

SHIRE OF KOJONUP

Kojonup



MINUTES

Ordinary Council Meeting

16 May 2023

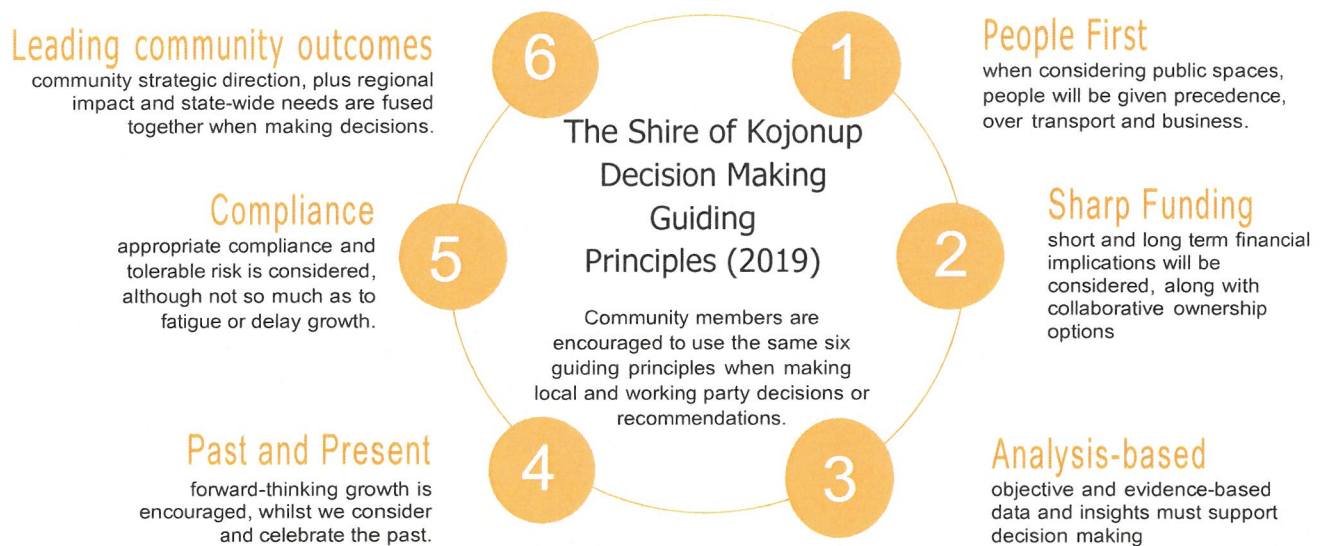
MINUTES OF A COUNCIL MEETING HELD ON 16 MAY 2023

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The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



MINUTES

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President declared the meeting open at 3.00pm and drew the meeting's attention to the disclaimer below:

Disclaimer

No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting.

Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire warns that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

Prayer

Almighty God, we pray for wisdom for our reigning monarch King Charles.

We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.

Grant us grace to listen and work together as a Council to nurture the bonds of one community.

Amen

2 **ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

Nil

3 **ATTENDANCE**

COUNCILLORS

Cr N Radford

Shire President

Cr P Webb

Deputy Shire President

Cr F Webb

Cr Wieringa

Cr Gale

Cr Singh

Cr R Bilney

Cr Egerton-Warburton

STAFF

Grant Thompson

Chief Executive Officer

Robert Jehu

Manager Regulatory Services

Judy Stewart

Senior Administration Officer

GUESTS

Jason Gibbons

Truck Operator

Craig McVee

Manager Works and Services

Douglas Fraser

Works Foreman

3.1 **APOLOGIES**

Nil

3.2 **APPROVED LEAVE OF ABSENCE**

Nil

4 **DECLARATION OF INTEREST**

Cr Singh – Item 9.1.2 – Proximity

5 **PUBLIC QUESTION TIME**

5.1 **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

5.2 **PUBLIC QUESTION TIME**

Nil

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 18 April 2023

Minutes of an Ordinary Council Meeting held on 18 April 2023 are at **attachment 6.1.1.**

OFFICER RECOMMENDATION/COUNCIL DECISION

48/23 Moved Cr Gale

Seconded Cr F Webb

That the Minutes of the Ordinary Council Meeting held on 18 April 2023 be confirmed as a true record.

CARRIED 8/0

7 PRESENTATIONS

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

7.2.1 JASON GIBBONS – TRUCK OPERATOR – 25 YEARS OF SERVICE

The President outlined Jason Gibbons' history of employment with the Shire of Kojonup (Shire), spanning twenty five years, and presented Mr Gibbons with a Certificate of Appreciation in recognition of his service to the Shire.

Mr Gibbons thanked the Shire for his employment and acknowledged the Manager Works and Services and the Works Foreman for their support.

Mr Gibbons, the Manager Works and Services, and the Works Foreman left the meeting at 3.05pm.

7.3 DEPUTATIONS

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS

There was nil change to the order of business.

9 REPORTS

9.1 KEY PILLAR 1 – ‘PLACE’ REPORTS

9.1.1 KOJONUP COMMUNITY MEN’S SHED INC. FACILITY – REQUEST FOR PROPOSAL 01 OF 2022/2023

AUTHOR	Estelle Lottering – Regulatory Services Administration Officer
DATE	Monday, 8 May 2023
FILE NO	FM.TND.15
ATTACHMENT(S)	9.1.1.1 – Proposal application - Action Sheds 9.1.1.2 – Proposal application - BK Thompson Electrical Service

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP – 1 Place	1.3 – Have systems in place to attract youth to the region, even in a transient manner	1.3.7 – Co-location of Men’s Shed, Kojonup Tourist Railway and Kojonup Historical Society to heritage rail precinct
KP – 2 Connected	2.1 – Be growing our state-wide and local tourism and shopping capabilities through regional alliances	2.1.3 – Cooperate to increase activation of Main Street and better use of underutilised Main Street spaces
KP – 3 Performance	3.4 – Be organised and transparent with our financial management	3.4.2 – Act with sound long-term and transparent financial management and deliver residents value for money

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for the Council to consider the proposals received for the construction of the proposed new Kojonup Community Men’s Shed (Men’s Shed).

BACKGROUND

Initial planning for the relocation of the Men’s Shed to the Benn Parade site formed part of the ‘Kojonup SMART Future Project’ Regional Growth Fund grant application in 2018.

Discussions with the Kojonup Men's Shed Inc., regarding their existing facility no longer being fit for purpose, began in early 2021. With the announcement of Phase Three of the Local Roads and Community Infrastructure Program (LRCIP) Federal grant round in May 2021, a successful grant application saw the allocation of a portion of these funds set aside for the relocation, planning and construction of a new Men's Shed facility. Work Schedules to this effect were submitted to the Department of Infrastructure, Transport, Regional Development and Communications (Department) on 19 May 2022, with the Department's advice of its acceptance of the projects being received 6 June 2022.

The facility construction project is included in the 2022/2023 Annual Budget.

The path forward was discussed with Council at the 13 December 2022 Briefing Session and staff have worked on the RFP documentation and process following this.

At its 7 February 2023 Ordinary Meeting, Council resolved as follows:

"That the Kojonup Community Men's Shed Request for Proposal 01 of 2022/2023 (RFP) report be tabled for discussion at a Special Council Meeting on 28 February 2023 and that the Chief Executive Officer investigate the option of a new Men's Shed location being on the existing Men's Shed site (Lot 135 Albany Highway, Kojonup) and report to Council on the impact taking into consideration the following:

- 1. Regulatory requirements to remediate the site prior to any construction;*
- 2. Demolition of the existing Men's Shed (including removal of asbestos);*
- 3. Decommissioning of underground fuel tanks;*
- 4. Remediation of the soil where required;*
- 5. Inclusion of dust extraction equipment; and*
- 6. Formation of a car park on the title."*

At its 28 February 2023 Special Council Meeting, Council resolved as follows:

"That Council:

- 1. Endorses the Kojonup Community Men's Shed Request for Proposal 01 of 2022/2023, as per Attachment 9.1.1.5 with the following change: the site location, site parameters and map be 135 Albany Highway, Kojonup, and*
- 2. Authorises the Chief Executive Officer to proceed with the Request for Proposal process."*

A Request for Proposal was advertised accordingly complying with the tender process due to the anticipated cost of the project.

COMMENT

The proposal documentation was modularised into different components as follows and forwarded to nine (9) interested contractors:

1. Site Preparation and Services Excavation
2. Plumbing Services
3. Electrical Services
4. Shed Construction

Two (2) proponents submitted proposals as summarised below:

Table 1 - Proponents

	Contractor
1	Action Sheds
2	BK Thompson Electrical Service

Part of the Request for Proposal required contractors to complete a compliance criteria checklist and a Work Health and Safety Management Plan.

The qualitative assessment criteria, as advertised, were as follows:

- Demonstrated understanding of the RFP Requirements 45%
- Detailed Construction timeframe 30%
- Capacity & Demonstrated Experience in Completing Similar Projects 25%

Each respondent's offer was considered against the qualitative criteria.

Table 2 – Proposal Assessment – Request for Proposal 1 of 2022/2023

Proposal #	Contractor	Proposal Components	Amount
1	Action Sheds	Site Preparation and Services Excavation	\$ 32,937.50
	Action Sheds	Plumbing Services	\$ 50,000.00
	Action Sheds	Electrical Services	\$100,000.00
	Action Sheds	Shed Construction	\$311,505.77
	Action Sheds	WC/Tool Store/Office	\$ 38,925.00
	Action Sheds	Builder's Licence	\$ 21,238.74
	Action Sheds	Application fees	\$ 12,815.00
	Action Sheds	Total	<u>\$567,422.01</u>
2	BK Thompson Electrical Service	Electrical Services	\$ 46,635.60

Contractor 2, BK Thompson Electrical, is a local contractor in Kojonup and has demonstrated capability through past projects. This submission is assessed as showing value for money and, therefore, this proposal is recommended to do the electrical component.

Contractor 1, Action Sheds, was the only full proposal received. The proposal price of \$567,422.00 is within the budgeted costs estimates. This submission has demonstrated understanding of the RFP requirements. Action Sheds has the capacity to undertake the project, and has demonstrated experience in similar projects. This proposal is assessed as value for money and is recommended to do the site preparation and services excavation, plumbing services, and shed construction.

Officers have clarified with Action Sheds that the framing will be C section. This material is compatible with the size of the building, in accordance with standards.

The thickness of the proposed concrete pad can be increased in areas requiring additional load capacity; the current proposal cost does not include additional thickness. If a scope variation is required, this will increase the budget accordingly.

CONSULTATION

Council Briefing Session 2 May 2023

Kojonup Community Men's Shed Inc. Executive Committee

Chief Executive Officer

Manager Regulatory Services

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Policy 2.1.2 Purchasing & Creditor Control outlines the processes to follow when purchasing goods. Due to the anticipated value of this project, proposals were called in line with this policy and legislative requirements for tenders – r.11 of the Local Government (Functions and General Regulations) 1996.

FINANCIAL IMPLICATIONS

The 2022/2023 Annual Budget contained an allowance of \$1,000,000 for this project which was adjusted in the half yearly budget review to \$750,000. Funding of \$750,000 is confirmed in the LRCIP Phase Three funding.

The RFP proposals received create a contingency allowance of \$235,942.40 to be utilised for any unforeseen events or works that form during construction.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3.Compliance	Breakdowns in tender or procurement processes	Tender and procurement process	Nil
	Impulsive decision making	Tender and procurement process	Nil
12.Misconduct	Undue influence from Manager/Councillor	Elected Member Training Segregation of duties	Nil
13.Project - Change Management	Inadequate project planning	Project Management procedures	Implement formal project management guidelines
14.Safety & Security	Ineffective/inadequate testing, sampling or other health requirements	Asbestos register & procedures	Nil
<i>Risk rating – High</i>			
IMPLICATIONS			
With any large construction project, implications can include scope variations due to poor project management; unknown variables found after construction commencement e.g.; asbestos in the soil; poor contractor workmanship leading to cost overruns.			

ASSET MANAGEMENT IMPLICATIONS

The construction of a new asset increases depreciation, operating and maintenance costs impacting the profit and loss statement, asset register and balance sheet.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

49/23 Moved Cr Egerton-Warburton Seconded Cr P Webb

That Council:

1. Accepts the Proposal from Action Sheds for \$467,422 for Site Preparation and Services Excavation, Plumbing Services, and Construction components of a new Men's Shed at Lot 135 Albany Highway, Kojonup;
2. Accepts the Proposal from BK Thomson Electrical Service for \$46,635.60 for the electrical works component associated with the construction of a new Men's Shed at Lot 135 Albany Highway, Kojonup; and
3. Authorises the Chief Executive Officer (CEO) to:
 - a) conduct due diligence on the successful proponents to satisfy the CEO of their ability to deliver the works on-time, within budget and to the quality standards required; and
 - b) if the CEO is satisfied with the due diligence, proceed to contract the successful proponents for construction of the Men's Shed based on the submitted proposals.

CARRIED 8/0

Cr Singh declared a proximity interest and left the meeting at 3.07pm.

9.1.2 PAVEMENT RE-SURFACE AND SLIP FACTOR REVIEW – 122 AND 124 ALBANY HIGHWAY

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 11 May 2023
FILE NO	FM.TND.2
ATTACHMENTS	<p>9.1.2.1 – Correspondence - Parminder Singh and Kellie Jane Bowey – Pavement Resurface Request</p> <p>9.1.2.2 –Slip ratings Coved Finished Concrete with Dulux Avista Water Based Sealer</p> <p>9.1.2.3 – Slip ratings addendum</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP 1 - Place	1.4 - Be enjoying a Main Street which is an inviting meeting place where we celebrate our history and heritage in a modern way	1.4.6 - Redevelop the main street to create a people friendly and vibrant retail centre - Provide Community infrastructure that attracts outsourced or privately run facilities and programs. - Work with local retail outlets to build a people-friendly, active, vibrant and smart Main Street
KP 4 - Prosperity	4.4 – Have collaborated to enhance and attract diverse retail to ensure a successful and renewed Main Street.	4.4.1 - Support Main Street urban renewal through in-kind support and policy development.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for the Council to re-consider a prior written request to resurface the paving in front of Shop 124 Deli and the Shear Class hairdresser at 124 and

122 Albany Highway, Kojonup, respectively, at no cost to the Shire of Kojonup (Shire) with additional information pertaining to consideration of the slip factor.

BACKGROUND

A streetscape concept plan to revitalise Kojonup's main street section of Albany Highway is being progressed; however, no funding has been sourced or allocated for this project.

COMMENT

The owner of 124 Deli, Parminder Singh, and the owner of Shear Class hairdressers, Kellie Jane Bowey, have applied to the Council for permission to coat the current pavers covering the pavement between their shop fronts and the kerb at the front of the premises.

The pavers outside these retail properties are old and inconsistent with the rest of the main street and, therefore, will have no impact on aesthetics.

The proposal is to coat the current pavers with a Charcoal Base Grey Slate colour as per the photographs attached. The current pavers in this location are not consistent with the majority of the pavers along the main street and the footpath from the Chemist to 122 Albany Highway is concrete before changing to red/brown pavers currently in place at 122 and 124 Albany Highway. Having the product applied would allow Council to assess the finished product over time.

The products to be used are Nubond and Dulux as per the photos attached.

The Contractor to be employed by Parminder Singh and Kellie Jane Bowey has operated and used the product in City councils.

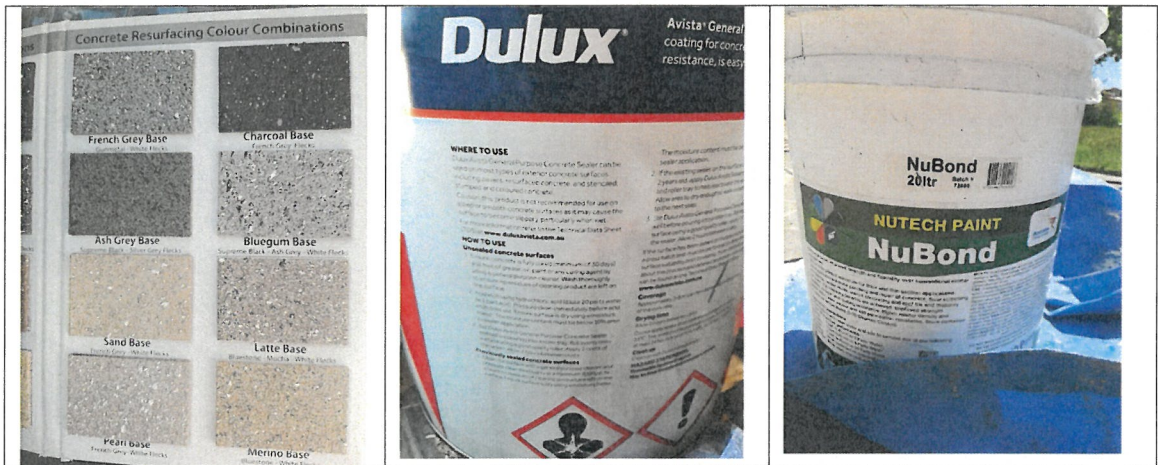
The product line used in Spray on Pavers is as follows:

- High Pressure acid cleaning
- Primer coating (Nu Bond Polymer)
- Colour (Charcoal Base Grey) Oxide
- Base Compounder (Dulux Avista)
- Dulux Extended Wear Sealer for sealing.

The main concern is if several businesses along the street applied to paint their adjoining pavements, this may create a variety of different textures along the street.

The Shire of Kojonup (Shire) currently has no form guide as to what colours or products should be applied in the street. We have not compared this request to the Streetscape concept.

Inconsistent approval applications in the main street could cause reputational damage to the Shire; this request is not aligned to a consistent Town Planning streetscape approach. If approved, any future applications would need to be judged on their individual merits.





Photos of product to be utilised provided by the proponent

Slip Factor

The Australian Standard for slip resistance includes a wet pendulum slip test for both new and existing surfaces. The standards are AS 4586:2013, Slip resistance classification of new pedestrian surface materials. Furthermore, AS 4663:2013 concerns slip resistance measurement of existing pedestrian surfaces.

The product is classified as D1 for the dry test which reflects a medium to high slip resistant product, and P4/54 for the wet test which complies and demonstrates a medium to high slip resistant product. Please refer to attachments 9.1.2.2 and 9.1.2.3 for further information on the slip tests data on this product and an explanation sheet on interpreting the test.

In its current form the wet and dry test for this product meets the AS4586:2013 Slip Resistance Classification of New Pedestrian Surface Materials; however, it is recommended that Dulux Avista Slip Reducing Additive Powder and/or Dulux Avista Slip Reducing Additive

Crushed Glass be added to the concrete sealer to ensure slip resistance adheres in areas that are outside higher foot traffic and in areas that may become wet regularly. This is the case for the areas in question and this report recommends that an additional coat of sealer, incorporating one of the Slip Reducing Additives, is necessary.

Curing times will depend on the ambient conditions and can vary from job to job.

The manufacturer recommends the sealed surface does not have foot traffic for a minimum time of 24 hours and no vehicle traffic for at least 5 days if applying to areas of vehicle traffic.

The type and frequency of traffic, along with the weather conditions, all play a part in how long the sealer may last. Traffic over excess dirt, friction (e.g.; from tyres), and other excessive wear and tear (e.g.; power steering or heavy traffic) may reduce the life of the sealer. Constant UV exposure may also reduce the life of the sealer. Regular maintenance helps extend the life of the sealer.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There will be no initial financial cost to Council.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
1 - Asset Sustainability	Inadequate design (not fit for purpose)	Routine maintenance schedule: Hard Infrastructure (Roads, bridges, drainage, footpaths)	Nil
<i>Risk Rating: Moderate</i>			
IMPLICATIONS			
<p>Risks include:</p> <p>Inadequate design (not fit for purpose):</p> <p>Product used and public impact for sensitive residents during coating process.</p> <p>Resurface material is a slip hazard for the public.</p> <p>Product is less than warranted, the Shire is liable for maintenance and other cleanup costs.</p> <p>Post coating it does not fit aesthetically into the current town scheme and Shire needs to change out the pavers creating rework and cost.</p> <p>Contractors not contracted by the Shire working on Shire owned assets - the risk of workers public liability claim.</p> <p>Outputs not meeting expectations:</p> <p>No control of standard of work as not contracted through the Shire.</p> <p>Reputation damage for Council due to poor workmanship.</p> <p>Criticism from residents due to inconsistent streetscape plan and colours.</p>			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Bilney

Seconded Cr F Webb

That Council approves a request from Parminder Singh and Kellie Jane Bowey to re-surface the pavers between the shop fronts and kerbing at 122 and 124 Albany Highway, Kojonup using the products the proponents have proposed, as a one off trial, dependent on the following conditions if approved:

- a) the contractor engaged to undertake the pavement re-surfacing is suitably qualified, experienced and insured, and completes the Shire of Kojonup's (Shire) Work Health and Safety documentation requirements for contractors;
- b) the contractor must obtain any permission required from Main Roads WA if encroaching on the Albany Highway road surface (signage etc) and provide the Shire with written proof of this permission;
- c) the contractor must obtain permission from the neighbouring landowners if there is to be any encroachment on a neighbour's property, as a result of any part of the re-surfacing process, and provide the Shire with written proof of this permission;
- d) that the proponent is advised that this action is at the proponents' total cost but the Shire may change the streetscape at any stage with no compensation to the proponents for their expense;
- e) that the sealed surface does not have foot traffic for a minimum time of 24 hours as per manufacturer recommendation;
- f) that the proponent is advised that, if the product does not meet standards or specifications (at the Shire's discretion), the Shire may require the proponents to pay any cost of rectification: and
- g) that an additional coat of sealer incorporating Dulux Avista Slip Reducing Additive Powder be added to the concrete sealer to ensure higher slip resistance.

AMENDMENT TO THE MOTION

50/23 Moved Cr Wieringa

Seconded Cr Gale

That the following point be added to the motion:

- h) that a final non-contrasting colour choice is to be delegated to the Chief Executive Officer after consultation with the Applicants and Councillors.

CARRIED 8/0

THE AMENDMENT BECAME PART OF THE MOTION AND WAS PUT

51/23 Moved Cr Bilney

Seconded Cr F Webb

That Council approves a request from Parminder Singh and Kellie Jane Bowey to re-surface the pavers between the shop fronts and kerbing at 122 and 124 Albany Highway, Kojonup using the products the proponents have proposed, as a one off trial, dependent on the following conditions if approved:

- a) the contractor engaged to undertake the pavement re-surfacing is suitably qualified, experienced and insured, and completes the Shire of Kojonup's (Shire) Work Health and Safety documentation requirements for contractors;
- b) the contractor must obtain any permission required from Main Roads WA if encroaching on the Albany Highway road surface (signage etc) and provide the Shire with written proof of this permission;
- c) the contractor must obtain permission from the neighbouring landowners if there is to be any encroachment on a neighbour's property, as a result of any part of the re-surfacing process, and provide the Shire with written proof of this permission;
- d) that the proponent is advised that this action is at the proponents' total cost but the Shire may change the streetscape at any stage with no compensation to the proponents for their expense;
- e) that the sealed surface does not have foot traffic for a minimum time of 24 hours as per manufacturer recommendation;
- f) that the proponent is advised that, if the product does not meet standards or specifications (at the Shire's discretion), the Shire may require the proponents to pay any cost of rectification: and
- g) that an additional coat of sealer incorporating Dulux Avista Slip Reducing Additive Powder be added to the concrete sealer to ensure higher slip resistance.
- h) that a final non-contrasting colour choice is delegated to the Chief Executive Officer after consultation with the applicants and councillors.

CARRIED 7/0

Reason for change to Officer Recommendation: to delegate choice of pavement re-surface colour to the Chief Executive Officer.

Cr Singh re-entered the meeting at 3.13pm.

9.2 KEY PILLAR 2 – 'CONNECTED' REPORTS
Nil

9.3 KEY PILLAR 3 – ‘PERFORMANCE’ REPORTS

9.3.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY MARCH 2023

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Friday, 14 April 2023
FILE NO	FM.FNR.2
ATTACHMENT(S)	9.3.1.1 – Monthly Financial Statements 1 to 31 March 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to note the Monthly Financial Statements for the period ending 31 March 2023.

BACKGROUND

In addition to good governance, the presentation to the Council of monthly financial reports is a statutory requirement, with these to be presented at an ordinary meeting of the Council within two (2) months after the end of the period to which the statements relate.

COMMENT

The attached Statement of Financial Activity for the period 1 July 2022 to 31 March 2023 represents nine (9) months, or 75% of the year.

The following items are worthy of noting:

- Closing surplus position of \$654,812.
- Capital expenditure achieved 56.8% of budgeted projects.
- Cash holdings of \$6.19m of which \$3.79m is held in cash backed reserve accounts and \$2.40m is unrestricted cash.

- Rates debtors outstanding equate to 9% of total rates raised for 2022/2023. The final instalment was due on 22 March 2023.
- Page 11 of the statements detail material variations comparing year to date (amended) budgets to year to date actuals in accordance with Council Policy 2.1.6.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* sets out the basic information which must be included in the monthly reports to Council.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

52/23 Moved Cr Gale

Seconded Cr Singh

That the monthly financial statements for the period ending 31 March 2023, as attached, be noted.

CARRIED 8/0

9.3.2 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY
APRIL 2023

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Tuesday, 9 May 2023
FILE NO	FM.FNR.2
ATTACHMENT(S)	9.3.2.1 – Monthly Financial Statements 1 to 30 April 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to note the Monthly Financial Statements for the period ending 30 April 2023.

BACKGROUND

In addition to good governance, the presentation to the Council of monthly financial reports is a statutory requirement, with these to be presented at an ordinary meeting of the Council within two (2) months after the end of the period to which the statements relate.

COMMENT

The attached Statement of Financial Activity for the period 1 July 2022 to 30 April 2023 represents ten (10) months, or 83% of the year.

The following items are worthy of noting:

- Closing surplus position of \$84,315.
- Capital expenditure achieved 61.7% of budgeted projects.
- Cash holdings of \$5.55m of which \$3.80m is held in cash backed reserve accounts and \$1.75m is unrestricted cash.
- Rates debtors outstanding equate to 8% of total rates raised for 2022/2023.
- Page 11 of the statements detail major variations comparing year to date (amended) budgets to year to date actuals in accordance with Council Policy 2.1.6.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* sets out the basic information which must be included in the monthly reports to Council.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

53/23 Moved Cr Egerton-Warburton Seconded Cr Wieringa
That the monthly financial statements for the period ending 30 April 2023, as attached, be noted.

CARRIED 8/0

9.3.3 MONTHLY PAYMENTS LISTINGS – MARCH 2023 AND APRIL 2023

AUTHOR	Tonya Pearce - Finance Officer
DATE	Friday, 5 May 2023
FILE NO	FM.AUT.1
ATTACHMENT	9.3.3.1 – Monthly Payments Listing 1 to 31 March 2023 9.3.3.2 – Monthly Payments Listing 1 to 30 April 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2019-2023”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the months of March 2023 and April 2023.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments is to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the *Local Government (Financial Management) Regulations 1996* provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* provides that, if the function of authorising payments is delegated to the Chief Executive Officer, then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council's Policy 2.1.2 provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

There are no strategic/corporate implications involved with presentation of the list of payments.

RISK MANAGEMENT IMPLICATIONS

A control measure to ensure transparency of financial systems and controls regarding creditor payments.

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

54/23 Moved Cr Wieringa

Seconded Cr Gale

That, in accordance with Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, the list of payments as attached made under delegated authority:

FROM – 1 March 2023		TO – 30 April 2023
Municipal Cheques	14356- 14358	\$33,404.48
EFTs	31717 - 31948	\$1,381,926.54
Direct Debits		\$256,498.62
Total		\$1,671,829.64

be received.

CARRIED 8/0

9.3.4 RESERVE ACCOUNT APPROPRIATENESS REVIEW 2022/2023 - COMMUNITY FEEDBACK

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Friday, 5 May 2023
FILE NO	FM.FNR.2
ATTACHMENT(S)	9.3.4.1 – Community Response - David McFall – 4 April 2023 9.3.4.2 – Community Response - Adele Scarfone, Sue O’Halloran and Chris Lewis – 8 May 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP 3 - Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider public submissions received on the Reserves Appropriateness decision made by Council on 28 February 2023 and then, taking into consideration the public comments received, edit and adopt the annual review of appropriateness of each Reserve Account in accordance with Council Policy, and the motion that was moved by Council in 2022 expanding the scope of the review.

BACKGROUND

The Council resolved, at its Special Council Meeting held on 28 February 2023:

“That:

The annual review undertaken addressing the appropriateness of all reserve accounts’ purposes, financial sustainability, suitability of current balances, and deficiencies for the funding of asset management and future projects as identified in forward plans be received;

The Council advertises the proposed recommended changes, as presented, in accordance with section 6.11 of the Local Government Act 1995 Reserve Accounts and including the following changes:

- 1. the Community Grant Scheme Reserve be renamed the Memorial Hall - Theatrical Infrastructure Reserve with nil change to the Terms of Reference; and*
- 2. the Plant and Equipment Reserve be renamed the Emergency Plant Repair and Replacement Reserve with the Terms of Reference to include repairs and funds being capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund; and*

If nil public submissions are received the Council authorises the Chief Executive Officer to action the changes in the 2022/23 budget review; and that the 2023/2024 draft budget include the streamlined and reduced number of reserves as recommended."

Previously Council had resolved, at its Ordinary Meeting held on 29 November 2022 that a review of the Reserves should be conducted and presented to its February 2023 meeting:

"That Council defers the presentation of the following information to its 7 February 2023 Ordinary Meeting:

A report on how the reserve accounts operation could be enhanced in respect to the following, but not to the exclusion of other issues that appear during the process:

- Council motions regarding contributions.*
- Timing of cash movements.*
- Monthly reporting of account balances.*
- Detail provided in budgeting of reserve account transfers.*
- The concept of saving for plant and equipment purchases versus borrowing the capital required at the time of purchase."*

Council Policy 2.1.8 – 'Financial Governance' has a section relating to reserve accounts, which states as follows:

"In addition to grant funding, the Shire's reserve accounts are one of the primary funding sources for major projects and will be prioritised in the annual budget.

Cash reserves are to be established and maintained to accumulate funds for the following purposes:

- 1. To smooth funding allocations over future years;*
- 2. To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;*
- 3. To meet statutory obligations;*
- 4. To fund renewal of existing physical/built assets;*

5. *To fund future strategic initiatives and the provision of new services and facilities to future residents;*
6. *To buffer against unpredictable events;*
7. *To hold unspent grants and contributions; and*
8. *Other purposes as determined by the Council from time to time.*

When preparing the annual budget each year, consideration will be given to establishing reserve accounts for major projects as contained within the Community Strategic Plan.

The Manager of Corporate and Community Services will conduct an annual review for the Council addressing the appropriateness of each reserve account purpose, suitability of current balances, and deficiencies for the funding of future projects as identified in adopted forward plans.

