 | Wetdeck Pty Ltd | | -\$ | 30,550.00 |
| INV-0030 | 27/07/2025 | | Katanning Aquatic Centre - Paint Works & Extra Seal Works | \$ | 30,550.00 |
| EFT40125 | 01/08/2025 | Michael Chesson | | -\$ | 35,000.00 |
| 20250731 | 31/07/2025 | | Unit 3 Amherst Village - Refundable Capital Deposit 40% | \$ | 35,000.00 |
| EFT40126 | 01/08/2025 | John Edward Pepall | | -\$ | 25,317.00 |
| 20250725 | 25/07/2025 | | Sale of Unit 1 Amherst Village - Return 50% Profit | \$ | 25,317.00 |
| EFT40127 | 07/08/2025 | Paull & Warner Resources | | -\$ | 404.80 |
| S174700 | 24/07/2025 | | Admin Fire Detection & Alarm Monitoring - July 2025 | \$ | 404.80 |
| EFT40128 | 07/08/2025 | BGL Solutions | | -\$ | 8,671.50 |
| INV-0007386 | 31/07/2025 | | AAPG & Lions Parks - Grounds Maintenance | \$ | 8,671.50 |
| EFT40129 | 07/08/2025 | Katanning Security Protection | | -\$ | 222.00 |
| 00000848 | 01/08/2025 | | Security Services - Alarm Response | \$ | 222.00 |
| EFT40130 | 07/08/2025 | Canon Australia | | -\$ | 221.16 |
| 8125384656 | 17/07/2025 | | Library Copier Charges: 18 June 2025 - 17 July 2025 | \$ | 221.16 |

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|---------------------|-------------------|---|----|----------|-----------------|
| EFT40131 | 07/08/2025 | Integrated ICT | | -\$ | 8,297.61 |
| 37899 | 30/07/2025 | Managed Services Agreement - July 2025 | \$ | 4,867.50 | |
| 38752 | 31/07/2025 | Software Subscriptions - Microsoft 365 Licences | \$ | 2,487.98 | |
| 38979 | 31/07/2025 | Software Subscriptions - Trend Micro Antivirus | \$ | 207.57 | |
| 38980 | 31/07/2025 | Software Subscriptions - M365 Backup | \$ | 336.27 | |
| 38981 | 31/07/2025 | Software Subscriptions - Cloud Backup | \$ | 398.29 | |
| EFT40132 | 07/08/2025 | Team Global Express Pty Ltd | | -\$ | 506.25 |
| 0692-S408620 | 20/07/2025 | Team Global Express Freight Charges | \$ | 506.25 | |
| EFT40133 | 07/08/2025 | Katanning Stock & Trading | | -\$ | 511.80 |
| 7/87 | 24/07/2025 | Graffiti Control - Police Pools | \$ | 21.80 | |
| 7/90 | 05/08/2025 | All Ages Playground - Replace Tap | \$ | 490.00 | |
| EFT40134 | 07/08/2025 | Warren Blackwood Waste | | -\$ | 1,180.87 |
| 19939 | 03/08/2025 | Waste Collection Service - Front Lift Bin Service | \$ | 1,180.87 | |
| EFT40135 | 07/08/2025 | QFH Multiparts | | -\$ | 175.32 |
| 912981874 | 17/07/2025 | Saleyards Maintenance - Ball Valves for Troughs | \$ | 175.32 | |
| EFT40136 | 07/08/2025 | Great Southern Fuel Supplies | | -\$ | 4,632.19 |
| JULY2025 | 31/07/2025 | Fuel Card Purchases - July 2025 | \$ | 4,632.19 | |
| EFT40137 | 07/08/2025 | AMPAC Debt Recovery | | -\$ | 110.00 |
| 120829 | 18/07/2025 | Debt Recovery - Rates | \$ | 110.00 | |
| EFT40138 | 07/08/2025 | Kowalds News & Glasshouse | | -\$ | 141.20 |
| SN00 0039 0108 2025 | 01/08/2025 | Admin Daily Newspapers - July 2025 | \$ | 141.20 | |
| EFT40139 | 07/08/2025 | ABC Distributors WA | | -\$ | 2,273.63 |
| 172349 | 24/07/2025 | Cleaning Order - Public Toilets | \$ | 2,273.63 | |
| EFT40140 | 07/08/2025 | Autosmart WA South West & Great Southern | | -\$ | 323.63 |
| 02404550 | 08/07/2025 | Depot Stocks - Consumables | \$ | 323.63 | |

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|-----------------|-------------------|---|----|----------|-----------------|
| EFT40141 | 07/08/2025 | Water Corporation | | -\$ | 4,796.81 |
| 90 07673 96 2 | 29/07/2025 | Water Usage - Cullen Street Standpipe | \$ | 2,968.39 | |
| 90 24441 53 0 | 01/08/2025 | Water Service Charges - 19 Kaatanup Loop | \$ | 283.29 | |
| 90 24453 29 1 | 01/08/2025 | Water Service Charges - 2/8 Kaatanup Loop | \$ | 279.13 | |
| 90 07680 64 4 | 01/08/2025 | Water Usage - Baker Street Standpipe | \$ | 612.00 | |
| 90 24453 28 3 | 04/08/2025 | Water Service Charges - 4/8 Kaatanup Loop | \$ | 137.78 | |
| 90 24464 55 6 | 05/08/2025 | Water Service Charges - 2/5 Kaatanup Loop | \$ | 279.13 | |
| 90 24464 56 4 | 05/08/2025 | Water Service Charges - 3/5 Kaatanup Loop | \$ | 237.09 | |
| EFT40142 | 07/08/2025 | WesTrac | | -\$ | 1,544.79 |
| PI1185522 | 17/07/2025 | Caterpillar Landfill Compactor - Service Kit | \$ | 519.97 | |
| PI 1190786 | 19/07/2025 | Caterpillar Landfill Compactor - Service Kit | \$ | 1,024.82 | |
| EFT40143 | 07/08/2025 | ReadyTech User Group WA Inc | | -\$ | 847.00 |
| 00001097 | 24/07/2025 | ReadyTech SynergySoft Support - Annual Subscription 2025/26 | \$ | 847.00 | |
| EFT40144 | 07/08/2025 | Arrow Bronze | | -\$ | 789.60 |
| 766543 | 08/07/2025 | Cemetery - Niche Wall Plaque | \$ | 789.60 | |
| EFT40145 | 07/08/2025 | DX Print Group Pty Ltd | | -\$ | 3,201.00 |
| 00100203 | 21/07/2025 | Rates - Waste Collection Calendar 2025/26 | \$ | 2,673.00 | |
| 00100204 | 21/07/2025 | Rates - Tip Passes 2025/26 | \$ | 528.00 | |
| EFT40146 | 07/08/2025 | PFD Food Services | | -\$ | 782.05 |
| LQ815405 | 23/07/2025 | Kiosk Stock Order | \$ | 782.05 | |

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|-----------------|-------------------|--|--|-----|------------------|
| EFT40147 | 07/08/2025 | Ray Ford Signs | | -\$ | 715.00 |
| INV-0918 | 16/07/2025 | | Signage Order - Amherst Village | \$ | 715.00 |
| EFT40148 | 07/08/2025 | Telair Pty Ltd | | -\$ | 427.90 |
| TA20748-073 | 31/07/2025 | | Administration Internet Expenses - August 2025 | \$ | 427.90 |
| EFT40149 | 07/08/2025 | KJB Plumbing and Gas | | -\$ | 1,658.00 |
| 4078 | 30/07/2025 | | New Bushfire Shed - Connect Water Supply | \$ | 1,658.00 |
| EFT40150 | 07/08/2025 | Phriendly Phishing Pty Ltd | | -\$ | 3,024.87 |
| SI202507002445 | 24/07/2025 | | Software Subscriptions - Premium Training Content Plan | \$ | 3,024.87 |
| EFT40151 | 07/08/2025 | DNS Computing | | -\$ | 130.00 |
| 3264 | 25/07/2025 | | KLC - CCTV Maintenance | \$ | 130.00 |
| EFT40152 | 07/08/2025 | Grande Food Service | | -\$ | 893.03 |
| 4252386 | 23/07/2025 | | Kiosk Stock Order | \$ | 368.39 |
| 4252629 | 30/07/2025 | | Kiosk Stock Order | \$ | 524.64 |
| EFT40153 | 15/08/2025 | Gypsy Kitchen Co | | -\$ | 440.00 |
| INV-0153 | 11/08/2025 | | Catering - Council Forum | \$ | 440.00 |
| EFT40154 | 15/08/2025 | Dormakaba Australia | | -\$ | 14,159.51 |
| 35WA1369177 | 11/08/2025 | | Auto Door Maintenance - KLC & KCMC | \$ | 14,159.51 |
| EFT40155 | 15/08/2025 | McIntosh & Son Perth Branch | | -\$ | 945.26 |
| P40/1730 | 10/07/2025 | | KA25381 CASE Wheel Loader - Service Kit | \$ | 169.96 |
| P40/1950 | 24/07/2025 | | CASE Wheel Loader - Wiper Arms & Blades | \$ | 775.30 |
| EFT40156 | 15/08/2025 | Katanning Security Protection | | -\$ | 222.00 |
| 00000849 | 12/08/2025 | | Security Services - Alarm Response | \$ | 222.00 |

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|------------------|-------------------|--------------------------------------|---|-----|------------------|
| EFT40157 | 15/08/2025 | Canon Australia | | -\$ | 43.62 |
| 8125409802 | 30/07/2025 | | Admin Photocopier Charges - UniFlow | \$ | 43.62 |
| EFT40158 | 15/08/2025 | ABA Security & Electrical | | -\$ | 528.00 |
| 46639 | 01/07/2025 | | Admin Building - Alarm Monitoring 2025/26 FY | \$ | 528.00 |
| EFT40159 | 15/08/2025 | WA Contract Ranger Services | | -\$ | 12,278.75 |
| 00006464 | 26/07/2025 | | Ranger Services: 14/07/2025 - 27/07/2025 | \$ | 6,008.75 |
| 00006505 | 08/08/2025 | | Ranger Services: 28/07/2025 - 10/08/2025 | \$ | 6,270.00 |
| EFT40160 | 15/08/2025 | Hersey's Safety | | -\$ | 1,589.86 |
| INV-4335 | 30/07/2025 | | Uniforms & PPE - Safety Equipment & Depot Consumables | \$ | 1,589.86 |
| EFT40161 | 15/08/2025 | Team Global Express Pty Ltd | | -\$ | 32.97 |
| 0693-S408620 | 27/07/2025 | | Team Global Express Freight Charges | \$ | 32.97 |
| EFT40162 | 15/08/2025 | Belinda Knight | | -\$ | 4,620.00 |
| BK239 | 31/07/2025 | | Contracting Service - Financial Services | \$ | 4,620.00 |
| EFT40163 | 15/08/2025 | West Australian Newspapers | | -\$ | 650.00 |
| 1007010420250731 | 31/07/2025 | | Advertisement - Verge Collection Dates in Great Southern Herald | \$ | 650.00 |
| EFT40164 | 15/08/2025 | Katanning Stock & Trading | | -\$ | 825.45 |
| 7/89 | 04/08/2025 | | Building Maintenance - Multiple Locations | \$ | 280.45 |
| 7/91 | 13/08/2025 | | Saleyard Effluent Maintenance - Star Pickets | \$ | 545.00 |
| EFT40165 | 15/08/2025 | Warren Blackwood Waste | | -\$ | 10,800.74 |
| 19897 | 03/08/2025 | | Waste Collection Service - Regular Service | \$ | 5,042.24 |
| 19944 | 08/08/2025 | | Waste Collection Service - Recycling Service | \$ | 5,758.50 |
| EFT40166 | 15/08/2025 | Ready Tech | | -\$ | 1,247.40 |
| INITV042528 | 30/07/2025 | | IT Support - Update Rates Notices | \$ | 1,247.40 |

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|-----------------|-------------------|-------------------------------------|---|------------|------------------|
| EFT40167 | 15/08/2025 | QFH Multiparts | | -\$ | 226.38 |
| 913038300 | 29/07/2025 | | KA11363 Hino Truck - VDC Coil | \$ | 226.38 |
| EFT40168 | 15/08/2025 | WALGA | | -\$ | 28,734.94 |
| SI-015317 | 31/07/2025 | | WALGA Annual Membership & Subscriptions 2025/26 | \$ | 28,734.94 |
| EFT40169 | 15/08/2025 | Australian Taxation Office | | -\$ | 34,427.00 |
| 20250813 | 13/08/2025 | | PAYG - Week Ending: 13/08/2025 | \$ | 34,427.00 |
| EFT40170 | 15/08/2025 | Great Southern Fuel Supplies | | -\$ | 350.13 |
| 17010665 | 08/08/2025 | | Workshop Supplies - Grease | \$ | 350.13 |
| EFT40171 | 15/08/2025 | Burgess Rawson | | -\$ | 1,412.94 |
| 25662 | 07/08/2025 | | Water Consumption - Rail Reserve at Austral Terrace | \$ | 107.77 |
| 25681 | 07/08/2025 | | Water Consumption - Katanning Railway Yard | \$ | 926.92 |
| 25720 | 13/08/2025 | | Water Consumption - Katanning Railway Yard | \$ | 378.25 |
| EFT40172 | 15/08/2025 | AMPAC Debt Recovery | | -\$ | 115.50 |
| 120990 | 31/07/2025 | | Debt Recovery - Rates | \$ | 115.50 |
| EFT40173 | 15/08/2025 | Slavin Architects | | -\$ | 14,292.30 |
| INV-1492 | 08/08/2025 | | Early Childhood Hub - Project Management | \$ | 14,292.30 |
| EFT40174 | 15/08/2025 | Great Southern Toyota | | -\$ | 500.23 |
| JC34051650 | 30/07/2025 | | KA1100 Toyota Camry - Scheduled 30,000Km Service | \$ | 500.23 |
| EFT40175 | 15/08/2025 | Katanning H Hardware | | -\$ | 4,136.55 |
| 102055762 | 11/07/2025 | | Footpath Maintenance - Diamond Blade | \$ | 61.90 |
| 106050339 | 18/07/2025 | | Uniforms & PPE - Safety Boots | \$ | 204.95 |
| 106050342 | 18/07/2025 | | Desal Plant & Refuse Site - Ladder & Safety Step | \$ | 223.90 |
| 102056257 | 22/07/2025 | | Assorted Trailer Parts - D-Shackles | \$ | 128.00 |
| 102056474 | 25/07/2025 | | Uniforms & PPE - Hi-Vis Shirt & Jacket | \$ | 107.90 |
| 105004434 | 29/07/2025 | | Warren Road Works - Concrete Pipe & Head Wall | \$ | 3,409.90 |