Specifically, the following goals are set for individual reserve account balances:

- *Employee Leave – As a minimum, the level of this reserve should meet both:*
- *The EBA sick leave liability (clause 29); and*
- *The current portion of the long service leave liability for staff with seven (7) years or more service. This funding goal is to be implemented over several financial years up to 2021/2022 to manage the financial impact.*
- *Day Care Building Maintenance – 100% of annual rent paid by the tenant is deposited into this account;*
- *Springhaven Building Upgrade & Renewal - This reserve receives 100% of interest earned from the 'Springhaven Lodge' (bonds paid by residents) reserve account;*
- *Low Income Housing - All operating profit/(loss) is to be transferred to/(from) this reserve in accordance with the joint venture agreement with the Department of Housing;*
- *Independent Living Units - Operating profits from Loton Close & Soldier Road units are transferred to this reserve;*
- *Landfill Waste Management - 10% of total rubbish & recycle bin charges are to be allocated to this reserve annually;*
- *Energy Efficiency - 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve;*
- *Saleyards - The profit or loss from annual operations of the Saleyards to be transferred to this account.*
- *Netball Court Resurfacing Reserve – a \$3,500 annual contribution will be made to this reserve to make provision for the resurfacing of the acrylic surface at the end of its useful life.”*

COMMENT

The Shire of Kojonup received public feedback from several different parties related to the decision of 28 February 2023 and its impact on the Natural Resource Management Reserve (NRM Reserve) only.

Two lots of feedback were received via email (attached), one at the Community Meeting held 21 March 2023, and one by presentation to the Chief Executive Officer in person (Kath Mathwin).

All Community feedback was similar in that the NRM Reserve:

1. is important to the sustainability of Kojonup Shire resources;
2. it was created from monies associated with previous Landcare funds; and
3. the foundation amount should be retained in reserve.

Based on the feedback and historical nature of the NRM Reserve, Shire Officers are recommending the Council keep the current amount in the reserve and, over the next 12 months, seek input from the NRM Committee on the sustainability and use of the NRM Reserve.

No other feedback was received by the community on other specific reserves.

Summary

It is recommended to adopt the appropriateness review recommendations in full with changes to the recommendation retaining the NRM reserve, until it can be considered further.

The following section gives explicit recommendations on each of the reserves and their use.

Appropriateness of Existing Reserve Account Balances:

The following table shows reserve account balances as at 30 June 2021 and (budgeted) 30 June 2022 and a commentary on the appropriateness of these balances in conjunction with major projects planned in *Smart Implementation*. Recommendations within the table are made based on the following key:

✗ - Close Reserve

🔴 - More funds required

🟢 - Currents funds are appropriate;

🟡 - Funds are surplus to needs of the account; and

? – Needs further intervention to be relevant

Recommendations have also been colour coded using a traffic light system.

	Name of Reserve	Actual Balance 30 June 2022	Budgeted Balance 30 June 2023	Officers Comment	This Year's Rec.
1.	Employee Leave	\$ 235,650	\$ 245,886	Policy 2.1.8 has set a plan to increase the level of this reserve in accordance with a set formula of minimum balance. This reserve is a priority. The reserve needs to grow at a higher escalation as the current employee benefit provisions is circa \$731,667. Recommendation: Continue to increase the balance of the reserve over time and actively manage leave accruals. Review in 2023/24 budget considerations.	↑?
2.	Shire Office/Library Building Upgrade & Renewal	\$ 1,007	\$1,008	Close this reserve due to lack of free cash to fund any meaningful investment. Will need to look at other revenue sources if and when this is required. Recommendation: Close and transfer funds to Municipal Account.	x
3.	Bushfire Communications	\$ 89,346	\$ 89	Close this Reserve as the Tower project commences this financial year. Recommendation: Close and transfer funds to Municipal Account and use as per terms of reference.	x
4.	Community Grant Scheme	\$ 9,745	\$9,755	This reserve account is currently holding funds set aside for the Kojonup Theatrical Society (KTS - \$6,000) and a Council donation to the KTS (\$3,000). Recommendation: Implement last year's recommendation to change the name of this reserve account in the to "Memorial Hall – Theatrical Infrastructure" and maintain.	✓
5.	Day Care Building Maintenance	\$ 14,766	\$ 7,781	As Wanslea take over the day to day lease and minor maintenance close this account. Recommendation: Close and transfer funds to Municipal Account as per terms of reference and use funds to undertake the required maintenance on the asset to baseline the building for lease with Wanslea.	x

6.	Spencer Street Youth Precinct	\$ 31,270	\$11,301	This reserve needs discussion by Council aligned to its commitment to the Youth precinct project being the construction of a new skate park, pump track and youth centre and therefore increased amounts of funding need to be allocated to this reserve. Recommendation: Close and transfer funds to Municipal Account for planning and design as per terms of reference, dependent on the Council's decision for the Youth Precinct.	✗
7.	Springhaven Building Upgrade & Renewal	\$2,165	\$ 4,362	With decisions pending on Springhaven and whilst this reserve has been nearly fully drawn down in recent years it is timely to close it. The Council can always reinstate this reserve in future if circumstances change. Recommendation: Close and transfer balance of funds to Municipal Account.	✗
8.	Springhaven Equipment	\$ 16,503	\$ 6,520	With decisions pending on Springhaven and whilst this reserve has been nearly fully drawn down in recent years it is timely to close it. The Council can always reinstate this reserve in future if circumstances change. Recommendation: Close and transfer balance of funds to Municipal Account to fund the current Springhaven need for new equipment. Use as per terms of reference.	✗
9.	Low Income Housing	\$ 83,483	\$ 85,066	This reserve 'operates' the Jean Sullivan joint venture housing, i.e. profit from rent transferred to reserve to fund major maintenance. Rental amounts are set by the State. Recommendation: Retain	✓
10.	Independent Living Units	\$ 158,168	\$ 139,533	This reserve was nearly fully withdrawn with the construction of new ILU's. Rental returns will rapidly improve the reserve over time, importantly from an asset replacement perspective in the long term. Recommendation: Retain	✓
11.	Benn Parade Multi-Facility	\$ 14,301	\$ 14	Provide a new facility for Kojonup Community Men's Shed, Kojonup Tourist Railway and possibly other community groups. This is a major imminent project where construction is expected in the first half of 2023. Recommendation: Transfer the current funds to Municipal in preparation of construction as per terms of reference. Close reserve.	✗

12.	Townscape	\$ 49,801	\$ 50	The scope of future works is currently being defined and need reserve funds to fund design and assess costings. Total project over numerous financial years will be multiple millions. Recommendation: Transfer the current funds to Municipal in preparation of design and costings required as per terms of reference. Close reserve.	✗
13.	Landfill Waste Management	\$ 80,047	\$ 56,597	Current operations and improvement required in waste management highlights that this will be an area of future expenditure needs. Post closure management expenses need to be saved for the duration of the operation of a facility to ensure appropriate funding of required works following closure. From 1 July 2018, the reserve definition was updated to include 10% of rubbish bin charges being allocated to this account. Recommendation: Change the Policy to remove Council's obligation to fund this from 10% of waste charges. Retain and fund as free cashflow allows.	✓
14.	Energy Efficiency	\$0	\$0	Installation of solar array at the Works Depot achieved major energy savings identified and closure of this reserve. Recommendation: Close and Change Policy to reflect the closure.	✗
15.	Natural Resource Management	\$ 97,430	\$ 74,363	NRM needs a deeper review. Recommendation: Retain pending a future Council and NRM committee review.	✓
16.	RSL Hall Building Renewal	\$ 10,301	\$ 10,311	The scope of any future works in this precinct needs to be defined, or indeed if this building is to be retained. Strategic direction required. Recommendation: Transfer the current funds to Municipal. Close reserve.	✗
17.	Memorial & Lesser Hall Upgrade & Renewal	\$ 7,146	\$ 7,153	Very important community asset that has large asset renewal backlog. Grant funding in the previous 2 years has seen in excess of \$350,000 expended on a new roof, brick repairs, front room repairs and new storage thereby greatly reducing the immediate need for renewal funding. Recommendation: Transfer funds to Municipal account and Close reserve. Fund as required from Year On Year (YOY) Budget. Use remaining funds to finish front rooms.	✗

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18.	Sporting Complex Building Upgrade & Renewal	\$ 1,080	\$ 1,081	Very important community asset that has substantial upgrade requirements to meet user needs. Kitchen upgrade (including cool room) and building extension for storage/office space, swimming pool club rooms and deck extension are all identified future projects. Recommendation: Merge all sporting Complex reserves into one reserve for ease of administration.	?
19.	Sporting Facility	\$ 62,737	\$ 20,622	Major expenditure 2020 - 2022 will meet the immediate demands for facility upgrades. Possible parking/kerbing/footpath upgrades are all identified future projects. Recommendation: Merge all sporting Complex reserves into one reserve for ease of administration.	?
20.	Netball Court Resurfacing	\$ 1,007	\$ 4,508	This reserve required under grant funding agreement signed in 2020 for Netball Court Reconstruction project. Reserve requirements approximately \$35,000 each ten (10) year. Recommendation: Merge all sporting Complex reserves into one reserve and maintain escalation into reserve.	?
21.	Playground & Parks	\$ 20,027	\$ 10,047	Asset renewal and upgrade reserve established in 2020/2021. Recommendation: Transfer funds to Municipal account and Close reserve due to cashflow constraints. Fund as required from YOY Budget. Current use required to co fund Apex Park playground maintenance and fixtures.	X
22.	The Spring	\$ 16,018	\$34	A new reserve created in 2020/2021 financial year to provide improvements at The Spring in line with an adopted Master Plan. This is a major imminent project where construction is expected to be staged over the coming years. Project funding has high probability from external grant sources, however, matching funds will be required by the Shire Recommendation: Transfer the current funds to Municipal in preparation of design and costings required. Close reserve as the timeframe will not match the required funding requirements due to current cashflow constraints.	X

23.	Trails Network Construction	\$ 6,009	\$15	<p>A new reserve created in 2020/2021 financial year to implement the Shire's Trails Master Plan. Grant funding and Shire contribution for the Town Walk Trail in 2021/2022 is a major start, combined with staff resources to achieve planning and land tenure requirements defined under the plan results in funding being more of a medium term priority. External project grant funding probability is considered low. Recommendation: Transfer the current funds to Municipal in preparation of design and construction required on Town Walk Trail. Close reserve as the timeframe will not match the required funding requirements due to current cashflow constraints. Fund construction from YOY budget.</p>	X
24.	Swimming Pool	\$ 40,469	\$ 40,509	<p>This asset will require upgraded drainage (wet decks) in the short term and possible full asset replacement in the medium to long term future and therefore major funds are required. \$40,000 was spent in 2018/2019 to repaint the pool as a vital maintenance item. Total upgrade project into the future will be multiple millions. Recommendation: Merge all sporting Complex reserves into one reserve.</p>	?
25.	Economic Development	\$ 88,507	\$ 24,596	<p>Council consideration is to fund new economic programs in the new SCP will require funding over time. Recommendation: Transfer the current funds to Municipal in preparation of design and costings required for new Hub as per the new Strategic Community Plan and other initiatives. Close reserve as the timeframe will not match the required funding requirements due to current cashflow constraints. Fund development from YOY budget.</p>	X

26.	Land Acquisition and Development	\$ 37,289	\$326	Given the shortage in available residential and industrial land, and the opportunities to develop land in John Street, Soldier Road and Thornbury Close, substantially more funds are required in this area. However, it is noted that developments could be funded by loans and this reserve utilized to deposit sale proceeds and meet loan repayments. Recommendation: Transfer the current funds to Municipal. Close reserve as timeframe will not match the required funding requirements due to cashflow constraints. Fund any land development from YOY budget or borrowings.	X
27.	Saleyards	\$ 39,555	\$ 29,985	Future of the Saleyards currently under review by the Council Recommendation: Transfer the current funds to Municipal. Close reserve as not required.	X
28.	The Kodja Place Building Upgrade & Renewal	\$ 17,628	\$ 7,646	Relatively new building that has minimal renewal issues at present, with the exception of the rammed earth walls. Recommendation: Merge all Kodja Place Building reserves into one reserve.	?
29.	The Kodja Place Master Plan Implementation	\$0	\$10,000	Slowly increase the balance of this reserve to implement recommendations contained within the plan, noting that many of the recommendations are very low cost initiatives. Recommendation: Merge all Kodja Place Building reserves into one reserve.	?
30.	Plant Replacement	\$582,448	\$ 379,978	Recommendation: Retain and change terms of reference. Council to consider changing this to Plant Emergency or unbudgeted Repairs and cap the amount to \$250,000.	✓
31.	Works Depot Building Upgrade & Renewal	\$ 1,006	\$1,007	Major operational building cluster that requires upgrade and renewal. Recommendation: Transfer the current funds to Municipal in preparation for depot master plan creation. Close reserve as timeframe will not match the required funding requirements due to cashflow constraints. Fund any Depot plan from YOY budget.	X
32.	Kodja Place Tourist Precinct	\$10,007	\$17		
	Shire Held Funds	\$1,824,916	\$1,180,160		
33.	Springhaven Lodge Bonds	\$ 2,195,000	\$ 2,195,000	This reserves operates as a trust fund for resident bonds held (Not the property of the Shire). Recommendation: Retain - Regulatory	✓
	Total Reserves	\$ 4,019,916	\$ 3,375,160		

Recommendations

Based on the commentary above, it is recommended that the 2022/2023 budget review streamlines and consolidates the number of reserves to those projects/expenditure that are relevant, regulated, create high value to the Community, and, most importantly, achievable to raise the required funds in the planned timeframe.

The Council should consider self-funding plant and equipment and analysing the best option of lease versus buy at the time of the purchase of all major plant or equipment.

In reviewing the 2023/24 budget and the current 2022/23 budget review, include the following decisions to reserve accounts:

Reserves to Close and Discontinue

Energy Efficiency
Land Acquisition and Development
Springhaven Equipment
Saleyards
Shire Office/Library Building Upgrade & Renewal
Day Care Building Maintenance
Economic Development
Townscape
Springhaven Building Upgrade & Renewal
Bushfire Communications
Spencer Street Youth Precinct
The Spring
Trails Network Construction
Benn Parade Multi-Facility
Playgrounds & Parks
Memorial & Lesser Hall Upgrade & Renewal
RSL Hall Building Renewal

Some of these reserves' objectives are already being met by current budget elements or grants. Springhaven equipment is a good example where required items are budgeted.

Reserves to Merge

Sporting Complex Building Upgrade & Renewal
Swimming Pool
Sporting Facility
Netball Court Resurfacing

New Name

Sporting Complex – P&E, Upgrades & Renewal

Reserves to Manage

The Kodja Place Master Plan Implementation
The Kodja Place Building Upgrade & Renewal

New Name

Kodja Place Renewal & Upgrades

Effectively reducing the administration of six similarly created reserves down to two.

Memorial Hall – Theatrical Infrastructure – change from Community Grant Scheme and implement last year’s recommendation to change the name of this reserve account to “Memorial Hall – Theatrical Infrastructure” and maintain.

Reserves to Retain

Employee Leave
Springhaven Lodge (Bonds)
Sports Complex P&E Upgrade & Renewal (Newly Merged Reserve)
Independent Living Units
Plant Replacement
Landfill Waste Management
Low Income Housing
The Kodja Place P&E, Upgrade & Renewal (Newly Merged Reserve)
Natural Resource Management
Memorial Hall – Theatrical Infrastructure

A number of key regulated reserves must be retained.

Points for Consideration:

The table above highlights the following evolving issues for the Shire’s reserve accounts:

- a) When excluding Springhaven Bonds, the estimated balance of reserves is immaterial as a percentage of revenue. This may appear that our savings are diminished, which is a true statement when comparing to our budgeted capital expenditure; however, the reserves are only of any use if the Shire can sustain financial escalation of funds.
- b) At the moment sustainable cashflow management is a higher priority for the Shire than increasing reserves.
- c) Over the next two financial periods the Council has important financial decisions to make due to the current debt levels compared to revenue, and the cost base of the Shire which together diminish the free cash in the organisation to put aside.
- d) In the very short term cost management, debt reduction and financial performance should be the Shire’s priority at the expense of new projects and activity in the community.

- e) Future expenditure requirements for existing assets such as the Kevin O'Halloran Memorial Swimming Pool is material but should not be funded unless we have the right co-funding mechanism in place, which includes our own ability to either borrow sustainably or fund from our own generated revenue.

Additional/New Reserve Accounts

It is not recommended that any new reserve accounts be created as part of this review.

CONSULTATION

30 day Community Consultation

Senior Administration Officer

Senior Finance Officer

STATUTORY REQUIREMENTS

Council will be required to advertise the changes to the Community as per section 6.11 of the *Local Government Act 1995* which legislates reserve accounts and states:

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or
 - (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.

** Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) —
 - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

POLICY IMPLICATIONS

This report has been completed in accordance with Council Policy 2.1.8 – 'Financial Governance' - as outlined in the background of this report.

FINANCIAL IMPLICATIONS

The changes to the reserves will have an immediate positive effect on cashflow and will lower cost of administration by processing a large number of reserves that are effectively redundant due to their immaterial value, but it will reduce the Shire's reserve cash at bank and ability to use funds for future projects.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
1 – Asset Sustainability Practices	-Inadequate financial management and planning (capital renewal plan) - Insufficient budget to maintain or replace assets	Asset replacement schedule Reserves management	Nil
Risk rating – Adequate			
IMPLICATIONS			
Maintaining a suitable forward planning process that is intrinsically linked to long term financial planning minimises many risks, including those associated with the funding of major projects or the provision of essential equipment and infrastructure.			

ASSET MANAGEMENT IMPLICATIONS

Reserve accounts can be a major funding source for projects and a very important financial tool in managing the finances of the Shire day-to-day and, therefore, this review ensures the relevance to the needs and, importantly, the financial position of the Shire.

It must be noted reserves created by the Shire specifically address the Shire's most important assets as identified in the Building Assessment Framework. As such, Councillors should consider that changing the intention of reserves may have a corresponding effect on asset renewal. However, it is the Author's opinion that sustainable cash-flow and reduction of debt now outweighs the impact on those assets.

The ability to fund future major upgrades, renewal and replacement of assets as identified in the asset management plan will be an operational issue to be managed accordingly.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

55/23 Moved Cr Egerton-Warburton

Seconded Cr F Webb

That, having received and considered formal Community feedback as per s. 6.11 of the *Local Government Act 1995* (Reserve Accounts):

1. The annual review undertaken by the Council at the formal Council meeting on 28 February 2023 addressing the appropriateness of all reserve accounts' purposes, financial sustainability, suitability of current balances, and deficiencies for the funding of asset management, be adopted, as presented, including the following changes:
 - a. the Community Grant Scheme Reserve be renamed the Memorial Hall - Theatrical Infrastructure Reserve with nil change to the Terms of Reference; and,
 - b. the Plant and Equipment Reserve be renamed the Emergency Plant Repair and Replacement Reserve with the Terms of Reference to include repairs and funds being capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund; and,
 - c. the NRM Reserve be retained with its current terms of reference; and
2. Council authorises the Chief Executive Officer to action the changes in the 2022/23 budget review and that the 2023/2024 draft budget include the streamlined and reduced number of reserves as recommended.

CARRIED BY ABSOLUTE MAJORITY 8/0

9.3.5 UNCONFIRMED MINUTES OF AN AUDIT AND RISK COMMITTEE MEETING HELD 2 MAY 2023
LOCAL EMERGENCY MANAGEMENT COMMITTEE REQUEST

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Tuesday, 9 May 2023
FILE NO	GO.CNM.96
ATTACHMENT(S)	9.3.5.1– Unconfirmed minutes of an Audit and Risk Committee Meeting held 2 May 2023

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP 3 - Performance	3.4 – Be organised and transparent with our financial management	3.4.2 – Act with sound long term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of an Audit and Risk Committee (Committee) meeting held 2 May 2023 and to consider an action to be requested of the Local Emergency Management Committee (LEMC) as recommended by the Committee.

BACKGROUND

The Audit and Risk Committee is established under Section 71A of the *Local Government Act 1995* ensuring transparency in the Shire of Kojonup’s financial management and decision making process. The Audit and Risk Committee was established with defined terms of reference and a membership consisting of six (6) committee members being four (4) Councillors and two (2) Community Members.

COMMENT

This item is for Council to receive the minutes of its Audit and Risk Committee meeting held 2 May 2023 and to deliberate on that Committee’s recommendation for an action to be requested of the LEMC.

Any matters requiring action by Council are contained elsewhere in this Agenda.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Sections 7.1A to 7.1C of the *Local Government Act 1995*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Failure to Fulfil Compliance Requirement's	3 rd party adverse findings against Shire	Audit and Risk Committee	4 Meetings held per annum
<i>Risk rating: Low</i>			
IMPLICATIONS			
As per s.7.1A of the <i>Local Government Act 1995</i> , a local government is to establish an audit and risk committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

56/23 Moved Cr Gale

Seconded Cr P Webb

That Council:

1. receives the unconfirmed minutes of an Audit and Risk Committee meeting held 2 May 2023; and
2. encourages the Local Emergency Management Committee to approach the Shires of Denmark and Jerramungup to share their ideas and advice on community recovery following those Shires' recent bush fire disasters.

CARRIED 8/0

9.3.6 ANNUAL FINANCIAL REPORT 2021/2022 AND GENERAL MEETING OF ELECTORS

AUTHOR	Jill Johnson – Senior Finance Officer
DATE	Wednesday, 26 April 2023
FILE NO	FM.AUD.2/FM.FNR.1
ATTACHMENT(S)	9.3.6.1 - Annual Financial Report 2021/2022 9.3.6.2 - Auditor's Management Letter

STRATEGIC/CORPORATE IMPLICATIONS		
"Smart Possibilities – Kojonup 2027+"		"Smart Implementation – Kojonup 2021 +"
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider the 2021/2022 Annual Financial Report, incorporating the Auditor's Management Letter.

BACKGROUND

Each local government is to prepare an annual report for each financial year. The report is a record of the Shire of Kojonup's (Shire) activities for the financial year and is an integral part of the accountability principles established for local governments in Western Australia.

This item has been recommended to Council following consideration by the Audit and Risk Committee at its meeting held 2 May 2023 (see unconfirmed minutes of that meeting at attachment 9.3.5.1).

COMMENT

The Audit Report and Annual Financial Report both form part of the Annual Report which will be considered by the Council at its 20 June 2023 Ordinary Meeting. The Auditor's Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure.

The Annual Electors Meeting must be held within 56 days of accepting the Annual Financial Report, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. This effectively means that the Annual Electors Meeting needs to be held between 20 June 2023 and 8 August 2023. In previous years, the Annual Electors Meeting has been held in the evening following the Council Ordinary Meeting so it is, therefore, recommended that the meeting be held on Tuesday, 25 July 2023. It is also proposed to hold the meeting at the Sporting Complex.

The Annual Electors Meeting will be publicised in the Great Southern Herald, on the Shire website and Shire Facebook page as soon as possible after the date is set, and in the next available Kojonup News and Shire E-News.

Significant Matters Raised:

Nil

Moderate Matters Raised:

Contained within the 2021/2022 Audit Report were three matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Review of Payroll Processing and Reporting
2. General Journal Review
3. Purchasing Policy – Tenders

Minor Matters Raised:

Contained within the 2021/2022 Audit Report were two matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Pool Receipts Reconciliation
2. Related Party Declarations

The Asset Renewal Funding Ratio was not reported.

The Asset Renewal Funding Ratio for the year ended 30 June 2022 has not been included in the financial report as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

CONSULTATION

Auditors – Lincolns Accountants, Albany
The Office of the Auditor General

STATUTORY REQUIREMENTS

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*

Regulation 50(1) (c) of the Local Government (Financial Management) Regulations 1996

Section 4 of the Local Government (COVID-19 Response) Order 2020

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This item reports on the financial position of the Shire as at 30 June 2022. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

That:

- 1) the 2021/2022 Annual Financial Report be adopted;
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*; and
- 3) That Council conducts its Annual Electors Meeting for the 2021/2022 financial year on 25 July 2023.

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

57/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

That:

- 1) the 2021/2022 Annual Financial Report be adopted;
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*; and
- 3) That Council conducts its Annual Electors Meeting for the 2021/2022 financial year on 25 July 2023 at 6.00pm at the Kojonup Sporting Complex.

CARRIED BY ABSOLUTE MAJORITY 8/0

Reason for change to Officer/Committee Recommendation: To include a time and location for the Annual Electors Meeting.

COMMITTEE RECOMMENDATION/COUNCIL DECISION

58/23 Moved Cr Gale

Seconded Cr Egerton-Warburton

That Council forwards correspondence to the Office of the Auditor General (OAG) highlighting that the timeframe of management audit response from the OAG is not enabling legislated requirements to be met by the Shire of Kojonup.

CARRIED 8/0

9.3.7 BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Wednesday, 26 April 2023
FILE NO	CM.PLN.1; RM.POL.1
ATTACHMENT(S)	<p>9.3.7.1 – Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)</p> <p>9.3.7.2 – BCDRP May 2023 (clean copy)</p> <p>UNDER SEPARATE COVER</p> <p>9.3.7.3 – BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)</p> <p>9.3.7.4 – BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - 3 Performance	<p>3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group</p> <p>3.4 – Be organised and transparent in our financial management</p>	Delivered Activity – Provision of Risk Management processes and systems

DECLARATION OF INTEREST

Nil

SUMMARY

To seek Committee comment of a reviewed and updated Business Continuity and Disaster Recovery Plan including a Pandemic Response Plan.

BACKGROUND

The Council last reviewed its Business Continuity and Disaster Recovery Plan (Plan) in September 2021.

COMMENT

A Business Continuity and Disaster Recovery Plan, including a Pandemic Response Plan, provides guidance at a time when an organisation may be under considerable duress following a disaster that has affected, or in the event of a pandemic continues for some time

to affect, the ability to provide essential or required services. Such a Plan identifies priorities and the resources required to return services in as quick and efficient manner as possible or to guide the organisation through a sustained event, aiming to minimise negative impact. Due to the upheaval that may be caused by such events, including dealing with the confusion that may accompany them, a well thought out Plan containing current, up to date information is a vital resource.

Changes to the existing Plan are tracked and shown in red font in the first and third attachments.

This item has been recommended to Council following consideration by the Audit and Risk Committee at its meeting held 2 May 2023 (see unconfirmed minutes of that meeting at attachment 9.3.5.1).

CONSULTATION

Chief Executive Officer
Manager Works and Services
Manager Regulatory Services
Manager Springhaven Lodge
Regulatory Services Administration Officer

STATUTORY REQUIREMENTS

Local Government Act (1995): s 5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

POLICY IMPLICATIONS

The Plan is completed in accordance with Council's Risk Management Policy 2.3.5 and Business Continuity Policy 2.3.6.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

The Plan represents part of the Shire's Risk Management documentation. It is vital, from a business continuity and disaster recovery perspective, that details within such a Plan are as current as possible and regular reviews are undertaken.

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS
Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION/COUNCIL DECISION

59/23 Moved Cr Gale

Seconded Cr Wieringa

That the updated Business Continuity and Disaster Recovery Plan April 2023, including the Pandemic Response Plan 2023, as presented, be adopted.

CARRIED 8/0

9.4 KEY PILLAR 5 – ‘PROSPERITY’ REPORTS

9.5 KEY PILLAR 5 – ‘DIGITAL’ REPORTS
Nil

10 APPLICATIONS FOR LEAVE OF ABSENCE

10.1 - CR GALE, CR P WEBB, CR F WEBB – ORDINARY COUNCIL MEETING – 20 JUNE 2023

COUNCIL DECISION

60/23 Moved Cr Bilney
That Cr Gale, Cr P Webb and Cr F Webb be granted a Leave of Absence for Council’s June 2023 Ordinary Meeting.

Seconded Cr Singh

CARRIED 8/0

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11.1 LOCAL PLANNING GUIDELINES/LOCAL LAW – DEVELOPMENT APPLICATIONS AFFECTING CURRENT AND FUTURE LAND USES; IN PARTICULAR, WIND FARM DEVELOPMENT APPLICATIONS

COUNCILLOR RECOMMENDATION

Moved Cr Bilney
That the Chief Executive Officer bring to Council for consideration, at or before the August 2023 Ordinary Meeting, a set of local planning guidelines or, if possible, local laws, for development applications which pose conflict with current and future land uses, with particular reference to wind farm development applications.

COUNCIL DECISION

61/23 Moved Cr Bilney
That the Chief Executive Officer facilitate a review of Council’s Land Use Strategy, Town Planning Scheme No. 3, and Planning Policies, to achieve compliance with Planning legislation and reflect community expectations for developments which may conflict with present and future land uses, and bring recommendations to Council for consideration at the earliest possible time.

Seconded Cr Singh

CARRIED 8/0

Reason for change to Councillor Recommendation: to clarify the documents requiring review and the purpose of the review.

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil

7 PRESENTATIONS

7.4 DELEGATES' REPORTS

7.4.1 CR GALE – STATE GOVERNMENT BUDGET UPDATE

Cr. Kevin Gale gave a verbal update on the budget review presented by Reece Whitby MLA, with local member Rebecca Stephens, at the 2023/24 Great Southern Development Commission Budget Briefing.

Highlighted Points included:

\$2.2 Billion for Mental Health and General health services.

\$6.8 million for upgrades at Agricultural Colleges around the State including Kojonup, Mt Barker and Denmark.

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 3.43pm.

16 ATTACHMENTS (SEPARATE)

Item 6.1	6.1.1	Unconfirmed Minutes of an Ordinary Council Meeting held on 18 April 2023
Item 9.2.1	9.1.2.1	Correspondence - Parminder Singh and Kellie Jane Bowey – Pavement Resurface Request
	9.1.2.2	Slip ratings Coved Finished Concrete with Dulux Avista Water Based Sealer
	9.1.2.3	Slip ratings addendum
Item 9.3.1	9.3.1.1	Monthly Financial Report – 1 to 31 March 2023
Item 9.3.2	9.3.2.1	Monthly Financial Report – 1 to 30 April 2023
Item 9.3.3	9.3.3.1	Monthly Payments Listing 1 to 31 March 2023
	9.3.3.2	Monthly Payments Listing 1 to 30 April 2023
Item 9.3.4	9.3.4.1	Community Response - David McFall – 4 April 2023
	9.3.4.2	Community Response - Adele Scarfone, Sue O'Halloran and Chris Lewis – 8 May 2023
Item 9.3.5	9.3.5.1	Unconfirmed minutes of an Audit and Risk Committee Meeting held 2 May 2023
Item 9.3.6	9.3.6.1	Annual Financial Report 2021/2022
	9.3.6.2	Auditor's Management Letter
Item 9.3.7	9.3.7.1	Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)
	9.3.7.2	BCDRP May 2023 (clean copy)
UNDER SEPARATE COVER		
Item 9.1.1	9.1.1.1	Proposal Application – Action Sheds
	9.1.1.2	Proposal Application – BK Thomson Electrical Service
Item 9.3.7	9.3.7.3	BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)
	9.3.7.4	BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)

Confirmed as true and correct


Presiding Member


Date

To,
Shire of Kojonup.

I wish to Apply To Resurface the Pavements
out Side my Shop and my Next door Shop
@ 124 Deli and hair dresser.

Old Pavements are very old and very dirty.
How much I clean its never looks clean.
And Shire has no money to replace in future.

I believe this will enhance the Street
Scene of the town.

I Propose that I will coat current Pavements
in ^{red brown} Colour.

Kind Regards,

Parminder Singh + Kellie Jane Boney.

0400 607038.

0427 044 019.

Slip Check to AS 4586-2013

Coved Finished Concrete Sealer: Avista Concrete Sealer Waterbased

This Report Replaces Report R13960q

Report Number: R13960.1q

Report Date: 19 June 2017

Total Number of Pages 3

NATA Accreditation Number 17139

Accredited for compliance with ISO/IEC 17025 – Testing

The results of the tests, calibrations and/or measurements included in this document are traceable to Australian/national standards

NATA is a signatory to the ILAC Mutual Recognition Arrangement for the mutual recognition of the equivalence of testing, medical testing, calibration and inspection reports

Issued by

Safe Environments Pty Ltd
Unit 4, 40 Bessemer Street
Blacktown NSW 2148

Prepared for

Parchem Construction Supplies
7 Lucca Road
Wyong NSW 2259

Approved by


Ryan Voorderhake
Authorised Signatory

19 June 2017

Test Report No. R13960.1q

This Report Replaces Report R13960q

Slip Resistance Classification of New Pedestrian Surface Materials

AS 4586-2013 Appendix A (Wet Pendulum Test)

The slip resistance classification has been determined for unused surfaces using specific conditions. Factors such as usage, cleaning systems, applied coatings and patterns of wear may affect the characteristics of the surface after classification. Standards Australia Handbook 198:2014 *Guide to the specification and testing of slip resistance of pedestrian surfaces* provides guidance for the selection of slip resistant pedestrian surfaces classified in accordance with AS 4586-2013. It is recommended that this test report be read in conjunction with AS 4586 and HB 198.

Requested by: Parchem Construction Supplies
Client Address: 7 Lucca Road

Product Manufacturer: Parchem Construction Supplies
Product Description: Coved Finished Concrete
Sealer: Avista Concrete Sealer Waterbased

Test conducted according to: AS 4586:2013 Appendix A
Location: Slip Check Pty Ltd Test Facilities, Blacktown NSW 2148
Conducted by: Hayden Davies

Date: 16 May 2017
Sample: Unfixed
Rubber slider used: Slider 96
Slope of specimen: Tested on a flat level surface
Direction of Test: NA

Temperature: 18°C
Cleaning: None
Conditioned: Grade P 400 paper dry followed by wet lapping film

	Specimen 1	Specimen 2	Specimen 3	Specimen 4	Specimen 5
Mean BPN of last 3 swings:	56	51	54	52	55

Reported SRV of Sample:	54
Class:	P4

19 June 2017

Test Report No. R13960.1q

This Report Replaces Report R13960q

Slip Resistance Classification of New Pedestrian Surface Materials

AS 4586-2013 Appendix B (Dry Floor Friction Test)

The slip resistance classification has been determined for unused surfaces using specific conditions. Factors such as usage, cleaning systems, applied coatings and patterns of wear may affect the characteristics of the surface after classification. Standards Australia Handbook 198:2014 *Guide to the specification and testing of slip resistance of pedestrian surfaces* provides guidance for the selection of slip resistant pedestrian surfaces classified in accordance with AS 4586-2013. It is recommended that this test report be read in conjunction with AS 4586 and HB 198.

Requested by: Parchem Construction Supplies
Client Address: 7 Lucca Road
Wyangong NSW 2259
Product Manufacturer: Parchem Construction Supplies
Product Description: Coved Finished Concrete
Sealer: Avista Concrete Sealer Waterbased

Test conducted according to: AS 4586-2013 Appendix B
Location: Slip Check Pty Ltd Test Facilities, Blacktown NSW 2148
Conducted by: Hayden Davies

Date: 16 May 2017
Sample: Unfixed
Rubber slider used: Slider 96
Slope of Specimen: Tested on a flat level surface

Temperature: 18°C
Cleaning: Cloth
Conditioned: Grade P 400 paper dry
Direction of Test: NA

Individual measurements	#1	#2	#3	#4	#5	#6	#7	#8
Run 1	0.93	0.95	0.80	0.88	0.83	0.91	0.88	0.87
Run 2	0.87	0.80	0.91	0.88	0.80	0.83	0.79	0.87

Cumulative run length 800 mm each	Run 1	Run 2
Average Coefficient of Friction (COF)	0.88	0.84

Reported COF for Test Sample: 0.85 (Rounded to the nearest 0.05)**Class: D1**

Slip Ratings Addendum

AS 4586-2013 is the Australian Standard which provides slip resistance ratings for pedestrian floor surface materials. The information below outlines the slip ratings on each of the slip testing methods within the 2013 version of AS 4586.

Wet Pendulum Slip Ratings AS 4586 Appendix A

The wet pendulum slip test outlined in Appendix A of AS 4586 classifies the slip rating of surfaces that are prone to water contamination. The floor surface is tested using a Pendulum Friction Tester, where the individual measurements is the British Pendulum Number (BPN). The slip rating however is based on a minimum of five (5) specimens tested, in which the average of the BPN is used. The average of the five measurements is then described as a Slip Resistance Value (SRV), which is the method of classification for the pendulum slip ratings.

Wet Pendulum Rating	Slip	Wet Pendulum SRV Range	
		Slider 55	Slider 96
P0			< 12
P1		< 20	12 → 24
P2		20 → 34	25 → 34
P3		35 → 39	35 → 44
P4		40 → 44	45 → 54
P5		> 44	> 54

The slip rating may also be considered a lower slip rating if one resulting specimen achieves a BPN less than the SRV minus 20 percent. For instance let's say that the SRV was 50 with slider 96, this would at first glance achieve a P4 slip rating. However if one specimen in the sample lot achieved a BPN of 39, then the floor surface would be classified as P3. This is because $50 - (50 \times 20\%) = 40$ and as one result was at 39, being less than 40, the lower slip rating is then applied.

If the lower slip rating is obtained, then the supplier of the product can either:

- Disregard the initial five (5) samples and then re-test using a new lot of ten (10) new specimens; or
- Divide the lot into lots of different smaller lots and then re-test to apply a slip rating to each of the smaller lots.

Dry Floor Friction Slip Ratings AS 4586 Appendix B

AS 4586-2013 Append B is the Dry Floor Friction Test (FFT) which provides the slip ratings of surfaces that are intended for mainly internal floors that are away from potential contaminants. This test is not suitable to assess the frictional characteristics in wet contaminated conditions. The average Coefficient of Friction which is obtained by the Tortus device or similar is applied to classify the slip rating:

Dry FFT Slip Rating	Average Coefficient of Friction
D0	0.40 or greater
D1	Less than 0.40

In addition to the average result, the individual measurements of 100 mm intervals are assessed to determine the slip rating. If any of the individual measurements are less than 0.35, then the lot is then considered to achieve the D0 dry slip rating.



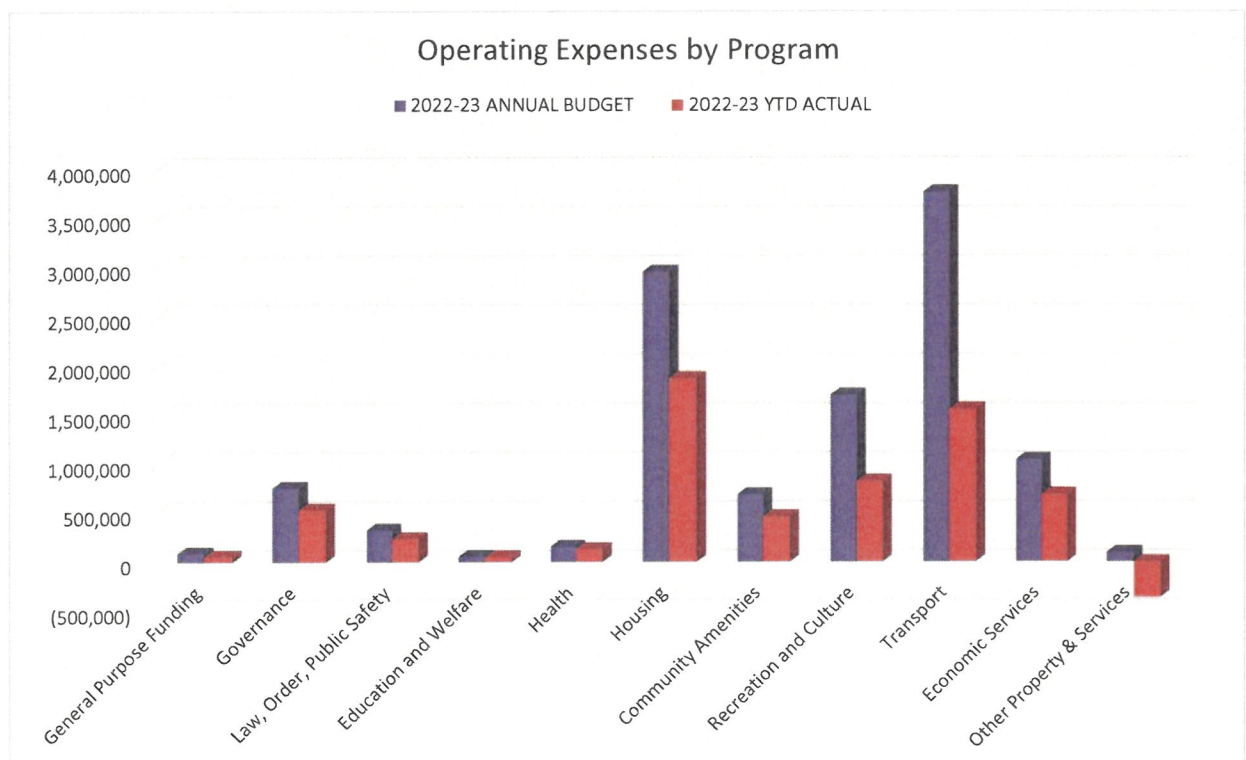
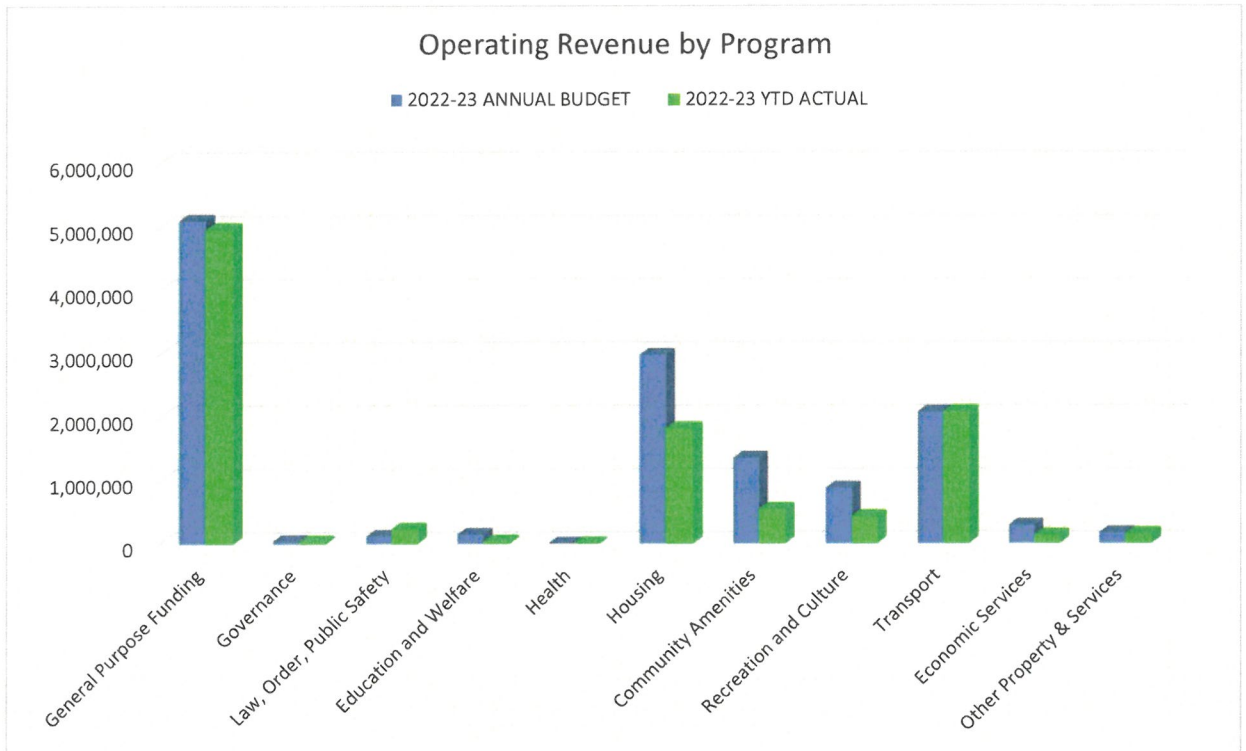
MONTHLY FINANCIAL REPORT

31 MARCH 2023

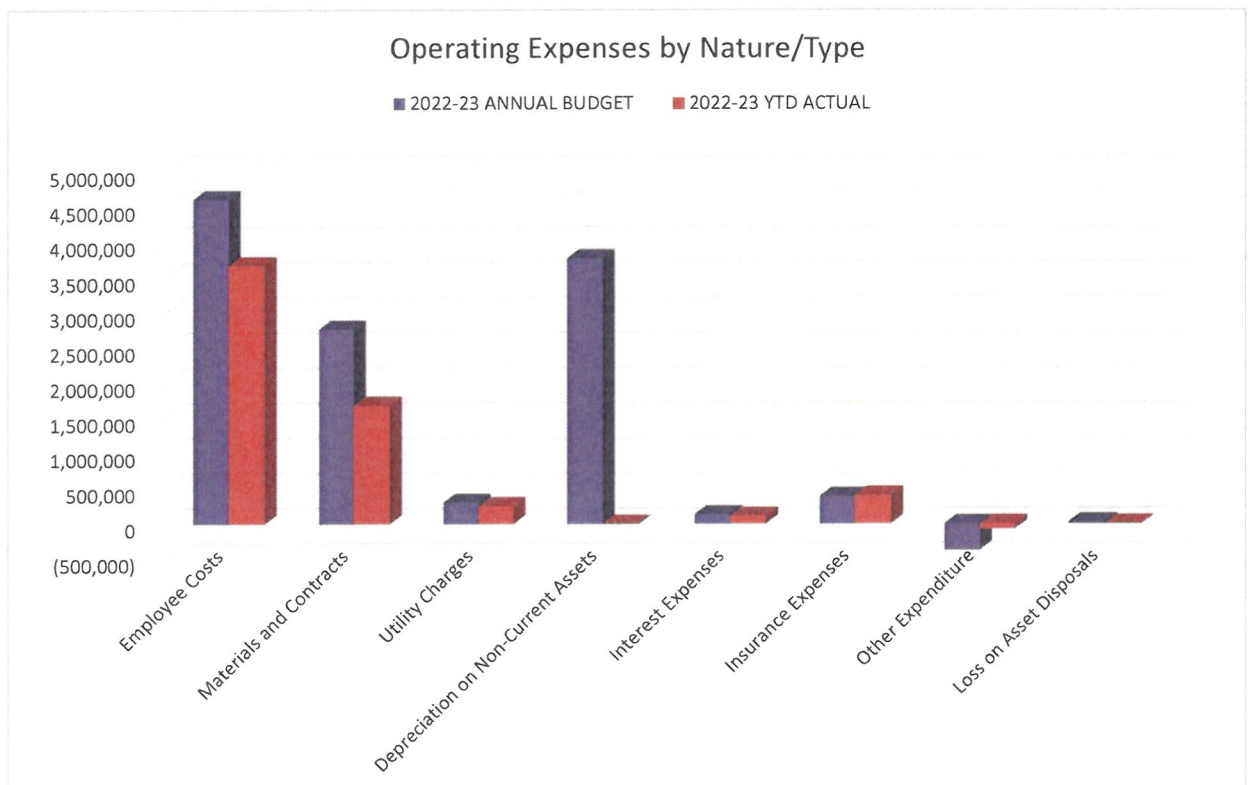
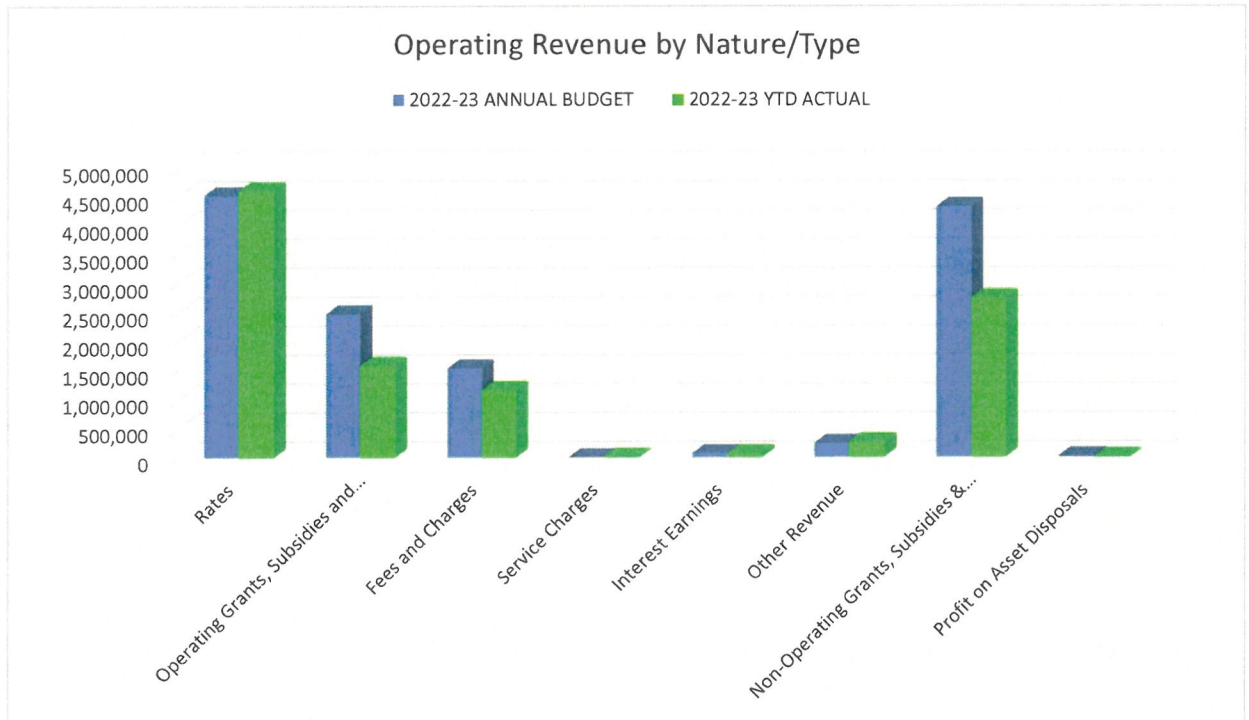
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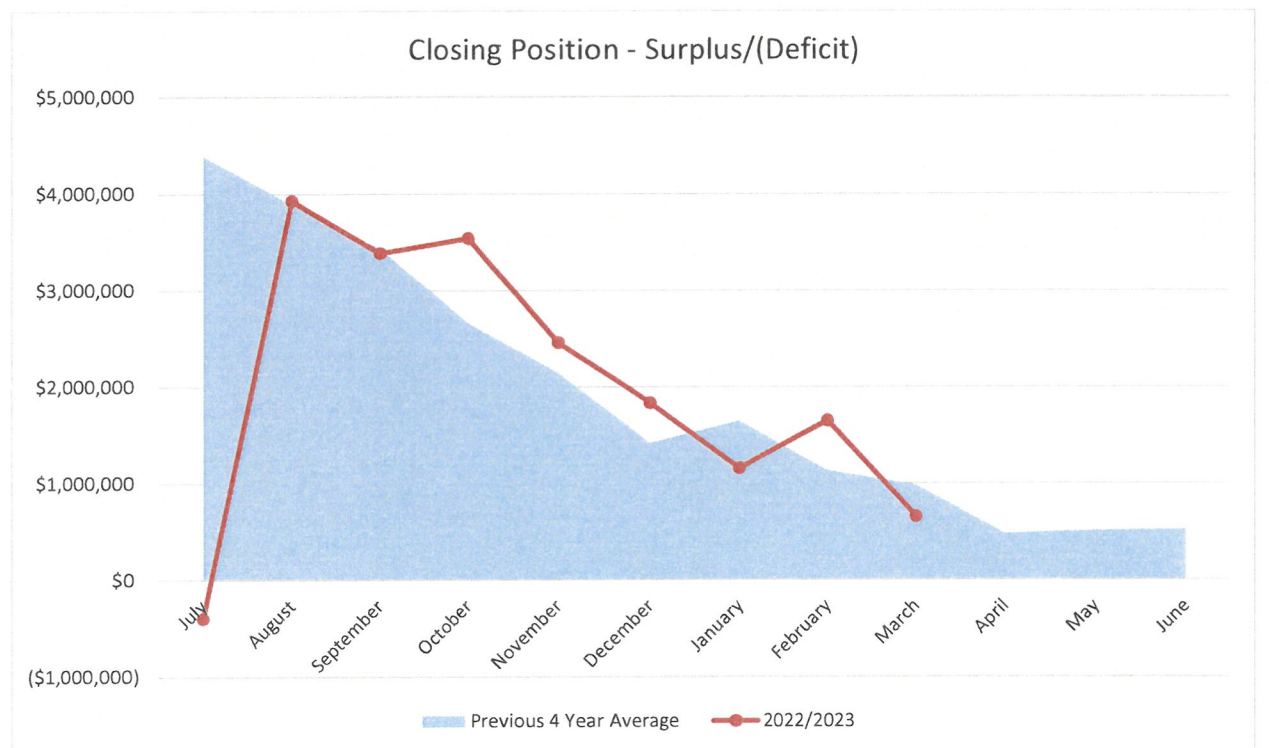
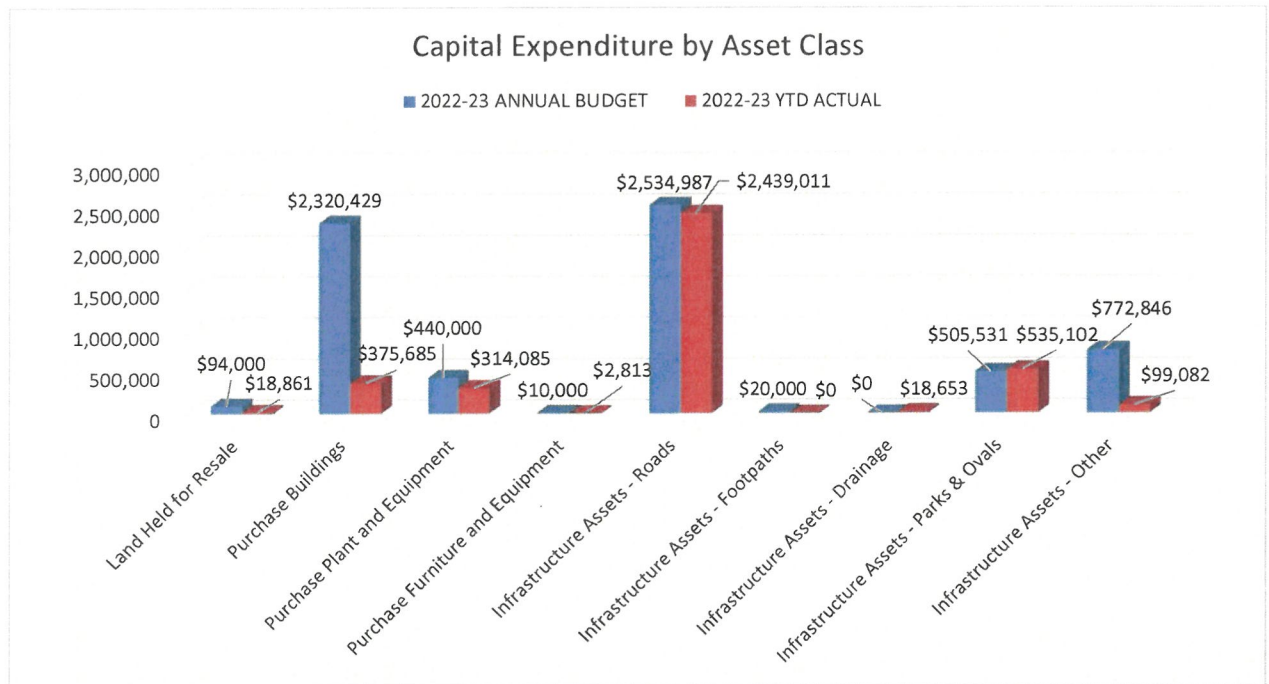
**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 31 MARCH 2023**



**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 31 MARCH 2023**



SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 31 MARCH 2023



**SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 31 MARCH 2023**

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$		\$	\$	
General Purpose Funding	(90,205)	(90,029)	(67,955)	(56,399)	-17%
Governance	(758,604)	(664,929)	(586,008)	(533,625)	-9%
Law, Order, Public Safety	(330,006)	(458,099)	(248,551)	(242,235)	-3%
Education and Welfare	(56,340)	(56,026)	(42,942)	(52,891)	23%
Health	(156,500)	(180,584)	(117,890)	(131,516)	12%
Housing	(2,910,083)	(3,030,351)	(2,207,314)	(1,834,858)	-17%
Community Amenities	(687,807)	(678,407)	(516,240)	(465,286)	-10%
Recreation and Culture	(1,631,970)	(1,585,272)	(1,232,134)	(769,227)	-38%
Transport	(3,766,062)	(3,767,536)	(2,831,410)	(1,556,475)	-45%
Economic Services	(1,026,359)	(988,134)	(775,328)	(688,605)	-11%
Other Property and Services	(70,200)	(70,200)	(109,942)	362,266	-430%
Operating Expenses	(11,484,136)	(11,569,567)	(8,735,713)	(5,968,852)	
REVENUE					
General Purpose Funding	5,111,371	5,026,956	4,964,657	4,967,051	0%
Governance	35,300	35,300	33,474	27,880	-17%
Law, Order, Public Safety	104,150	242,735	78,111	227,043	191%
Education and Welfare	39,984	39,984	46,184	32,528	-30%
Health	2,200	2,200	1,650	1,175	-29%
Housing	2,522,000	2,512,000	1,888,424	1,815,908	-4%
Community Amenities	399,320	401,201	365,462	303,971	-17%
Recreation and Culture	106,295	106,295	53,894	10,129	-81%
Transport	178,000	178,000	168,000	1,886	-99%
Economic Services	182,332	150,832	136,744	121,665	-11%
Other Property & Services	159,501	159,501	128,621	145,349	13%
Operating Revenue	8,840,453	8,855,004	7,865,221	7,654,585	
<i>Sub-total</i>	<i>(2,643,683)</i>	<i>(2,714,563)</i>	<i>(870,492)</i>	<i>1,685,732</i>	
FINANCE COSTS (INTEREST)					
Health	(2,100)	(2,100)	(2,100)	(2,100)	0%
Housing	(45,063)	(45,063)	(37,593)	(37,296)	-1%
Recreation & Culture	(70,075)	(70,075)	(47,452)	(55,939)	18%
Transport	(1,669)	(1,669)	(1,669)	(2,027)	21%
Economic Services	(14,811)	(14,811)	0	0	0%
Other Property & Services	0	0	0	0	0%
Total Finance Costs	(133,718)	(133,718)	(88,814)	(97,363)	
NON-OPERATING REVENUE					
Law, Order & Public Safety	16,000	13,000	16,000	0	-100%
Education & Welfare	107,000	107,000	100,000	0	-100%
Housing	461,900	461,900	461,900	0	-100%
Community Amenities	955,685	750,000	0	234,705	0%
Recreation & Culture	774,005	774,005	525,785	413,707	-21%
Transport	1,901,316	3,701,316	1,094,462	2,073,898	89%
Economic Services	103,806	103,806	0	0	0%
Total Non-Operating Revenue	4,319,712	5,911,027	2,198,147	2,722,310	
PROFIT/(LOSS) ON SALE OF ASSETS					
Housing - Loss	0		0	(3,809)	0%
Other Property & Services - Loss	(26,000)	(26,000)	0	0	0%
Other Property & Services - Profit	9,000	9,000	0	0	0%
Total Profit/(Loss)	(10,000)	(10,000)	0	(3,809)	
NET RESULT	1,532,311	3,052,746	1,238,841	4,306,871	
Changes in Revaluation Surplus				0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,238,841	4,306,871	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

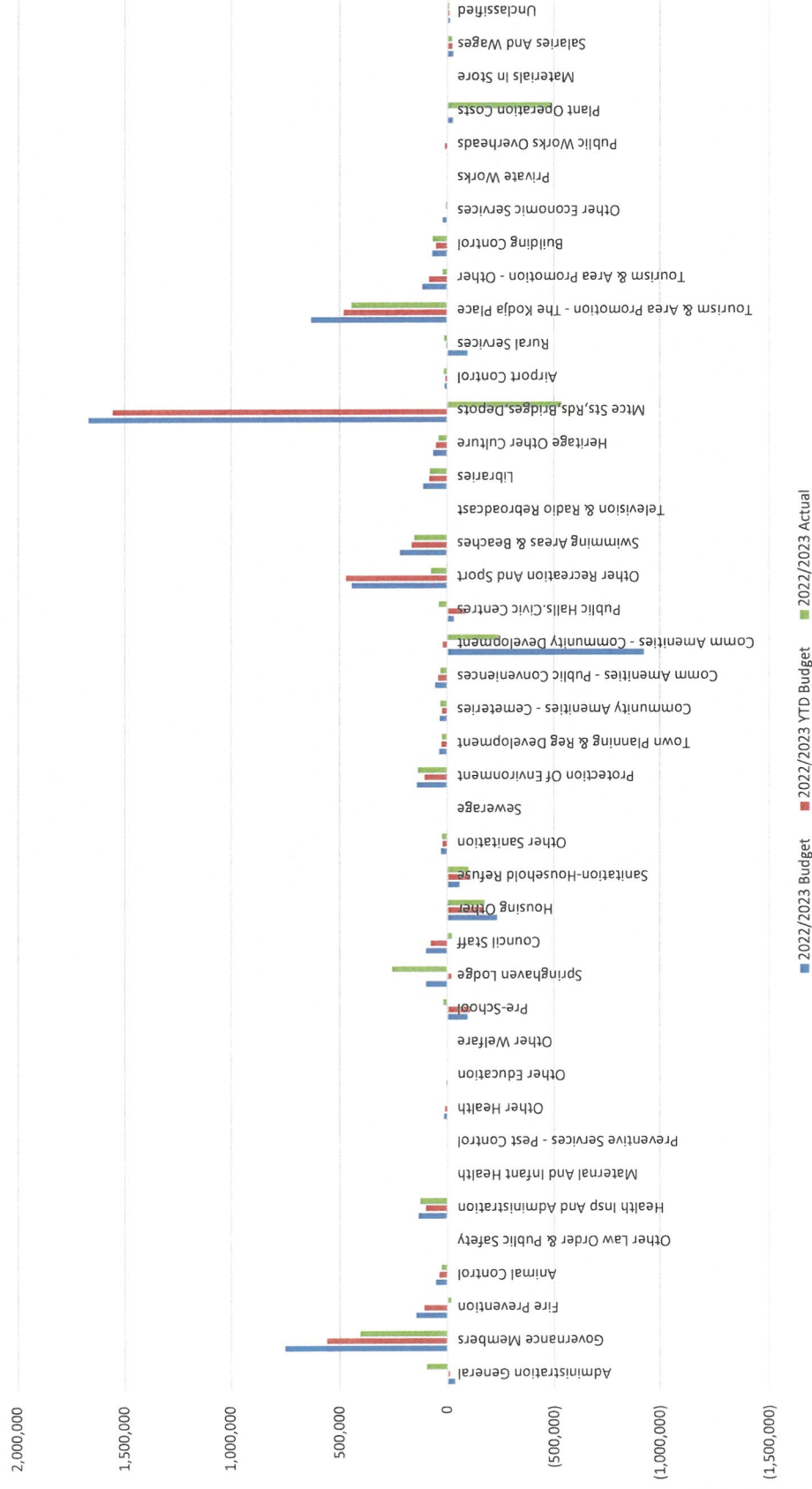
Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 MARCH 2023