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|-----------------|-------------------|---|---|-----|-----------------|
| EFT40176 | 15/08/2025 | Connect CCS | | -\$ | 133.54 |
| 00119974 | 15/08/2025 | | After Hours Call Centre - July 2025 | \$ | 133.54 |
| EFT40177 | 15/08/2025 | AFGRI Equipment | | -\$ | 8,950.14 |
| 2987934 | 04/07/2025 | | John Deere Motor Grader - Hydraulic Hoses | \$ | 1,339.51 |
| 2990355 | 15/07/2025 | | John Deere Motor Grader - Grader Service Kit | \$ | 6,639.11 |
| 2991716 | 21/07/2025 | | KA25815 John Deere Mower - Filters | \$ | 971.52 |
| EFT40178 | 15/08/2025 | BTW Rural Supplies | | -\$ | 4,793.00 |
| 45402 | 17/07/2025 | | Depot Equipment - Brushcutter Heads | \$ | 760.00 |
| 45415 | 22/07/2025 | | Workshop Supplies - Parts & Consumables | \$ | 676.00 |
| 45316 | 29/07/2025 | | Depot Equipment - Brushcutters | \$ | 3,357.00 |
| EFT40179 | 15/08/2025 | Water Corporation | | -\$ | 279.13 |
| 90 24453 27 5 | 04/08/2025 | | Water Service Charges - 3/8 Kaatanup Loop | \$ | 279.13 |
| EFT40180 | 15/08/2025 | RAECO | | -\$ | 219.08 |
| 605651 | 29/07/2025 | | Library Materials - Adhesive Contact | \$ | 219.08 |
| EFT40181 | 15/08/2025 | Plastics Plus | | -\$ | 2,877.60 |
| 380066 | 08/08/2025 | | Depot Stock - Wheelie Bins | \$ | 2,877.60 |
| EFT40182 | 15/08/2025 | Shire of Goomalling | | -\$ | 775.36 |
| 17624 | 05/08/2025 | | Reimbursement - Workers Compensation for Samuel Bryce | \$ | 775.36 |
| EFT40183 | 15/08/2025 | Australia Post | | -\$ | 3,317.69 |
| 1014156502 | 03/08/2025 | | Admin Daily Postage - July 2025 | \$ | 3,317.69 |
| EFT40184 | 15/08/2025 | National Livestock Reporting Service | | -\$ | 1,237.50 |
| 90060156 | 31/07/2025 | | Saleyards Livestock Market Report - July 2025 | \$ | 1,237.50 |
| EFT40185 | 15/08/2025 | Dhu South Electrical | | -\$ | 429.00 |
| 6954 | 29/07/2025 | | Admin - Air-con Maintenance | \$ | 429.00 |

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|-----------------|-------------------|---|--|-----|------------------|
| EFT40186 | 15/08/2025 | SOS Office Equipment | | -\$ | 129.69 |
| SOS674055 | 31/07/2025 | KLC Copier Charges - July 2025 | | \$ | 129.69 |
| EFT40187 | 15/08/2025 | Arrow Bronze | | -\$ | 5,451.80 |
| 767438 | 30/07/2025 | Cemetery Maintenance - Blank Plaques for New Niche Wall | | \$ | 5,451.80 |
| EFT40188 | 15/08/2025 | BOC Limited | | -\$ | 92.60 |
| 4039764367 | 29/07/2025 | Container Service - July 2025 | | \$ | 92.60 |
| EFT40189 | 15/08/2025 | Omnicom Media Group Australia Pty Ltd | | -\$ | 510.68 |
| 1866755 | 31/07/2025 | Advertisement - Staff Vacancy | | \$ | 510.68 |
| EFT40190 | 15/08/2025 | Tyrepower Katanning | | -\$ | 10,100.00 |
| 165918 | 03/07/2025 | John Deere Motor Grader - Tyre Maintenance | | \$ | 9,960.00 |
| 166262 | 29/07/2025 | John Deere Backhoe Loader - Tyre Repair | | \$ | 140.00 |
| EFT40191 | 15/08/2025 | PFD Food Services | | -\$ | 1,056.95 |
| LQ885531 | 30/07/2025 | Kiosk Stock Order | | \$ | 1,056.95 |
| EFT40192 | 15/08/2025 | Kojonup BMC Embroidery | | -\$ | 3,173.50 |
| 11238 | 08/08/2025 | Admin Uniform Order - August 2025 - 50% Deposit | | \$ | 3,173.50 |
| EFT40193 | 15/08/2025 | Office Works Business Direct | | -\$ | 270.00 |
| 622957599 | 28/07/2025 | Stionery Order - Library | | \$ | 270.00 |
| EFT40194 | 15/08/2025 | Ray Ford Signs | | -\$ | 814.00 |
| INV-0958 | 13/08/2025 | Signage Order - Traffic Signs | | \$ | 753.50 |
| INV-0960 | 13/08/2025 | Traffic/Street Signs - Toilet Sign | | \$ | 60.50 |
| EFT40195 | 15/08/2025 | Moore Australia Audit (WA) | | -\$ | 2,750.00 |
| 443637 | 31/07/2025 | Audit Services - DPIRD Grant for eID Sheep Ear Tagging | | \$ | 2,750.00 |
| EFT40196 | 15/08/2025 | KJB Plumbing and Gas | | -\$ | 3,040.00 |
| 4080 | 06/08/2025 | Miniature Railway - Install and Connect Hand Basin | | \$ | 1,425.00 |
| 4081 | 07/08/2025 | Katanning Community Medical Centre - Plumbing Maintenance | | \$ | 1,615.00 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|--|-----|-----------------|
| EFT40197 | 15/08/2025 | PathWest Laboratory Medicine WA | | -\$ | 49.50 |
| 855687 | 23/07/2025 | | Fit for Work - Pre-Employment Drug Test | \$ | 49.50 |
| EFT40198 | 15/08/2025 | Village Solutions Australia | | -\$ | 840.40 |
| INV-3745 | 04/08/2025 | | Advertisement - Amherst Village Vacancies | \$ | 840.40 |
| EFT40199 | 15/08/2025 | Paywise Pty Ltd | | -\$ | 854.29 |
| 472087 | 13/08/2025 | | Vehicle Lease - KA48 | \$ | 854.29 |
| EFT40200 | 15/08/2025 | Wren Oil | | -\$ | 220.00 |
| 202986 | 31/07/2025 | | Waste Oil Collection - July 2025 | \$ | 220.00 |
| EFT40201 | 15/08/2025 | Winc Australia | | -\$ | 1,813.20 |
| 9048256785 | 03/07/2025 | | KLC - Cleaning Products | \$ | 593.89 |
| 9048329178 | 16/07/2025 | | CEO Stationery - Premium Magnetic Whiteboard | \$ | 404.93 |
| 9048370732 | 22/07/2025 | | Admin Stationery Order - July 2025 | \$ | 680.70 |
| 9048372937 | 23/07/2025 | | Admin Stationery Order - July 2025 | \$ | 133.68 |
| EFT40202 | 15/08/2025 | Station Motors Group Katanning | | -\$ | 771.13 |
| R 60591 | 07/05/2025 | | KA03 Mazda CX5 - Scheduled 90,000Km Service | \$ | 425.08 |
| R 60727 | 19/05/2025 | | KA108 Isuzu D-Max - Replace LHF Window | \$ | 346.05 |
| EFT40203 | 15/08/2025 | Department of Local Government, Industry Regulation and Safety | | -\$ | 726.94 |
| BSLJUL2025 | 01/07/2025 | | Building Services Levy - July 2025 | \$ | 726.94 |
| EFT40204 | 15/08/2025 | Squash WA | | -\$ | 1,100.00 |
| INV-8001 | 02/07/2025 | | Community Grants Programme - Katanning Squash Club | \$ | 1,100.00 |
| EFT40205 | 15/08/2025 | Winc Australia | | -\$ | 14.63 |
| 9048244293 | 02/07/2025 | | Admin Stationery Order - May 2025 | \$ | 14.63 |
| EFT40206 | 18/08/2025 | West Coast Elevator Services Pty Ltd | | -\$ | 1,551.00 |
| INV-2292 | 08/08/2025 | | Admin Building - General Service of Lift | \$ | 1,551.00 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|--|-----|------------------|
| EFT40207 | 18/08/2025 | Katanning Cleaning | | -\$ | 14,872.00 |
| 2 (2025-2026) | 03/08/2025 | | Cleaning Contract 2025/26 - July 2025 | \$ | 14,872.00 |
| EFT40208 | 18/08/2025 | Zenith Laundry | | -\$ | 85.23 |
| 00321828 | 14/08/2025 | | KLC - Laundry Order | \$ | 85.23 |
| EFT40209 | 18/08/2025 | Katanning Glazing & Security | | -\$ | 1,061.50 |
| INV-2785 | 12/08/2025 | | Katanning Aquatic Centre - Repair to Doors post Break-in | \$ | 1,061.50 |
| EFT40210 | 18/08/2025 | Coca-Cola Amatil | | -\$ | 1,642.94 |
| 0237256296 | 31/07/2025 | | Kiosk Stock Order | \$ | 1,037.63 |
| 0237303981 | 07/08/2025 | | Kiosk Stock Order | \$ | 605.31 |
| EFT40211 | 18/08/2025 | Remote Site Mechanical | | -\$ | 660.00 |
| INV-0383 | 14/08/2025 | | KA126 Holden Colorado - Fuel Transfer Pump | \$ | 167.20 |
| INV-0384 | 14/08/2025 | | Caterpillar Multityred Roller - Transmission Control Spool | \$ | 492.80 |
| EFT40212 | 18/08/2025 | Pingarning Pty Ltd | | -\$ | 1,210.00 |
| 143 | 09/08/2025 | | WHS Services - August 2025 | \$ | 1,210.00 |
| EFT40213 | 18/08/2025 | key2creative | | -\$ | 2,816.00 |
| 53362 | 09/07/2025 | | Website Development - Host fee, Maintenance & Security | \$ | 1,738.00 |
| 53363 | 09/07/2025 | | Website Development - Analytics and Dashboard Set-up | \$ | 1,078.00 |
| EFT40214 | 18/08/2025 | Rural Connect Collective | | -\$ | 990.00 |
| 002-2025 | 08/05/2025 | | 6 Week Wellness Program - Group Yin Yoga Sessions | \$ | 990.00 |
| EFT40215 | 22/08/2025 | Ryan Peter Julius | | -\$ | 28,600.00 |
| INV-0045 | 04/08/2025 | | Unit 3 Amherst Village - Bathroom Renovations | \$ | 28,600.00 |
| EFT40216 | 22/08/2025 | Canon Australia | | -\$ | 1,479.84 |
| 8125419316 | 04/08/2025 | | Admin Photocopier Charges: 05/07/2025 - 04/08/2025 | \$ | 1,250.87 |
| 8125422890 | 07/08/2025 | | Admin Photocopier Charges: 08/07/2025 - 07/08/2025 | \$ | 228.97 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|--|-----|-----------------|
| EFT40217 | 22/08/2025 | Team Global Express Pty Ltd | | -\$ | 404.61 |
| 0694-5408620 | 03/08/2025 | | Team Global Express Freight Charges | \$ | 404.61 |
| EFT40218 | 22/08/2025 | Corry Rene Why | | -\$ | 234.90 |
| 20250814 | 14/08/2025 | | Reimbursement - Beverages for Art Gallery Event | \$ | 41.00 |
| 14082025 | 14/08/2025 | | Reimbursement - Snacks & Beverages for Art Gallery Event | \$ | 193.90 |
| EFT40219 | 22/08/2025 | Village Solutions Australia | | -\$ | 2,313.94 |
| INV-0059 | 23/05/2025 | | Amherst Management - Electrical Maintenance | \$ | 1,536.68 |
| INV-0071 | 01/07/2025 | | Amherst Management - Vacant Unit Levy | \$ | 401.00 |
| INV-0072 | 01/07/2025 | | Amherst Management - Monthly Levy | \$ | 376.26 |
| EFT40220 | 22/08/2025 | Taylor, Nott & Molinari | | -\$ | 550.00 |
| 007699 | 19/08/2025 | | Legal Advice - Guidance on Stray Cattle | \$ | 550.00 |
| EFT40221 | 22/08/2025 | Warren Blackwood Waste | | -\$ | 5,042.24 |
| 19945 | 19/08/2025 | | Waste Collection Service - Regular Service | \$ | 5,042.24 |
| EFT40222 | 22/08/2025 | MoHana Catering | | -\$ | 678.00 |
| 00000297 | 14/08/2025 | | Catering - Ordinary Council Meeting | \$ | 150.00 |
| 00000298 | 20/08/2025 | | Catering - Council Forum | \$ | 528.00 |
| EFT40223 | 22/08/2025 | St John Ambulance Western Australia Ltd | | -\$ | 114.99 |
| CYINV00389443 | 07/08/2025 | | BFB Supplies - Re-Stock First Aid Kits | \$ | 114.99 |
| EFT40224 | 22/08/2025 | Autosmart WA South West & Great Southern | | -\$ | 584.10 |
| 02404870 | 07/08/2025 | | Depot Consumables - Floor Cleaner | \$ | 584.10 |
| EFT40225 | 22/08/2025 | Scania Australia Pty Ltd | | -\$ | 387.31 |
| 61880092 | 08/05/2025 | | KA25958 Scania - Fuel Hose | \$ | 387.31 |
| EFT40226 | 22/08/2025 | PFD Food Services | | -\$ | 729.95 |
| LQ956419 | 06/08/2025 | | Kiosk Stock Order | \$ | 729.95 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|---|-----|------------------|
| EFT40227 | 22/08/2025 | Office National Albany | | -\$ | 133.95 |
| 724258 | 05/08/2025 | | Stationery - Sticker Roll for Check-in System | \$ | 133.95 |
| EFT40228 | 22/08/2025 | Remote Site Mechanical | | -\$ | 5,478.00 |
| INV-0385 | 14/08/2025 | | Contract Mechanic Services: 11/08/2025 - 14/08/2025 | \$ | 5,478.00 |
| EFT40229 | 22/08/2025 | Stiles Electrical & Communication Services Pty Ltd | | -\$ | 73,904.34 |
| 9496 | 28/05/2025 | | Quartermaine Oval Upgrade - Lighting | \$ | 73,904.34 |
| EFT40230 | 22/08/2025 | McLeods Lawyers Pty Ltd | | -\$ | 638.00 |
| 146486 | 31/07/2025 | | Legal Advice - Ausgold Lease Agreement | \$ | 638.00 |
| EFT40231 | 22/08/2025 | Victory Tech | | -\$ | 848.10 |
| INV-0962 | 17/08/2025 | | IT Support - Telephone Services & System Support | \$ | 848.10 |
| EFT40232 | 22/08/2025 | Grande Food Service | | -\$ | 624.83 |
| 4253268 | 14/08/2025 | | Kiosk Stock Order | \$ | 624.83 |
| EFT40233 | 22/08/2025 | Signs Plus | | -\$ | 132.00 |
| INV-10607 | 07/08/2025 | | Uniforms - Staff Name Badges | \$ | 132.00 |
| EFT40234 | 22/08/2025 | Lisa Smith | | -\$ | 179.94 |
| 20250721 | 21/07/2025 | | Reimbursement - Hi Vis Clothing | \$ | 179.94 |
| EFT40235 | 22/08/2025 | LMS Plumbing and Gas | | -\$ | 825.00 |
| INV-563 | 06/08/2025 | | Public Toilets - Unblocking AAPG & Lions Park Toilets | \$ | 825.00 |
| EFT40236 | 22/08/2025 | Katanning Fabricators | | -\$ | 2,300.00 |
| 1031 | 09/07/2025 | | Prosser Park Maintenance - Repairs to Rugby Posts | \$ | 800.00 |
| 1030 | 09/07/2025 | | Saleyards Maintenance - Remove and Replace Gates | \$ | 1,500.00 |
| EFT40237 | 29/08/2025 | WA Contract Ranger Services | | -\$ | 6,583.50 |
| 00006514 | 24/08/2025 | | Ranger Services: 11/08/2025 - 24/08/2025 | \$ | 6,583.50 |
| EFT40238 | 29/08/2025 | Integrated ICT | | -\$ | 2,487.98 |
| 39187 | 27/08/2025 | | Software Subscriptions - Microsoft 365 Licences | \$ | 2,487.98 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|--|-----|------------------|
| EFT40239 | 29/08/2025 | Corry Rene Why | | -\$ | 797.85 |
| 20250826-1 | 26/08/2025 | | Reimbursement - Expenses whilst attending training | \$ | 84.45 |
| 20250826-2 | 26/08/2025 | | Reimbursement - Expenses whilst attending training | \$ | 90.00 |
| 20250826-3 | 26/08/2025 | | Reimbursement - Library Stock | \$ | 254.90 |
| 20250826-4 | 26/08/2025 | | Reimbursement - Library Stock | \$ | 368.50 |
| EFT40240 | 29/08/2025 | Bank of Western Australia Ltd | | -\$ | 1,175.64 |
| A294 | 22/08/2025 | | Rates Refund - A294 | \$ | 1,175.64 |
| EFT40241 | 29/08/2025 | Katanning Stock & Trading | | -\$ | 629.00 |
| 7/93 | 21/08/2025 | | Parks & Gardens Equipment - Makita Grease Gun | \$ | 629.00 |
| EFT40242 | 29/08/2025 | Warren Blackwood Waste | | -\$ | 16,559.24 |
| 19897 | 03/08/2025 | | Waste Collection Service - Regular Service | \$ | 5,042.24 |
| 19944 | 08/08/2025 | | Waste Collection Service - Recycling Service | \$ | 5,758.50 |
| 19946 | 24/08/2025 | | Waste Collection Service - Recycling Service | \$ | 5,758.50 |
| EFT40243 | 29/08/2025 | Matthew Gavin Collis | | -\$ | 350.00 |
| 20250825 | 25/08/2025 | | Reimbursement - Refund of Bonds | \$ | 350.00 |
| EFT40244 | 29/08/2025 | Katanning Glazing & Security | | -\$ | 198.00 |
| INV-2818 | 26/08/2025 | | Historical Society - Reglaze Window | \$ | 198.00 |
| EFT40245 | 29/08/2025 | Australian Taxation Office | | -\$ | 33,419.00 |
| 20250827 | 27/08/2025 | | PAYG - Week Ending: 27/08/2025 | \$ | 33,419.00 |
| EFT40246 | 29/08/2025 | Japanese Truck and Bus Spares | | -\$ | 417.55 |
| 595885 | 13/08/2025 | | BFB Vehicles - Filters | \$ | 417.55 |
| EFT40247 | 29/08/2025 | Coca-Cola Amatil | | -\$ | 583.72 |
| 0237400957 | 21/08/2025 | | Kiosk Stock Order | \$ | 583.72 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-----------------|-------------------|---|----|----------|-----------------|
| EFT40248 | 29/08/2025 | BTW Rural Supplies | | -\$ | 1,940.50 |
| 45206 | 18/06/2025 | KA277 Isuzu D-Max - Parts | \$ | 1,021.50 | |
| 45569 | 05/08/2025 | Quartermaine Oval - Reticulation Repairs | \$ | 425.00 | |
| 45573 | 08/08/2025 | Effluent Maintenance | \$ | 494.00 | |
| EFT40249 | 29/08/2025 | Water Corporation | | -\$ | 1,977.11 |
| 90 25842 48 3 | 08/08/2025 | Trade Waste Permit - Katanning Early Childhood Hub | \$ | 292.37 | |
| 90 07810 13 8 | 21/08/2025 | Water Usage - Trimmer Road Standpipe | \$ | 1,684.74 | |
| EFT40250 | 29/08/2025 | Katanning Primary School | | -\$ | 100.00 |
| 0325 | 22/08/2025 | CEO Donation - End of Year Student Awards | \$ | 100.00 | |
| EFT40251 | 29/08/2025 | Watson's Liquid Waste | | -\$ | 1,180.00 |
| 3588 | 12/08/2025 | Depot - Pump out Septic Tank | \$ | 1,180.00 | |
| EFT40252 | 29/08/2025 | Blights Auto Electric | | -\$ | 570.00 |
| 27366 | 13/08/2025 | BFB Equipment - Batteries | \$ | 570.00 | |
| EFT40253 | 29/08/2025 | Wy Wurry Electrical | | -\$ | 3,850.00 |
| INV-07113 | 19/08/2025 | Bush Fire Brigade Shed - Move Switchboard & Install Light | \$ | 3,850.00 | |
| EFT40254 | 29/08/2025 | Arrow Bronze | | -\$ | 727.86 |
| 767890 | 12/08/2025 | Cemetery - Niche Wall Plaque | \$ | 727.86 | |
| EFT40255 | 29/08/2025 | Origin | | -\$ | 984.17 |
| INV07624907 | 13/08/2025 | KLC Utilities - LPG Gas | \$ | 984.17 | |
| EFT40256 | 29/08/2025 | Timber Insight Pty Ltd | | -\$ | 8,793.40 |
| 5002 | 21/08/2025 | Footpath Maintenance - Park Street | \$ | 8,793.40 | |
| EFT40257 | 29/08/2025 | PFD Food Services | | -\$ | 327.70 |
| LR228054 | 13/08/2025 | Kiosk Stock Order | \$ | 327.70 | |