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
Expenses					
Employee Costs	(4,612,337)	(4,743,335)	(2,690,422)	(3,674,584)	37%
Materials and Contracts	(2,771,887)	(2,624,343)	(1,616,869)	(1,691,421)	5%
Utility Charges	(308,791)	(310,391)	(180,121)	(258,990)	44%
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(2,201,654)	0	-100%
Interest Expenses	(133,718)	(133,718)	(52,967)	(111,544)	111%
Insurance Expenses	(393,812)	(384,570)	(393,812)	(409,083)	4%
Other Expenditure	377,106	267,488	214,022	79,406	-63%
	(11,617,854)	(11,703,285)	(6,921,823)	(6,066,215)	
Revenue					
Rates	4,520,422	4,586,007	4,520,464	4,593,121	2%
Operating Grants, Subsidies and Contributions	2,472,655	2,465,940	1,394,325	1,577,445	13%
Fees and Charges	1,536,186	1,505,867	1,001,489	1,154,571	15%
Service Charges	0	0	0	0	0%
Interest Earnings	71,019	71,019	41,426	58,835	42%
Other Revenue	240,171	226,171	134,461	256,888	91%
	8,840,453	8,855,004	7,092,165	7,640,860	
	(2,777,401)	(2,848,281)	170,341	1,574,645	
Non-Operating Grants, Subsidies & Contributions	4,319,712	5,911,027	1,069,592	2,736,035	156%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0	0%
Profit on Asset Disposals	16,000	16,000	0	0	0%
Loss on Asset Disposals	(26,000)	(26,000)	0	(3,809)	0%
	4,309,712	5,901,027	1,069,592	2,732,226	
Net Result	1,532,311	3,052,746	1,239,934	4,306,871	
Other Comprehensive Income					
Changes on revaluation of non-current assets	0	0	0	0	
Total Other Comprehensive Income	0	0	0	0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,239,934	4,306,871	

Net Cost per Sub-Program
(Excluding General Purpose Funding)



SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 MARCH 2023

	Note	2021-22 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,480,770	2,396,754	915,984
Restricted Cash & Cash Equivalents		4,019,914	3,795,185	-224,729
Trade and other receivables		762,987	786,219	23,232
ATO Receivables		87,441	-70,888	-158,329
Inventories		20,905	126,375	105,469
Land Held for Resale		151,000	169,861	18,861
Total current assets		6,523,017	7,203,506	680,489
Non-current assets				
Trade and other receivables		96,883	96,883	0
LG House Unit Trust		97,255	97,255	0
Land Held for Resale		0	0	0
Land		2,348,500	2,348,500	0
Buildings		27,975,493	28,351,179	375,685
Furniture & Equipment		368,455	399,627	31,172
Plant & Equipment		4,088,922	4,330,705	241,783
Tools		1,673	1,673	0
Roads Infrastructure		93,409,952	95,848,963	2,439,011
Kerbing Infrastructure		2,684,095	2,684,095	0
Drainage Infrastructure		11,492,499	11,511,152	18,653
Bridges Infrastructure		5,793,354	5,793,354	0
Footpaths Infrastructure		1,110,450	1,110,450	0
Parks Infrastructure		2,041,885	2,460,825	418,940
Other Infrastructure		5,783,894	5,999,909	216,015
Infrastructure Assets		0	0	0
Total non-current assets		157,293,309	161,034,568	3,741,258
Total assets		163,816,327	168,238,074	4,421,747
Current liabilities				
Trade and other payables		2,971,529	3,508,094	-536,566
ATO Liabilities		79,567	0	79,567
Contracts Liability		1,049,303	1,049,303	0
Interest-bearing loans and borrowings		413,134	71,011	342,123
Provisions		731,667	731,667	0
Total current liabilities		5,245,200	5,360,075	-114,876
Non-current liabilities				
Interest-bearing loans and borrowings		4,835,980	4,835,980	0
Non-Current Payables		0	0	0
Provisions		102,397	102,397	0
Total non-current liabilities		4,938,378	4,938,378	0
Total liabilities		10,183,577	10,298,453	-114,876
Net assets		153,632,749	157,939,620	4,306,871
Equity				
Retained surplus		62,533,169	62,757,899	224,730
Net Result		0	4,306,871	4,306,871
Reserve - asset revaluation		87,079,665	87,079,665	0
Reserve - Cash backed		4,019,915	3,795,186	-224,730
Total equity		153,632,749	157,939,620	4,306,871

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING 31 MARCH 2023

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$		\$	\$			
Rates	4,520,422	4,586,007	4,520,464	4,593,121	72,658	Within Threshold	▲
Operating Grants and Subsidies	2,472,655	2,465,940	1,394,325	1,577,445	183,120	13.13%	▲
Fees and Charges	1,536,186	1,505,867	1,001,489	1,154,571	153,082	15.29%	▲
Interest Earnings	71,019	71,019	41,426	58,835	17,409	42.02%	▲
Profit on Asset Disposal	16,000	16,000	0	0	Within Threshold	0.00%	
Other Revenue	240,171	226,171	134,461	256,888	122,426	91.05%	▲
	8,856,453	8,871,004	7,092,165	7,640,860			
LESS OPERATING EXPENDITURE							
Employee Costs	(4,612,337)	(4,743,335)	(2,690,422)	(3,674,584)	(984,161)	36.58%	▼
Materials & Contracts	(2,771,887)	(2,624,343)	(1,616,869)	(1,679,184)	(62,314)	Within Threshold	▼
Utilities	(308,791)	(310,391)	(180,121)	(258,990)	(78,869)	43.79%	▼
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(2,201,654)	0	2,201,654	100.00%	▲
Interest Expense	(133,718)	(133,718)	(52,967)	(111,544)	(58,577)	110.59%	▼
Insurances	(393,812)	(384,570)	(393,812)	(409,083)	(15,271)	Within Threshold	
Loss on Asset Disposal	(26,000)	(26,000)	0	(3,809)	Within Threshold	0.00%	
Other Expenditure	377,106	267,488	214,022	67,168	(146,854)	(68.62%)	
	(11,643,854)	(11,729,285)	(6,921,824)	(6,070,024)			
<i>Increase(Decrease)</i>	(2,787,401)	(2,858,281)	170,341	1,570,836			
ADD							
Movement in Employee Benefits (Non-current)	0	0	0	0	Within Threshold	0.00%	
Movement in Employee Benefits (Current)	0	0	0	0	Within Threshold	0.00%	
Movement in Doubtful Debt Provision	2,000	2,000	0	0	Within Threshold	0.00%	
Profit on the disposal of assets	(16,000)	(16,000)	0	3,809	Within Threshold	0.00%	
Loss on the disposal of assets	26,000	26,000	0	0	Within Threshold	0.00%	
Depreciation Written Back	3,774,415	3,774,415	2,201,654	0	(2,201,654)	(100.00%)	▼
	3,786,415	3,786,415	2,201,654	3,809			
<i>Sub Total</i>	999,014	928,134	2,371,995	1,574,645			
INVESTING ACTIVITIES						0.00%	
Land Held for Resale	(94,000)	(94,000)	(94,000)	(18,861)	75,139	(79.94%)	
Purchase Buildings	(2,320,429)	(2,021,024)	(1,650,429)	(375,685)	1,274,744	(77.24%)	
Purchase Plant and Equipment	(440,000)	(418,220)	(440,000)	(314,085)	125,915	(28.62%)	
Purchase Furniture and Equipment	(10,000)	(12,575)	(10,000)	(2,813)	Within Threshold	(71.87%)	
Infrastructure Assets - Roads	(2,534,987)	(4,717,157)	(1,409,603)	(2,439,011)	(1,029,408)	73.03%	
Infrastructure Assets - Footpaths	(20,000)	0	(20,000)	0	20,000	(100.00%)	
Infrastructure Assets - Drainage	0	0	0	(18,653)	(18,653)	0.00%	
Infrastructure Assets - Parks & Ovals	(505,531)	(678,194)	(264,815)	(535,102)	(270,287)	102.07%	
Infrastructure Assets - Other	(772,846)	(763,990)	(80,500)	(99,082)	(18,582)	23.08%	
Proceeds from Sale of Assets	72,000	72,000	0	39,364	39,364	0.00%	
Contributions for the Development of Assets	4,319,712	5,911,027	1,069,592	2,736,035	1,666,443	155.80%	▲
	(2,306,081)	(2,722,133)	(2,899,755)	(1,027,893)			
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal	(413,134)	(413,134)	(205,341)	(342,123)	(136,782)	66.61%	
Loans Raised	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer to Springhaven Reserves	0	0	0	0	Within Threshold	0.00%	
Transfer from Springhaven Reserves	0	0	0	(250,000)	(250,000)	0.00%	
Transfer from Reserves	759,623	1,184,349	0	250,000	250,000	0.00%	
Transfer to Reserves	(114,867)	(52,670)	0	(25,271)	(25,271)	0.00%	
	831,622	1,318,545	394,659	(367,394)			
Plus Rounding							
<i>Sub Total</i>	(475,445)	(475,454)	(133,100)	179,358			
FUNDING FROM							
Estimated Opening Surplus at 1 July	475,454	475,454	475,454	475,454	Within Threshold	Within Threshold	
Closing Funds	0	0	0	0			
	475,454	475,454	475,454	475,454			
NET SURPLUS/(DEFICIT)	9	0	342,354	654,812			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 31 MARCH 2023

	ACTUAL 30 JUNE 2022	ACTUAL YTD
Cash - Unrestricted	\$1,480,770	\$2,396,754
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$4,019,914	\$3,795,185
Accounts Receivable - Rates	\$366,677	\$461,775
Accounts Receivable - Sundry	\$313,510	\$197,248
GST Receivable	\$7,874	\$56,308
Inventories	\$20,905	\$126,375
Land held for Resale	\$579,045	\$169,861
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$6,788,695	\$7,203,506
LESS: CURRENT LIABILITIES		
Payables	(\$655,439)	(\$1,083,758)
ATO Liabilities	(\$10,683)	(\$451,730)
Contract Liabilities	(\$1,049,303)	(\$1,049,303)
Employee Provisions	(\$731,667)	(\$731,667)
Accrued Interest on Loans	(\$27,606)	(\$27,606)
Interest Bearing Loans	(\$389,262)	(\$71,011)
Springhaven Accommodation Bonds	(\$2,195,000)	(\$1,945,000)
CURRENT LIABILITIES	(\$5,058,960)	(\$5,360,075)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$4,019,914)	(\$3,795,185)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$389,262	\$71,011
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$579,045)	(\$169,861)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$2,195,000	\$1,945,000
Add Back Accrued Interest on Loans	\$27,606	\$27,606
Add: Current liabilities not expected to be cleared at end of year	\$731,667	\$731,667
Roundings	\$1	\$1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$475,454	\$654,813

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD		YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING /		EXPLANATION
	BUDGET					PERMANENT	PERMANENT	
Operating Revenue								
Rates	4,520,464	4,593,121		72,658	Within Threshold	PERMANENT		Additional rates raised.
Operating Grants	1,394,325	1,577,445		183,120	13%	PERMANENT/ TIMING		Financial assistance grants, Playgroup grant, Springhaven Care Subsidy, and Landare funding lower than anticipated for reporting period.
Fees & Charges	1,001,489	1,154,571		153,082	15%	TIMING		Rental income for Springhaven, Domestic Refuse Collection charges, Private Works charges and lease fees for KSC properties higher than anticipated for reporting period.
Interest Earnings	41,426	58,835		17,409	42%	PERMANENT		Increase in interest earned on Reserve funds due to higher interest rates.
Other Revenue	134,461	256,888		122,426	91%	TIMING		Childcare Centre Fence reimbursement, Diesel Fuel Rebate, and Workers compensation reimbursements, higher than anticipated for reporting period.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

EXPLANATION OF MATERIAL VARIANCES

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For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD		YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING /		EXPLANATION
	BUDGET					PERMANENT		
Operating Expenses								
Employee Costs	(2,690,422)		(3,674,584)	(984,161)	37%		TIMING	Increase in operational employee costs due to higher percentage of employee time spent on operational projects. Expenditure on capital works is expected to increase in the coming months.
Depreciation on Assets	(2,201,654)		0	2,201,654	100%		TIMING	Depreciation unable to be raised until after annual audit is complete
Interest Expense	(52,967)		(111,544)	(58,577)	111%		TIMING	Invoices for loan repayments raised in March, but not due for payment until April 2023.
Insurances	(393,812)		(409,083)	(15,271)	Within Threshold		PERMANENT	Workers Compensation Insurance premiums higher.
Other Expenses	214,022		67,168	(146,854)	-69%		TIMING	Administration overhead allocations lower than anticipated for reporting period.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual} - \text{Year-to-Date Budget}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA		YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT		EXPLANATION
Investing Activities								
Land held for Resale		(94,000)	(18,861)	75,139	-80%	TIMING		Subdivisional expenses lower than anticipated for reporting period.
Buildings		(1,650,429)	(375,685)	1,274,744	-77%	TIMING		Springhaven building renewal expenses, Men's Shed construction expenses, and Harrison Place Toilet construction expenses lower for reporting period.
Plant & Equipment		(440,000)	(314,085)	125,915	-29%	TIMING		Major plant purchase expenses lower for reporting period.
Infrastructure - Roads		(1,409,603)	(2,439,011)	(1,029,408)	73%	TIMING		Regional Road Group project expenses and Roads to Recovery project expenses higher for reporting period.
Infrastructure - Parks & Ovals		(264,815)	(535,102)	(270,287)	102%	PERMANENT/ TIMING		Jingalup Road construction project and Kojonup-Darkan Shoulder project not included in budget. Payment for playspace not included in budget estimate.
Infrastructure - Others		(80,500)	(99,082)	(18,582)	23%	TIMING		Netball courts & roof project expenses, Bowling Club Green contribution and Town Furniture expenses incurred earlier than forecast. Water harvesting project and Town furniture project expenditure higher than anticipated for reporting period.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual} - \text{Year-to-Date Budget}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA <i>Financing Activities</i>	YTD		YTD		TIMING /	
	BUDGET	ACTUAL	VARIANCE \$	VARIANCE %	PERMANENT	EXPLANATION
Loan Principal Repayments	(205,341)	(342,123)	(136,782)	67%	TIMING	Invoices for loan repayments raised in March, but not due for payment until April 2023.
Loans Raised	600,000	0	(600,000)	-100%	TIMING	New loans for communications tower and Harrison Place toilets not yet raised
Transfer from Springhaven Bond Liability	0	(250,000)	(250,000)	0%	PERMANENT	Reduction in Springhaven restricted liability due to refund of bond.
Transfer from Cash Backed Reserves	0	250,000	250,000	0%	PERMANENT	Transfer from Springhaven Cash Backed Reserve for refund of bond.
Transfer to Cash backed Reserves	0	(25,271)	(25,271)	0%	TIMING	Interest earned on Reserve funds higher due to increase in interest rates.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Governance									
C191	Shire Administration Centre - Building Renewal/Improvement		MCCS	L&B	Renewal	14,989	14,989	6,805	45%
						14,989	14,989	6,805	
Law Order & Public Safety									
C138	Bush Fire Repeater Tower	5.1.2	MRS	Infr.	New	489,346	489,346	2,273	0.5%
C440	Cat Pound		MRS	L&B	New	16,000	16,000	0	0%
						505,346	505,346	2,273	
Education & Welfare									
C107	Playgroup/Toy Library		BMC	L&B	Renewal	39,000	39,000	0	0%
C441	Old School - Re-Roof		BMC	L&B	Renewal	100,000	100,000	0	0%
						139,000	139,000	0	
Housing									
C157	Staff - 15 Loton Close		CEO	L&B	New	50,000	0	0	0%
C140	Staff - 34 Katanning Road		MRS	L&B	Upgrade	150,000	150,000	6,121	4%
C141	Staff - 39 Vanzuilecom St		MRS	L&B	Upgrade	150,000	150,000	0	0%
C147	Springhaven - Furniture	2.2.6	MACS	F&E	New	10,000	10,000	237	2%
C195	Springhaven - Building	2.2.14	MACS	L&B	Renewal	200,000	200,000	0	0%
C427	Springhaven - Building - ACAR Grant		MACS	L&B	Renewal	285,000	285,000	163,661	57%
C313	Jean Sullivan Units - Building Renewal		BMC	L&B	Upgrade	10,000	10,000	7,700	77%
C145	ILU's - Building Renewal		BMC	L&B	Renewal	18,793	18,793	0	0%
						873,793	823,793	177,719	
Community Amenities									
C407	Refuse Site Development		MRS	Infr.	Upgrade	50,000	50,000	5,029	10%
C442	Mens Shed - Construction of New		MCCS	L&B	New	1,000,000	750,000	8,929	1%
C355	Town Furniture		MWS	Infr.	New	40,000	40,000	26,264	66%
						1,090,000	840,000	40,221	
Recreation & Culture									
C198	Historic Buildings - Capital Improvement		BMC	L&B	Renewal	30,000	25,595	25,595	85%
C428	Sub-division - Harness Display Shed		MRS	L&B	New	12,000	12,000	7,720	64%
C408	Harrison Place Toilets & Park	1.1.8	MWS	L&B	Upgrade	200,000	200,000	113,425	57%
C430	Sporting Complex - Audio Visual	1.2.10	MCCS	F&E	New	0	2,575	2,575	0%
C443	Showgrounds Retaining Wall		CEO	Infr.	New	6,000	6,000	0	0%
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	Infr.	Renewal	258,815	258,815	203,485	79%
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	Infr.	New	15,000	226,001	208,781	1392%
C409	Swimming Pool - New Fence Eastern Boundary		MWS	Infr.	Renewal	0	8,685	8,685	0%
7104	Swimming Pool - Shade		MWS	Infr.	Renewal	0	0	248	0%
C444	Sporting Complex - Hall of Fame Signage		MCCS	Infr.	New	8,000	33,685	0	0%
C445	Turkey Nest Dam		SH	Infr.	Upgrade	5,000	0	0	0%
C446	Newstead Park - Shade Sail		SH	Infr.	New	10,000	10,000	0	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	27,330	27,330	0	0%
C447	Contribution to Bowling Club New Green		MCCS	Infr.	Upgrade	114,500	116,162	116,162	101%
C448	Trails Hub Construction		MCCS	Infr.	New	40,000	0	0	0%
C412	Apex Park Drainage & Car Park & RV		MCCS	Infr.	Upgrade	0	0	5,723	0%
C413	Trails Construction		MCCS	Infr.	New	33,886	33,886	0	0%
						760,531	960,734	692,401	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	380,000	380,000	275,865	73%
						380,000	380,000	275,865	
Transport - Infrastructure									
C433	Footpaths - Albany Highway Ramps	1.1.6	MWS	Infr.	Upgrade	20,000	0	0	0%
C449	Parking Bays		MWS	Infr.	New	50,000	50,000	0	0%
C434	Spring Street	1.1.5	MWS	Infr.	Renewal	54,203	0	0	0%
C414	Reconstruct - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	19,374	38,931	20,220	104%
C417	Widening - Shamrock Road	1.1.5	MWS	Infr.	Upgrade	600,000	600,000	451,953	75%
C436	Widening - Shamrock Road (2021/2022 Project)	1.1.5	MWS	Infr.	Upgrade	111,229	112,096	112,621	101%
C437	Widening - Tambellup West Road		MWS	Infr.	Upgrade	0	0	60,857	0%
C248	Widening - Broomehill Kojonup Road	1.1.5	MWS	Infr.	Upgrade	154,681	154,681	154,381	100%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
C450	Widening - Tambellup West Road	1.1.5	MWS	Infr.	Upgrade	300,000	300,000	189,760	63%
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	150,000	165,613	150,349	100%
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	Infr.	Renewal	120,000	159,235	128,798	107%
C321	Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	Infr.	Renewal	120,000	120,000	119,165	99%
CJ451	Bitumen Reseal - Boscabel Road (western end)	1.1.5	MWS	Infr.	Renewal	21,000	27,804	23,265	111%
CJ452	Bitumen Reseal - Boscabel Road (town)	1.1.5	MWS	Infr.	Renewal	65,000	0	0	0%
C172	Seal - Riverdale Road	1.1.5	MWS	Infr.	Renewal	413,000	413,000	199,318	48%
CJ453	Seal - Balgarup Road	1.1.5	MWS	Infr.	Renewal	176,500	296,500	296,178	168%
CJ454	Seal - Samson Road	1.1.5	MWS	Infr.	Renewal	120,000	0	0	0%
CJ455	Floodway - Pearce Road	1.2.8	MWS	Infr.	Renewal	20,000	20,000	22,630	113%
C460	Road Widening - Jingalup Rd 22/23		MWS	Infr.	Upgrade	0	420,000	505,937	0%
C461	Kojonup Darkan Shoulder Seal		MWS	Infr.	Upgrade	0	1,800,000	2,100	0%
C308	Wooden Culvert Replacement - Carlecatup Road	1.2.8	MWS	Infr.	Upgrade	30,000	30,000	18,653	62%
C246	Widening - Kojonup Darkan Rd		MWS	Infr.	Upgrade	0	297	297	0%
C404	Electronic Speed Signs		MWS	P&E	Upgrade	0	770	770	0%
C361	Signage Upgrades		MWS	Infr.	Upgrade	10,000	9,000	794	8%
						2,554,987	4,717,927	2,458,046	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	BMC	L&B	Renewal	10,000	10,000	0	0%
C435	Kodja Place - Rose Maze		SH	Infr.	Renewal	19,000	19,000	1,287	7%
C456	Kodja Place - Equipment Upgrade		CEO	P&E	New	60,000	37,450	37,450	62%
CJ457	EV Charger Parking Bay		MWS	Infr.	Upgrade	15,000	0	0	0%
C054	Promotional Signage at Airstrip	1.4.7	MCCS	Infr.	New	30,000	16,774	0	0%
C261	Blackwood Road Dam		MWS	Infr.	Upgrade	0	0	137	0%
C424	- Muradup Standpipe	4.3.1	MRS	Infr.	Upgrade	55,000	55,000	51,277	93%
C310	Subdivision Expenses	2.4.3	CEO	L4R	Upgrade	94,000	94,000	18,861	20%
						283,000	232,224	109,011	
Other Property & Services									
C458	Radios - Communication		MWS	Infr.	Renewal	40,000	30,000	0	0%
C459	Traffic Counters		MWS	Infr.	New	21,500	21,500	3,884	18%
C286	Chemical Shed - replacement/upgrade		SH	L&B	Renewal	34,647	39,647	35,730	103%
						96,147	91,147	39,613	
Total Capital Expenditure						6,697,793	8,705,160	3,801,953	56.8%

SUMMARIES:				
Land Held for Resale	94,000	94,000	18,861	20.1%
Land & Buildings	2,320,429	2,021,024	375,685	16.2%
Infrastructure	3,833,364	6,159,341	3,090,510	80.6%
Plant & Equipment	440,000	418,220	314,085	71.4%
Furn & Equipment	10,000	12,575	2,813	28.1%
	6,697,793	8,705,160	3,801,953	56.8%
Asset Renewal	2,356,651	2,317,937	1,405,419	59.6%
New Asset	2,271,732	2,135,217	573,978	25.3%
Upgrading Asset	2,069,410	4,252,006	1,822,556	88.1%
	6,697,793	8,705,160	3,801,953	56.8%
Chief Executive Officer	210,000	137,450	56,311	26.8%
Manager Corporate & Community Services	1,515,190	1,452,887	552,460	36.5%
Manager Works & Services	3,251,487	5,398,112	2,886,553	88.8%
Senior Horticulturalist	95,977	95,977	37,016	38.6%
Manager Regulatory Services	922,346	922,346	72,419	7.9%
Building Maintenance Coordinator	207,793	203,388	33,295	16.0%
Manager Aged Care Services	495,000	495,000	163,898	33.1%
	6,697,793	8,705,160	3,801,953	56.8%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

RESERVES - CASH BACKED

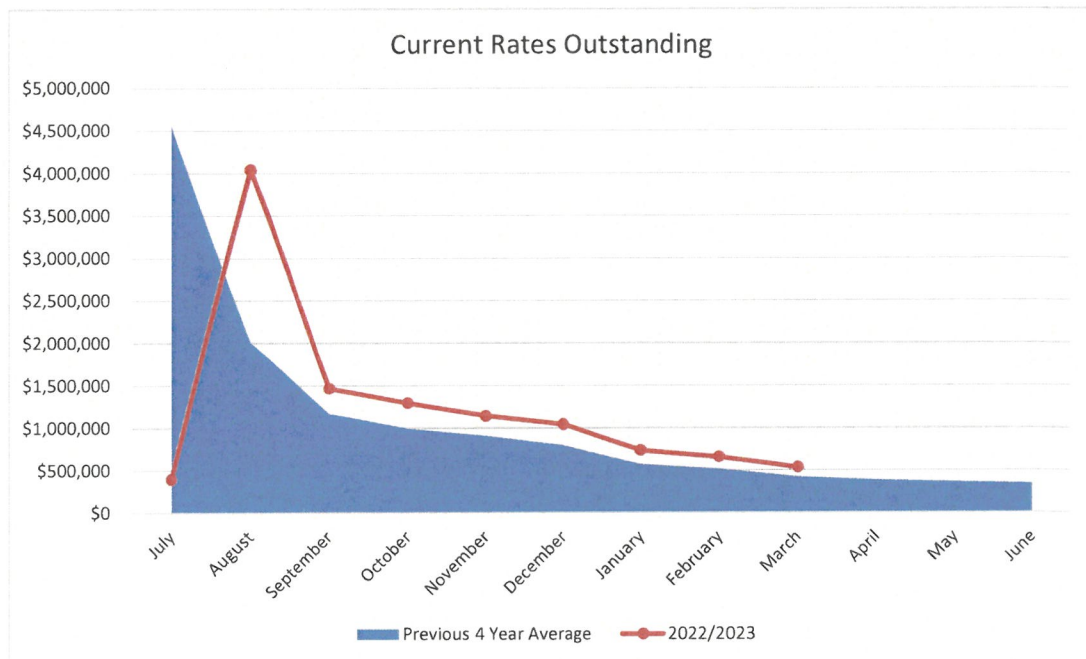
	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance
Plant Replacement	\$ 582,449	\$ 3,807	\$ 0	\$ 586,256	\$ 582,448	\$ 0	\$ (202,470)	\$ 379,978
Economic Development	88,507	579	0	89,086	88,507	89	(64,000)	24,596
Employee Leave	235,650	1,540	0	237,190	235,650	10,236	0	245,886
Springhaven Lodge (Bonds)	2,195,000	0	(250,000)	1,945,000	2,195,000	0	0	2,195,000
Low Income Housing	83,483	546	0	84,029	83,483	11,583	(10,000)	85,066
Sporting Facility	62,737	376	0	63,113	62,737	63	(42,178)	20,622
Springhaven Building Upgrade & Renewal	2,165	13,415	0	15,580	2,165	2,197	0	4,362
Bushfire Communications	89,346	584	0	89,930	89,346	89	(89,346)	89
Landfill Waste Management	80,047	523	0	80,570	80,047	26,550	(50,000)	56,597
Kodja Place Tourist Precinct	10,007	65	0	10,072	10,007	10	(10,000)	17
Energy Efficiency	0	(0)	0	0	0	0	0	0
Land Acquisition and Development	37,289	245	0	37,534	37,289	37	(37,000)	326
Community Grant Scheme	9,745	64	0	9,810	9,745	10	0	9,755
Independent Living Units	158,168	1,034	0	159,202	158,168	158	(18,793)	139,533
Spencer Street Youth Precinct	31,270	204	0	31,474	31,270	31	(20,000)	11,301
Natural Resource Management	97,430	637	0	98,067	97,430	60,097	(83,164)	74,363
Day Care Building Maintenance	14,766	112	0	14,878	14,766	15	(7,000)	7,781
Swimming Pool	40,469	265	0	40,734	40,469	40	0	40,509
Springhaven Equipment	16,503	108	0	16,611	16,503	17	(10,000)	6,520
Saleyards	39,555	259	0	39,813	39,555		(9,570)	29,985
RSL Hall Building Renewal	10,301	67	0	10,368	10,301	10	0	10,311
Benn Parade Multi-Facility	14,301	85	0	14,387	14,301	14	(14,301)	14
Townscape	49,801	326	0	50,127	49,801	50	(49,801)	50
Playgrounds & Parks	20,027	131	0	20,157	20,027	20	(10,000)	10,047
Memorial & Lesser Hall Upgrade & Renewal	7,146	47	0	7,193	7,146	7	0	7,153
The Kodja Place Building Upgrade & Renewal	17,628	100	0	17,728	17,628	18	(10,000)	7,646
Shire Office/Library Building Upgrade & Renewal	1,007	0	0	1,007	1,007	1	0	1,008
Sporting Complex Building Upgrade & Renewal	1,080	47	0	1,127	1,080	1	0	1,081
Netball Court Resurfacing	1,007	0	0	1,007	1,007	3,501	0	4,508
The Spring	16,018	105	0	16,123	16,018	16	(16,000)	34
Trails Network Construction	6,007	(0)	0	6,007	6,009	6	(6,000)	15
Works Depot Building Upgrade & Renewal	1,006	0	0	1,006	1,006	1	0	1,007
The Kodja Place Master Plan Implementation	0	0	0	0	0	0	0	0
	4,019,914	25,271	(250,000)	3,795,185	4,019,916	114,867	(759,623)	3,375,160

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023**

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-22	Levy for 2022/23	Collectable	Received	Outstanding
Property Rates	\$ 226,976	\$ 4,590,990	\$ 4,817,966	\$ (4,503,902)	\$ 314,064
Rubbish Charges	\$ 37,218	\$ 265,706	\$ 302,924	\$ (257,441)	\$ 45,484
Emergency Services Levy	\$ 18,357	\$ 5,082	\$ 23,439	\$ -	\$ 23,439
Instalment fee & Interest	\$ -	\$ 16,383	\$ 16,383	\$ (16,383)	\$ -
Penalty & ESL Interest	\$ 98,481	\$ 21,060	\$ 119,541	\$ (16,059)	\$ 103,481
Excess Rates	\$ (41,261)	\$ -	\$ (41,261)	\$ (16,190)	\$ (57,451)
Sub- Total	\$ 339,771	\$ 4,899,221	\$ 5,238,992	\$ (4,809,974)	\$ 429,017 9%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 68,445	\$ -	\$ 68,445	\$ 34,057	\$ 102,503
	\$ 408,216				\$ 531,520
Pensioner Deferred Rates	\$ 96,883	\$ -	\$ 96,883	\$ -	\$ 96,883
Total Outstanding	\$ 436,653	\$ 4,899,221	\$ 5,335,874	\$ (4,809,974)	\$ 525,900



Sundry Debtors:

	30-Jun-22		31/03/23		Movement This FY
Credit Balance	\$ (14,890)		\$ (45,431)		\$ 30,541
Current	\$ 159,755		\$ 75,816		\$ 83,940
30 - 60 days	\$ 23,458	7%	\$ 5,971	3%	\$ 17,487
60 - 90 days	\$ 20,631	7%	\$ 5,068	3%	\$ 15,563
Greater than 90 days	\$ 126,610	40%	\$ 157,068	79%	\$ (30,459)
	\$ 315,563		\$ 198,492		

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 MARCH 2023

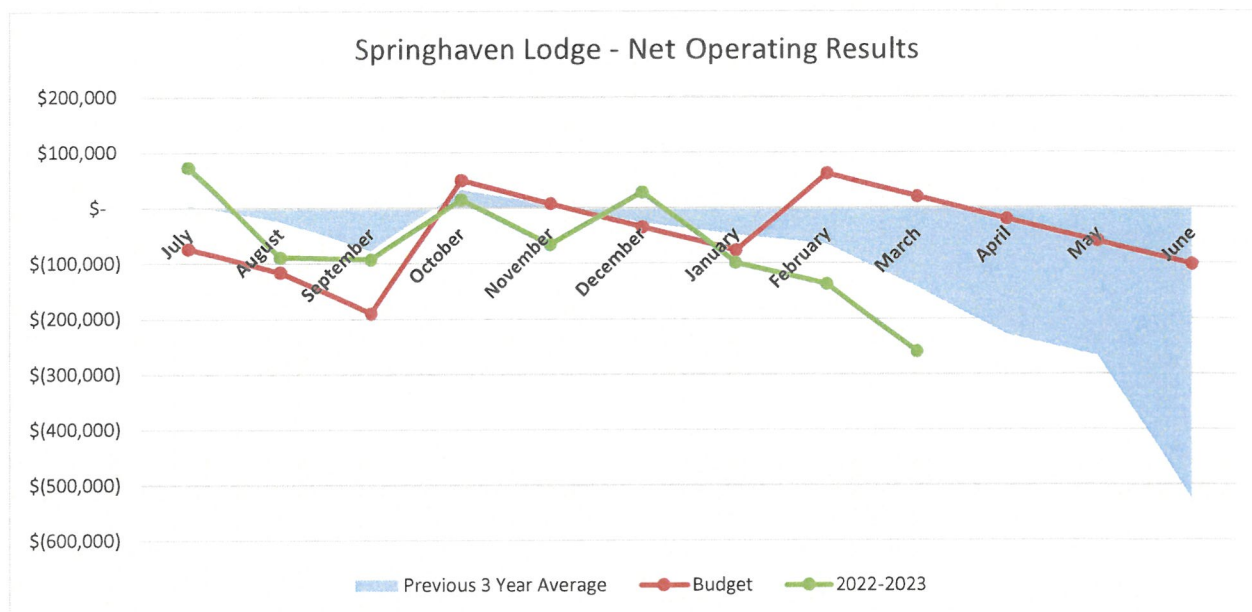
Loan Number	2023 Actual Principal July 2022	2023 New Loans	2023 New Principal Repayments	2023 Actual Interest Repayments	2023 Actual Principal Outstanding	2023 Budget Principal 1 July 2022	2023 Budget New Loans	2023 Budget Principal Repayments	2023 Budget Interest Repayments	2023 Budget Principal Outstanding
	\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety										
Communications Tower	0	0	0	0	0	0	400,000	0	0	400,000
Health										
Medical Centre Donation (137)	123,523	0	(8,551)	(2,100)	114,972	123,523	0	(8,551)	(2,100)	114,972
Housing										
Bagg Street Unit (135)	68,407	0	(4,868)	(976)	63,539	68,407	0	(9,811)	(1,878)	58,596
Aged Units - GSHI (139)	30,377	0	(10,008)	(326)	20,369	30,377	0	(10,008)	(326)	20,369
Staff Housing - GSHI (140)	855,837	0	(59,246)	(14,551)	796,591	855,837	0	(59,246)	(14,551)	796,591
GROH Housing - GSHI (138)	934,059	0	(110,979)	(13,052)	823,080	934,059	0	(110,979)	(13,052)	823,080
Staff Housing - GSHI (144)	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
GROH Housing - GSHI (145)	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
Staff Housing Renovations (148)	300,000	0	(7,159)	(6,620)	292,841	300,000	0	(14,396)	(13,296)	285,604
Recreation and culture										
Sports Complex (134)	224,140	0	(8,476)	(5,332)	215,664	224,140	0	(17,162)	(10,454)	206,978
Sports Complex Wall (136)	72,050	0	(4,822)	(717)	67,228	72,050	0	(9,692)	(1,385)	62,358
Netball Courts & Roof (143)	1,390,000	0	(52,268)	(39,623)	1,337,732	1,390,000	0	(52,268)	(39,623)	1,337,732
Oval Lighting (142)	231,128	0	(12,066)	(1,678)	219,062	231,128	0	(24,220)	(3,268)	206,908
Harrison PI Toilets & Park (146)	400,000	0	(16,531)	(7,835)	383,469	400,000	0	(33,385)	(15,345)	366,615
Harrison PI Toilets & Park (New)	0	0	0	0	0	0	200,000	0	0	200,000
Transport										
Airstrip Lighting (141)	136,944	0	(10,005)	(2,027)	126,939	136,944	0	(10,005)	(1,669)	126,939
Economic services										
Land Development (147)	386,078	0	(15,955)	(7,562)	370,123	386,078	0	(32,223)	(14,811)	353,855
	5,262,543	0	(342,123)	(104,357)	4,920,420	5,262,543	600,000	(413,134)	(133,718)	5,449,409

SHIRE OF KOJONUP MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDING 31 MARCH 2023

MAJOR BUSINESS UNITS

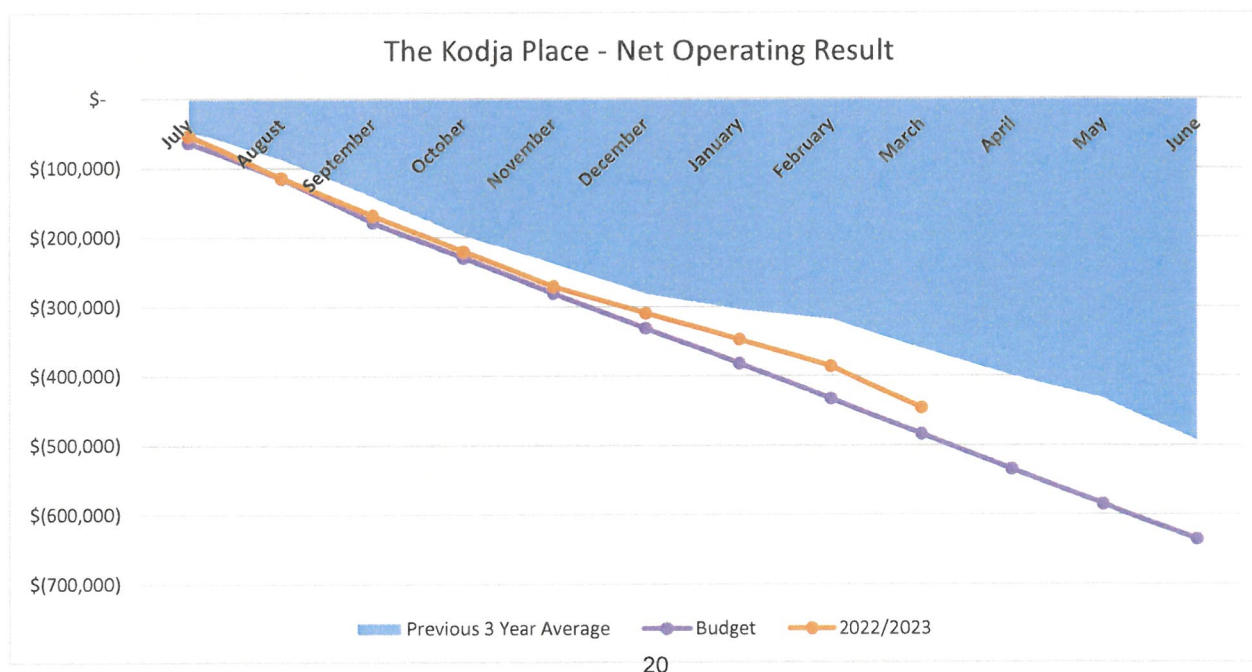
Springhaven Lodge

The Shire of Kojonup owns and operates a 22 bed aged accommodation hostel known as Springhaven Lodge. The following graph shows the operations of Springhaven Lodge (profit or loss) excluding any capital grants. There is also capital expenditure (p.12) and reserve accounts (p.16) associated with Springhaven Lodge.



The Kodja Place Precinct

The Shire of Kojonup owns and operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with TKPP.



SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
9605	Proceeds Sale of Assets							
	Proceeds Sale of Assets -	(\$72,000)	(\$39,364)	55%	(\$72,000)	\$0	(\$72,000)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
	Written Down Value							
New	00000 Written Down Value-	\$0	\$0		\$0	\$0	\$0	\$0
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0		\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
	Total - OPERATING STATEMENT	(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expenses
GENERAL PURPOSE FUNDING - RATES								
OPERATING EXPENDITURE								
1104	Rates Incentive Prize	\$3,750	\$4,266	85%	\$0	\$5,000	\$0	\$5,000
1112	Admin Allocated to Rates (Cash)	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
1122	Admin Allocated to Rates (Non-Cash)	\$1,024	\$0	0%	\$0	\$1,365	\$0	\$1,365
1132	Rating Salaries	\$29,999	\$32,257	81%	\$0	\$40,000	\$0	\$40,000
1162	Superannuation	\$4,500	\$4,805	80%	\$0	\$6,000	\$0	\$6,000
1182	Rates Printing/postage	\$1,650	\$1,747	79%	\$0	\$2,200	\$0	\$2,200
1192	Valuation Expenses	\$11,250	\$1,096	7%	\$0	\$15,000	\$0	\$15,000
1202	Title Searches	\$375	\$199	40%	\$0	\$500	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$1,215	\$1,039	86%	\$0	\$1,215	\$0	\$1,039
1262	Legal Costs Incurred - Rates	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$67,955	\$56,399		\$0	\$90,205	\$0	\$90,029
OPERATING INCOME								
1003	General Rates Levied	(\$4,518,622)	(\$4,590,185)	102%	(\$4,518,622)	\$0	(\$4,584,207)	\$0
1023	Interim Rates	(\$300)	\$0	0%	(\$300)	\$0	(\$300)	\$0
1053	Back Rates	(\$100)	(\$805)	805%	(\$100)	\$0	(\$100)	\$0
1013	Ex-Gratia Rates	(\$1,500)	(\$2,219)	148%	(\$1,500)	\$0	(\$1,500)	\$0
1043	Non Payment Penalty Interest	(\$22,499)	(\$21,060)	70%	(\$30,000)	\$0	(\$30,000)	\$0
1073	Instalment Administration Charge	(\$2,625)	(\$3,951)	113%	(\$3,500)	\$0	(\$3,500)	\$0
1063	Instalment Interest Charge	(\$6,000)	(\$12,432)	155%	(\$8,000)	\$0	(\$8,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$75	\$88	88%	\$100	\$0	\$100	\$0
1283	Settlement & Search Charges	(\$2,625)	(\$2,944)	84%	(\$3,500)	\$0	(\$3,500)	\$0
1263	Legal Expenses - Recovered	(\$1,500)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$4,559,696)	(\$4,637,508)		(\$4,571,422)	\$0	(\$4,637,007)	\$0
Total - GENERAL RATES		(\$4,491,741)	(\$4,581,109)		(\$4,571,422)	\$90,205	(\$4,637,007)	\$90,029

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
OTHER GENERAL PURPOSE FUNDING									
OPERATING EXPENDITURE									
Sub Total - OTHER GENERAL PURPOSE FUNDING OI/EXP					\$0	\$0	\$0	\$0	\$0
OPERATING INCOME									
1333	Financial Assistance Grant	(\$269,915)	(\$215,635)	60%	(\$359,886)	\$0	(\$209,886)	\$0	\$0
1343	Grants Commission Local Roads Grant	(\$131,283)	(\$88,566)	51%	(\$175,044)	\$0	(\$175,044)	\$0	\$0
1373	Interest Received - Municipal	(\$750)	(\$72)	7%	(\$1,000)	\$0	(\$1,000)	\$0	\$0
1393	Interest Received - Reserves	(\$3,014)	(\$25,271)	629%	(\$4,019)	\$0	(\$4,019)	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OI/INC					(\$539,949)	\$0	(\$389,949)	\$0	\$0
Total - OTHER GENERAL PURPOSE FUNDING					(\$539,949)	\$0	(\$389,949)	\$0	\$0
Total - GENERAL PURPOSE FUNDING					(\$5,111,371)	\$90,205	(\$5,026,956)	\$90,029	\$90,029

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL									
OPERATING EXPENDITURE									
002D	Depreciation	\$6,900	\$0	0%	\$0	\$9,200	\$0	\$9,200	
1502	Meeting Attendance Fees	\$80,247	\$80,590	75%	\$0	\$107,000	\$0	\$107,000	
1508	Members Travelling	\$525	\$339	48%	\$0	\$700	\$0	\$700	
1512	Conferences & Training Expenses	\$10,125	\$14,864	110%	\$0	\$13,500	\$0	\$14,864	
1522	Members Communications Allowance	\$17,999	\$18,000	75%	\$0	\$24,000	\$0	\$24,000	
1532	Election Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0	
1542	Presidents/Dep Allowances	\$26,999	\$26,635	74%	\$0	\$36,000	\$0	\$36,000	
1562	Refreshments & Functions (Councillors)	\$6,750	\$4,740	53%	\$0	\$9,000	\$0	\$9,000	
1572	Refreshments & Functions Staff	\$2,700	\$4,201	117%	\$0	\$3,600	\$0	\$4,048	
1592	Members Insurance	\$9,300	\$9,566	103%	\$0	\$9,300	\$0	\$9,566	
1602	Subscriptions	\$10,500	\$13,985	100%	\$0	\$14,000	\$0	\$13,985	
1612	Misc Expenses - Members	\$525	\$363	52%	\$0	\$700	\$0	\$450	
1624	Integrated Planning Expenses	\$101,246	\$184	0%	\$0	\$135,000	\$0	\$50,000	
1632	Vehicle Operating Expenses	\$2,250	\$1,330	44%	\$0	\$3,000	\$0	\$3,000	
1642	Advertising	\$0	\$390	0%	\$0	\$0	\$0	\$390	
1662	Audit Fees	\$28,499	\$2,300	6%	\$0	\$38,000	\$0	\$38,000	
1702	Administration Allocation (Cash)	\$253,868	\$219,807	65%	\$0	\$338,504	\$0	\$328,674	
1712	Administration Allocation (Non-Cash)	\$6,825	\$0	0%	\$0	\$9,100	\$0	\$9,100	
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$2,000	\$0	\$2,000	
1792	Legal Costs	\$1,500	\$4,715	236%	\$0	\$2,000	\$0	\$2,827	
2075	VROC - Shared Services	\$1,500	\$3,125	156%	\$0	\$2,000	\$0	\$3,125	
2078	VROC - Projects	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$0	
Sub Total - MEMBERS OF COUNCIL OPI/EXP		\$569,756	\$405,135		\$0	\$758,604	\$0	\$664,929	
OPERATING INCOME									
1725	Donations/Contributions		\$0	0%	\$0	\$0	\$0	\$0	
002P	Profit on Sale of Asset (Gov)	(\$7,000)	\$0	0%	(\$7,000)	\$0	(\$7,000)	\$0	
Sub Total - MEMBERS OF COUNCIL OPI/INC		(\$7,000)	\$0		(\$7,000)	\$0	(\$7,000)	\$0	
Total - MEMBERS OF COUNCIL		\$562,756	\$405,135		(\$7,000)	\$758,604	(\$7,000)	\$664,929	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	Income	Expense	Income	Expense
GOVERNANCE - GENERAL									
OPERATING EXPENDITURE									
003D		\$68,247	\$0	0%	\$0	\$91,000	\$0	\$91,000	\$0
1852	Depreciation (Sch 4)	\$674,973	\$607,621	68%	\$0	\$900,000	\$0	\$900,000	\$0
1882	Salaries - Admin	\$86,247	\$74,321	65%	\$0	\$115,000	\$0	\$115,000	\$0
1892	Admin Superannuation	\$28,000	\$23,166	83%	\$0	\$28,000	\$0	\$28,000	\$0
1902	Staff Insurances	\$12,749	\$12,598	74%	\$0	\$17,000	\$0	\$17,000	\$0
1912	FBT Admin Staff	\$32,624	\$15,080	35%	\$0	\$43,500	\$0	\$43,500	\$0
1912	Conference & Training	\$24,749	\$26,790	81%	\$0	\$33,000	\$0	\$33,000	\$0
1921	Staff Housing Subsidy	\$3,750	\$6,806	136%	\$0	\$5,000	\$0	\$5,000	\$0
1922	Advertising	\$10,875	\$7,308	50%	\$0	\$14,500	\$0	\$14,500	\$0
1931	Occupational Risk Co-Ordinator Costs	\$2,400	\$304	9%	\$0	\$3,200	\$0	\$3,200	\$0
1932	Occ Health & Safety	\$3,000	\$1,805	45%	\$0	\$4,000	\$0	\$4,000	\$0
1942	Staff Uniforms	\$13,499	\$7,397	41%	\$0	\$18,000	\$0	\$18,000	\$0
1952	Admin Staff Costs	\$7,500	\$2,814	28%	\$0	\$10,000	\$0	\$10,000	\$0
1957	Office Building Maintenance	\$17,812	\$28,785	121%	\$0	\$23,750	\$0	\$23,750	\$0
1958	Office - Cleaning & Assoc	\$7,875	\$9,391	89%	\$0	\$10,500	\$0	\$10,500	\$0
1959	Office - Utility Charges	\$9,390	\$10,933	87%	\$0	\$12,520	\$0	\$12,520	\$0
1962	Office Gardens & Surrounds-Mtce	\$18,749	\$23,690	95%	\$0	\$25,000	\$0	\$25,000	\$0
1972	Admin Printing & Stationery	\$18,749	\$17,188	69%	\$0	\$25,000	\$0	\$25,000	\$0
1982	Telephone & Internet	\$750	\$0	0%	\$0	\$1,000	\$0	\$1,000	\$0
2002	Office Equip Maint	\$37,000	\$35,678	96%	\$0	\$37,000	\$0	\$37,000	\$0
2004	Office - Insurance.	\$1,500	\$9	0%	\$0	\$2,000	\$0	\$2,000	\$0
2006	Donations CEO discretion	\$1,500	\$2,550	128%	\$0	\$2,000	\$0	\$2,000	\$0
2008	Donations - Council	\$3,750	\$18	0%	\$0	\$5,000	\$0	\$5,000	\$0
2012	Non Capital Purchases	\$12,000	\$14,149	88%	\$0	\$16,000	\$0	\$16,000	\$0
2022	Bank Charges	\$4,125	\$5,232	95%	\$0	\$5,500	\$0	\$5,500	\$0
2032	Postage & Freight	\$26,249	\$23,943	68%	\$0	\$35,000	\$0	\$35,000	\$0
2042	ICT Support	\$38,998	\$57,881	111%	\$0	\$52,000	\$0	\$52,000	\$0
1992	ICT Software Licensing Fees	\$3,750	\$15,818	316%	\$0	\$5,000	\$0	\$5,000	\$0
2043	ICT Website Subscription & Upgrade	\$18,749	\$3,999	16%	\$0	\$25,000	\$0	\$25,000	\$0
2044	ICT Hardware Purchases (<\$5,000)	\$52,498	\$0	0%	\$0	\$70,000	\$0	\$70,000	\$0
2046	ICT Payroll Software Implementation	\$10,875	\$11,771	81%	\$0	\$14,500	\$0	\$14,500	\$0
2052	Admin Vehicle Expenses	\$41,248	\$52,289	95%	\$0	\$55,000	\$0	\$55,000	\$0
2062	Admin Legal Expenses	\$22,499	\$69,449	231%	\$0	\$30,000	\$0	\$30,000	\$0
2072	Consultants Special Projects								

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
2274	HR/IR Consultants	\$0	\$1,225	0%	\$0	\$0	\$0	\$1,225
2277	Finance Consultants	\$11,250	\$26,718	178%	\$0	\$15,000	\$0	\$33,000
2275	Records Management	\$5,250	\$6,534	93%	\$0	\$7,000	\$0	\$10,000
2278	Security Monitoring	\$562	\$703	94%	\$0	\$750	\$0	\$750
2287	Fair Value Revaluations	\$18,749	\$19,400	78%	\$0	\$25,000	\$0	\$25,000
2092	Mis Expense - Admin	\$1,350	\$4,163	231%	\$0	\$1,800	\$0	\$3,500
2172	Less Admin Non Cash Realloc	(\$68,247)	\$0	0%	\$0	(\$91,000)	\$0	(\$91,000)
2182	Less Admin Cash Exp Realloc	(\$1,269,339)	(\$1,099,035)	65%	\$0	(\$1,692,520)	\$0	(\$1,584,407)
Sub Total - GOVERNANCE - GENERAL OPI/EXP		\$16,252	\$128,490		\$0	\$0	\$0	\$0
OPERATING INCOME								
2053	Sundry Misc Income - Admin	(\$150)	(\$0)	0%	(\$200)	\$0	(\$200)	\$0
2055	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
2083	Police Licensing Commissions	(\$26,249)	(\$27,858)	80%	(\$35,000)	\$0	(\$35,000)	\$0
2143	Photocopying Fees	(\$75)	(\$22)	22%	(\$100)	\$0	(\$100)	\$0
Sub Total - GOVERNANCE - GENERAL OPI/INC		(\$26,474)	(\$27,880)		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE - GENERAL		(\$10,222)	\$100,611		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE		\$552,534	\$505,745		(\$42,300)	\$758,604	(\$42,300)	\$664,929

SHIRE OF KOJONUP**MONTHLY FINANCIAL REPORT**Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY								
FIRE PREVENTION								
OPERATING EXPENDITURE								
2272	Emergency Operating Expenses	\$7,500	\$4,663	47%	\$0	\$10,000	\$0	\$5,000
2271	Emergency Operations Room - Storage	\$4,125	\$4,400	80%	\$0	\$5,500	\$0	\$4,400
2281	Community Emergency Services Manager	\$16,499	\$8,373	38%	\$0	\$22,000	\$0	\$18,000
2292	Fire Hazard Reduction	\$14,174	\$18,348	97%	\$0	\$18,900	\$0	\$18,900
2302	Ground & Aerial Inspections	\$3,300	\$3,887	88%	\$0	\$4,400	\$0	\$3,858
2322	Administration Costs	\$3,000	\$3,838	96%	\$0	\$4,000	\$0	\$4,000
2342	Fire Fighting - Shire Resources	\$3,000	\$507	13%	\$0	\$4,000	\$0	\$2,000
2372	Brigade Expenses	\$45,073	\$50,822	85%	\$0	\$59,500	\$0	\$59,500
2374	BRPC - Other Employment Cost	\$0	\$1,342		\$0	\$0	\$0	\$1,500
2284	BRPC - Salaries	\$0	\$45,748		\$0	\$0	\$0	\$141,785
2294	BRPC - Superannuation	\$0	\$5,256		\$0	\$0	\$0	\$6,500
2382	Administration Allocated - Cash	\$38,080	\$32,971	65%	\$0	\$50,776	\$0	\$50,776
2442	Administration Allocated - Non-Cash	\$682	\$0	0%	\$0	\$910	\$0	\$910
004D	Buildings Depreciation	\$31,124	\$0	0%	\$0	\$41,500	\$0	\$41,500
Sub Total - FIRE PREVENTION OPI/EXP		\$166,558	\$180,155		\$0	\$221,486	\$0	\$358,629
OPERATING INCOME								
2363	Fines & Penalties	(\$750)	(\$1,652)	165%	(\$1,000)	\$0	(\$1,000)	\$0
2383	Sale of Fire Maps	(\$337)	(\$491)	109%	(\$450)	\$0	(\$450)	\$0
2393	Sundry Misc Income - Fire	(\$2,400)	\$0	0%	(\$3,200)	\$0	(\$3,200)	\$0
2373	ESL Levy Funding	(\$52,125)	(\$46,085)	66%	(\$69,500)	\$0	(\$63,000)	\$0
2463	BRMC - Grant Income	\$0	(\$149,785)		\$0	\$0	(\$149,785)	\$0
Sub Total - FIRE PREVENTION OPI/INC		(\$55,612)	(\$198,012)		(\$74,150)	\$0	(\$217,435)	\$0
Total - FIRE PREVENTION		\$110,946	(\$17,857)		(\$74,150)	\$221,486	(\$217,435)	\$358,629

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2492	Salaries	\$29,999	\$24,363	61%	\$0	\$40,000	\$0	\$40,000
2522	Superannuation	\$12,000	\$2,923	18%	\$0	\$16,000	\$0	\$5,000
2532	Other Employment Costs	\$5,125	\$4,578	76%	\$0	\$6,025	\$0	\$3,025
2542	Conference & Training	\$1,387	\$0	0%	\$0	\$1,850	\$0	\$1,850
2552	Ranger Vehicle	\$9,000	\$8,191	68%	\$0	\$12,000	\$0	\$12,000
2553	FBT Expenses	\$2,775	\$4,693	127%	\$0	\$3,700	\$0	\$3,700
2562	Dog Control Expenses	\$1,350	\$1,274	71%	\$0	\$1,800	\$0	\$1,800
2572	Dog Pound Expenses	\$2,250	\$720	24%	\$0	\$3,000	\$0	\$1,500
2582	Other Animal Control	\$787	\$96	9%	\$0	\$1,050	\$0	\$500
2583	Cat Control Expenses	\$900	\$474	40%	\$0	\$1,200	\$0	\$700
2602	Administration Allocated - Cash	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
2612	Administration Allocated - Non-Cash	\$682	\$0	0%	\$0	\$910	\$0	\$910
005D	Depreciation Buildings - Animal Control	\$420	\$0	0%	\$0	\$560	\$0	\$560
	Sub Total - ANIMAL CONTROL OP/EXP	\$79,368	\$58,304		\$0	\$105,020	\$0	\$88,470
OPERATING INCOME								
2613	Cat Pound Grant	(\$16,000)	(\$13,725)	86%	(\$16,000)	\$0	(\$13,000)	\$0
2633	Ranger Income	(\$17,249)	(\$10,537)	46%	(\$23,000)	\$0	(\$19,000)	\$0
2653	Fines & Penalties - Dog Act	(\$750)	(\$600)	60%	(\$1,000)	\$0	(\$1,000)	\$0
2663	Impounding Fees	(\$1,500)	(\$845)	42%	(\$2,000)	\$0	(\$1,800)	\$0
2673	Dog Registrations	(\$2,625)	(\$2,593)	74%	(\$3,500)	\$0	(\$3,000)	\$0
2674	Cat Registrations	(\$375)	(\$731)	146%	(\$500)	\$0	(\$500)	\$0
	Sub Total - ANIMAL CONTROL OP/INC	(\$38,499)	(\$29,031)		(\$46,000)	\$0	(\$38,300)	\$0
	Total - ANIMAL CONTROL	\$40,869	\$29,273		(\$46,000)	\$105,020	(\$38,300)	\$88,470

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
2832	Vehicle Impounding	\$1,500	\$519	26%	\$0	\$2,000	\$0	\$1,000
2862	Local Law review	\$1,125	\$3,258	217%	\$0	\$1,500	\$0	\$10,000
9782	Security System Upgrade - All Buildings				\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$2,625	\$3,777		\$0	\$3,500	\$0	\$11,000
OPERATING INCOME								
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$2,625	\$3,777		\$0	\$3,500	\$0	\$11,000
Total - LAW ORDER & PUBLIC SAFETY		\$154,440	\$15,192		(\$120,150)	\$330,006	(\$255,735)	\$458,099

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
HEALTH								
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
3102	Health Salaries	\$64,685	\$85,125	99%	\$0	\$86,250	\$0	\$100,000
3132	Superannuation	\$15,097	\$19,303	96%	\$0	\$20,130	\$0	\$30,000
3142	Fringe Benefits Tax	\$6,750	\$11,864	132%	\$0	\$9,000	\$0	\$11,864
3152	Conferences & Training	\$1,050	\$1,260	90%	\$0	\$1,400	\$0	\$1,000
3162	Health - Other Employment Costs	\$1,440	\$1,039	69%	\$0	\$1,515	\$0	\$1,515
3164	Health - Contractors	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$0
3212	Admin Allocation to HIA - Cash	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
3242	Analytical Expenses	\$1,200	\$463	29%	\$0	\$1,600	\$0	\$1,600
3252	Administration Allocated - Noncash	\$1,024	\$0	0%	\$0	\$1,365	\$0	\$1,365
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$105,438	\$130,045		\$0	\$140,185	\$0	\$164,269
OPERATING INCOME								
3223	Health Act fees, Licences	(\$1,500)	(\$960)	48%	(\$2,000)	\$0	(\$2,000)	\$0
3233	Septic Tank Inspection Fees	(\$150)	(\$215)	107%	(\$200)	\$0	(\$200)	\$0
3253	HEALTH INCOME	\$0	\$0	0%	\$0	\$0	\$0	\$0
3283	Health Consultancy Income	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$1,650)	(\$1,175)		(\$2,200)	\$0	(\$2,200)	\$0
Total - HEALTH ADMIN & INSPECTION		\$103,788	\$128,870		(\$2,200)	\$140,185	(\$2,200)	\$164,269