Schedule of Accounts Paid - August 2025

| | | | | | | |
|-----------------|-------------------|---|--|--------------|------------|---------------------|
| EFT40258 | 29/08/2025 | Remote Site Mechanical | | | -\$ | 1,335.95 |
| INV-0387 | 20/08/2025 | | BFB Equipment - Service of BFB Machinery | \$ | | 1,335.95 |
| EFT40259 | 29/08/2025 | Best Office Systems | | | -\$ | 49.50 |
| 649701 | 22/08/2025 | | Depot Photocopier Charges: 20/07/2025 - 20/08/2025 | \$ | | 49.50 |
| EFT40260 | 29/08/2025 | Paywise Pty Ltd | | | -\$ | 854.29 |
| 476175 | 27/08/2025 | | Vehicle Lease - KA48 | \$ | | 854.29 |
| EFT40261 | 29/08/2025 | Buildon Construction | | | -\$ | 935,979.95 |
| INV-0030 | 14/08/2025 | | Katanning Early Childhood Hub - Construction | \$ | | 935,979.95 |
| EFT40262 | 29/08/2025 | DNS Computing | | | -\$ | 65.00 |
| 3278 | 26/08/2025 | | IT Support - Audio & Video in Council Lounge | \$ | | 65.00 |
| EFT40263 | 29/08/2025 | Livingston Medical Pty Ltd | | | -\$ | 275.00 |
| 4-15674-1 | 28/05/2025 | | Fit for Work - Pre-Employment Medical | \$ | | 275.00 |
| EFT40264 | 29/08/2025 | Grande Food Service | | | -\$ | 300.58 |
| 4253561 | 20/08/2025 | | Kiosk Stock Order | \$ | | 324.91 |
| 6019463 | 18/08/2025 | | Credit - Kiosk Stock Order | -\$ | | 24.33 |
| EFT40265 | 29/08/2025 | Katanning Reticulation | | | -\$ | 236.50 |
| 0003602 | 20/08/2025 | | Saleyards Trcukwash Maintenance - Vortex Impeller | \$ | | 236.50 |
| EFT40266 | 29/08/2025 | Department of Local Government, Industry Regulation and Safety | | | -\$ | 118.30 |
| BSLJAN2025 | 01/01/2025 | | Building Services Levy - January 2025 | \$ | | 118.30 |
| | | | | Total | \$ | 1,596,393.93 |
| | | | | | -\$ | 1,596,393.93 |

Schedule of Accounts Paid - August 2025

| Cheque Payments | Date | Name | Description | Amount | Total |
|-----------------|-------------------|---------------------------|---|------------------|-------------------|
| 42516 | 01/08/2025 | Shire of Katanning | | -\$ | 192.00 |
| DEDUCTION | 30/07/2025 | | Payroll Deductions - Social Club 30/07/2025 | \$ 42.00 | |
| DEDUCTION | 30/07/2025 | | Payroll Deductions - Lottery 30/07/2025 | \$ 150.00 | |
| 42517 | 15/08/2025 | Shire of Katanning | | -\$ | 188.00 |
| DEDUCTION | 13/08/2025 | | Payroll Deductions - Social Club 13/08/2025 | \$ 48.00 | |
| DEDUCTION | 13/08/2025 | | Payroll Deductions - Lottery 13/08/2025 | \$ 140.00 | |
| 42518 | 29/08/2025 | Shire of Katanning | | -\$ | 198.00 |
| DEDUCTION | 27/08/2025 | | Payroll Deductions - Social Club 27/08/2025 | \$ 48.00 | |
| DEDUCTION | 27/08/2025 | | Payroll Deductions - Lottery 27/08/2025 | \$ 150.00 | |
| Total | | | | \$ 578.00 | -\$ 578.00 |

| Payroll Payments | Date | Name | Description | Amount | Total |
|------------------|-------------------|----------------|-------------|----------------------|-----------------------|
| Pay | 14/08/2025 | Payroll | | -\$ | 128,305.15 |
| | 14/08/2025 | | Pay 4 | \$ 128,305.15 | |
| Pay | 28/08/2025 | Payroll | | -\$ | 124,906.58 |
| | 28/08/2025 | | Pay 5 | \$ 124,906.58 | |
| Total | | | | \$ 253,211.73 | -\$ 253,211.73 |

| Direct Debit Payments | Date | Name | Description | Amount | Total |
|-----------------------|-------------------|--------------------------|---|-----------|---------------|
| DD34219.1 | 07/08/2025 | Water Corporation | | -\$ | 361.95 |
| 90 14466 27 5 | 08/07/2025 | | KLC Trade Waste Permit: 01/07/2025 - 30/06/2026 | \$ 361.95 | |

Schedule of Accounts Paid - August 2025

| | | | | | |
|------------------|-------------------|----------------------------|---|-----|------------------|
| DD34219.2 | 01/08/2025 | Synergy | | -\$ | 595.38 |
| 155 057 680 | 14/07/2025 | | Electricity - Refuse Site | \$ | 595.38 |
| DD34225.1 | 04/08/2025 | Synergy | | -\$ | 20,576.26 |
| 977 854 430 | 15/07/2025 | | Grouped Electricity Account - June 2025 | \$ | 20,576.26 |
| DD34230.1 | 05/08/2025 | Synergy | | -\$ | 2,141.78 |
| 154 025 290 | 16/07/2025 | | Electricity - Saleyards | \$ | 2,141.78 |
| DD34252.1 | 05/08/2025 | Telstra Corporation | | -\$ | 1,408.44 |
| K 332 289 551-8 | 21/07/2025 | | Phone & Internet Charges - July 2025 | \$ | 1,408.44 |
| DD34273.1 | 18/08/2025 | Water Corporation | | -\$ | 327.15 |
| 90 17943 10 2 | 31/07/2025 | | Water Usage - 25 Marmion Street | \$ | 327.15 |
| DD34282.1 | 15/08/2025 | Water Corporation | | -\$ | 616.32 |
| 90 15649 40 1 | 30/07/2025 | | Water Usage - 61A Conroy Street | \$ | 289.14 |
| 90 15649 39 9 | 30/07/2025 | | Water Usage - 61B Conroy Street | \$ | 327.18 |
| DD34282.2 | 20/08/2025 | Synergy | | -\$ | 396.69 |
| 638 847 540 | 31/07/2025 | | Unmetered Electricity - Street Lighting | \$ | 396.69 |
| DD34282.3 | 20/08/2025 | Water Corporation | | -\$ | 263.78 |
| 90 07679 42 4 | 30/07/2025 | | Water Usage - Old Saleyards | \$ | 149.16 |
| 90 15188 85 2 | 30/07/2025 | | Water Usage - Town Square | \$ | 114.62 |
| DD34282.4 | 19/08/2025 | Water Corporation | | -\$ | 119.23 |
| 90 07692 09 8 | 29/07/2025 | | Water Usage - Conroy Street Daycare | \$ | 119.23 |
| DD34283.1 | 22/08/2025 | Water Corporation | | -\$ | 1,165.98 |
| 90 07672 87 1 | 01/08/2025 | | Water Usage - 19 Charles Street | \$ | 51.10 |
| 90 07680 71 6 | 01/08/2025 | | Water Usage - Showgrounds | \$ | 1,064.21 |
| 90 22529 70 7 | 01/08/2025 | | Water Usage - Crosby Street Paddock | \$ | 50.67 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|------------------|-------------------|--------------------------|-------------------------------------|------------|------------------|
| DD34283.2 | 18/08/2025 | Water Corporation | | -\$ | 654.74 |
| 90 07680 70 8 | 01/08/2025 | | Water Usage - Crosby Street | \$ | 78.46 |
| 90 18411 07 9 | 01/08/2025 | | Water Usage - 1/6 Hill Way | \$ | 287.14 |
| 90 18411 08 7 | 01/08/2025 | | Water Usage - 2/6 Hill Way | \$ | 289.14 |
| DD34283.3 | 25/08/2025 | Water Corporation | | -\$ | 904.09 |
| 90 07681 02 2 | 04/08/2025 | | Water Usage - Library & Art Gallery | \$ | 260.84 |
| 90 07684 86 4 | 04/08/2025 | | Water Usage - All Ages Playground | \$ | 314.54 |
| 90 07684 98 7 | 04/08/2025 | | Water Usage - Lions Park | \$ | 269.93 |
| 90 10523 50 0 | 04/08/2025 | | Water Usage - Aberdeen Dump Point | \$ | 58.78 |
| DD34283.4 | 22/08/2025 | Synergy | | -\$ | 3,759.57 |
| 312 951 080 | 04/08/2025 | | Electricity - Admin Building | \$ | 3,759.57 |
| DD34285.1 | 22/08/2025 | Synergy | | -\$ | 12,194.02 |
| 338 348 270 | 01/08/2025 | | Electricity - Street Lighting | \$ | 12,194.02 |
| DD34289.1 | 26/08/2025 | Water Corporation | | -\$ | 19.46 |
| 90 07680 72 4 | 05/08/2025 | | Water Usage - KLC Oval | \$ | 19.46 |
| DD34303.1 | 28/08/2025 | Water Corporation | | -\$ | 134.62 |
| 90 07680 99 4 | 07/08/2025 | | Water Usage - 8 Austral Terrace | \$ | 71.95 |
| 90 07681 04 9 | 07/08/2025 | | Water Usage - 18 Austral Terrace | \$ | 32.13 |
| 90 07681 05 7 | 07/08/2025 | | Water Usage - Town Hall | \$ | 30.54 |
| DD34305.1 | 13/08/2025 | Aware Super | | -\$ | 13,672.22 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 12,457.55 |
| DEDUCTION | 13/08/2025 | | Payroll deductions | \$ | 917.83 |
| DEDUCTION | 13/08/2025 | | Payroll deductions | \$ | 296.84 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|------------------|-------------------|--|--------------------------------------|-----|-------------------|
| DD34305.2 | 13/08/2025 | The Trustee For PEK Super | | -\$ | 1,041.00 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 898.16 |
| DEDUCTION | 13/08/2025 | | Payroll deductions | \$ | 142.84 |
| DD34305.3 | 13/08/2025 | The Trustee for AMP Super Fund | | -\$ | 1,151.87 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 1,095.62 |
| DEDUCTION | 13/08/2025 | | Payroll deductions | \$ | 56.25 |
| DD34305.4 | 13/08/2025 | Land & Shed Superannuation Fund | | -\$ | 356.45 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 356.45 |
| DD34305.5 | 13/08/2025 | Prime Super | | -\$ | 157.30 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 157.30 |
| DD34305.6 | 13/08/2025 | WA Local Govt Super Plan | | -\$ | 140.00 |
| DEDUCTION | 13/08/2025 | | Payroll deductions | \$ | 140.00 |
| DD34305.7 | 13/08/2025 | Hostplus Superannuation Fund | | -\$ | 438.04 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 438.04 |
| DD34305.8 | 13/08/2025 | Smart Future Trust | | -\$ | 291.98 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 291.98 |
| DD34305.9 | 13/08/2025 | CBUS | | -\$ | 565.55 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 565.55 |
| DD34347.1 | 22/08/2025 | Department of Transport | | -\$ | 15,766.15 |
| 011125627817 | 21/08/2025 | | Shire Vehicle Fleet - Annual Renewal | \$ | 15,766.15 |
| DD34348.1 | 22/08/2025 | Australian Taxation Office | | -\$ | 166,062.00 |
| BASJULY2025 | 21/08/2025 | | BAS - July 2025 | \$ | 166,062.00 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|------------------|-------------------|---|---|------------|------------------|
| DD34355.1 | 18/08/2025 | West Australian Treasury Corporation | | -\$ | 29,541.08 |
| 164 | 18/08/2025 | | Loan 164 Interest Payment - Truck KA24635 | \$ | 10,427.79 |
| 163 | 18/08/2025 | | Loan 163 Interest Payment - Road Sweeper | \$ | 11,525.46 |
| 162 | 18/08/2025 | | Loan 162 Interest Payment - SSL | \$ | 7,587.83 |
| DD34367.1 | 27/08/2025 | Aware Super | | -\$ | 13,307.59 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 12,093.97 |
| DEDUCTION | 27/08/2025 | | Payroll deductions | \$ | 921.95 |
| DEDUCTION | 27/08/2025 | | Payroll deductions | \$ | 291.67 |
| DD34367.2 | 27/08/2025 | The Trustee For PEK Super | | -\$ | 1,044.29 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 901.45 |
| DEDUCTION | 27/08/2025 | | Payroll deductions | \$ | 142.84 |
| DD34367.3 | 27/08/2025 | The Trustee for AMP Super Fund | | -\$ | 1,151.87 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 1,095.62 |
| DEDUCTION | 27/08/2025 | | Payroll deductions | \$ | 56.25 |
| DD34367.4 | 27/08/2025 | Land & Shed Superannuation Fund | | -\$ | 356.45 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 356.45 |
| DD34367.5 | 27/08/2025 | Prime Super | | -\$ | 295.80 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 295.80 |
| DD34367.6 | 27/08/2025 | WA Local Govt Super Plan | | -\$ | 140.00 |
| DEDUCTION | 27/08/2025 | | Payroll deductions | \$ | 140.00 |
| DD34367.7 | 27/08/2025 | Hostplus Superannuation Fund | | -\$ | 417.02 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 417.02 |
| DD34367.8 | 27/08/2025 | Smart Future Trust | | -\$ | 290.03 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 290.03 |