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PREVENTATIVE SERVICE - PEST CONTROL								
OPERATING EXPENDITURE								
3322	Vermin Control	\$150	\$0	0%	\$0	\$200	\$0	\$200
Sub Total - PREVENTIVE SRVS - PEST OI/EXP		\$150	\$0		\$0	\$200	\$0	\$200
OPERATING INCOME								
Sub Total - PREVENTATIVE SERVICES - PEST OPI/INC		0	0		\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES - PEST CONTROL		\$150	\$0		\$0	\$200	\$0	\$200
OTHER HEALTH								
OPERATING EXPENDITURE								
3362	Doctor's Surgery Maint	\$0	\$612	0%	\$0	\$0	\$0	\$0
3361	Interest Paid on Loans	\$2,100	\$2,100	100%	\$0	\$2,100	\$0	\$2,100
3368	Loan Guarantee Fee	\$865	\$859	99%	\$0	\$865	\$0	\$865
009D	Depreciation Buildings	\$11,437	\$0	0%	\$0	\$15,250	\$0	\$15,250
Sub Total - OTHER HEALTH OPI/EXP		\$14,402	\$3,571		\$0	\$18,215	\$0	\$18,215
OPERATING INCOME								
3363	Rental Doctors Surgery	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER HEALTH OPI/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$14,402	\$3,571		\$0	\$18,215	\$0	\$18,215
Total - HEALTH		\$118,340	\$132,442		(\$2,200)	\$158,600	(\$2,200)	\$182,684

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
EDUCATION & WELFARE								
EDUCATION								
OPERATING EXPENDITURE								
3455	Play in the Park	\$1,875	\$327	13%	\$0	\$2,500	\$0	\$2,500
3451	Donation to Schools Solar	\$0	\$0	0%	\$0	\$0	\$0	\$0
3452	Smart Start Expenses	\$2,145	\$0	0%	\$0	\$2,860	\$0	\$2,860
006D	Depreciation Education	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - EDUCATION OP/EXP		\$4,020	\$327		\$0	\$5,360	\$0	\$5,360
OPERATING INCOME								
3456	Income - Smart Strat Donation				\$0	\$0	\$0	\$0
Sub Total-EDUCATION OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - EDUCATION		\$4,020	\$327		\$0	\$5,360	\$0	\$5,360

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PRE-SCHOOL/OTHER EDUCATION								
OPERATING EXPENDITURE								
3462	Child Care Centre - Building Maint	\$7,480	\$11,326	119%	\$0	\$9,555	\$0	\$10,118
3464	Child Care Centre - Grounds Maint	\$750	\$0	0%	\$0	\$1,000	\$0	\$1,000
3466	Daycare Grant - Expenditure	\$0	\$23,323		\$0	\$0		
3477	Kindy Café	\$11,250	\$7,974	53%	\$0	\$15,000	\$0	\$15,000
3472	Playgroup/Toy Library - Building Maint	\$5,850	\$3,723	51%	\$0	\$7,300	\$0	\$6,300
3470	Playgroup/Toy Library - Minor Expenses	\$375	\$0	0%	\$0	\$500	\$0	\$500
3474	Playgroup/Toy Library - Grounds Maint	\$750	\$1,623	162%	\$0	\$1,000	\$0	\$1,123
3480	Childcare Centre - Fence Replacement Expenses	\$0	\$4,595	0%				
118L	LOSS ON SALE OF ASSET SCHED 8	\$0	\$0	0%	\$0	\$0	\$0	\$0
006D	DEPRECIATION (SCH 8)	\$12,375	\$0	0%	\$0	\$16,500	\$0	\$16,500
	Sub Total - OTHER EDUCATION OP/EXP	\$38,829	\$52,564		\$0	\$50,855	\$0	\$50,541
OPERATING INCOME								
3463	Occasional Care Rent	(\$2,100)	(\$1,876)	67%	(\$2,800)	\$0	(\$2,800)	\$0
3465	Grant - Kindy Café	(\$11,784)	(\$6,141)	52%	(\$11,784)	\$0	(\$11,784)	\$0
3467	Grant - Playgroup/Toy Library Shade	(\$32,000)	\$32	0%	(\$32,000)	\$0	(\$32,000)	\$0
3469	Child Care Centre - Fence Replacement Income	\$0	(\$20,182)		\$0	\$0		
3473	Playgroup/Toy Library Fees	(\$300)	\$0	0%	(\$400)	\$0	(\$400)	\$0
3475	SPARK - Income	\$0	(\$4,360)	0%	\$0	\$0		
3483	LR&CIP Grant - Old School Roof	(\$100,000)	\$0	0%	(\$100,000)	\$0	(\$100,000)	\$0
	Sub Total - OTHER EDUCATION OP/INC	(\$146,184)	(\$32,528)		(\$146,984)	\$0	(\$146,984)	\$0
	Total - OTHER EDUCATION	(\$107,355)	\$20,037		(\$146,984)	\$50,855	(\$146,984)	\$50,541

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
WELFARE								
OPERATING EXPENDITURE								
010D								
	DEPRECIATION (SCH 8)	\$94	\$0	0%	\$0	\$125	\$0	\$125
	Sub Total - WELFARE OP/EXP	\$94	\$0		\$0	\$125	\$0	\$125
OPERATING INCOME								
	Sub Total - WELFARE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
Total - WELFARE								
		\$94	\$0		\$0	\$125	\$0	\$125
Total - EDUCATION & WELFARE								
		(\$103,242)	\$20,363		(\$146,984)	\$56,340	(\$146,984)	\$56,026

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023	% of Annual Budget	ORIGINAL BUDGET 2022-23	AMENDED BUDGET 30 JUNE 2023
		Budget Actual		Income Expense	Income Expense
HOUSING					
SPRING HAVEN HOUSING					
3752	Spring Haven Salaries	\$1,124,955	75%	\$0	\$1,500,000
3742	Spring Haven - FBT Expenses	\$3,750	61%	\$0	\$5,000
3772	Spring Haven Superannuation	\$116,245	69%	\$0	\$155,000
3782	Conferences & Training	\$14,999	37%	\$0	\$20,000
3792	Uniforms & Protective Clothing	\$4,125	18%	\$0	\$5,500
3802	Recruitment Expenses	\$14,999	14%	\$0	\$20,000
3821	Spring H - Staff Housing Subsidy	\$9,000	85%	\$0	\$12,000
3822	Vehicle Expenses	\$5,250	57%	\$0	\$7,000
3842	Spring Haven Telephone	\$9,000	50%	\$0	\$12,000
3862	Subscriptions	\$7,500	35%	\$0	\$10,000
3872	Postage & Freight	\$750	104%	\$0	\$1,000
3882	Minor Office Expenses/Stationery	\$750	214%	\$0	\$1,000
3892	Office Equipment Maintenance	\$750	3%	\$0	\$1,000
3893	Software Operating	\$7,875	111%	\$0	\$10,500
3902	Spring Haven Building Operating Expenses	\$14,999	100%	\$0	\$20,000
3903	Spring Haven Building Maint (Unforseen)	\$3,750	111%	\$0	\$5,000
3904	Spring Haven Grounds Maint	\$10,500	106%	\$0	\$14,000
3906	Springhaven Building Non Cap	\$0	0%	\$0	\$0
3908	Spring H - Security	\$3,750	27%	\$0	\$5,000
3912	Medical/Pharmaceutical Services	\$33,749	72%	\$0	\$45,000
3913	Allied Health	\$22,499	78%	\$0	\$30,000
3914	Utilities	\$34,499	76%	\$0	\$46,000
3812	Spring H - Workers Comp/Journey Ins	\$34,000	86%	\$0	\$34,000
3916	Insurance	\$23,000	107%	\$0	\$23,000
3922	Cleaning & Laundry	\$6,375	113%	\$0	\$8,500
3932	Non-Capital Equipment Expenses	\$7,125	40%	\$0	\$9,500
3942	Meals & Refreshments	\$71,247	78%	\$0	\$95,000
3952	Residents Activities	\$1,575	79%	\$0	\$2,100
3962	Public Liability Insurance	\$7,100	105%	\$0	\$7,440
3974	Spring Haven Aged Care Consultants	\$4,500	16%	\$0	\$6,000
3918	Spring H - Consultants	\$14,999	0%	\$0	\$20,000
3928	Spring H - COVID-19 Additional Costs	\$3,000	0%	\$0	\$4,000
3982	Administration Allocated Non-Cash	\$13,649	0%	\$0	\$18,200

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
3992	Administration Allocated - Cash	\$190,401	\$164,855	65%	\$0	\$253,878	\$0	\$253,878
009P	SPRING H - LOSS ON SALE OF ASSET (SCH 9)	\$0	\$3,809	0%	\$0	\$0	\$0	\$0
010A	AIL ACCRUAL Spring. (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
010L	LSL ACCRUAL Spring (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
012D	Spring Haven Depreciation	\$131,245	\$0	0%	\$0	\$175,000	\$0	\$175,000
013D	Spring Haven Depreciation	\$14,999	\$0	0%	\$0	\$20,000	\$0	\$20,000
	Sub Total - SPRING HAVEN HOUSING OP/EXP	\$1,966,907	\$1,731,629		\$0	\$2,601,278	\$0	\$2,731,843
	OPERATING INCOME							
4003	Spring Haven Resident Rent	(\$374,985)	(\$393,156)	79%	(\$500,000)	\$0	(\$500,000)	\$0
4013	Spring Haven - Personal Care Grant Subsidy	(\$1,124,955)	(\$1,045,963)	70%	(\$1,500,000)	\$0	(\$1,500,000)	\$0
1395	INTEREST ON UNPAID BONDS	(\$20,999)	(\$22,482)	80%	(\$28,000)	\$0	(\$28,000)	\$0
4043	Spring H - Grant - COVID-19 Payment	\$0	\$0	0%	(\$4,000)	\$0	(\$4,000)	\$0
4053	SPRING H - GRANT - SIHI	\$0	(\$975)		\$0	\$0	\$0	\$0
4143	Miscellaneous Income	(\$1,500)	(\$3,343)	167%	(\$2,000)	\$0	(\$2,000)	\$0
4023	Spring Haven Donations	(\$2,250)	(\$6,000)	200%	(\$3,000)	\$0	(\$3,000)	\$0
4033	Lodge Bonds Drawdowns (Non-Cash)	\$0	\$0	0%	\$0	\$0	\$0	\$0
3993	Spring H - Grant - ACAR	(\$281,900)	\$0	0%	(\$281,900)	\$0	(\$281,900)	\$0
4303	Spring H - Grant - Security	(\$180,000)	\$0	0%	(\$180,000)	\$0	(\$180,000)	\$0
	Sub Total - SPRING HAVEN HOUSING OP/INC	(\$1,986,589)	(\$1,471,919)		(\$2,498,900)	\$0	(\$2,498,900)	\$0
	Total - SPRING HAVEN HOUSING	(\$19,682)	\$259,710		(\$2,498,900)	\$2,601,278	(\$2,498,900)	\$2,731,843

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	Expense	30 JUNE 2023	Income	Expense
STAFF HOUSING									
OPERATING EXPENDITURE									
3768		\$11,412	\$12,427	83%	\$0	\$15,000	\$0	\$13,000	
3769	Staff Housing Building Maintenance	\$20,389	\$23,384	93%	\$0	\$25,140	\$0	\$25,140	
3764	Staff Housing - Operating Expenses	\$3,195	\$4,344	102%	\$0	\$4,260	\$0	\$4,260	
3774	Staff Housing - Ground Maint. Various	\$0	\$0	0%	\$0	\$0	\$0	\$0	
3770	Loss on Sale of Asset (Housing)	\$8,485	\$4,623	54%	\$0	\$8,485	\$0	\$8,485	
3771	Loan Guarantee Fee	\$22,259	\$18,700	65%	\$0	\$28,827	\$0	\$28,827	
011D	Staff Housing Loan Interest	\$112,496	\$0	0%	\$0	\$150,000	\$0	\$150,000	
	Housing Depreciation								
	Sub Total - STAFF HOUSING OI/EXP	\$178,236	\$63,478		\$0	\$231,712	\$0	\$229,712	
OPERATING INCOME									
3703	Residential Rent - Staff	(\$97,496)	(\$87,048)	67%	(\$130,000)	\$0	(\$120,000)	\$0	
3705	BBRF Grant - Key Workers	\$0	\$0	0%	\$0	\$0	\$0	\$0	
016P	Profit on Sale of Asset	\$0	\$0	0%	\$0	\$0	\$0	\$0	
	Sub Total - STAFF HOUSING OI/INC	(\$97,496)	(\$87,048)		(\$130,000)	\$0	(\$120,000)	\$0	
	Total - STAFF HOUSING	\$80,740	(\$23,570)		(\$130,000)	\$231,712	(\$120,000)	\$229,712	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	2023	Income	Expense	Income
31 MARCH 2023									
HOUSING OTHER									
OPERATING EXPENDITURE									
4062		\$9,000	\$3,443	29%	\$0	\$12,000	\$0	\$8,000	
4064		\$4,350	\$4,708	81%	\$0	\$5,800	\$0	\$5,800	
4065		\$26,999	\$28,357	79%	\$0	\$36,000	\$0	\$36,000	
4066		\$8,500	\$8,703	102%	\$0	\$8,500	\$0	\$8,703	
4202		\$8,625	\$63	1%	\$0	\$11,500	\$0	\$11,500	
4204		\$2,625	\$1,084	31%	\$0	\$3,500	\$0	\$1,500	
4205		\$6,375	\$6,393	75%	\$0	\$8,500	\$0	\$8,500	
4206		\$2,000	\$3,937	197%	\$0	\$2,000	\$0	\$2,000	
4254		\$15,334	\$18,596	115%	\$0	\$16,236	\$0	\$16,236	
4255		\$7,620	\$3,722	49%	\$0	\$7,620	\$0	\$7,620	
4232		\$1,987	\$864	33%	\$0	\$2,650	\$0	\$1,650	
4256		\$6,350	\$988	13%	\$0	\$7,850	\$0	\$6,350	
Sub Total - HOUSING OTHER OPI/EXP		\$99,764	\$80,857		\$0	\$122,156	\$0	\$113,859	
OPERATING INCOME									
4083		(\$125,995)	(\$115,081)	69%	(\$168,000)	\$0	(\$168,000)	\$0	
4103		(\$11,250)	(\$12,980)	87%	(\$15,000)	\$0	(\$15,000)	\$0	
4203		(\$27,749)	(\$27,740)	75%	(\$37,000)	\$0	(\$37,000)	\$0	
4243		(\$101,246)	(\$101,139)	75%	(\$135,000)	\$0	(\$135,000)	\$0	
Sub Total - HOUSING OTHER OPI/INC		(\$266,239)	(\$256,941)		(\$355,000)	\$0	(\$355,000)	\$0	
Total - HOUSING OTHER									
		(\$166,475)	(\$176,084)		(\$355,000)	\$122,156	(\$355,000)	\$113,859	
Total - HOUSING									
		(\$105,417)	\$60,056		(\$2,983,900)	\$2,955,146	(\$2,973,900)	\$3,075,414	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		Income	Expense	Income	Expense	
COMMUNITY AMENITIES									
SANITATION - HOUSEHOLD REFUSE									
OPERATING EXPENDITURE									
5022	Refuse Collection - Kerbside	\$43,498	\$46,861	81%	\$0	\$58,000	\$0	\$65,000	
5012	Refuse Site Maintenance	\$7,087	\$4,325	46%	\$0	\$9,450	\$0	\$9,450	
5013	Refuse Site Rehabilitation	\$1,987	\$2,600	98%	\$0	\$2,650	\$0	\$2,650	
5002	Recycling Depot/Transfer Stn - Contract	\$54,238	\$61,016	84%	\$0	\$72,240	\$0	\$79,740	
5122	Recycling Collection - Kerbside	\$43,498	\$49,961	86%	\$0	\$58,000	\$0	\$66,855	
5142	Recycling Education	\$450	\$0	0%	\$0	\$600	\$0	\$0	
5123	Waste Management Planning	\$0	\$0	0%	\$0	\$0	\$0	\$0	
014D	Depreciation (Sch 10)	\$4,500	\$0	0%	\$0	\$6,000	\$0	\$6,000	
5036	Administration Allocated Cash	\$0	\$0	0%	\$0	\$0	\$0	\$0	
Sub Total - SANITATION HOUSEHOLD REFUSE OI/EXP		\$155,259	\$164,764		\$0	\$206,940	\$0	\$229,695	
OPERATING INCOME									
5023	Collection Charges - Kerbside	(\$263,904)	(\$265,706)	101%	(\$263,904)	\$0	(\$267,681)	\$0	
5033	Recycling/Transfer Station Rental	(\$1,725)	\$0	0%	(\$2,300)	\$0	(\$2,300)	\$0	
5103	TIPPING FEES/BIN HIRE	\$0	\$0	0%	\$0	\$0	\$0	\$0	
5183	Sale of Recyclables	\$0	\$0	0%	\$0	\$0	\$0	\$0	
010P	Profit on Sale of asset	\$0	\$0	0%	\$0	\$0	\$0	\$0	
Sub Total - SANITATION H/HOLD REFUSE OI/INC		(\$265,629)	(\$265,706)		(\$266,204)	\$0	(\$269,981)	\$0	
Total - SANITATION HOUSEHOLD REFUSE		(\$110,370)	(\$100,942)		(\$266,204)	\$206,940	(\$269,981)	\$229,695	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
SANITATION OTHER								
OPERATING EXPENDITURE								
5027	Verge Pick Up - Green Waste	\$0	\$0	0%	\$0	\$0	\$0	\$0
5251	Street Bins Collection - Contract	\$25,499	\$27,725	82%	\$0	\$34,000	\$0	\$37,308
5252	Street Bins Collection	\$0	\$248	0%	\$0	\$0	\$0	\$0
5262	Repair Street Bins	\$375	\$90	18%	\$0	\$500	\$0	\$500
5263	Drum Muster	\$3,750	\$0	0%	\$0	\$5,000	\$0	\$5,000
Sub Total - SANITATION OTHER OP/EXP		\$29,624	\$28,063		\$0	\$39,500	\$0	\$42,808
OPERATING INCOME								
5103	Tip Fees	(\$900)	\$0	0%	(\$1,200)	\$0	\$0	\$0
5303	Litter Infringements	(\$150)	\$0	0%	(\$200)	\$0	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$3,750)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$4,800)	\$0		(\$6,400)	\$0	(\$5,200)	\$0
Total - SANITATION OTHER		\$24,824	\$28,063		(\$6,400)	\$39,500	(\$5,200)	\$42,808

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
SEWERAGE								
OPERATING EXPENDITURE								
026D	Sewer Depreciation Sch 10	\$1,447	\$0	0%	\$0	\$1,930	\$0	\$1,930
	Sub Total - SEWERAGE OP/EXP	\$1,447	\$0		\$0	\$1,930	\$0	\$1,930
OPERATING INCOME								
5190	Liquid Waste Disposal Fees	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0
	Sub Total - SEWERAGE OP/INC	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0
Total - SEWERAGE		\$1,447	\$1,304		\$0	\$1,930	(\$1,304)	\$1,930

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT								
OPERATING EXPENDITURE								
5619	Southern Dirt Contribution	\$11,250	\$15,000	100%	\$0	\$15,000	\$0	\$15,000
5612	NRM Office Expenses	\$225	\$69	23%	\$0	\$300	\$0	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	\$22,499	\$13,182	44%	\$0	\$30,000	\$0	\$20,000
5689	NRM - Superannuation	\$3,750	\$1,632	33%	\$0	\$5,000	\$0	\$4,000
5601	NRM Vehicle Costs	\$547	\$438	60%	\$0	\$730	\$0	\$438
5614	NRM - Grant Expenditure	\$0	\$83,310	0%	\$0	\$0	\$0	\$83,310
5681	Noxious Weeds	\$1,725	\$2,048	89%	\$0	\$2,300	\$0	\$2,300
5684	Landcare Publications	\$375	\$0	0%	\$0	\$500	\$0	\$0
5686	NRM - Environmental Reserve M'ment	\$7,350	\$1,693	17%	\$0	\$9,800	\$0	\$1,635
5687	Reserve Clean Up	\$6,000	\$7,712	96%	\$0	\$8,000	\$0	\$5,756
5722	NRM - State NRM Grant Expenditure	\$51,748	\$3,058	4%	\$0	\$69,000	\$0	\$69,000
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	\$18,749	\$0	0%	\$0	\$25,000	\$0	\$0
5734	NRM - Future Drought Fund Grant Exp.	\$12,787	\$2,240	13%	\$0	\$17,050	\$0	\$2,240
5752	Administration Allocation Cash	\$25,386	\$21,981	65%	\$0	\$33,850	\$0	\$17,358
5742	Administration Allocation Non-Cash	\$1,706	\$0	0%	\$0	\$2,275	\$0	\$2,275
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$164,097	\$152,362		\$0	\$218,805	\$0	\$223,612
OPERATING INCOME								
5603	NRM Grants	(\$55,660)	(\$12,750)	17%	(\$74,216)	\$0	(\$74,216)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$55,660)	(\$12,750)		(\$74,216)	\$0	(\$74,216)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$108,437	\$139,612		(\$74,216)	\$218,805	(\$74,216)	\$223,612

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
TOWN PLANNING AND REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
5842	Town Planning Salaries	\$22,499	\$21,541	72%	\$0	\$30,000	\$0	\$30,000
5872	Superannuation	\$0	\$0	0%	\$0	\$0	\$0	\$0
5882	Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0
5922	TPS Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5923	Town Planning Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0
5954	Municipal Heritage Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5952	Town Planning Legal Costs	\$0	\$0	0%	\$0	\$0	\$0	\$0
5962	Administration Allocated Cash	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
5832	Administration Allocated Non-Cash	\$682	\$0	0%	\$0	\$910	\$0	\$910
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$35,875	\$32,531		\$0	\$47,835	\$0	\$47,835
OPERATING INCOME								
5973	Planning Fees	(\$6,000)	(\$4,435)	55%	(\$8,000)	\$0	(\$8,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$6,000)	(\$4,435)		(\$8,000)	\$0	(\$8,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$29,875	\$28,096		(\$8,000)	\$47,835	(\$8,000)	\$47,835

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		Income	Expense	Income	Expense	
COMMUNITY AMENITIES - CEMETERIES									
OPERATING EXPENDITURE									
5999									
	Cemetery Digital Database	\$600	\$0	0%	\$0	\$800	\$0	\$800	\$800
6001	Cemetery - Grave Digging	\$18,937	\$31,424	124%	\$0	\$25,250	\$0	\$25,000	\$29,000
6006	Kojonup Cemetery - Niche Wall Maint	\$945	\$1,082	86%	\$0	\$1,260	\$0	\$1,260	\$1,260
6002	Kojonup Cemetery - Grounds Maint	\$12,689	\$13,399	79%	\$0	\$16,920	\$0	\$16,920	\$16,920
6000	Kojonup Cemetery - Trees	\$1,687	\$582	26%	\$0	\$2,250	\$0	\$2,250	\$2,250
6012	Boscabel Cemetery - Grounds Maint	\$600	\$63	8%	\$0	\$800	\$0	\$800	\$800
6014	Muradup Cemetery - Grounds Maintenance	\$1,500	\$4,690	235%	\$0	\$2,000	\$0	\$2,000	\$2,000
015D	Community Amenities Buildings Depreciation	\$14,249	\$0	0%	\$0	\$19,000	\$0	\$19,000	\$19,000
027D	Cemetery Depreciation	\$225	\$0	0%	\$0	\$300	\$0	\$300	\$300
	Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP	\$51,433	\$51,240		\$0	\$68,580	\$0	\$72,330	
OPERATING INCOME									
6013	Cemetery Fees (Inc Gst)			63%					\$0
6023	Cemetery Fees Licences (Not Inc Gst)			10%					\$0
	Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC					\$0			\$0
	Total - COMMUNITY AMENITIES CEMETERIES	\$27,809	\$34,421			\$68,580		\$72,330	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER								
OPERATING EXPENDITURE								
6042	Harrison Place Conveniences - Maint	\$187	\$0	0%	\$0	\$250	\$0	\$500
6044	Harrison Place Conveniences - Cleaning	\$11,325	\$4,411	29%	\$0	\$15,000	\$0	\$10,500
6024	Curly Wig - Building Maintenance	\$0	\$80	0%	\$0	\$0	\$0	\$80
6034	CWA - Building Maintenance	\$3,120	\$1,290	32%	\$0	\$4,000	\$0	\$2,000
6052	Town Street & Park Seating	\$870	\$0	0%	\$0	\$1,160	\$0	\$1,160
6054	Townscape Plan	\$0	\$0	0%	\$0	\$0	\$0	\$0
6112	Community Resource Centre / Telecentre	\$0	\$1,665	0%	\$0	\$0	\$0	\$2,600
6132	Community Bus Maintenance	\$1,525	\$940	48%	\$0	\$1,950	\$0	\$1,950
6144	Loan Guarantee Fee - Loan 146	\$0	\$1,580	0%	\$0	\$0	\$0	\$0
6142	Administration Allocated Non-Cash	\$1,706	\$0	0%	\$0	\$2,275	\$0	\$2,275
6152	Administration Allocated Cash	\$28,560	\$24,728	65%	\$0	\$38,082	\$0	\$38,082
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OPI/EXP		\$47,293	\$34,695	\$2	\$0	\$62,717	\$0	\$59,147
OPERATING INCOME								
6133	Community Bus Hire	(\$1,500)	\$0	0%	(\$2,000)	\$0	\$0	\$0
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OPI/INC		(\$1,500)	\$0	\$0	(\$2,000)	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$45,793	\$34,695		(\$2,000)	\$62,717	\$0	\$59,147

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		31 MARCH 2023			2022-23		30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT									
OPERATING EXPENDITURE									
6062	Salaries (Community Development)	\$14,999	\$1,669	8%	\$0	\$20,000	\$0	\$0	\$0
6064	Men's Shed - Building Maintenance	\$1,962	\$718	29%	\$0	\$2,500	\$0	\$2,500	\$1,050
6082	Superannuation	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$0	\$0
6092	Employee Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
6102	Conferences & Training	\$1,125	\$0	0%	\$0	\$1,500	\$0	\$0	\$0
6154	Events - Community	\$9,750	(\$756)	-6%	\$0	\$13,000	\$0	\$0	\$0
6155	Events - Marketing & Community Collateral	\$750	\$0	0%	\$0	\$1,000	\$0	\$0	\$0
6103	Community Development Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
6167	Comm Development - Subscriptions	\$375	\$0	0%	\$0	\$500	\$0	\$0	\$0
6168	Comm Development - Minor New	\$750	\$0	0%	\$0	\$1,000	\$0	\$0	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$31,211	\$1,631		\$0	\$41,500	\$0	\$0	\$1,050
OPERATING INCOME									
6045	LR&CIP Grant - Mens Shed	\$0	(\$234,705)	31%	(\$750,000)	\$0	(\$750,000)	\$0	\$0
6123	Events - Ticket Sales and Misc Revenue	(\$4,500)	(\$5,564)	93%	(\$6,000)	\$0	(\$6,000)	\$0	\$0
6143	LotteryWest Grant - Mens Shed	\$0	\$0	0%	(\$205,685)	\$0	\$0	\$0	\$0
6173	SMALL GRANTS	(\$3,750)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		(\$8,250)	(\$240,269)		(\$966,685)	\$0	(\$761,000)	\$0	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$22,962	(\$238,639)		(\$966,685)	\$41,500	(\$761,000)	\$0	\$1,050
Total - COMMUNITY AMENITIES		\$150,778	(\$73,390)		(\$1,355,005)	\$687,807	(\$1,151,201)	\$678,407	\$0

SHIRE OF KOJONUP**MONTHLY FINANCIAL REPORT**Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
RECREATION & CULTURE								
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
6202	Memorial Hall - Cleaning & Operations	\$18,950	\$20,822	92%	\$0	\$22,600	\$0	\$22,600
6212	RSL Hall - Cleaning & Operations	\$5,632	\$5,325	71%	\$0	\$7,510	\$0	\$7,510
6214	Memorial Hall - Building Maintenance	\$10,500	\$2,763	20%	\$0	\$14,000	\$0	\$4,500
6216	Mobrup Hall - Building Expenses	\$0	\$70	0%	\$0	\$0	\$0	\$0
6218	Muradup Hall - Building Expenses	\$2,225	\$1,354	53%	\$0	\$2,550	\$0	\$2,050
6219	Qualeup Hall - Building Expenses	\$750	\$26	3%	\$0	\$1,000	\$0	\$500
6224	Memorial Hall - Grounds Maintenance	\$1,725	\$3,716	162%	\$0	\$2,300	\$0	\$3,500
6227	Boscabel Hall - Building Expenses	\$3,770	\$31	1%	\$0	\$5,010	\$0	\$1,210
6232	All Halls - Cutlery & Crockery	\$1,500	\$1,058	53%	\$0	\$2,000	\$0	\$1,000
6324	RSL Hall - Building Maintenance	\$2,787	\$1,987	57%	\$0	\$3,500	\$0	\$2,250
6146	Interest on Loan	\$0	\$7,835	51%	\$0	\$15,345	\$0	\$15,345
6147	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$2,800	\$0	\$2,800
016D	Public Halls Building Depreciation	\$67,497	\$0	0%	\$0	\$90,000	\$0	\$90,000
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$115,336	\$44,984		\$0	\$168,615	\$0	\$153,265
OPERATING INCOME								
6203	Memorial Hall Rentals	(\$1,200)	(\$2,409)	151%	(\$1,600)	\$0	(\$1,600)	\$0
6213	RSL Hall Rentals	(\$675)	(\$1,223)	136%	(\$900)	\$0	(\$900)	\$0
6225	Lotteries Grants	\$0	\$0	0%	\$0	\$0	\$0	\$0
6243	Grant - LR&CIP (Harrison Place)	(\$197,625)	\$0	0%	(\$197,625)	\$0	(\$197,625)	\$0
6233	Grant - LR & CIP (Memorial Hall)	\$0	\$0	0%	\$0	\$0	\$0	\$0
017P	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$199,500)	(\$3,632)		(\$200,125)	\$0	(\$200,125)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$84,164)	\$41,352		(\$200,125)	\$168,615	(\$200,125)	\$153,265

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		31 MARCH 2023			2022-23		30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
OTHER RECREATION & SPORT									
OPERATING EXPENDITURE									
6342	Salaries - Other Recreation	\$41,248	\$38,424	70%	\$0	\$55,000	\$0	\$55,000	
6343	Superannuation	\$4,875	\$5,989	92%	\$0	\$6,500	\$0	\$6,500	\$55,000
6362	Kojonup Springs Conveniences	\$14,959	\$13,531	68%	\$0	\$19,846	\$0	\$19,846	\$6,500
6364	Kojonup Springs Grounds Maintenance	\$7,125	\$8,667	91%	\$0	\$9,500	\$0	\$9,500	\$19,846
6372	Apex Park Conveniences - Operating	\$31,823	\$30,590	73%	\$0	\$42,117	\$0	\$42,117	\$9,500
6373	Apex Park Conveniences - Building Maint	\$1,875	\$918	37%	\$0	\$2,500	\$0	\$2,500	\$42,117
6374	Apex Park - Grounds Maint	\$32,661	\$34,275	79%	\$0	\$43,500	\$0	\$43,500	\$2,500
6382	Railway Reserve Conveniences	\$1,337	\$2,131	129%	\$0	\$1,650	\$0	\$1,650	\$43,500
6392	Newstead Park - Grounds Maint	\$5,700	\$7,829	103%	\$0	\$7,600	\$0	\$7,600	\$1,650
6394	Railway Reserve Grounds Maint	\$12,400	\$10,188	63%	\$0	\$16,250	\$0	\$16,250	\$7,600
6401	Trails Master Planning	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$16,250
6402	Sports Complex - Netball Conveniences	\$4,750	\$7,554	122%	\$0	\$6,200	\$0	\$6,200	\$0
6403	Sports Complex - Netball Area Maint	\$2,212	\$518	18%	\$0	\$2,950	\$0	\$2,950	\$10,600
6404	Sports Complex - Grounds Maint	\$93,746	\$107,019	86%	\$0	\$125,000	\$0	\$125,000	\$5,950
6408	Sports Complex - Conveniences	\$4,987	\$7,685	116%	\$0	\$6,650	\$0	\$6,650	\$125,000
6412	Hillman Park - Grounds Maint	\$5,985	\$13,640	171%	\$0	\$7,980	\$0	\$7,980	\$6,650
6414	Sports Complex - Reticulation	\$7,500	\$18,739	187%	\$0	\$10,000	\$0	\$10,000	\$7,980
6415	Oval Lighting	\$1,125	\$3,124	208%	\$0	\$1,500	\$0	\$1,500	\$10,000
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$7,893	\$7,608	72%	\$0	\$10,525	\$0	\$10,525	\$2,700
6425	Sports Complex - Hockey Club Building	\$350	\$42	9%	\$0	\$450	\$0	\$450	\$10,525
6426	Subscriptions	\$375	\$168	34%	\$0	\$500	\$0	\$500	\$450
6434	Water - Turkey Nest Dam Maintenance	\$4,912	\$7,776	119%	\$0	\$6,550	\$0	\$6,550	\$500
6435	Water - Showgrounds Maint	\$1,485	\$1,508	76%	\$0	\$1,980	\$0	\$1,980	\$6,550
6436	Consultants - Other Rec	\$14,999	\$7,970	40%	\$0	\$20,000	\$0	\$20,000	\$1,980
6444	Muradup Townsite Grounds	\$9,000	\$6,674	56%	\$0	\$12,000	\$0	\$12,000	\$10,000
6446	Conferences & Training	\$1,350	\$1,424	79%	\$0	\$1,800	\$0	\$1,800	\$12,000
6452	Playground Safety & Minor Upgrades	\$3,037	\$5,210	129%	\$0	\$4,050	\$0	\$4,050	\$1,800
6454	Kojonup Town Entrances	\$2,212	\$3,183	108%	\$0	\$2,950	\$0	\$2,950	\$4,050
6474	Industrial Area Slashing & Spraying	\$1,350	\$1,894	105%	\$0	\$1,800	\$0	\$1,800	\$2,950
6477	Sports Complex - Utilities & Insurance	\$15,120	\$14,980	85%	\$0	\$17,620	\$0	\$17,620	\$1,800
6486	Rail Trails	\$9,108	\$0	0%	\$0	\$12,145	\$0	\$12,145	\$17,620
6492	Myrtle Benn Reserve	\$1,650	\$4,847	220%	\$0	\$2,200	\$0	\$2,200	\$0
6494	Sundry Reserves	\$15,574	\$8,666	42%	\$0	\$20,500	\$0	\$20,500	\$4,800

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
6502	Grant Development	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$2,000
6552	Sports Complex - Cleaning	\$10,050	\$10,912	81%	\$0	\$13,400	\$0	\$13,400
6554	Sports Complex - Building Maint	\$5,625	\$3,257	43%	\$0	\$7,500	\$0	\$4,500
6558	Loan Guarantee Fee	\$8,055	\$10,931	81%	\$0	\$13,425	\$0	\$13,425
6559	Recreation - Interest on Loans	\$47,452	\$48,104	88%	\$0	\$54,730	\$0	\$54,730
6592	Skate Park	\$750	\$541	54%	\$0	\$1,000	\$0	\$1,000
6792	Admin Allocation - Cash	\$24,752	\$21,431	65%	\$0	\$33,004	\$0	\$33,004
7107	Polocrosse Works Requested	\$375	\$637	127%	\$0	\$500	\$0	\$500
017D	Other Sport Buildings Depreciation	\$374,985	\$0	0%	\$0	\$500,000	\$0	\$500,000
	Sub Total - OTHER RECREATION & SPORT OI/EXP	\$836,268	\$478,585		\$0	\$1,105,372	\$0	\$1,085,927
	OPERATING INCOME							
6463	Grant - Drought Communities (Netball Roof)	(\$25,858)	\$0	0%	(\$25,858)	\$0	(\$25,858)	\$0
6473	Grant - Rail Trails	\$0	\$0	0%	(\$12,145)	\$0	(\$12,145)	\$0
6513	Contrib-Foot Club Sports Complex	(\$4,800)	\$0	0%	(\$4,800)	\$0	(\$4,800)	\$0
6523	Complex Bldg Fees	(\$4,875)	(\$2,807)	43%	(\$6,500)	\$0	(\$6,500)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	0%	(\$3,000)	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$15,458	-52%	(\$30,000)	\$0	(\$30,000)	\$0
6613	Lotterywest - Playground/Gym/Shade	(\$165,480)	(\$413,707)	100%	(\$413,700)	\$0	(\$413,700)	\$0
6623	Grant - CSRFF	(\$28,000)	\$0	0%	(\$28,000)	\$0	(\$28,000)	\$0
6633	Grant - LR&CI Program	(\$88,822)	\$0	0%	(\$88,822)	\$0	(\$88,822)	\$0
6643	Grant - Trails	(\$20,000)	\$0	0%	(\$20,000)	\$0	(\$20,000)	\$0
6663	Contribution - Apex Club	(\$27,330)	\$0	0%	(\$27,330)	\$0	(\$27,330)	\$0
	Sub Total - OTHER RECREATION & SPORT OI/INC	(\$365,165)	(\$401,056)		(\$660,155)	\$0	(\$660,155)	\$0
	Total - OTHER RECREATION & SPORT	\$471,103	\$77,530		(\$660,155)	\$1,105,372	(\$660,155)	\$1,085,927

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
SWIMMING AREAS & BEACHES								
OPERATING EXPENDITURE								
6252	Building Maintenance	\$4,500	\$25,455	424%	\$0	\$6,000	\$0	\$6,000
6254	Consumables & Minor Expenses	\$1,125	\$48	3%	\$0	\$1,500	\$0	\$1,500
6257	Utilities & Telephone	\$20,999	\$22,357	80%	\$0	\$28,000	\$0	\$28,000
6258	Insurance	\$10,600	\$10,818	102%	\$0	\$10,600	\$0	\$10,818
6261	Maintenance - Builder	\$1,875	\$1,300	52%	\$0	\$2,500	\$0	\$0
6262	Grounds Maintenance	\$5,250	\$3,297	47%	\$0	\$7,000	\$0	\$7,000
6264	Swimmin Pool - Chemicals	\$6,000	\$9,064	113%	\$0	\$8,000	\$0	\$8,000
6271	Non-Capital Purchases per 10yr Plan	\$1,125	\$0	0%	\$0	\$1,500	\$0	\$1,500
6272	Equipment Maintenance	\$6,000	\$3,397	42%	\$0	\$8,000	\$0	\$8,000
6274	Kiosk - COGS	\$1,500	\$3,355	168%	\$0	\$2,000	\$0	\$2,000
6352	Swimming Pool Salaries	\$48,748	\$73,863	114%	\$0	\$65,000	\$0	\$60,000
6353	Superannuation	\$5,250	\$4,710	67%	\$0	\$7,000	\$0	\$6,000
6354	Conferences & Training	\$1,125	(\$502)	-33%	\$0	\$1,500	\$0	\$1,500
6356	Staff Housing Subsidy (S/Pool)	\$5,250	\$6,809	97%	\$0	\$7,000	\$0	\$7,000
6292	Administration Allocated Cash	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
050D	Depreciation Buildings	\$52,498	\$0	0%	\$0	\$70,000	\$0	\$70,000
Sub Total - SWIMMING AREAS & BEACHES OPI/EXP		\$184,537	\$174,980		\$0	\$242,525	\$0	\$234,243
OPERATING INCOME								
6294	Pool Entry Fees	(\$6,000)	(\$8,293)	104%	(\$8,000)	\$0	(\$8,000)	\$0
6295	Pool Kiosk Sales	(\$3,750)	(\$5,064)	101%	(\$5,000)	\$0	(\$5,000)	\$0
6296	Pool Daily Entry Fees	(\$4,500)	(\$5,778)	96%	(\$6,000)	\$0	(\$6,000)	\$0
Sub Total - SWIMMING AREAS & BEACHES OPI/INC		(\$14,249)	(\$19,135)		(\$19,000)	\$0	(\$19,000)	\$0
Total - SWIMMING AREAS & BEACHES		\$170,287	\$155,845		(\$19,000)	\$242,525	(\$19,000)	\$234,243

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
TV & RADIO BROADCASTING & RETRANSMISSION								
OPERATING EXPENDITURE								
6752	Television Translator	\$37	\$38	102%	\$0	\$37	\$0	\$37
6772	VHF Repeater Operating/Maintenance	\$0	\$212	0%	\$0	\$0	\$0	\$0
	Sub Total - TV & RADIO RETRANSMISSION OPI/EXP	\$37	\$250		\$0	\$37	\$0	\$37
	Total - TV & RADIO RETRANSMISSION	\$37	\$250		\$0	\$37	\$0	\$37
LIBRARIES								
OPERATING EXPENDITURE								
6812	Library Salaries	\$55,498	\$56,334	76%	\$0	\$74,000	\$0	\$74,000
6842	Superannuation	\$6,000	\$5,984	75%	\$0	\$8,000	\$0	\$8,000
6852	Emp Insurances (Lib)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,425
6862	Conference & Training (Lib)	\$750	\$0	0%	\$0	\$1,000	\$0	\$1,000
6882	Library Operating Expenses	\$2,250	\$984	33%	\$0	\$3,000	\$0	\$3,000
6892	Lib Software Licencing	\$1,275	\$1,801	106%	\$0	\$1,700	\$0	\$1,700
6902	Library Resource Purchases	\$1,500	\$958	48%	\$0	\$2,000	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$3,300	\$3,964	90%	\$0	\$4,400	\$0	\$4,400
6942	Administration Allocated Cash	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
6952	Administration Allocated Non-Cash	\$1,706	\$0	0%	\$0	\$2,275	\$0	\$2,275
6982	Seniors Week Grant Expenses	\$150	\$0	0%	\$0	\$200	\$0	\$200
	Sub Total - LIBRARIES OPI/EXP	\$87,547	\$83,093		\$0	\$115,925	\$0	\$115,925
OPERATING INCOME								
6963	Library Fines & Penalties - Lost Books	\$0	\$0	0%	\$0	\$0	\$0	\$0
6973	Sundry Income	(\$15)	(\$14)	68%	(\$20)	\$0	(\$20)	\$0
6983	Seniors Week Grant	(\$750)	\$0	0%	(\$1,000)	\$0	(\$1,000)	\$0
	Sub Total - LIBRARIES OPI/INC	(\$765)	(\$14)		(\$1,020)	\$0	(\$1,020)	\$0
	Total - LIBRARIES	\$86,782	\$83,079		(\$1,020)	\$115,925	(\$1,020)	\$115,925

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		31 MARCH 2023	Actual		2022-23	Expense	30 JUNE 2023	Income	Expense
		Budget			Income		Income		
HERITAGE & OTHER CULTURE									
OPERATING EXPENDITURE									
7002	Historical Society - Donation	\$8,000	\$5,000	63%	\$0	\$8,000	\$0	\$5,000	
7022	Old Military Barracks	\$75	\$31	31%	\$0	\$100	\$0	\$100	\$910
7024	Old Post Office - Building Maintenance	\$2,360	\$1,005	35%	\$0	\$2,910	\$0	\$0	\$2,000
7032	Elverd Cottage - Building Mtce	\$1,700	\$1,126	56%	\$0	\$2,000	\$0	\$0	\$860
7034	Elverd Cottage - Ground Maint	\$1,395	\$966	52%	\$0	\$1,860	\$0	\$0	\$0
7046	Old Post Office - Grounds Maintenance	\$1,975	\$0	0%	\$0	\$2,400	\$0	\$0	\$0
7106	Showgrounds - Building Maintenance	\$6,950	\$8,718	109%	\$0	\$8,000	\$0	\$0	\$18,779
7101	Annual Show - Works Assistance	\$10,500	\$20,330	145%	\$0	\$14,000	\$0	\$0	\$1,000
7103	Muradup & Jingalup War Memorials	\$750	\$0	0%	\$0	\$1,000	\$0	\$0	\$4,301
7222	Military Barracks - Ground Maint	\$3,408	\$6,012	140%	\$0	\$4,301	\$0	\$0	\$25,000
019D	Depreciation Buildings	\$18,749	\$0	0%	\$0	\$25,000	\$0	\$0	\$65,950
	Sub Total - OTHER CULTURE OP/EXP	\$55,862	\$43,274		\$0	\$69,571	\$0	\$0	\$0
OPERATING INCOME									
7243	Grant Funding Kojonup Bush Tucker & Sculpture Trail		\$0	0%	\$0	\$0	\$0	\$0	\$0
	Sub Total - OTHER CULTURE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	Total - OTHER CULTURE	\$55,862	\$43,274		\$0	\$69,571	\$0	\$65,950	
	Total - RECREATION AND CULTURE	\$699,906	\$401,330		(\$880,300)	\$1,702,045	(\$880,300)	\$1,655,347	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
7632	Town Streets - Drainage Mtce	\$12,206	\$16,030	98%	\$0	\$16,275	\$0	\$16,275
7642	ROADS MTCE - FLOOD DAMAGE.	\$0	\$76	0%	\$0	\$0	\$0	\$0
7662	Bridge Maintenance	\$75,660	\$25,897	28%	\$0	\$92,550	\$0	\$92,550
7672	Footpath Maintenance	\$7,875	\$17,368	165%	\$0	\$10,500	\$0	\$10,500
7682	Lighting Of Streets	\$43,498	\$44,830	77%	\$0	\$58,000	\$0	\$58,000
7692	Depot Maint	\$28,456	\$36,230	98%	\$0	\$36,960	\$0	\$36,960
7694	Depot - Grounds & Nursery Maint	\$6,000	\$2,661	33%	\$0	\$8,000	\$0	\$8,000
7695	Depot - OHS Minor Items	\$945	\$30	2%	\$0	\$1,260	\$0	\$1,260
7704	Depot Cleaning	\$14,174	\$26,757	142%	\$0	\$18,900	\$0	\$18,900
RM01	Grading	\$453,732	\$636,514	105%	\$0	\$605,000	\$0	\$605,000
RM02	Grading - Summer	\$0	\$191	0%	\$0	\$0	\$0	\$0
RM03	Drainage Maintenance	\$145,682	\$114,203	59%	\$0	\$194,250	\$0	\$194,250
RM04	Bitumen Patching/Repair	\$55,123	\$89,602	122%	\$0	\$73,500	\$0	\$73,500
RM05	Guide Post & Signage	\$35,436	\$40,749	86%	\$0	\$47,250	\$0	\$47,250
RM06	Roadside Spraying	\$27,374	\$23,450	64%	\$0	\$36,500	\$0	\$36,500
RM08	Rural Limb & Tree Removal - Fallen	\$43,261	\$59,309	103%	\$0	\$57,683	\$0	\$57,683
RM10	Traffic Counter Transportation	\$0	\$2,704	0%	\$0	\$0	\$0	\$2,474
RM11	Kerb Maintenance	\$2,362	\$2,999	95%	\$0	\$3,150	\$0	\$3,150
RM15	Trees Rural Major Works	\$47,248	\$65,971	105%	\$0	\$63,000	\$0	\$63,000
RM16	Townsite-Kojonup-Verge Mtce	\$61,423	\$86,937	106%	\$0	\$81,900	\$0	\$81,900
RM17	Townsite Trees - General Mtce	\$12,225	\$10,066	62%	\$0	\$16,300	\$0	\$16,300
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$2,475	\$0	0%	\$0	\$3,300	\$0	\$3,300
RM19	Townsite Trees - Pruning - Contractor	\$8,400	\$4,145	37%	\$0	\$11,200	\$0	\$11,200
RM20	Road Accident Recovery	\$787	\$0	0%	\$0	\$1,050	\$0	\$1,050
RM22	Removal of Street Trees	\$9,225	\$4,833	39%	\$0	\$12,300	\$0	\$12,300
RM23	Townsite Street Sweeping	\$7,875	\$6,580	63%	\$0	\$10,500	\$0	\$10,500
RM24	Carpark Line marking	\$3,937	\$0	0%	\$0	\$5,250	\$0	\$5,250
7702	Administration Allocated Cash	\$253,868	\$219,807	65%	\$0	\$338,504	\$0	\$338,504
020D	Depreciation on Road Assets	\$1,462,816	\$0	0%	\$0	\$1,950,500	\$0	\$1,950,500
Sub Total - MTCE STREETS ROADS DEPOTS OPI/EXP		\$2,822,062	\$1,540,485		\$0	\$3,753,582	\$0	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OPERATING INCOME								
7405	Roads Grants RRG	(\$420,562)	(\$656,000)	64%	(\$1,023,405)	\$0	(\$1,023,405)	\$0
7323	Grant - LR&CIP	\$0	\$0	0%	(\$169,411)	\$0	(\$169,411)	\$0
7375	Main Roads WA Direct Grant	(\$160,000)	(\$176,225)	110%	(\$160,000)	\$0	(\$160,000)	\$0
7325	Grant - Special	(\$276,000)	\$0	0%	(\$276,000)	\$0	(\$276,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$397,900)	(\$521,673)	121%	(\$432,500)	\$0	(\$432,500)	\$0
7465	Government Road Grants - Blackspot Funding	\$0	(\$720,000)		\$0	\$0	(\$1,800,000)	\$0
7605	Sale of Small Items	(\$8,000)	(\$3,523)	44%	(\$8,000)	\$0	(\$8,000)	\$0
7683	Street Lighting Contribution	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,262,462)	(\$2,075,785)		(\$2,079,316)	\$0	(\$3,879,316)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$1,559,600	(\$535,300)		(\$2,079,316)	\$3,753,582	(\$3,879,316)	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	2023	Income	Expense	Income
AERODROMES									
OPERATING EXPENDITURE									
7762		\$3,020	\$2,855	74%	\$0	\$3,850	\$0	\$2,850	\$2,850
7761	Airport Building - Maintenance	\$1,669	\$2,027	121%	\$0	\$1,669	\$0	\$1,669	\$1,669
7764	Airport Building - Cleaning	\$1,515	\$660	33%	\$0	\$2,020	\$0	\$2,020	\$2,020
7771	Loan Guarantee Fee (Airstrip)	\$576	\$950	99%	\$0	\$960	\$0	\$960	\$960
7772	Airstrip Operations	\$37	\$0	0%	\$0	\$50	\$0	\$50	\$50
7774	Airstrip Ground Maintenance	\$4,200	\$11,526	206%	\$0	\$5,600	\$0	\$5,600	\$5,600
	Sub Total - AERODROMES OPI/EXP	\$11,017	\$18,018		\$0	\$14,149	\$0	\$13,149	\$13,149
OPERATING INCOME									
7793	Sundry Income - Airport	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
7794	RADS Grant - Airstrip	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
	Sub Total - AERODROMES OPI/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0
	Total - AERODROMES	\$11,017	\$18,018		\$0	\$14,149	\$0	\$13,149	\$13,149
	Total - TRANSPORT	\$1,570,617	(\$517,283)		(\$2,079,316)	\$3,767,731	(\$3,879,316)	\$3,769,205	\$3,769,205

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
ECONOMIC SERVICES									
RURAL SERVICES									
OPERATING EXPENDITURE									
023D		\$6,000	\$0	0%	\$0	\$8,000	\$0	\$8,000	
8002		\$26,144	\$29,988	86%	\$0	\$34,860	\$0	\$25,800	
8006		\$75	\$0	0%	\$0	\$100	\$0	\$100	\$0
					\$0	\$0	\$0	\$0	\$0
		\$32,219	\$29,988		\$0	\$42,960	\$0	\$33,900	
Sub Total - RURAL SERVICES OPI/EXP									
OPERATING INCOME									
8003		(\$26,249)	(\$13,682)	39%	(\$35,000)	\$0	(\$20,000)	\$0	\$0
8103		\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
8113		\$0	\$0	0%	(\$103,806)	\$0	(\$103,806)	\$0	\$0
		(\$26,249)	(\$13,682)		(\$138,806)	\$0	(\$123,806)	\$0	\$0
Sub Total - RURAL SERVICES OPI/INC									
Total - RURAL SERVICES									
		\$5,970	\$16,306		(\$138,806)	\$42,960	(\$123,806)	\$33,900	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE								
OPERATING EXPENDITURE								
8302	Salaries (Tour)	\$172,493	\$176,616	77%	\$0	\$230,000	\$0	\$230,000
8344	Superannuation - Visitors Centre	\$17,999	\$25,552	106%	\$0	\$24,000	\$0	\$24,000
8364	Tour Guide Expenses	\$13,499	\$18,356	102%	\$0	\$18,000	\$0	\$16,000
8322	Employee Insurances (Tour)	\$4,850	\$4,157	86%	\$0	\$4,850	\$0	\$4,157
8342	Conferences & Training	\$750	\$516	52%	\$0	\$1,000	\$0	\$1,000
8109	Story Area (Mosaic)	\$750	\$100	10%	\$0	\$1,000	\$0	\$1,000
8367	Story Area (Digital)	\$375	\$0	0%	\$0	\$500	\$0	\$500
8110	Catering	\$1,500	\$1,898	95%	\$0	\$2,000	\$0	\$2,000
8368	Activity (Educational)	\$5,250	\$0	0%	\$0	\$7,000	\$0	\$7,000
8126	Insurances - Various	\$14,000	\$14,789	106%	\$0	\$14,000	\$0	\$14,789
8152	Public Liability Insurance - Kodja Place	\$8,000	\$8,184	102%	\$0	\$8,000	\$0	\$8,148
8142	Printing, Stationary & Office Expenses	\$8,250	\$7,279	66%	\$0	\$11,000	\$0	\$11,000
8162	Building Maintenance	\$7,500	\$2,913	29%	\$0	\$10,000	\$0	\$6,000
8557	Building Maintenance BCC	\$750	\$1,283	128%	\$0	\$1,000	\$0	\$1,000
8164	Utilities	\$14,999	\$15,867	79%	\$0	\$20,000	\$0	\$20,000
8166	Cleaning	\$24,937	\$33,084	100%	\$0	\$33,250	\$0	\$33,250
8172	Grounds Maintenance	\$9,165	\$44,851	367%	\$0	\$12,220	\$0	\$12,220
8174	Kodja Place Rose Maze Grounds Maint	\$34,155	\$30,793	68%	\$0	\$45,542	\$0	\$45,542
8192	Misc Expenses	\$3,750	\$2,884	58%	\$0	\$5,000	\$0	\$3,000
8358	Kodja Place Website	\$2,250	\$0	0%	\$0	\$3,000	\$0	\$0
8444	Retail Stock - COGS	\$37,499	\$37,967	76%	\$0	\$50,000	\$0	\$47,000
8394	Events	\$14,999	\$6,908	35%	\$0	\$20,000	\$0	\$15,000
8412	General Administration Allocated Cash	\$111,702	\$96,715	65%	\$0	\$148,942	\$0	\$148,942
8422	General Administration Allocated Non-Cash	\$1,706	\$0	0%	\$0	\$2,275	\$0	\$2,275
022D	Depreciation	\$59,248	\$0	0%	\$0	\$79,000	\$0	\$79,000
055D	Depreciation	\$525	\$0	0%	\$0	\$700	\$0	\$700
Sub Total - TOURISM & AREA PROMOTION KODJA OPI/EXP		\$570,900	\$530,712		\$0	\$752,279	\$0	\$733,523

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
OPERATING INCOME									
8205	Kodja Place - Visitor Fees	(\$3,750)	(\$3,721)	74%	(\$5,000)	\$0	(\$5,000)	\$0	
8203	Kodja Place - Hire Fees	(\$1,162)	(\$1,655)	107%	(\$1,550)	\$0	(\$1,550)	\$0	
8204	Tour Groups	(\$750)	(\$2,324)	232%	(\$1,000)	\$0	(\$1,000)	\$0	
8207	Kodja Place - Activity Fees	(\$750)	(\$1,119)	112%	(\$1,000)	\$0	(\$1,000)	\$0	
8213	Cafe Lease Fees	(\$10,711)	(\$7,035)	49%	(\$14,282)	\$0	(\$14,282)	\$0	
8223	Membership Fees & Brochure Racking	(\$375)	\$0	0%	(\$500)	\$0	\$0	\$0	
8233	Events	(\$14,999)	(\$7,954)	40%	(\$20,000)	\$0	(\$6,000)	\$0	
8243	Retail Sales	(\$52,498)	(\$51,273)	73%	(\$70,000)	\$0	(\$70,000)	\$0	
8263	Sales - Commissions	(\$1,500)	(\$5,326)	266%	(\$2,000)	\$0	(\$2,000)	\$0	
8283	Donations	(\$562)	(\$1,070)	143%	(\$750)	\$0	(\$750)	\$0	
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$87,058)	(\$84,231)		(\$116,082)	\$0	(\$101,582)	\$0	
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$483,842	\$446,481		(\$116,082)	\$752,279	(\$101,582)	\$733,523	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		31 MARCH 2023			2022-23		30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
TOURISM & AREA PROMOTION OTHER									
OPERATING EXPENDITURE									
8101	Kojonup Marketing & Promotions	\$1,500	\$6,325	316%	\$0	\$2,000	\$0	\$8,000	\$8,000
8107	Hidden Treasures	\$9,075	\$11,000	91%	\$0	\$12,100	\$0	\$12,100	\$12,100
8414	Wool Wagon	\$150	\$0	0%	\$0	\$200	\$0	\$0	\$0
8354	Subscriptions, Accreditation, etc.	\$3,000	\$4,019	100%	\$0	\$4,000	\$0	\$3,500	\$3,500
8374	Australia Day Breakfast	\$1,575	\$0	0%	\$0	\$2,100	\$0	\$0	\$0
8371	EV Charging Station	\$3,750	\$5,006	100%	\$0	\$5,000	\$0	\$5,000	\$5,000
8432	Railway Station Building Maintenance	\$1,500	\$204	10%	\$0	\$2,000	\$0	\$0	\$500
8403	Tourist Railway - Upgrade to Farrar	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
8402	Railway Station Building - Operating	\$500	\$401	80%	\$0	\$500	\$0	\$401	\$401
029D	Depreciation	\$71,997	\$0	0%	\$0	\$96,000	\$0	\$96,000	\$96,000
Sub Total - TOURISM & AREA PROM OTHER OPI/EXP		\$93,046	\$27,958		\$0	\$123,900	\$0	\$125,501	\$125,501
OPERATING INCOME									
8494	EV Charging Station	(\$3,750)	(\$4,407)	88%	(\$5,000)	\$0	(\$5,000)	\$0	\$0
Sub Total - TOURISM & AREA PROM OTHER OPI/INC		(\$3,750)	(\$4,407)		(\$5,000)	\$0	(\$5,000)	\$0	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$89,296	\$23,551		(\$5,000)	\$123,900	(\$5,000)	\$125,501	\$125,501

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
BUILDING CONTROL								
OPERATING EXPENDITURE								
8552	Building Admin. Salaries	\$30,186	\$37,815	94%	\$0	\$40,250	\$0	\$40,250
8572	Superannuation	\$4,219	\$10,043	179%	\$0	\$5,625	\$0	\$5,625
8602	Other Emp Costs (Bldg)	\$2,575	\$2,581	98%	\$0	\$2,625	\$0	\$2,625
8612	Vehicle Operating Bld Svyr	\$8,250	\$14,150	129%	\$0	\$11,000	\$0	\$11,000
8622	Building Control Expenses	\$1,500	\$0	0%	\$0	\$2,000	\$0	\$0
8672	Admin Realloc Cash (Bldg)	\$12,693	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
8682	Admin Realloc Non Cash (Bldg)	\$682	\$0	0%	\$0	\$910	\$0	\$910
8684	Loan Guarantee Fee	\$0	\$1,525	0%				
Sub Total - BUILDING CONTROL OP/EXP		\$60,105	\$77,104		\$0	\$79,335	\$0	\$77,335
OPERATING INCOME								
8653	Building Licence Fees	(\$4,500)	(\$5,381)	90%	(\$6,000)	\$0	(\$6,000)	\$0
8663	Bctf & Brb Commissions	(\$187)	(\$378)	151%	(\$250)	\$0	(\$250)	\$0
8633	Private Pool Inspection Charges	\$0	\$0	0%	\$0	\$0	\$0	\$0
8643	Shared Resources	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$4,687)	(\$5,760)		(\$6,250)	\$0	(\$6,250)	\$0
Total - BUILDING CONTROL		\$55,418	\$71,345		(\$6,250)	\$79,335	(\$6,250)	\$77,335

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		31 MARCH 2023	2022-23		2022-23	30 JUNE 2023			
		Budget	Actual		Income	Expense	Income	Expense	
OTHER ECONOMIC SERVICES									
OPERATING EXPENDITURE									
033D		\$637	\$0	0%	\$0	\$850	\$0	\$850	
8011	Depreciation (Sch 13 - Saleyards)	\$3,190	\$737	18%	\$0	\$4,200	\$0	\$2,660	
8801	Wash Down Bay - Repairs	\$79	\$342	326%	\$0	\$105	\$0	\$105	
8807	Wash Down Bay - Other	\$7,875	\$4,851	46%	\$0	\$10,500	\$0	\$9,000	
8800	Wash Down Bay - Utility Charges	\$6,225	\$2,206	27%	\$0	\$8,300	\$0	\$1,850	
8808	Saleyards - Ground Maintenance	\$400	\$380	95%	\$0	\$400	\$0	\$380	
8802	Saleyards - Insurances	\$652	\$145	17%	\$0	\$870	\$0	\$370	
8872	Saleyards - Other	\$0	\$0	0%	\$0	\$2,660	\$0	\$2,660	
8862	Loan Guarantee Fee	\$0	\$14,181	96%	\$0	\$14,811	\$0	\$14,811	
	Subdivision - Interest on Loans	\$0	\$0	0%	\$0	\$0	\$0	\$0	
	Land Development Expenses								
	Sub Total - OTHER ECONOMIC SERVICES OPI/EXP	\$19,058	\$22,843		\$0	\$42,696	\$0	\$32,686	
OPERATING INCOME									
8013	Washdown Bay Fees	(\$14,999)	(\$13,586)	68%	(\$20,000)	\$0	(\$18,000)	\$0	
8803	Saleyards - Income	\$0	\$0	0%	\$0	\$0	\$0	\$0	
	Sub Total - OTHER ECONOMIC SERVICES OPI/INC	(\$14,999)	(\$13,586)		(\$20,000)	\$0	(\$18,000)	\$0	
Total - OTHER ECONOMIC SERVICES									
		\$4,059	\$9,257		(\$20,000)	\$42,696	(\$18,000)	\$32,686	
Total - ECONOMIC SERVICES									
		\$638,585	\$566,940		(\$286,138)	\$1,041,170	(\$254,638)	\$1,002,945	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OTHER PROPERTY AND SERVICES								
PRIVATE WORKS								
OPERATING EXPENDITURE								
9002	Private Works	\$3,937	\$23,976	457%	\$0	\$5,250	\$0	\$5,250
9008	Pte Works-Other Councils-Roads	\$3,937	\$0	0%	\$0	\$5,250	\$0	\$5,250
Sub Total - PRIVATE WORKS OP/EXP		\$7,875	\$23,976		\$0	\$10,500	\$0	\$10,500
OPERATING INCOME								
9003	Private Works Income	(\$7,500)	(\$21,416)	214%	(\$10,000)	\$0	(\$10,000)	\$0
9009	Pte Works-Income-Other Councils-Roads	(\$1,500)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$9,000)	(\$21,416)		(\$12,000)	\$0	(\$12,000)	\$0
Total - PRIVATE WORKS		(\$1,125)	\$2,560		(\$12,000)	\$10,500	(\$12,000)	\$10,500