Schedule of Accounts Paid - August 2025

| | | | | | |
|-------------------|-------------------|--|------------------------------|------------|-------------------|
| DD34367.9 | 27/08/2025 | CBUS | | -\$ | 541.87 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 541.87 |
| DD34305.10 | 13/08/2025 | Australian Super | | -\$ | 2,685.12 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 2,685.12 |
| DD34305.11 | 13/08/2025 | Rest Superannuation | | -\$ | 695.21 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 695.21 |
| DD34305.12 | 13/08/2025 | Retail Employees Superannuation Trust | | -\$ | 183.46 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 183.46 |
| DD34305.13 | 13/08/2025 | Australia Prime Superannuation Fund | | -\$ | 717.96 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 717.96 |
| DD34305.14 | 13/08/2025 | MobiSuper | | -\$ | 267.63 |
| SUPER | 13/08/2025 | | Superannuation contributions | \$ | 267.63 |
| DD34367.10 | 27/08/2025 | Australian Super | | -\$ | 2,664.03 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 2,664.03 |
| DD34367.11 | 27/08/2025 | Rest Superannuation | | -\$ | 745.31 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 745.31 |
| DD34367.12 | 27/08/2025 | Retail Employees Superannuation Trust | | -\$ | 177.71 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 177.71 |
| DD34367.13 | 27/08/2025 | Australia Prime Superannuation Fund | | -\$ | 726.86 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 726.86 |
| DD34367.14 | 27/08/2025 | MobiSuper | | -\$ | 267.34 |
| SUPER | 27/08/2025 | | Superannuation contributions | \$ | 267.34 |
| Total | | | | \$ | 301,498.65 |
| | | | | -\$ | 301,498.65 |

Schedule of Accounts Paid - August 2025

| Direct Debit Payments | Date | Name | Description | Amount | Total |
|-----------------------|------------|--------------------------------|--|-------------|----------|
| DD34327.1 | 28/07/2025 | Commonwealth Bank of Australia | | -\$ | 7,885.55 |
| JUL2025 | 28/07/2025 | Human Resources Coordinator | Credit Card Purchases - July 2025 | -\$ | 1,714.00 |
| | | | Samsung - Mobile Phone for Staff Member to Salary Sacrifice | \$ 1,549.00 | |
| | | | Woodchester Bed & Breakfast - EHO Accommodation | \$ 165.00 | |
| JUL2025 | 28/07/2025 | General Manager Operations | Credit Card Purchases - July 2025 | -\$ | 2,272.85 |
| | | | Paypal Online Purchase - Net Gun for Ranger | \$ 1,984.27 | |
| | | | Shire of Katanning - BFB Shed Septic application & inspection fees | \$ 236.00 | |
| | | | Kowalds News & Glasshouse - Eggs for Depot Breakfast BBQ | \$ 14.04 | |
| | | | Kowalds News & Glasshouse - Eggs for Toolbox Meeting | \$ 14.04 | |
| | | | Woolworths - Paper plates & serviettes for Toolbox Meeting | \$ 4.50 | |
| | | | Woolworths - Grill Liner | \$ 20.00 | |
| JUL2025 | 28/07/2025 | Manager Recreation Services | Credit Card Purchases - July 2025 | -\$ | 821.76 |
| | | | Woolworths - Kiosk Stock inc GST | \$ 17.28 | |
| | | | Woolworths - Kiosk Stock GST free | \$ 62.63 | |
| | | | John's Bakery - Kiosk Stock | \$ 5.50 | |
| | | | JB's Quality Meats - Seniors Meat Packs | \$ 32.00 | |
| | | | John's Bakery - Kiosk Stock | \$ 5.50 | |
| | | | Woolworths - Kiosk Stock inc GST | \$ 12.50 | |
| | | | Woolworths - Kiosk Stock GST free | \$ 61.83 | |
| | | | Chicken Treat - Lunch for First Aid Course Youth Participants | \$ 207.98 | |
| | | | JB's Quality Meats - Seniors Meat Packs | \$ 32.00 | |
| | | | Woolworths - Youth Snacks inc GST | \$ 15.50 | |
| | | | Woolworths - Youth Snacks GST free | \$ 14.89 | |

Schedule of Accounts Paid - August 2025

| | | | | | |
|----------------|--|---|----|------------|-----------------|
| | | Woolworths - Seniors Pingo Prizes inc GST | \$ | 43.55 | |
| | | Woolworths - Seniors Pingo Prizes GST free | \$ | 49.28 | |
| | | Woolworths - Cooking for Youngstars supplies inc GST | \$ | 7.30 | |
| | | Woolworths - Cooking for Youngstars supplies GST free | \$ | 62.35 | |
| | | Woolworths - Youngstars refreshments inc GST | \$ | 7.50 | |
| | | Woolworths - Youngstars refreshments GST free | \$ | 10.04 | |
| | | Sportspower - Table Tennis Equipment | \$ | 35.00 | |
| | | Woolworths - Youth Supplies | \$ | 34.30 | |
| | | John's Bakery - Kiosk Stock | \$ | 5.50 | |
| | | Woolworths - Kiosk Stock | \$ | 4.00 | |
| | | Woolworths - Kiosk Stock inc GST | \$ | 25.00 | |
| | | Woolworths - Kiosk Stock GST free | \$ | 70.33 | |
| JUL2025 | 28/07/2025 Executive Assistant to CEO | Credit Card Purchases - July 2025 | | -\$ | 3,037.74 |
| | | Dome - Council Breakfast Meeting 04/07/2025 | \$ | 198.05 | |
| | | BWS - Wine for Special Council Meeting 07/07/2025 | \$ | 82.00 | |
| | | BWS - Wine for Council Meetings | \$ | 203.70 | |
| | | Woolworths - Farewell Flowers | \$ | 23.20 | |
| | | Woolworths - Farewell & Birthday Morning Tea supplies | \$ | 47.00 | |
| | | Office Works - Ledah 240 Folding Machine | \$ | 1,677.95 | |
| | | State Law Publisher - Bushfires Act 1954 - 2025 Gazette | \$ | 452.64 | |
| | | Woolworths - Lollies for Council Meetings | \$ | 40.00 | |
| | | Tha Grants Hub - Grants Hub Annual Subscription | \$ | 313.20 | |
| JUL2025 | 28/07/2025 Chief Executive Officer | Credit Card Purchases - July 2025 | | -\$ | 39.20 |
| | | Dome - Coffees for Meeting | \$ | 14.70 | |
| | | Dome - Coffees for Meeting | \$ | 24.50 | |

Schedule of Accounts Paid - August 2025

| | | | | |
|--------------|-----------|-----------------|------------|-----------------|
| Total | \$ | 7,885.55 | -\$ | 7,885.55 |
|--------------|-----------|-----------------|------------|-----------------|

| | | | | | |
|--|--|------------------------------|-----------|---------------------|---------------|
| | | EFT Payments | \$ | 1,596,393.93 | 73.92% |
| | | Cheque Payments | \$ | 578.00 | 0.03% |
| | | Payroll Payments | \$ | 253,211.73 | 11.73% |
| | | Direct Debit Payments | \$ | 301,498.65 | 13.96% |
| | | Credit Card Payments | \$ | 7,885.55 | 0.37% |
| | | TOTAL | \$ | 2,159,567.86 | 100% |



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
August 2025



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 August 2025

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

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

| Note | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) | Variance* % ((c) - (b))/(b) | Var. |
|--|------------------------------------|--------------------------------|----------------------|---------------------------|--------------------------------|----------|
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 5,481,228 | 5,475,872 | 5,522,352 | 46,480 | 0.85% | |
| Rates excluding general rates | 5,356 | 5,356 | 5,037 | (319) | (5.96%) | |
| Grants, subsidies and contributions | 1,340,434 | 326,123 | 675,985 | 349,862 | 107.28% | ▲ |
| Fees and charges | 2,186,860 | 1,068,660 | 1,238,267 | 169,607 | 15.87% | ▲ |
| Interest revenue | 476,000 | 79,332 | 28,526 | (50,806) | (64.04%) | ▼ |
| Other revenue | 315,024 | 30,420 | 28,865 | (1,555) | (5.11%) | |
| Profit on asset disposals | 75,207 | 0 | 0 | 0 | 0.00% | |
| | 9,880,109 | 6,985,763 | 7,499,032 | 513,269 | 7.35% | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (5,337,519) | (1,017,710) | (886,481) | 131,229 | 12.89% | ▲ |
| Materials and contracts | (4,035,623) | (724,042) | (587,680) | 136,362 | 18.83% | ▲ |
| Utility charges | (612,753) | (110,328) | (81,008) | 29,320 | 26.58% | ▲ |
| Depreciation | (9,356,842) | (1,559,460) | (1,594,918) | (35,458) | (2.27%) | |
| Finance costs | (91,756) | 0 | 10,592 | 10,592 | 0.00% | |
| Insurance | (426,741) | (201,580) | (211,660) | (10,080) | (5.00%) | |
| Other expenditure | (405,507) | (26,226) | (52,596) | (26,370) | (100.55%) | ▼ |
| Loss on asset disposals | (17,854) | (8,927) | 0 | 8,927 | 100.00% | |
| | (20,284,595) | (3,648,273) | (3,403,751) | 244,522 | 6.70% | |
| Non cash amounts excluded from operating activities | 2(c) 9,299,489 | 1,568,387 | 1,724,120 | 155,733 | 9.93% | |
| Amount attributable to operating activities | (1,104,997) | 4,905,877 | 5,819,401 | 913,524 | 18.62% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 10,533,060 | 2,376,818 | 2,315,007 | (61,811) | (2.60%) | |
| Proceeds from disposal of assets | 476,000 | 90,000 | 0 | (90,000) | (100.00%) | ▼ |
| Proceeds from financial assets at amortised cost - self supporting loans | 22,752 | 5,605 | 5,605 | 0 | 0.00% | |
| | 11,031,812 | 2,472,423 | 2,320,612 | (151,811) | (6.14%) | |
| Outflows from investing activities | | | | | | |
| Acquisition of property, plant and equipment | (11,709,927) | (1,977,312) | (918,838) | 1,058,474 | 53.53% | ▲ |
| Acquisition of infrastructure | (1,911,897) | (61,897) | (117,406) | (55,509) | (89.68%) | ▼ |
| Payments for financial assets at amortised cost - self supporting loans | (22,752) | 0 | 0 | 0 | 0.00% | |
| | (13,644,576) | (2,039,209) | (1,036,244) | 1,002,966 | 49.18% | |
| Non-cash amounts excluded from investing activities | 2(d) 0 | 0 | (29,906) | (29,906) | 0.00% | |
| Amount attributable to investing activities | (2,612,764) | 433,214 | 1,254,463 | 821,249 | 189.57% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 1,744,442 | 0 | 0 | 0 | 0.00% | |
| | 1,744,442 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Repayment of borrowings | (302,233) | (25,488) | (25,488) | 0 | 0.00% | |
| Transfer to reserves | (1,292,995) | 0 | (1,144) | (1,144) | 0.00% | |
| | (1,595,228) | (25,488) | (26,632) | (1,144) | (4.49%) | |
| Amount attributable to financing activities | 149,214 | (25,488) | (26,632) | (1,144) | (4.49%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 3,568,549 | 3,568,549 | 2,953,509 | (615,040) | (17.24%) | ▼ |
| Amount attributable to operating activities | (1,104,997) | 4,905,877 | 5,819,401 | 913,524 | 18.62% | ▲ |
| Amount attributable to investing activities | (2,612,764) | 433,214 | 1,254,463 | 821,249 | 189.57% | ▲ |
| Amount attributable to financing activities | 149,214 | (25,488) | (26,632) | (1,144) | (4.49%) | |
| Surplus or deficit after imposition of general rates | (0) | 8,882,152 | 10,000,740 | 1,118,588 | 12.59% | ▲ |

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 AUGUST 2025

| | Actual 30 June 2025 | Actual as at 31 August 2025 |
|---|------------------------|--------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 15,299,657 | 19,805,677 |
| Trade and other receivables | 1,807,551 | 4,281,940 |
| Other financial assets | 22,752 | 17,147 |
| Inventories | 10,411 | 5,605 |
| TOTAL CURRENT ASSETS | 17,140,371 | 24,110,369 |
| 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 | 56,440,741 |
| Infrastructure | 210,843,798 | 209,948,188 |
| Right-of-use assets | 2,120 | 2,120 |
| TOTAL NON-CURRENT ASSETS | 267,628,489 | 267,069,815 |
| TOTAL ASSETS | 284,768,860 | 291,180,184 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 668,946 | 566,268 |
| Contract liabilities | 75,020 | 75,020 |
| Capital grant/contributions liabilities | 4,701,589 | 4,731,495 |
| Lease liabilities | 878 | 878 |
| Borrowings | 302,233 | 276,745 |
| Employee related provisions | 514,778 | 514,778 |
| Other provisions | 1,143,149 | 1,237,406 |
| TOTAL CURRENT LIABILITIES | 7,406,593 | 7,402,590 |
| 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 | 10,761,632 | 10,757,629 |
| NET ASSETS | 274,007,228 | 280,422,555 |
| EQUITY | | |
| Retained surplus | 79,529,402 | 85,943,585 |
| Reserve accounts | 8,718,555 | 8,719,699 |
| Revaluation surplus | 185,759,271 | 185,759,271 |
| TOTAL EQUITY | 274,007,228 | 280,422,555 |

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 AUGUST 2025

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 05 September 2025

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 AUGUST 2025

2 NET CURRENT ASSETS INFORMATION

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

| | Adopted Budget Opening | Actual as at 30 June 2025 | Actual as at 31 August 2025 |
|---|------------------------------|---------------------------------|-----------------------------------|
| Note | 1 July 2025 | 30 June 2025 | 31 August 2025 |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | 6,602,080 | 15,299,657 | 19,805,677 |
| Trade and other receivables | 4,708,576 | 1,807,551 | 4,281,940 |
| Other financial assets | 1,862,455 | 22,752 | 17,147 |
| Inventories | 7,248 | 10,411 | 5,605 |
| | <u>13,180,359</u> | <u>17,140,371</u> | <u>24,110,369</u> |
| Less: current liabilities | | | |
| Trade and other payables | (221,882) | (668,946) | (566,268) |
| Other liabilities | (4,691,002) | (4,776,609) | (4,806,515) |
| Lease liabilities | (878) | (878) | (878) |
| Borrowings | 0 | (302,233) | (276,745) |
| Employee related provisions | (582,279) | (514,778) | (514,778) |
| Other provisions | (1,145,901) | (1,143,149) | (1,237,406) |
| | <u>(6,641,942)</u> | <u>(7,406,593)</u> | <u>(7,402,590)</u> |
| Net current assets | 6,538,417 | 9,733,778 | 16,707,779 |
| Less: Total adjustments to net current assets | 2(b) (6,538,417) | (6,780,269) | (6,707,039) |
| Closing funding surplus / (deficit) | 0 | 2,953,509 | 10,000,740 |

(b) Current assets and liabilities excluded from budgeted deficiency

| | | | |
|--|-------------------------|--------------------|--------------------|
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (8,267,473) | (8,718,555) | (8,719,699) |
| Less: Financial assets at amortised cost - self supporting loans | 0 | (22,752) | (17,147) |
| Add: Current liabilities not expected to be cleared at the end of the year | 0 | 0 | |
| - Current portion of lease liabilities | 878 | 878 | 878 |
| - Current portion of borrowings | 0 | 302,233 | 276,745 |
| - Current portion of other provisions held in reserve-Amherst | 1,145,899 | 1,143,149 | 1,237,406 |
| - 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) | (6,707,039) |

(c) Non-cash amounts excluded from operating activities

| | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual |
|--|--------------------------------|----------------------------|------------------|
| | 30 June 2026 | 31 August 2025 | 31 August 2025 |
| | \$ | \$ | \$ |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | (75,207) | 0 | 0 |
| Less: Movement in liabilities associated with restricted cash | 0 | 0 | 129,202 |
| Add: Loss on asset disposals | 17,854 | 8,927 | 0 |
| Add: Depreciation | 9,356,842 | 1,559,460 | 1,594,918 |
| Total non-cash amounts excluded from operating activities | 9,299,489 | 1,568,387 | 1,724,120 |

(d) Non-cash amounts excluded from investing activities

| | | | |
|---|----------|----------|-----------------|
| Adjustments to investing activities | | | |
| Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity | 0 | 0 | (29,906) |
| Total non-cash amounts excluded from investing activities | 0 | 0 | (29,906) |

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

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

REFER TO AGENDA ITEM FOR EXPLANATIONS

| Description | Var. \$ | Var. % | |
|--|------------------|-----------------|----------|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | 349,862 | 107.28% | ▲ |
| Fees and charges | 169,607 | 15.87% | ▲ |
| Interest revenue | (50,806) | (64.04%) | ▼ |
| Expenditure from operating activities | | | |
| Employee costs | 131,229 | 12.89% | ▲ |
| Materials and contracts | 136,362 | 18.83% | ▲ |
| Utility charges | 29,320 | 26.58% | ▲ |
| Other expenditure | (26,370) | (100.55%) | ▼ |
| Inflows from investing activities | | | |
| Proceeds from disposal of assets | (90,000) | (100.00%) | ▼ |
| Outflows from investing activities | | | |
| Acquisition of property, plant and equipment | 1,058,474 | 53.53% | ▲ |
| Acquisition of infrastructure | (55,509) | (89.68%) | ▼ |
| Surplus or deficit at the start of the financial year | (615,040) | (17.24%) | ▼ |
| Surplus or deficit after imposition of general rates | 1,118,588 | 12.59% | ▲ |

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

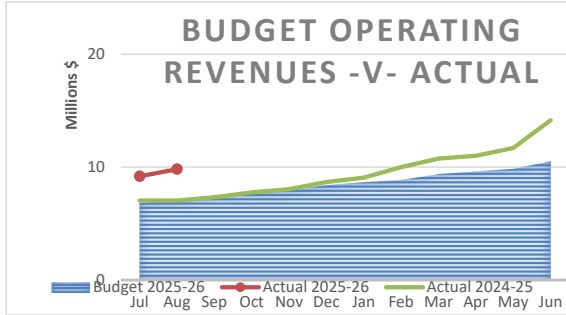
Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

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

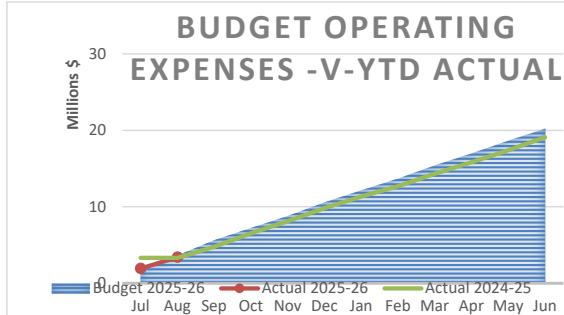
1 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

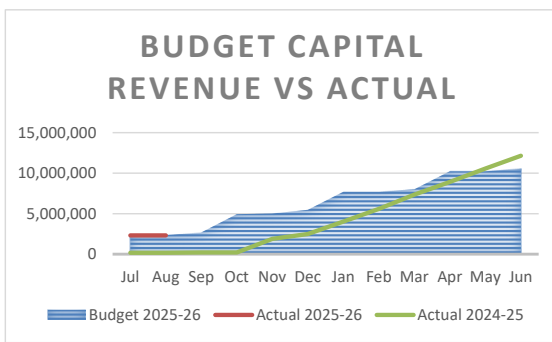


OPERATING EXPENSES

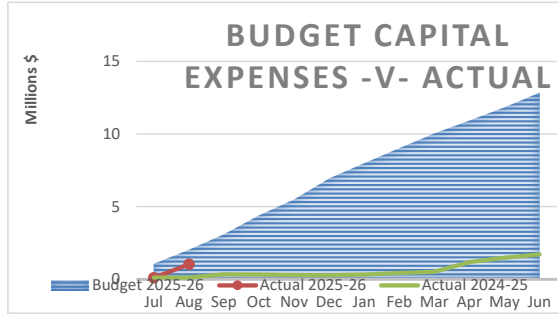


INVESTING ACTIVITIES

CAPITAL REVENUE

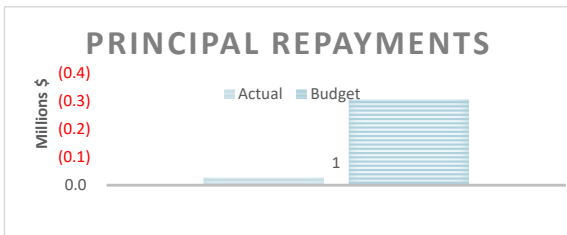


CAPITAL EXPENSES

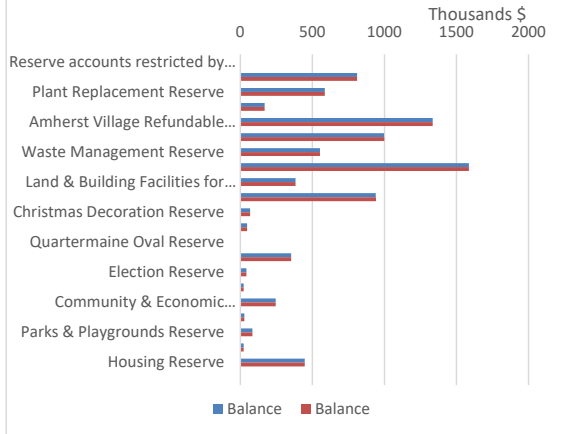


FINANCING ACTIVITIES

BORROWINGS



RESERVES



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

2 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| Description | Classification | Reserve Accounts | | | Trust | Institution | Interest Rate | Maturity Date |
|---------------------------|---------------------------|-------------------|------------------|-------------------|----------|-------------|---------------|---------------|
| | | Unrestricted | Reserve Accounts | Total | | | | |
| | | \$ | \$ | \$ | \$ | | | |
| Cash at Bank | Cash and cash equivalents | 6,354,483 | 0 | 6,354,483 | | CBA | 0.25% | At call |
| Term Deposit - Muni | Cash and cash equivalents | 4,731,495 | 0 | 4,731,495 | | WATC | 3.87% | |
| At-Call (CDA) - Reserves | Cash and cash equivalents | 0 | 1,719,699 | 1,719,699 | | CBA | 0.25% | At call |
| Term Deposit - Reserves | Cash and cash equivalents | 0 | 7,000,000 | 7,000,000 | | CBA | 4.05% | 24/09/2025 |
| Total | | 11,085,978 | 8,719,699 | 19,805,677 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 11,085,978 | 8,719,699 | 19,805,677 | 0 | | | |
| | | 11,085,978 | 8,719,699 | 19,805,677 | 0 | | | |

KEY INFORMATION

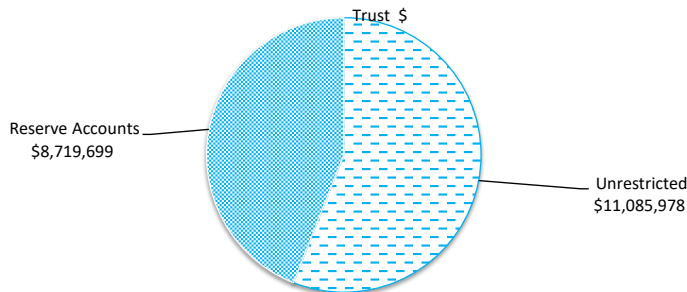
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 AUGUST 2025

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 | 809,623 | 21,914 | (100,000) | 731,537 | 810,712 | 126 | 0 | 810,838 |
| Plant Replacement Reserve | 585,751 | 301,411 | 0 | 887,162 | 586,050 | 91 | 0 | 586,141 |
| Amherst Village Building Maintenance Reserve | 168,209 | 4,553 | (60,000) | 112,762 | 168,488 | 26 | 0 | 168,514 |
| Amherst Village Refundable Deposit Reserve | 1,344,707 | 350,000 | (150,000) | 1,544,707 | 1,334,902 | 0 | 0 | 1,334,902 |
| Old Saleyards Reserve | 996,641 | 26,976 | (30,000) | 993,617 | 997,981 | 155 | 0 | 998,136 |
| Waste Management Reserve | 552,326 | 89,950 | 0 | 642,276 | 552,968 | 86 | 0 | 553,054 |
| Land & Building Reserve | 1,583,427 | 89,592 | (1,280,862) | 392,157 | 1,585,555 | 246 | 0 | 1,585,801 |
| Land & Building Facilities for Seniors Reserve | 381,751 | 0 | 0 | 381,751 | 382,263 | 59 | 0 | 382,322 |
| Regional Sheep Saleyards Reserve | 939,160 | 49,420 | 0 | 988,580 | 940,377 | 146 | 0 | 940,523 |
| Christmas Decoration Reserve | 68,348 | 1,850 | (50,000) | 20,198 | 68,440 | 11 | 0 | 68,451 |
| GRV Revaluation Reserve | 47,251 | 21,279 | 0 | 68,530 | 47,288 | 7 | 0 | 47,295 |
| Quartermaine Oval Reserve | 0 | 0 | 0 | 0 | 559 | 0 | 0 | 559 |
| KLC Facilities Reserve | 352,365 | 109,537 | 0 | 461,902 | 352,839 | 55 | 0 | 352,894 |
| Election Reserve | 42,256 | 1,144 | (23,580) | 19,820 | 42,306 | 7 | 0 | 42,313 |
| Library Building Reserve | 22,070 | 597 | 0 | 22,667 | 22,099 | 3 | 0 | 22,102 |
| Community & Economic Development Reserve | 244,644 | 6,622 | (50,000) | 201,266 | 245,040 | 38 | 0 | 245,078 |
| Lake Ewlyamartup Facilities Reserve | 27,602 | 747 | 0 | 28,349 | 27,639 | 4 | 0 | 27,643 |
| Parks & Playgrounds Reserve | 83,462 | 2,259 | 0 | 85,721 | 83,575 | 13 | 0 | 83,588 |
| Katanning Aquatic Centre Reserve | 23,212 | 50,628 | 0 | 73,840 | 23,244 | 4 | 0 | 23,248 |
| Housing Reserve | 446,115 | 114,516 | 0 | 560,631 | 446,230 | 69 | 0 | 446,299 |
| ERP System Upgrade Reserve | 0 | 50,000 | 0 | 50,000 | 0 | 0 | 0 | 0 |
| | 8,718,920 | 1,292,995 | (1,744,442) | 8,267,473 | 8,718,555 | 1,144 | 0 | 8,719,699 |

4 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Variance |
|---|-------------------|------------------|------------------|--------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Buildings - specialised | 11,020,927 | 1,881,812 | 918,838 | (962,974) |
| Plant and equipment | 399,000 | 66,500 | 0 | (66,500) |
| Library stock | 84,000 | 29,000 | 0 | (29,000) |
| Equipment | 25,000 | 0 | 0 | 0 |
| Artwork & sculptures | 181,000 | 0 | 0 | 0 |
| Acquisition of property, plant and equipment | 11,709,927 | 1,977,312 | 918,838 | (1,058,474) |
| Infrastructure - roads | 1,131,897 | 61,897 | 50,220 | (11,677) |
| Infrastructure - Parks and ovals | 0 | 0 | 67,186 | 67,186 |
| Infrastructure -Other | 780,000 | 0 | 0 | 0 |
| Acquisition of infrastructure | 1,911,897 | 61,897 | 117,406 | 55,509 |
| Total capital acquisitions | 13,621,824 | 2,039,209 | 1,036,244 | (1,002,966) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 10,533,060 | 2,376,818 | 2,315,007 | (61,811) |
| Other (disposals & C/Fwd) | 476,000 | 90,000 | 0 | (90,000) |
| 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 | 1,280,862 | 0 | 0 | 0 |
| Christmas Decoration Reserve | 50,000 | 0 | 0 | 0 |
| Election Reserve | 23,580 | 0 | 0 | 0 |
| Community & Economic Development Reserve | 50,000 | 0 | 0 | 0 |
| Contribution - operations | 868,322 | (427,609) | (1,278,764) | (851,155) |
| Capital funding total | 13,621,824 | 2,039,209 | 1,036,244 | (1,002,966) |

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.

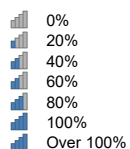
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

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

4 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total - Level of completion indicators

Level of completion indicators

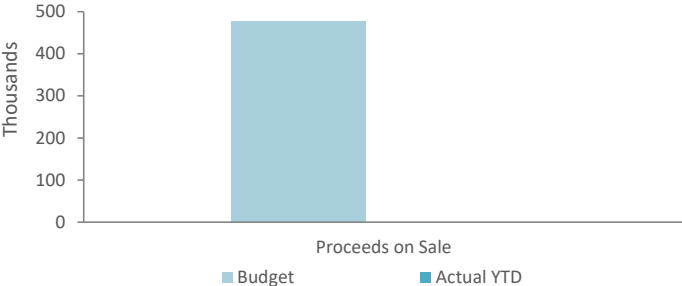


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | Account Description | Adopted | | | Variance (Under)/Over |
|---|---------------------|-------------------|------------------|------------------|--------------------------|
| | | Budget | YTD Budget | YTD Actual | |
| | | \$ | \$ | \$ | \$ |
| █ | 2676 | 181,000 | 0 | 0 | 0 |
| █ | 1996 | 100,000 | 66,660 | 8,195 | 58,465 |
| █ | 1998 | 10,000 | 0 | 0 | 0 |
| █ | 2000 | 360,000 | 0 | 0 | 0 |
| █ | 2154 | 60,000 | 0 | 26,000 | (26,000) |
| █ | 2659 | 10,390,927 | 1,731,822 | 874,930 | 856,892 |
| █ | 3064 | 50,000 | 50,000 | 6,100 | 43,900 |
| █ | 8875 | 50,000 | 33,330 | 3,612 | 29,718 |
| █ | 1994 | 25,000 | 0 | 0 | 0 |
| █ | 1999 | 29,000 | 29,000 | 0 | 29,000 |
| █ | 4964 | 55,000 | 0 | 0 | 0 |
| █ | 4075 | 750,000 | 0 | 0 | 0 |
| █ | 6701 | 30,000 | 0 | 0 | 0 |
| █ | AC096 | 10,000 | 1,666 | 0 | 1,666 |
| █ | AC097 | 60,000 | 10,000 | 0 | 10,000 |
| █ | AC098 | 79,000 | 13,166 | 0 | 13,166 |
| █ | AC099 | 200,000 | 33,334 | 0 | 33,334 |
| █ | AC100 | 50,000 | 8,334 | 0 | 8,334 |
| █ | C817 | 0 | 0 | 4,820 | (4,820) |
| █ | C819 | 0 | 0 | 10,986 | (10,986) |
| █ | C820 | 61,897 | 61,897 | 34,414 | 27,483 |
| █ | C821 | 230,000 | 0 | 0 | 0 |
| █ | C822 | 75,000 | 0 | 0 | 0 |
| █ | C823 | 55,000 | 0 | 0 | 0 |
| █ | C824 | 55,000 | 0 | 0 | 0 |
| █ | C825 | 55,000 | 0 | 0 | 0 |
| █ | C826 | 390,000 | 0 | 0 | 0 |
| █ | C827 | 120,000 | 0 | 0 | 0 |
| █ | C828 | 90,000 | 0 | 0 | 0 |
| █ | CC17 | 0 | 0 | 67,186 | (67,186) |
| | | 13,621,824 | 2,039,209 | 1,036,244 | 1,002,966 |

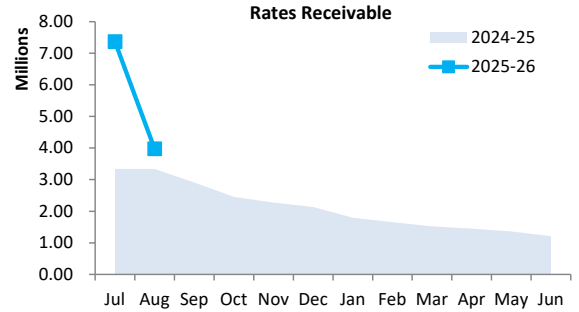
5 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------|----------------------------|----------------|----------------|---------------|-----------------|----------------|----------|----------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Buildings | | | | | | | | |
| | Freehold land | 360,000 | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Plant and equipment | | | | | | | | |
| | Plant & Equipment | 58,647 | 116,000 | 75,207 | (17,854) | 0 | 0 | 0 | 0 |
| | | 418,647 | 476,000 | 75,207 | (17,854) | 0 | 0 | 0 | 0 |



6 RECEIVABLES

| Rates receivable | 30 Jun 2025 | 31 Aug 2025 |
|--|------------------|------------------|
| | \$ | \$ |
| Opening arrears previous year | 940,853 | 1,296,939 |
| Levied this year | 5,016,765 | 6,733,690 |
| Less - collections to date | (4,660,679) | (4,057,119) |
| Gross rates collectable | 1,296,939 | 3,973,510 |
| Allowance for impairment of rates receivable | (362,262) | (278,294) |
| Net rates collectable | 934,677 | 3,695,216 |
| % Collected | 78.2% | 50.5% |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|----------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (20,552) | 116,248 | 55,823 | 44,118 | 271,782 | 467,419 |
| Percentage | (4.4%) | 24.9% | 11.9% | 9.4% | 58.1% | |
| Balance per trial balance | | | | | | |
| Trade receivables | (20,552) | 116,248 | 55,823 | 44,118 | 271,782 | 467,419 |
| GST receivable | 119,305 | 0 | 0 | 0 | 0 | 119,305 |
| Total receivables general outstanding | | | | | | 586,724 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

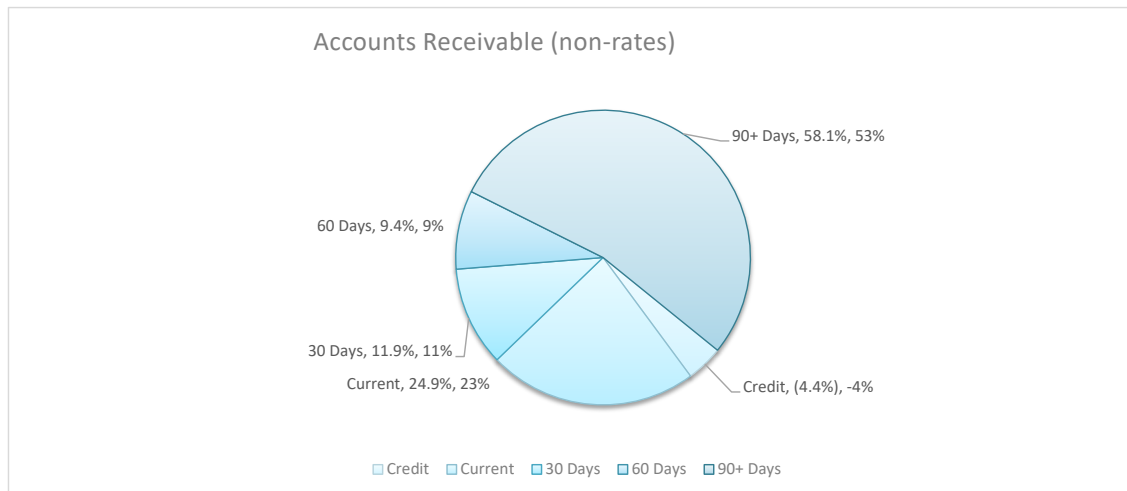
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

| Other current assets | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 August 2025 |
|--|--|---------------------------|----------------------------|---|
| | \$ | \$ | \$ | \$ |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 22,752 | | (5,605) | 17,147 |
| Inventory | | | | |
| Fuel | 10,411 | (4,806) | 0 | 5,605 |
| Total other current assets | 33,163 | (4,806) | (5,605) | 22,752 |

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.

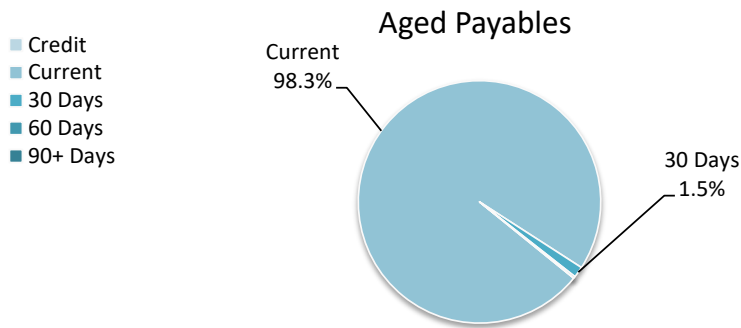
8 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 207,469 | 3,100 | 539 | 0 | 211,108 |
| Percentage | 0.0% | 98.3% | 1.5% | 0.3% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 207,469 | 3,100 | 539 | 0 | 237,108 |
| ATO liabilities | 0 | 16,676 | 0 | 0 | 0 | 16,676 |
| Rates paid in advance | 0 | 0 | 0 | 0 | 35,781 | 35,781 |
| Bonds & deposits | 0 | 0 | 0 | 0 | 43,413 | 43,413 |
| Other payables [describe] | | | | | | 233,290 |
| Total payables general outstanding | | | | | | 566,268 |

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. | 1 July 2025 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|------------------|-----------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| New Administration Building | | | | | | | | | | |
| <i>Repayments due November & May</i> | 158 | 1,828,894 | 0 | 0 | 0 | (111,135) | 1,828,894 | 1,717,759 | 11,331 | (68,452) |
| Aged & Key Worker Housing | | | | | | | | | | |
| <i>Repayments Due November & May</i> | 159 | 511,408 | 0 | 0 | 0 | (45,740) | 511,408 | 465,668 | 1,020 | (6,553) |
| Plant - Watercart | | | | | | | | | | |
| <i>Repayments due November & May</i> | 160 | 95,323 | 0 | 0 | 0 | (16,995) | 95,323 | 78,328 | 126 | (792) |
| Plant - Grader | | | | | | | | | | |
| <i>Repayments Due November & May</i> | 161 | 140,181 | 0 | 0 | 0 | (24,992) | 140,181 | 115,189 | 186 | (1,165) |
| Plant - Road Sweeper | | | | | | | | | | |
| <i>Repayments Due November, May, February & August</i> | 163 | 120,162 | 0 | 0 | (10,439) | (42,325) | 109,723 | 77,837 | (555) | (3,777) |
| Plant - Truck | | | | | | | | | | |
| <i>Repayments Due November, May, February & August</i> | 164 | 108,718 | 0 | 0 | (9,445) | (38,294) | 99,273 | 70,424 | (502) | (3,417) |
| | | 2,804,686 | 0 | 0 | (19,883) | (279,481) | 2,784,803 | 2,525,205 | 11,605 | (84,156) |
| Self supporting loans | | | | | | | | | | |
| Katanning Country Club | | | | | | | | | | |
| <i>Repayments Due November, February, May & August</i> | | 201,947 | 0 | 0 | (5,605) | (22,752) | 196,342 | 179,195 | (1,013) | (7,600) |
| | | 201,947 | 0 | 0 | (5,605) | (22,752) | 196,342 | 179,195 | (1,013) | (7,600) |
| Total | | 3,006,633 | 0 | 0 | (25,488) | (302,233) | 2,981,145 | 2,704,400 | 10,592 | (91,756) |
| Current borrowings | | 302,233 | | | | | 276,745 | | | |
| Non-current borrowings | | 2,704,400 | | | | | 2,704,400 | | | |
| | | 3,006,633 | | | | | 2,981,145 | | | |

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 | 878 | 878 | | 0 |
| Total | | 878 | 0 | 0 | 0 | 0 | 878 | 878 | 0 | 0 |
| Current lease liabilities | | 878 | | | | | 878 | | | |
| | | 878 | | | | | 878 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2025 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 31 August 2025 |
|---|------|-----------------------------------|--|-----------------------|------------------------|--------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Contract liabilities | | 75,020 | 0 | 0 | 0 | 75,020 |
| Capital grant/contributions liabilities | | 4,701,589 | 29,906 | 0 | 0 | 4,731,495 |
| Total other liabilities | | 4,776,609 | 29,906 | 0 | 0 | 4,806,515 |
| 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 | 94,257 | | | 1,237,406 |
| Total Other Provisions | | 1,143,149 | 94,257 | 0 | 0 | 1,237,406 |
| Total other current liabilities | | 6,434,536 | 124,163 | 0 | 0 | 6,558,699 |

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 | | |
|--|--|-----------------------|-----------------------|---------------|-------------------|-----------------------|----------------|----------------|
| | Liability | Increase in Liability | Decrease in Liability | Liability | Current Liability | Adopted Budget | YTD | YTD |
| | 1 July 2025 | | (As revenue) | 31 Aug 2025 | 31 Aug 2025 | Revenue | Budget | Revenue |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| Governance | 0 | 0 | 0 | 0 | 0 | 43,750 | 43,750 | 30,723 |
| General purpose funding | 0 | 0 | 0 | 0 | 0 | 615,379 | 20,000 | 403,548 |
| Law, order, public safety | 0 | 0 | 0 | 0 | 0 | 251,654 | 24,390 | 23,690 |
| Education and welfare | 0 | 0 | 0 | 0 | 0 | 115,000 | 22,082 | 9,539 |
| Recreation and culture | 0 | 0 | 0 | 0 | 0 | 8,500 | 1,416 | 0 |
| Transport | 0 | 0 | 0 | 0 | 0 | 306,151 | 214,485 | 208,485 |
| | 0 | 0 | 0 | 0 | 0 | 1,340,434 | 326,123 | 675,985 |
| Contributions | | | | | | | | |
| Financial Assistance Grants | 0 | 0 | 0 | 0 | 0 | 495,379 | 0 | 403,343 |
| Commissions & Contributions (TPL) | 0 | 0 | 0 | 0 | 0 | 110,000 | 18,334 | 21,671 |
| Debt Collection Legal Expenses Reimbursement (GPI) | 0 | 0 | 0 | 0 | 0 | 120,000 | 20,000 | 205 |
| Grant Income - Fire Prevention | 0 | 0 | 0 | 0 | 0 | 48,780 | 24,390 | 23,690 |
| BFB LGGS Income | 0 | 0 | 0 | 0 | 0 | 49,860 | 0 | 0 |
| CESM Contributions & Reimbursements | 0 | 0 | 0 | 0 | 0 | 153,014 | 0 | 0 |
| Every Club Grant Scheme 2022-2025 | 7,678 | 0 | 0 | 7,678 | 0 | 7,500 | 1,250 | 0 |
| Youth Activities Grant Income (CDOW) | 0 | 0 | 0 | 0 | 0 | 39,000 | 9,750 | 9,539 |
| Seniors Week Grant Income (CDOW) | 0 | 0 | 0 | 0 | 0 | 1,000 | 166 | 0 |
| National Youth Week Grant Income (CDOW) | 0 | 0 | 0 | 0 | 0 | 3,000 | 500 | 0 |
| 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 | 11,666 | 0 |
| 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 | 0 | 0 |
| Kidsport | 0 | 0 | 0 | 0 | 0 | 1,000 | 166 | 0 |
| | 29,933 | 0 | 0 | 29,933 | 0 | 1,340,434 | 326,123 | 675,985 |
| TOTALS | 29,933 | 0 | 0 | 29,933 | 0 | 1,340,434 | 326,123 | 675,985 |

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 Aug 2025 | 31 Aug 2025 | Revenue | Budget | Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Governance | 0 | 0 | 0 | 0 | 0 | 8,880,612 | 2,220,153 | 2,136,344 |
| Law, order, public safety | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 |
| Recreation and culture | 0 | 0 | 0 | 0 | 0 | 27,301 | 0 | 0 |
| Transport | 0 | 0 | 0 | 0 | 0 | 1,525,147 | 156,665 | 178,400 |
| Economic services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263 |
| | 0 | 0 | 0 | 0 | 0 | 10,533,060 | 2,376,818 | 2,315,007 |
| Capital contributions | | | | | | | | |
| Regional Road Group Grant | 0 | 0 | 0 | 0 | 0 | 313,330 | 156,665 | 178,400 |
| Roads to Recovery Funding | 45,087 | 0 | 0 | 45,087 | 0 | 600,000 | 0 | 0 |
| KAARL Yarning Place | 0 | 0 | 0 | 0 | 0 | 27,301 | 0 | 0 |
| DFES Grant for BFB Shed upgrade | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 |
| Early Childhood Hub Grant Funds | 0 | 0 | 0 | 0 | 0 | 8,880,612 | 2,220,153 | 2,136,344 |
| Saleyard Capital Grant - Ear Tagging equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263 |
| Airport Runway Grants 25/26 | 0 | 0 | 0 | 0 | 0 | 611,817 | 0 | 0 |
| | 45,087 | 0 | 0 | 45,087 | 0 | 10,533,060 | 2,376,818 | 2,315,007 |
| TOTALS | 45,087 | 0 | 0 | 45,087 | 0 | 10,533,060 | 2,376,818 | 2,315,007 |

Council Policy

Closed Circuit Television (CCTV)

| | |
|--------------------------|---|
| Policy No: | 6.20 |
| Policy Subject: | Closed Circuit Television (CCTV) |
| Policy Objective: | To establish protocols to guide the management of the Closed-Circuit Television (CCTV) system owned by the Shire of Katanning. |
| Policy: | <p>The Shire of Katanning is committed to ensuring that the provision of CCTV improves safety and security in the community; and results in the reduction of anti-social behaviour and crime.</p> <p>To achieve these objectives the Shire of Katanning has established a strategic alliance with the State Government and WA Police which will enable:</p> <ul style="list-style-type: none">• The installation of integrated CCTV at key locations within the shire owned and operated facilities throughout the town centre.• The effective monitoring of CCTV at the Shire of Katanning Administration and Civic Building and Katanning Police Station. <p>The Shire of Katanning has a core value of protecting privacy. CCTV usage in the Shire will be guided by confidentiality and the privacy provisions in the West Australian Law included within the Surveillance Devices Act 1998.</p> <p>This policy applies to Shire of Katanning owned and operated CCTV systems and CCTV systems that are linked to the WA Police under the State CCTV Strategy.</p> |
| Principles: | <p>The CCTV system will attain an appropriate balance between the personal privacy of individuals utilising Shire facilities or public spaces with the objective of recording incidents of alleged criminal or anti-social behaviour.</p> <p>The system will be operated equitably, within applicable law, and only for the purposes to which it is established.</p> |
| Code of Practice: | <p>Signage: Where practical, prominent and appropriate signage will be permanently displayed at camera locations to notify of the presence of CCTV cameras</p> |

Unless required by law, the release of live, recorded and still photographs to members of the public is expressly prohibited.

At no time, shall any original or copied video recordings, or still photographs, be released to any media organisation, journalist, individual or group without the prior approval of the Chief Executive Officer.

Strategic Partnerships

A Memorandum of Understanding (MoU) between the Shire of Katanning and WA Police is to establish the principles, protocols and responsibilities regarding accesses to and operation of the CCTV system.

Complaints

All complaints will be investigated and reviewed in accordance with the Shire's Complaints policy.

Responsibility

The Chief Executive Officer is to develop and maintain procedures that ensure the CCTV system is operated effectively and in accordance with Statutory Requirements.

The Chief Executive Officer is responsible for the management of the Shire's CCTV system, including maintenance of the CCTV system and protection of privacy interests of the Shire of Katanning elected members, staff and members of the public from invasive monitoring.

The Chief Executive Officer will ensure that all employees involved in recording, observation and capture of images are informed, through training or through other means, of their responsibility to act in an ethical and lawful manner as per the relevant legislation.

If evidence is provided that an individual or individuals are using the system inappropriately, the Shire will take appropriate action to cease or minimise reoccurrence. Inappropriate use of the CCTV system will be considered a breach of the Shire's Code of Conduct and will be dealt with accordingly.

Resolution No: Ordinary Council OC/

Resolution Date:

Date of Review: Biennial review

Review

Responsibility: Executive Manager Corporate Services

COUNCIL POLICY

Fitness for Duty Policy

Policy No: 3.7

1. Introduction
2. Scope
3. Definitions
4. Commitment
5. Responsibilities
6. Information & Training
7. Impairment Indicators
8. Alcohol & Drug Testing
9. Test Refusal
10. Cause or Suspicion Testing
11. Workplace assistance for drug abuse problem
12. Alcohol
 - 12.1 Alcohol Test Results
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13. Drugs
 - 13.1 Prescribed or Over the Counter Medication
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 - 13.3 Actions Post Drug Screen Test – Inclusive of Non-Negative Result
 - 13.4 Laboratory Testing of Urine Samples
 - 13.5 Drug Screen Cut-Off Levels
14. Return to Work after a Positive (Failed) Test – Council Employee
15. Return to Work after a Positive (Failed) Test – Contractors and other personnel.
16. Fatigue and Working Hours
17. Privacy and Confidentiality
18. Record Keeping
19. References

1. INTRODUCTION

The Shire of Katanning is committed to the provision of a safe and healthy and productive workplace for all persons working for or on behalf of the Council no matter the location.

To ensure the provision of a safe and healthy workplace the Council has a ZERO tolerance to the misuse of alcohol or other drugs, either legal or illegal, whilst attending any Council work location. In effect, this means that individuals have a responsibility to maintain themselves 'Fit to Work' at all times whilst working for or on behalf of the Council.

The purpose of this policy is to ensure the following:

- a) That employees, contractors, sub-contractors and volunteers are fit for work and not under the influence of alcohol and/or other drugs whilst in the workplace.
- b) That the safety and wellbeing of staff, volunteers and the public are not placed at risk by the actions of an employee under the influence of drugs and / or alcohol.
- c) That the illegal and criminal activity of cultivation, possession or dealing in drugs does not occur whilst in the workplace.

Participation in random alcohol and other drug testing is a condition of working for the Council at any work location or for entry to any Council workplace. The intent of this policy is to provide direction for the management of fitness for work in areas under the control of the Shire of Katanning (Council).

As a condition of working for, or contracting to, the Council all personnel agree to be bound by the requirements of this policy. The Council reserves the right to exercise its discretion to undertake random testing of any nature at any time in any work location.

The Council also reserves the right to remove access rights to Council controlled areas when this policy is breached.

This policy will also be applied to any individual accessing a Council work location regardless of their employment status. Including where a person may be employed by multiple companies, this policy will apply to an individual as if they only had one employer.

2. SCOPE

This policy applies to all persons accessing Council work locations, including all Council staff, councillors and consultants as well as volunteers, visitors, community members and contractors.

This policy does not extend into individual contractor business sites.

Contractors are expected to have their own safe system of work in place to ensure that all persons accessing their work locations are fit to do so.

Where a law may have been broken, the Council reserves the right to contact the WA Police.

3. DEFINITIONS

BAC – Blood Alcohol Concentration or its equivalent Breath Alcohol Concentration. The units used for expression of Blood Alcohol Concentration in this policy being percent (%) with the equivalent breath concentration being expressed as grams to 210 litres of expired breath.

Candidate – For the purposes of this policy, any worker who is participating in a fitness for duty test.

Chain-of-custody – A series of polices to account for the integrity of each urine or oral fluid specimen by tracking its handling and storage from point of collection to final disposal of the specimen.

Confirmatory test – An analytical policy that uses mass spectrometry to identify and quantify unequivocally a specific drug or metabolite.

Confirmed negative – A result at or below the target concentration following confirmatory testing.

Confirmed positive – A result above the target concentration following testing. This equates to; BAC (alcohol) - greater than 0.000 at test – Please note a drug test can only be confirmed positive following laboratory testing.

Council – For the purpose of this policy, “Council” refers to the Shire of Katanning, Shire of Katanning Council Staff and management.

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Drug and Alcohol Tester – A member of the Council staff tasked with coordinating the Drug and Alcohol program on all Council workplaces.

Employees – Persons employed by the Shire of Katanning.

Fitness for Duty – Describes the physical or mental condition of a person whereby the person can be reasonably expected to undertake a task without incurring unacceptable risks to the health and safety of themselves or any other person.

Incident – An ‘incident’ is an unplanned event that causes, or has the potential to cause, injury, damage to property, harm to the environment, financial loss or impact on the reputation of the organisation.

Laboratory – A laboratory to carry out chemical analysis in conformity to the requirements of AS/NZS 4308:2008 Procedures for the collection, detection, and quantitation of drugs of abuse in urine and AS 4760:2006 Procedures for specimen collection and the detection and quantitation of drugs in oral fluid.

NATA – National Association of Testing Authorities.

Non-negative result – This is an initial indicator from the swab (drugs) test that will require further laboratory testing.

Prescribed Drug – Any substance prescribed by a medical practitioner that has restriction or specific instructions associated with its use.

Worker – Includes Employees, Contractors, Visitors, and other persons undertaking work or accessing areas under Council control.

4. COMMITMENT TO FITNESS FOR DUTY

This policy addresses drug and alcohol use in the workplace and management of fatigue and other fitness for duty issues. The policy supports and is to be read in conjunction with the Disciplinary Policy.

The Council has adopted a zero tolerance to impairment caused by alcohol and other drugs to ensure its obligation to provide a safe and healthy workplace is met.

A medical assessment will form part of the pre-employment checks on all persons who reach preferred applicant status for positions with the Council. This assessment will include a drug and / or alcohol test. Testing shall be conducted in accordance with the Australian Standard AS/NZS 4308:2008 - Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.

The policy covers all Council staff, councillors and contractors, it also extends to cover volunteers and any persons performing work for, or with, the Council and is a condition of access to any Council work location regardless of the reason for access.

Failure to abide by this policy may result in withdrawal of an individual's permission to remain in the workplace and may lead to disciplinary action.

Council staff and or contractors must not cultivate, consume, use, or possess illegal drugs in the workplace.

A function on any Council premises where alcohol is consumed must be approved in advance and in writing by the CEO. Council staff or contractors must not consume alcohol in the workplace if they are subject to duties.

On occasions where alcohol may be included as part of a work function or other recognised work event, sufficient non-alcoholic alternatives are to be provided. Where such a function is authorised, persons are not to bring or provide additional alcohol.

Where the consumption of alcohol at a Council function or event is approved, all persons must apply a 'duty of care' for their own and other peoples' safety and wellbeing. Note that such approval does not override any legal requirements, for example, compliance with the WA road laws etc.

Any failure to follow directions by Council management regarding the consumption of alcohol at a Council function or event may result in disciplinary action being taken by the CEO.

Council Staff and or contractors must arrange their own transport in relation to any Council function or event. The Council does not accept responsibility or liability for employees during travel to and from any Council function or event.

5. RESPONSIBILITIES

All Council staff, contractors, volunteers, or other persons doing work for the Council must report to their manager or leading hand any situation where they genuinely believe that an employee may be affected by alcohol and/or other drugs.

Council Staff & others accessing a Council workplace must;

- Not commence work if in any doubt about their fitness for duty.
- Inform their leading hand or manager of their absence and time away from work will be taken as sick leave (for Council employees).

- Discuss with their doctor or pharmacist the requirements of their role and whether any prescribed or over the counter medication could impact on working safely, if taking prescription or pharmaceutical medication.
- Obtain a letter from the Doctor indicating what impacts could arise, where impacts are expected – all persons should also carefully read any information sheets provided with medication.
- Speak with their leading hand or manager if unsure as to fitness for duty.
- Discuss with their manager if they are concerned about working with other employees because of a perceived safety risk due to fitness for duty issues.

All Contractors are responsible for;

- Their employees whilst on or about Council work locations always regarding fitness for duty.
- Always complying with this policy whilst on Council work locations.
- Maintaining their own fitness for duty policy and / or procedures which are, at a minimum, in line with this policy whilst on or about Council work locations.
- Implementing appropriate disciplinary actions for any employee who breach this policy whilst on or about Council work locations.

Any disciplinary action(s) will be discussed with the Council's Chief Executive Officer.

Drug & Alcohol Tester

- Responsible for ensuring adherence to testing procedures outlined in this Policy.
- Checking and testing equipment and kit prior to conducting testing.
- Maintaining relevant documentation.
- Coordinating training for testers.
- Maintaining and calibrating the monitoring equipment.
- Liaising with the CEO & Executive Manager when a non-negative result is received.
- Liaising with the Medical Centre in relation to testing requirements and results.
- Ensuring adequate stocks of test kits and mouth pieces are available.

Leading Hand / Manager

- Taking prompt and appropriate action where they have reasonable cause to suspect an individual may not be fit for duty.
- Ensuring that adequate rest breaks are allowed between work periods to ensure that fatigue is managed.
- Contacting the Shire CEO for advice on the application of this policy, if needed.
- Identifying the possibility that a decline in work performance could be the result of illness, disability or other personal factors and may not be directly related to fatigue, alcohol or other drug use.
- Confidentially entering any breaches into the Council's incident reporting system.

CEO / Executive Managers

- Coordinating the random drug and alcohol testing program.
- Authorising Lead and Assistant Testers.
- Ensuring the Policy is regularly reviewed and maintained.
- Ensuring sufficient budget for implementing Policy requirements.
- Implement disciplinary actions and return to work program.

6. INFORMATION AND TRAINING

Workers will be made aware of Council's Fitness for Duty Policy and their responsibilities through toolbox meetings and the Council's induction process. The policy is available on the Council's website.

The Council will provide practical guidelines and training to relevant personnel on fitness for duty issues. Additional signage is also located at key Council work locations.

7. IMPAIRMENT INDICATORS

Impairment refers to an inability of an individual to safely undertake tasks at their normal level of concentration and performance. Impairment can be associated with a range of factors including fatigue, stress or anxiety, environmental factors (heat, dust, noise, chemicals), drug or alcohol use. Regardless of the reason, workers who are impaired must not be involved in tasks that could jeopardise their safety or that of others.

Managers and supervisors are responsible for approaching an individual to determine their fitness for duty where they suspect a person may be impaired.

The potential impact on work performance and / or safety of the person or other workers is to be discussed.

Drug or alcohol indicators: These can include habitual lateness or excessive absenteeism, extended lunch breaks, aggressive outbursts, problems with coordination, forgetfulness or 'near miss' incidents, time management issues, clear intoxication at work or signs of drinking or drug taking prior to the commencement of work.

These signs may include:

- Smell of alcohol on the breath.
- Slurred or incoherent speech.
- Unsteadiness.
- Red, bloodshot, or watery eyes.
- Flushed or ruddy face.
- Noticeably smaller or larger pupils.
- Lack of or poor muscle coordination.
- Over-excitement or agitation.
- Difficulty with simple instructions.
- Drowsiness or falling asleep.
- Difficulty in concentrating.
- Poor balance and coordination.
- Loss of inhibitions.
- Aggressive or argumentative behaviour.

Fatigue Indicators include:

- Not feeling refreshed after sleep.

- A greater tendency to fall asleep while at work.
- More frequent naps during leisure hours.
- Feelings of sleepiness.
- Extended sleep during days off.
- Increased errors and loss of concentration at work.

Sleep Indicators include:

- A drowsy feeling.
- Blurred vision.
- Difficulty keeping eyes open.
- Head nodding.
- Excessive yawning.
- Repeatedly drifting out of lane if driving.

8. ALCOHOL AND DRUG TESTING

Taking part in random alcohol and other drug testing is a condition of entry to any Council work location.

A worker may also be requested to provide a test or screening sample to a representative of the Council or an external tester appointed by the CEO where:

- There is reasonable suspicion or cause that the worker may be under the influence of alcohol or other drugs.
- A worker has been directly or significantly involved in any incident.
- The worker is returning to work after an alcohol or other drug rehabilitation program.
- The worker's behaviour indicates impairment.
- The worker commits any act of neglect or carelessness or breach of safety requirements.
- A material decline in work performance or work attendance or any other irrational behaviour is apparent.
- The worker has contravened the Council's fitness for duty requirements in terms of alcohol or other drug use.

9. REFUSING A TEST

Where an individual refuses to participate in testing, the disciplinary consequences shall be explained to the individual and the request repeated.

Further, refusal to participate or failing to attend for testing shall be deemed as a failed screening result and the individual concerned shall have the disciplinary process applied and must supply a negative drug test (at the employee's cost) and alcohol test before being able to return to the workplace.

10. CAUSE AND SUSPICION TESTING

a. Cause Testing

Cause testing may be conducted on any Councillor, Council employee, volunteer or contractor directly involved in an incident.

b. Suspicion Testing

Where a leading hand or manager has reasonable suspicion, a worker may be under the influence of drugs or alcohol, the leading hand or manager has reasonable cause to test the identified person.

Cause and Suspicion Testing may be conducted by an authorised tester who will conduct the required tests in compliance with this Policy and relevant guidelines.

11. WORKPLACE ASSISTANCE FOR SUBSTANCE ABUSE PROBLEM

Council employees with a substance abuse problem are encouraged to speak with any of the following people for referral to the Employee Assistance Program (EAP);

- your manager
- the Coordinator People & Culture
- the Chief Executive Officer

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Council will aid the employee by;

- allowing an employee to access any accrued personal or annual leave while undergoing treatment, and;
- by taking steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the manager with the support of senior managers, as appropriate, will review the full circumstances and agree on a course of action to be taken.

This may include redeployment to suitable alternative employment, or possible termination of employment if the employee is unable to safely carry out the requirements of their role.

12. ALCOHOL

12.1 ALCOHOL TEST RESULTS

In the event an employee or other person tests positive to alcohol, the following shall apply;

- a) The individual will not be allowed to return to the Council workplace until the CEO is satisfied that actions taken are appropriate & acceptable and include the provision of a negative test result prior to restarting.
- b) Test results are captured using the Drug and Alcohol Positive / Negative Test Record. For a Council employee, the results will be placed on the employee's personnel file and a first warning issued. For any other worker, the employing organisation will be notified immediately, and an incident logged (confidentially) in Council's incident system.
- c) The worker is to relocate to an amenities room to wait for a - Confirmatory Breath Test. During this wait period the candidate must not undertake work tasks, nor will they be able to smoke or consume any fluid or food until after the second test has been completed.
- d) After the worker relocates to an amenities room, they will be retested after 20 minutes. If the BAC content reading has fallen to 0.000 the candidate may resume their normal duties, otherwise they must be escorted from the workplace and not allowed to resume duties for the duration of that working day.

- e) If required to leave the workplace and the BAC is below the legal driving limit, it is acceptable for the person to drive. Otherwise, the CEO will make alternative arrangements for them to be transported to their accommodation / home.

First Confirmed Positive

A written warning will be issued to the employee. If over 0.05%, the employee will be encouraged to seek assistance through the Council's EAP provider.

If no further positives are recorded during the next 24 months the written warning will be withdrawn (initial BAC was less than 0.05%).

If the initial BAC was more than 0.05% the written warning will remain on the employee's file. The employee will be required to undergo further testing in line with their return-to-work program.

Second Confirmed Positive

A final written warning will be issued to the employee for any repeat positives received during the 24 months following a positive test or if the previous offence was a recording over 0.05% BAC. The employee will be required to attend EAP counselling or other medical assistance and will be required to undergo further testing in line with their return-to-work program.

Final written warnings will remain on the employee's file.

Third Confirmed Positive

If any positive alcohol offences occur whilst on a final warning, employment will be terminated.

12.2 CALIBRATION OF TEST EQUIPMENT

Equipment used for alcohol breath testing must be calibrated in accordance with Australian Standard AS/ANZ 3547 Breath Alcohol Testing Device for Personnel Use.

A calibration certificate is issued when the Council's Breath Analyser unit is recalibrated.

Calibration certificates are to be recorded in Council's safety management system by the Coordinator of People and Culture.

13. DRUGS

13.1 PRESCRIBED & OVER THE COUNTER MEDICATIONS

The Council recognises that workers may at times take prescription or over-the-counter medications and that these may affect a workers' fitness for duty or show up in a random drug screening test.

Workers must advise their manager, at the earliest opportunity, either verbally or by completing the Council's internal Medicines Declaration Form if taking a medicine that has the potential to;

- 1) affect your fitness for duty (eg cause drowsiness) or

- 2) cause a non-negative random drug screening test result,

If uncertain, the worker is responsible for asking their doctor or pharmacist as to whether:

- 1) the medicine will affect fitness for duty; or
- 2) show up in a random drug test.

The categories of drugs and substances targeted in random drug tests are listed on page 12 of this policy.

Once advised of the workers' status the manager will direct the worker to duties appropriate to their level of fitness.

The advice may be provided verbally and if so, the relevant Manager must complete the Medicines Declaration Form, on the workers behalf and obtain the worker's signature, prior to the worker commencing or recommencing their work duties. The manager must then ensure the form is securely filed.

Medicine Declaration Forms are destroyed after 12 months or each year on 30 June, whichever is the earliest and must therefore be resubmitted annually.

13.2 INITIAL DRUG SCREEN

The CEO reserves the right to conduct screening tests for the presence of drugs in any manner allowable under the Australian Standards.

If a candidate returns a non-negative screening test result, a urine sample collected as per AS/NZ 4308:2008 requirements shall be sent to an accredited laboratory for confirmation testing.

If at any time the Council's Drug and Alcohol Testers experience aggressive or potentially threatening behaviour the police will be called to attend.

13.3 ACTIONS POST DRUG SCREEN TEST – INCLUDING NON-NEGATIVE RESULT

Action for negative initial screening test:

- Thank the worker for their participation.
- Complete required documentation and move on to the next person.

Action for non-negative initial screening test:

- Inform the worker of the result and relocate them to an appropriate and discrete room or area.
- Contact the worker's Manager and advise them of the situation and the requirements identified below.
- The Manager will investigate whether the worker has provided a completed Medical Declaration Form giving notice they are taking a drug that may affect their fitness for duty.
- If it is found the worker has completed a Medical Declaration Form and the CEO & Manager agree the test result is consistent with that advice, the worker will be allocated to light duties, but only after a urine sample has been supplied, as outlined below.

- If the worker has not advised Council that they are taking prescription or over-the-counter medication, the following process will apply:

- The worker will be transported to their place of residence, but only after providing a urine sample in accordance with this policy.
- While awaiting the results of the urine sample, the worker will be directed not to attend work with pay until test results are confirmed.
- If the test results are confirmed as non-negative, the worker will then be notified subsequently stood down without pay until they can provide a clear test result before returning to work.

~~• If it is found that the worker has not advised the Council they are taking any prescription or over the counter medicine, the worker will be stood down, without pay and delivered to their place of residence, but only after they have provided a urine sample, as outlined below.~~

- If the screening test was undertaken with a urine sample, this sample will be delivered to the Medical Centre for preparation & dispatch to an accredited laboratory for confirmation testing.
- If the screening test was not taken from a urine sample then the worker will be either;
 - escorted to the Medical Centre, for collection of a urine sample; or –
 - a urine sample will be provided to a trained staff member or contractor;

and the sample will be prepared and dispatched by the Medical Centre, to an accredited laboratory for confirmation testing.

- The worker allocated to light duties following a non-negative screening result will remain on light duties until the urine test result has been received and subject to professional advice confirming the results are in-line with the notice given regarding prescribed or over the counter medication. Such confirmation will entitle the Manager to direct the worker to their normal duties.

- If the result is inconsistent with the notice given regarding prescribed or over the counter medication, appropriate actions will be taken in accordance with Sections 14 and 15, depending upon the worker either being a Council employee or a contractor.

- Procedure for the management of a worker who has tested non-negative and has not notified their Manager through the Medicines Declaration Form that they are taking a prescription or over the counter medicine that could affect their fitness for duty;

- a. The worker will remain stood down from their duties until the test results have cleared them to return to work.
- b. Test results will be provided confidentially and directly to the relevant Manager, nominated at the point the sample is delivered to the Medical Centre. The results will be confidentially discussed upon receipt with the relevant Manager and/or the CEO or if a contractor, to the nominated supervisor / manager. The worker must also receive a duplicate copy of the test results.
- c. If the test is returned negative the worker will be permitted to return to work without further action. In this circumstance the worker will be paid as normal for the period they had been stood down.
- d. If the test is confirmed positive or not in line with notice given regarding prescribed or over the counter medication, appropriate actions will be taken in accordance with Sections 14 and 15, depending upon the worker either being a Council employee or a contractor.

13.4 LABORATORY TESTING OF URINE

The only recognised standard that currently exists for the collection and analysis of human fluid samples for toxicological purposes in a laboratory setting is AS/NZS 4308:2008 Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.

The CEO will use NATA laboratories that are accredited to Class 10.61.16 Drugs for Toxicological Purposes. This standard is important as it guarantees the technical quality and integrity of the tests.

Testing must follow a rigorous set of procedures and shall be consistent with the requirements of AS/NZS 4308:2008. This standard requires the time, place and details of each person handling the sample to be documented (chain of custody) and for confidentiality of the process to be respected.

13.5 DRUG SCREEN CUT-OFF LEVELS

Confirmatory test cut-off levels for non-negative screening test results are defined by AS/NZS 4308 Procedures for Specimen Collection and the Detection and Quantification of Drugs of Abuse in Urine. These levels may vary as Australian Standards are amended.

The categories of drugs and substances prohibited by the Council as per AS/NZS 4308 are:

- **Opiates** - Morphine, codeine and monoacetylmorphine.
- **Sympathomimetic amines** - Amphetamines, methylamphetamine, methylenedioxymethamphetamine (MDMA), phentermine, including ephedrine and pseudoephedrine.
- **Cannabis metabolites** - Tetrahydrocannabinol-9-carboxylic acid (THC).
- **Cocaine metabolites** - Benzoylecgonine and ecgonine methyl ester.
- **Benzodiazepines** – Oxazepam, temazepam, flunitrazepam, diazepam, nitrazepam, clonazepam or their metabolites.

The CEO reserves the right to have tests carried out for additional substances that may cause impairment.

14. RETURN TO WORK FOLLOWING A POSITIVE (FAILED) TEST - COUNCIL EMPLOYEE

If the confirmation is positive for a drug of abuse, the worker will be encouraged to attend counselling for drug and dependency issues.

If the worker attends counselling, the worker should arrange for the counsellor to communicate directly with the worker's Manager or CEO about the worker's attendance and to provide any other feedback that a counsellor would normally communicate to an employer, without breaching the confidence that exists between the worker & counsellor.

Before being entitled to return to the workplace, a negative drug test must be obtained from a NATA laboratory that is accredited to Class 10.61.16 Drugs for Toxicological Purposes, by the worker, at the worker's cost and the report submitted to the worker's manager.

On returning to the workplace, the worker will be issued a first and final warning letter and will be subject to a structured return to work program that will include at least two (2) unannounced drug screening tests, in addition to the Council's normal random testing program, over the following twelve months.

A return-to-work plan will be arranged through the Executive Manager of the workers team who will be informed by any feedback given by the drug & alcohol counselling service provider, the worker's doctor and the criticality of the work performed by the worker.

15. RETURN TO WORK FOLLOWING A POSITIVE (FAILED) TEST – CONTRACTORS AND OTHER PERSONNEL

In the event a contractor or volunteer returns a positive result, the worker's Supervisor will be advised immediately and their company's Fit for Duty and Disciplinary Policy will be followed.

Contractors, labour-hire, and other personnel working for the Council are required to participate in this fitness for duty policy as well as the procedures which apply in the event of a confirmed positive test for alcohol or other drugs.

All organisations are required to have made their own arrangements for suitable testing, breach, and support regimes for the personnel they are managing and / or providing. For clarity, this requirement should be incorporated into relevant contractor agreements and induction programs for contractors and labour-hire personnel.

In the event a worker tests positive to alcohol or drugs their employer will be notified so that appropriate action can be taken.

The worker will have their duties for the Council suspended and will not be allowed to return to a Council workplace until they provide a negative test result.

Any actions taken by the employing company to prevent reoccurrence must be to the satisfaction of the CEO and be appropriate and acceptable.

The CEO may also request a return-to-work plan that would place controls to prevent further breaches of this policy. Failure to meet the requirements or follow an agreed plan would mean further suspension of the worker's ability to perform work in any Council workplace.

16 FATIGUE AND WORKING HOURS ARRANGEMENTS

Sleep deprivation, sleep disturbance, fatigue and stress are health risks that can be associated with long working hours and factors outside the workplace. These health risks may have implications for safety standards and the prevention of incidents.

Work life and personal life are inter-related with personal life having the ability to influence a person's fitness for work.

No matter how much sleep a person has beforehand, they will feel sleepy between 1.00 am and 6.00 am because of the body's natural circadian rhythm (body clock).

Research indicates that a fatigued person's performance may be like that of a person with a BAC of 0.1 which, is twice the legal driving limit.

The Council mandates a maximum 12-hour work period for any individual working in any Council workplace.

A minimum of 10 hours of rest is required in any 24-hour period.

17. PRIVACY AND CONFIDENTIALITY

Confidentiality is fundamental in order to protect the privacy of individuals. To ensure the highest level of confidentiality is maintained:

- Conversations relating to work performance, or the misuse of alcohol or other drugs must be confidential and conducted in private.
- Documentation relating to the implementation of this policy must be kept confidential.
- It is the responsibility of the CEO to ensure that counsellors providing services to their employees are aware of the confidentiality requirements relating to client information.

The CEO will respect the rights of employees to privacy in matters relating to the use of the EAP or other counselling services and communicate those rights to employees. The practices to be implemented are:

- Information relating to counselling must be treated as confidential.
- Psychologists are bound by their code of conduct to respect the confidentiality of information obtained in the course of their work. They may disclose such information to others only with the consent of the client or the client's legal representative except in those cases where failure to disclose information would result in a clear danger to the individual or another person.
- Counsellors who are not psychologists are not required to be registered with a professional association and therefore may not be bound by a code of conduct. It is the responsibility of the CEO to ensure that counsellors are aware of the confidentiality requirements relating to client information.
- Employees may wish to have their manager liaise with their counsellor. In this case, the employee must give written permission for information to be disclosed. The information that can be disclosed in such circumstances is limited to that which is required to support the most effective management of a performance-related problem and the reintegration of the employee into the workforce.
- Where counselling is a compulsory requirement, the CEO will need to be provided with a report as to whether counselling is progressing satisfactorily, whether adjustments are needed to the employee's work and whether the counselling is likely to lead to no further breaches occurring. A counsellor without divulging information of a personal nature can provide this information.

18 RECORD KEEPING

The privacy of any records relating to work performance and counselling, treatment or rehabilitation must be securely protected. Records should only focus on the drug and/or alcohol issues as they relate to work readiness and performance. All records are to be retained on the employee's personnel file and archived and disposed of in accordance with organisational disposal schedules for personnel records.

19 REFERENCES

The following documents provide more guidance:

- WHS ACT WA 2020
- WHS ACT WA 2022 Regulations
- AS/ANZ 3547 Breath alcohol testing device for personal use.
- AS/NZS 4308:2008 Procedures for specimen collection and the detection and quantitation of drugs of abuse in urine.
- AS 4760:2006 Procedures for specimen collection and the detection and quantitation of drugs in oral fluid.
- NATA laboratories that are accredited to Class 10.61.16 Drugs for Toxicological Purposes.
- Code of Practice Working Hours - WA Department of Commerce (WorkSafe).

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| Resolution Number: | Ordinary Council Meeting OC50/24 |
| Resolution Date: | 22 May 2024 |
| Last Amendment Date: | Major Review and re-write – 8 May 2024 |
| Former Policy Reference: | Fitness for Work First adopted Policy Fitness for Work – adopted |
| Shire Related Documents: | Policy Work Health and Safety (WHS) Policy Disciplinary Policy Grievances, Investigations, and Resolution Procedure |
| Related Legislation: | Workplace Health and Safety Act 2020 Workplace Health and Safety Regulations 2022 AS/NZS 4801: 2001 |
| Date of Review: | October annually |
| Review Responsibility: | Chief Executive Officer |