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expenses
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
9022	Salaries-Works-Supervisors; Assistance	\$337,487	\$398,494	89%	\$0	\$450,000	\$0	\$450,000
9042	Superannuation (Supervisors)	\$14,962	\$18,080	91%	\$0	\$19,950	\$0	\$19,950
9052	Conferences & Training (Super)	\$1,732	\$3,551	154%	\$0	\$2,309	\$0	\$2,309
9062	Emp Insurances (Supervisors)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,078
9072	Other Staff Expenses (Inc. Fbt)	\$8,250	\$18,729	170%	\$0	\$11,000	\$0	\$11,000
9502	Allowances	\$9,450	\$11,317	90%	\$0	\$12,600	\$0	\$12,600
9081	Staff Housing Subsidy (Public Works)	\$3,000	\$3,420	86%	\$0	\$4,000	\$0	\$4,000
9082	Vehicle Operating	\$15,749	\$16,621	79%	\$0	\$21,000	\$0	\$21,000
9084	Consulting Technical	\$11,812	\$0	0%	\$0	\$15,750	\$0	\$15,750
9092	Office Expenses	\$8,662	\$14,150	123%	\$0	\$11,550	\$0	\$11,550
9094	Minor Equipment/Consumables	\$5,906	\$6,469	82%	\$0	\$7,875	\$0	\$7,875
9095	RAMM Inventory	\$15,749	\$1,000	5%	\$0	\$21,000	\$0	\$21,000
9101	ICT program development for Depot	\$63,935	\$2,026	2%	\$0	\$85,250	\$0	\$5,250
9102	Training	\$70,872	\$135,147	143%	\$0	\$94,500	\$0	\$129,300
9112	Meetings	\$24,412	\$32,185	99%	\$0	\$32,550	\$0	\$32,550
9122	Annual Leave	\$102,371	\$112,867	83%	\$0	\$136,500	\$0	\$136,500
9132	Public Holidays	\$66,147	\$68,608	78%	\$0	\$88,200	\$0	\$88,200
9142	Sick Leave	\$51,185	\$39,466	58%	\$0	\$68,250	\$0	\$68,250
9152	Superannuation	\$125,995	\$149,499	89%	\$0	\$168,000	\$0	\$168,000
9162	Workers Comp Ins	\$45,335	\$94,366	208%	\$0	\$45,335	\$0	\$45,335
9172	Staff Functions	\$1,969	\$8,348	318%	\$0	\$2,625	\$0	\$2,625
9182	INSURANCE ON WORKS	\$5,900	\$6,088	103%	\$0	\$5,900	\$0	\$6,080
9192	Long Service Leave	\$31,499	\$32,424	77%	\$0	\$42,000	\$0	\$42,000
9202	Safety Equipment & P.P.E.	\$15,749	\$20,230	96%	\$0	\$21,000	\$0	\$21,000
9262	Emp Insurances - Pwo	\$4,600	\$4,836	105%	\$0	\$4,600	\$0	\$4,600
9280	Cleaners - Annual Leave	\$4,331	\$5,680	98%	\$0	\$5,775	\$0	\$5,775
9281	Cleaners - Long Service Leave	\$2,362	\$4,816	153%	\$0	\$3,150	\$0	\$3,150
9282	Cleaners - Sick Leave	\$1,575	\$2,120	101%	\$0	\$2,100	\$0	\$2,100
9284	Cleaners - Public Holidays	\$2,362	\$2,118	67%	\$0	\$3,150	\$0	\$3,150
9286	Cleaners - Superannuation	\$3,937	\$2,730	52%	\$0	\$5,250	\$0	\$5,250
9254	Cleaners - Administration	\$8,775	\$2,840	24%	\$0	\$11,700	\$0	\$11,700
021A	Annual Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0
021L	Long Service Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
9302	Admin Realloc - Cash (Pwo)	\$253,868	\$219,807	65%	\$0	\$338,504	\$0	\$338,504
9332	Admin Non Cash Realloc (Pwo)	\$36,171	\$0	0%	\$0	\$48,230	\$0	\$48,230
9421	Small Items (Chainsaws, Mowers, etc)	\$2,362	\$490	16%	\$0	\$3,150	\$0	\$3,150
9422	Sundry Plant Recovery - Automatic Recoveries	\$14,999	\$12,237	61%	\$0	\$20,000	\$0	\$20,000
9312	Less Allocated To Works & Services	(\$1,361,329)	(\$1,449,253)	80%	\$0	(\$1,815,178)	\$0	(\$1,769,811)
Sub Total - PUBLIC WORKS O/HEADS OPI/EXP		\$14,567	\$3,588		\$0	\$0	\$0	\$0
OPERATING INCOME								
9323	Sundry Misc Income - Pwo	(\$375)	\$0	0%	(\$500)	\$0	(\$500)	\$0
Sub Total - PUBLIC WORKS O/HEADS OPI/INC		(\$375)	\$0		(\$500)	\$0	(\$500)	\$0
Total - PUBLIC WORKS OVERHEADS		\$14,192	\$3,588		(\$500)	\$0	(\$500)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	Expense	Income	Expense	
PLANT OPERATION COSTS									
OPERATING EXPENDITURE									
9372		\$141,744	\$112,249	59%	\$0	\$189,000	\$0	\$189,000	
9352	Wages & Overheads	\$6,000	\$428	5%	\$0	\$8,000	\$0	\$8,000	
9344	Vehicle Tracking	\$37,499	\$1,755	4%	\$0	\$50,000	\$0	\$24,000	
9362	Parts,Ext Work & Sundries	\$76,009	\$88,133	87%	\$0	\$101,350	\$0	\$101,350	
9382	Vehicles - Insurance	\$65,300	\$62,994	96%	\$0	\$65,300	\$0	\$65,300	
9386	Vehicles - Licences	\$22,049	\$1,441	5%	\$0	\$29,400	\$0	\$29,400	
9342	Fuels & Oils	\$209,992	\$180,750	65%	\$0	\$280,000	\$0	\$280,000	
9363	Purchase of Tools	\$2,362	\$833	26%	\$0	\$3,150	\$0	\$3,150	
112P	Loss On Sale Of Assets	\$26,000	\$0	0%	\$0	\$26,000	\$0	\$26,000	
9402	Less Poc Allocated To W. & S.	(\$564,127)	(\$559,259)	74%	\$0	(\$752,200)	\$0	(\$726,200)	
9404	Loss on Revaluation of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0	
021D	Depreciation (Sch 12)	\$288,738	\$0	0%	\$0	\$385,000	\$0	\$385,000	
025D	Depreciation W/Back	(\$288,738)	(\$347,059)	90%	\$0	(\$385,000)	\$0	(\$385,000)	
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$22,828	(\$457,736)		\$0	\$0	\$0	\$0	
OPERATING INCOME									
9393	Income - Diesel Fuel Rebates	(\$13,499)	(\$24,527)	136%	(\$18,000)	\$0	(\$18,000)	\$0	
012P	Profit On Sale Of Assets	(\$9,000)	\$0	0%	(\$9,000)	\$0	(\$9,000)	\$0	
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$22,499)	(\$24,527)		(\$27,000)	\$0	(\$27,000)	\$0	
Total - PLANT OPERATIONS COSTS		\$328	(\$482,263)		(\$27,000)	\$0	(\$27,000)	\$0	

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By Function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
MATERIALS AND STOCK									
OPERATING EXPENDITURE									
9452	Stock Variance A/C	\$75	\$0	0%	\$0	\$100	\$0	\$100	\$100
Sub Total - MATERIALS AND STOCK		\$75	\$0		\$0	\$100	\$0	\$100	\$100
Total - MATERIALS AND STOCK		\$75	\$0		\$0	\$100	\$0	\$100	\$100
OTHER PROPERTY AND SERVICES									
SALARIES AND WAGES									
OPERATING EXPENDITURE									
9482	Salaries & Wages Drawn	\$3,749,850	\$3,826,976	77%	\$0	\$5,000,000	\$0	\$5,000,000	\$5,000,000
9492	Workers Compensation	\$37,499	\$3,355	7%	\$0	\$50,000	\$0	\$50,000	\$50,000
New	Wages & Allowanced Default	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0
9512	Salary & Wage Alloc To W. & S.	(\$3,749,850)	(\$3,764,916)	75%	\$0	(\$5,000,000)	\$0	(\$5,000,000)	(\$5,000,000)
Sub Total - SALARIES AND WAGES OI/EXP		\$37,499	\$65,415		\$0	\$50,000	\$0	\$50,000	\$50,000
OPERATING INCOME									
9493	Workers Compensation Income	(\$59,998)	(\$84,912)	106%	(\$80,000)	\$0	(\$80,000)		\$0
9543	APPRENTICESHIP/TRAINEE GRANTS	\$0	(\$2,975)	0%					
Sub Total - SALARIES AND WAGES OI/INC		(\$59,998)	(\$87,887)		(\$80,000)	\$0	(\$80,000)		\$0
Total - SALARIES AND WAGES		(\$22,499)	(\$22,472)		(\$80,000)	\$50,000	(\$80,000)		\$50,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
UNCLASSIFIED								
OPERATING EXPENDITURE								
9682	Misc Expenses-Other Property	\$9,850	\$2,492	20%	\$0	\$12,600	\$0	\$12,600
024D	Depreciation on Assets	\$17,249	\$0	0%	\$0	\$23,000	\$0	\$23,000
Sub Total - UNCLASSIFIED OP/EXP		\$27,099	\$2,492		\$0	\$35,600	\$0	\$35,600
OPERATING INCOME								
9625	SMALL ITEMS INSUR INCOME	(\$1,500)	(\$1,608)	80%	(\$2,000)	\$0	(\$2,000)	\$0
9626	Sundry Misc Income - Other Property	(\$20,999)	\$0	0%	(\$28,000)	\$0	(\$28,000)	\$0
9627	Sundry Inc - Insurance Premium Refund	(\$3,750)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
9683	Lease Of Ksc Properties	(\$10,500)	(\$11,818)	84%	(\$14,000)	\$0	(\$14,000)	\$0
9695	Recoverable Costs	(\$1)	\$1,906	-190612%	(\$1)	\$0	(\$1)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$36,749)	(\$11,520)		(\$49,001)	\$0	(\$49,001)	\$0
Total - UNCLASSIFIED		(\$9,650)	(\$9,028)		(\$49,001)	\$35,600	(\$49,001)	\$35,600
Total - OTHER PROPERTY AND SERVICES		(\$18,679)	(\$507,615)		(\$168,501)	\$96,200	(\$168,501)	\$96,200

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET		
		Budget	Actual		2022-23	2023	Income	Expense	Income
FUND TRANSFERS									
EXPENDITURE									

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	Transfer to Memorial & Lesser Hall Res.	\$0	\$47	667%	\$0	\$7	\$0	\$7
	Transfer to Kodja Place Building Res.	\$0	\$100	554%	\$0	\$18	\$0	\$18
	Transfer to Shire Office/Library Building Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$47	4725%	\$0	\$1	\$0	\$1
	Transfer to Netball Court Surfacing Res.	\$0	\$0	0%	\$0	\$3,501	\$0	\$3,501
	Transfer to The Spring Res.	\$0	\$0	0%	\$0	\$16	\$0	\$16
	Transfer to Trails Network Construction Res.	\$0	\$2	30%	\$0	\$6	\$0	\$6
	Transfer to Works Depot Building Upgrade Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Kodja Place Masterplan Implement Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - TRANSFERS TO RESERVE		\$0	\$25,271		\$0	\$114,867	\$0	\$52,670

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB					YEAR TO DATE		% of	
						31 MARCH 2023		Annual	
						Budget	Actual	Budget	Income
									Expense
									Income
									Expense
INCOME									
		Transfer from Employee Reserve				\$0	\$0	0%	\$0
		Transfer from Plant Reserve				\$0	\$0	0%	(\$202,470)
		Transfer from Gravel Pits Reserve				\$0	\$0	0%	\$0
		Transfer from Economic Dev. Reserve				\$0	\$0	0%	(\$64,000)
		Transfer from Staff Housing Res				\$0	\$0	0%	\$0
		Transfer from Springhaven Lodge Res				\$0	(\$250,000)	0%	\$0
		Transfer from Springhaven Building Res				\$0	\$0	0%	\$0
		Transfer from Low Income Housing Reserve				\$0	\$0	0%	(\$10,000)
		Transfer from Sporting Facility Reserve				\$0	\$0	0%	(\$42,178)
		Transfer from Bushfire Communications Res				\$0	\$0	0%	(\$89,346)
		Transfer from Landfill Waste Mgmt Res				\$0	\$0	0%	(\$50,000)
		Transfer from Kodja Place Tourist Precinct Res.				\$0	\$0	0%	(\$10,000)
		Transfer from Day Care Building Maint Res.				\$0	\$0	0%	(\$7,000)
		Transfer from Energy Efficiency Res.				\$0	\$0	0%	\$0
		Transfer from Land Acquisition & Dev. Res.				\$0	\$0	0%	(\$37,000)
		Transfer from Community Grants Res.				\$0	\$0	0%	\$0
		Transfer from Independent Living Units Res.				\$0	\$0	0%	\$0
		Transfer from Youth Res.				\$0	\$0	0%	(\$18,793)
		Transfer from Natural Resource Mgmt Res.				\$0	\$0	0%	(\$20,000)
		Transfer from Springhaven Equipment Res.				\$0	\$0	0%	(\$83,164)
		Transfer from Saleyards Res.				\$0	\$0	0%	(\$10,000)
		Transfer from RSL Hall Building Res.				\$0	\$0	0%	(\$9,570)
		Transfer from Benn Parade Multi Facility Res.				\$0	\$0	0%	\$0
		Transfer from Townscape Res.				\$0	\$0	0%	(\$14,301)
		Transfer from Playgrounds & Parks Res.				\$0	\$0	0%	(\$49,801)
		Transfer from Memorial & Lesser Hall Upgrade Res.				\$0	\$0	0%	(\$10,000)
		Transfer from Kodja Placxe Building Upgrade Res.				\$0	\$0	0%	(\$20,047)
		Transfer from The Spring Res.				\$0	\$0	0%	\$0
		Transfer from Trails Network Construction Res.				\$0	\$0	0%	(\$17,646)
						\$0	\$0	0%	(\$16,000)
						\$0	\$0	0%	(\$6,000)
		Sub Total - TRANSFERS FROM RESERVE				\$0	(\$250,000)		(\$759,623)
									(\$1,184,349)
		Total - TRANSFERS				\$0	(\$224,729)		\$114,867
									(\$1,184,349)
		Total - FUND TRANSFER				\$0	(\$224,729)		\$114,867
									(\$1,184,349)

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
NEW - (Surplus) / Deficit - Opening 1 July								
		\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
Sub Total - SURPLUS C/FWD								
		\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
Total - SURPLUS								
		\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENT								
EXPENDITURE								
New	Loan 149 - Communications tower	\$0	\$0	0%	\$0	\$0	\$0	\$0
New	Loan 137 - Medical Centre	\$8,551	\$8,551	100%	\$0	\$8,551	\$0	\$8,551
New	Loan 135 - Bagg St House	\$4,868	\$4,868	50%	\$0	\$9,811	\$0	\$9,811
New	Loan 139 - Aged Units	\$10,008	\$10,008	100%	\$0	\$10,008	\$0	\$10,008
New	Loan 140 - Staff Housing	\$59,246	\$59,246	100%	\$0	\$59,246	\$0	\$59,246
New	Loan 138 - GROH Housing	\$110,979	\$110,979	100%	\$0	\$110,979	\$0	\$110,979
New	Loan 144 - Staff Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 145 - GROH Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 148 - Staff Housing renovations	\$7,118	\$7,159	50%	\$0	\$14,396	\$0	\$14,396
New	Loan 134 - Sports Complex	\$8,476	\$8,476	49%	\$0	\$17,162	\$0	\$17,162
New	Loan 136 - Sports Complex Wall	\$4,822	\$4,822	50%	\$0	\$9,692	\$0	\$9,692
New	Loan 143 - Netball Courts & Roof	\$52,268	\$52,268	100%	\$0	\$52,268	\$0	\$52,268
New	Loan 142 - Oval Lighting	\$12,066	\$12,066	50%	\$0	\$24,220	\$0	\$24,220
New	Loan 146 - Harrison Place Toilets & Park	\$16,530	\$16,531	50%	\$0	\$33,385	\$0	\$33,385
New	Loan 141 - Airstrip Lighting	\$10,005	\$10,005	100%	\$0	\$10,005	\$0	\$10,005
New	Loan 147 - Land Development	\$15,955	\$15,955	50%	\$0	\$32,223	\$0	\$32,223
Sub Total - LOAN REPAYMENTS								
		\$342,080	\$342,123		\$0	\$413,134	\$0	\$413,134
INCOME								
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment				\$0	\$0	\$0	\$0
Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS								
					\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES								
		\$342,080	\$342,123		\$0	\$413,134	\$0	\$413,134

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP									
MONTHLY FINANCIAL REPORT									
Details By function Under The Following Programme Titles									
And Type Of Activities Within The Programme									
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
NEW LOANS RAISED									
INCOME									
9967									
	New Loan 149 - Communications Tower			0%					
9968	New Loan 150 - Harrison Place Toilets & Park			0%					
	Sub Total - New Loans Raised								
	Total - NEW LOANS - CURRENT LIABILITIES								
NON CASH ITEMS WRITTEN BACK									
	Depreciation Written Back								
	Profit on Sale of Assets Written Back								
	Loss on Sale of Assets Written Back								
	Movement in Springhaven Lodge Bonds Reserve Bank Account								
	Movement in Doubtful Debts								
	Sub Total - DEPRECIATION WRITTEN BACK								
	Total - NON CASH ITEMS								

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
FURNITURE AND EQUIPMENT								
HOUSING								
EXPENDITURE								
C147	Springhaven - Furniture	\$10,000	\$237	2%	\$0	\$10,000	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$10,000	\$237		\$0	\$10,000	\$0	\$10,000
	Total - HOUSING	\$10,000	\$237		\$0	\$10,000	\$0	\$10,000
FURNITURE AND EQUIPMENT								
RECREATION & CULTURE								
CAPITAL EXPENDITURE								
C430	Sporting Complex - Audio Visual	\$0	\$2,575	0%	\$0	\$0	\$0	\$2,575
	Sub Total - CAPITAL WORKS	\$0	\$2,575		\$0	\$0	\$0	\$2,575
	Total - RECREATION & CULTURE	\$0	\$2,575		\$0	\$0	\$0	\$2,575
	Total - FURNITURE AND EQUIPMENT	\$10,000	\$2,813		\$0	\$10,000	\$0	\$12,575

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
LAND								
COMMUNITY AMENITIES								
CAPITAL EXPENDITURE								
C310	Subdivision Construction	\$94,000	\$18,861	20%	\$0	\$94,000	\$0	\$94,000
	Sub Total - CAPITAL WORKS	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total- COMMUNITY AMENITIES	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total - LAND	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
BUILDINGS								
GOVERNANCE								
EXPENDITURE								
C191	Office Building Capital Renewal	\$14,989	\$6,805	45%	\$0	\$14,989	\$0	\$14,989
	Sub Total - CAPITAL WORKS	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
	TOTAL - GOVERNANCE	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
BUILDINGS								
LAW ORDER AND PUBLIC SAFETY								
EXPENDITURE								
C440	Cat Pound	\$16,000	\$0	0%	\$0	\$16,000	\$0	\$16,000
	Sub Total - CAPITAL WORKS	\$16,000	\$0		\$0	\$16,000	\$0	\$16,000
	TOTAL - LAW ORDER AND PUBLIC SAFETY	\$16,000	\$0		\$0	\$16,000	\$0	\$16,000
BUILDINGS								
EDUCATION & WELFARE								
CAPITAL EXPENDITURE								
C107	Playgroup/Toy Library	\$39,000	\$0	0%	\$0	\$39,000	\$0	\$39,000
	Sub Total - CAPITAL WORKS	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000
	TOTAL - EDUCATION & WELFARE	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
BUILDINGS								
HOUSING								
EXPENDITURE								
C157	CEO Residence - 15 Loton Close	\$50,000	\$0	0%	\$0	\$50,000	\$0	\$0
C140	Staff - 34 Katanning Road	\$150,000	\$6,121	4%	\$0	\$150,000	\$0	\$150,000
C141	39 Vanzullecom St	\$150,000	\$0	0%	\$0	\$150,000	\$0	\$150,000
C195	Springhaven - Building	\$200,000	\$0	0%	\$0	\$200,000	\$0	\$200,000
C427	Springhaven - Building - ACAR Grant	\$285,000	\$163,661	57%	\$0	\$285,000	\$0	\$285,000
C313	Jean Sullivan Units	\$10,000	\$7,700	77%	\$0	\$10,000	\$0	\$10,000
C145	Loton Close Units	\$18,793	\$0	0%	\$0	\$18,793	\$0	\$18,793
Sub Total - CAPITAL WORKS		\$863,793	\$177,482		\$0	\$863,793	\$0	\$813,793
Total - HOUSING		\$863,793	\$177,482		\$0	\$863,793	\$0	\$813,793
BUILDINGS								
COMMUNITY AMENITIES								
CAPITAL EXPENDITURE								
C442	Mens Shed - Construction of New	\$1,000,000	\$8,929	1%	\$0	\$1,000,000	\$0	\$750,000
Sub Total - CAPITAL WORKS		\$1,000,000	\$8,929		\$0	\$1,000,000	\$0	\$750,000
Total - COMMUNITY AMENITIES		\$1,000,000	\$8,929		\$0	\$1,000,000	\$0	\$750,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
BUILDINGS								
RECREATION AND CULTURE								
CAPITAL EXPENDITURE								
C198	Historic Buildings - Capital Improvement	\$30,000	\$25,595	85%	\$0	\$30,000	\$0	\$25,595
C408	Harrison Place Toilets & Park	\$200,000	\$113,425	57%	\$0	\$200,000	\$0	\$200,000
C428	Sub-division - Harness Display Shed	\$12,000	\$7,720	64%	\$0	\$12,000	\$0	\$12,000
	Sub Total - CAPITAL WORKS	\$242,000	\$146,740		\$0	\$242,000	\$0	\$237,595
	Total - RECREATION AND CULTURE	\$242,000	\$146,740		\$0	\$242,000	\$0	\$237,595
BUILDINGS								
ECONOMIC SERVICES								
CAPITAL EXPENDITURE								
C177	Kodja Place Capital Renewal	\$10,000	\$0	0%	\$0	\$10,000	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$10,000	\$0		\$0	\$10,000	\$0	\$10,000
	Total - ECONOMIC SERVICES	\$10,000	\$0		\$0	\$10,000	\$0	\$10,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
BUILDINGS								
OTHER PROPERTY AND SERVICES								
CAPITAL EXPENDITURE								
C286								
	Chemical Shed - replacement/upgrade	\$34,647	\$35,730	103%	\$0	\$34,647	\$0	\$39,647
	Sub Total - CAPITAL WORKS	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
	Total - OTHER PROPERTY AND SERVICES	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
Total - BUILDINGS								
		\$2,220,429	\$375,685		\$0	\$2,320,429	\$0	\$2,021,024

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
PLANT AND EQUIPMENT								
TRANSPORT								
CAPITAL EXPENDITURE								
7604	Major Plant Purchases	\$380,000	\$275,865	73%	\$0	\$380,000	\$0	\$380,000
C404	Signage - Electronic Speed Signs	\$0	\$770	0%	\$0	\$0	\$0	\$770
	Sub Total - CAPITAL WORKS	\$380,000	\$276,635		\$0	\$380,000	\$0	\$380,770
	Total - TRANSPORT	\$380,000	\$276,635		\$0	\$380,000	\$0	\$380,770
PLANT AND EQUIPMENT								
ECONOMIC SERVICES								
CAPITAL EXPENDITURE								
C456	Kodja Place - Equipment Upgrade	\$60,000	\$37,450	62%	\$0	\$60,000	\$0	\$37,450
	Sub Total - CAPITAL WORKS	\$60,000	\$37,450		\$0	\$60,000	\$0	\$37,450
	Total - ECONOMIC SERVICES	\$60,000	\$37,450		\$0	\$60,000	\$0	\$37,450
	Total - PLANT AND EQUIPMENT	\$440,000	\$314,085		\$0	\$440,000	\$0	\$418,220

SHIRE OF KOJONUP**MONTHLY FINANCIAL REPORT**Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES								
CAPITAL EXPENDITURE								
Roads to Recovery Projects								
CJ451	Bitumen Reseal - Boscabel Road (western end)	\$21,000	\$23,265	111%	\$0	\$21,000	\$0	\$27,804
CJ452	Bitumen Reseal - Boscabel Road (town)	\$65,000	\$0	0%	\$0	\$65,000	\$0	\$296,500
CJ453	Seal - Balgarup Road	\$176,500	\$296,178	168%	\$0	\$176,500	\$0	\$0
CJ454	Seal - Samson Road	\$120,000	\$0	0%	\$0	\$120,000	\$0	\$20,000
CJ455	Floodway - Pearce Road	\$20,000	\$22,630	113%	\$0	\$20,000	\$0	\$0
C308	Wooden Culvert Replacement - Carlecatup Road	\$30,000	\$18,653	62%	\$0	\$30,000	\$0	\$30,000
RRG Projects								
C414	Reconstruct - Kojonup-Frankland Road	\$19,374	\$20,220	104%	\$0	\$19,374	\$0	\$38,931
C417	Widening - Shamrock Road	\$600,000	\$451,953	75%	\$0	\$600,000	\$0	\$600,000
C436	Widening - Shamrock Road (2021/2022 Project)	\$111,229	\$112,621	101%	\$0	\$111,229	\$0	\$112,096
C248	Widening - Broomehill Kojonup Road	\$154,681	\$154,381	100%	\$0	\$154,681	\$0	\$154,681
C450	Widening - Tambellup West Road	\$300,000	\$189,760	63%	\$0	\$300,000	\$0	\$300,000
C437	Widening - Tambellup West Road	\$0	\$60,857	0%	\$0	\$0	\$0	\$0
C319	Bitumen Reseal - Kojonup-Frankland Road	\$150,000	\$150,349	100%	\$0	\$150,000	\$0	\$165,613
C320	Bitumen Reseal - Kojonup Darkan Road	\$0	\$128,798	107%	\$0	\$120,000	\$0	\$159,235
C321	Bitumen Reseal - Broomehill-Kojonup Road	\$0	\$119,165	99%	\$0	\$120,000	\$0	\$120,000
C460	Road Widening - Jingalup Rd 22/23	\$0	\$505,937	0%	\$0	\$0	\$0	\$420,000
C461	Kojonup Darkan Shoulder Seal	\$0	\$2,100		\$0	\$0	\$0	\$1,800,000
Commodity Route Projects								
C172	Seal - Riverdale Road	\$413,000	\$199,318	48%	\$0	\$413,000	\$0	\$413,000
Municipal Fund Projects								
C246	Widening - Kojonup Darkan Rd	\$0	\$297	0%	\$0	\$0	\$0	\$297
C361	Signage Upgrades	\$10,000	\$794	8%	\$0	\$10,000	\$0	\$9,000
C434	Spring Street	\$0	\$0	0%	\$0	\$54,203	\$0	\$0
C449	Parking Bays	\$50,000	\$0	0%	\$0	\$50,000	\$0	\$50,000
Sub Total - CAPITAL WORKS		\$2,240,784	\$2,457,664		\$0	\$2,534,987	\$0	\$4,717,157
Total - ROADS		\$2,240,784	\$2,457,664		\$0	\$2,534,987	\$0	\$4,717,157
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$2,240,784	\$2,457,664		\$0	\$2,534,987	\$0	\$4,717,157

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
INFRASTRUCTURE - FOOTPATHS								
C433	Footpaths - Albany Highway Ramps	\$20,000	\$0	0%	\$0	\$20,000	\$0	\$0
	Sub Total - CAPITAL WORKS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
	Total - INFRASTRUCTURE ASSETS FOOTPATHS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
INFRASTRUCTURE - PARKS								
RECREATION & CULTURE								
C357	Apex Park Playground	\$27,330	\$0	0%	\$0	\$27,330	\$0	\$27,330
C112	Muradup Playground Equipment	\$0	\$951	0%	\$0	\$0	\$0	\$0
C274	Sporting Complex - Netball Court Resurface & Roof	\$258,815	\$203,485	79%	\$0	\$258,815	\$0	\$258,815
C443	Showgrounds Retaining Wall	\$6,000	\$0	0%	\$0	\$6,000	\$0	\$6,000
C411	Sporting Complex - Playground & Outdoor Gym	\$0	\$208,781	1392%	\$0	\$15,000	\$0	\$226,001
C446	Newstead Park - Shade Sail	\$10,000	\$0	0%	\$0	\$10,000	\$0	\$10,000
C447	Contribution to Bowling Club New Green	\$114,500	\$116,162	101%	\$0	\$114,500	\$0	\$116,162
C448	Trails Hub Construction	\$40,000	\$0	0%	\$0	\$40,000	\$0	\$0
C413	Trails Construction	\$33,886	\$0	0%	\$0	\$33,886	\$0	\$33,886
	Sub-Total - CAPITAL WORKS	\$490,531	\$535,102		\$0	\$505,531	\$0	\$678,194
	Total - RECREATION & CULTURE	\$490,531	\$535,102		\$0	\$505,531	\$0	\$678,194
	Total - INFRASTRUCTURE PARKS	\$490,531	\$535,102		\$0	\$505,531	\$0	\$678,194

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
OTHER INFRASTRUCTURE								
LAW, ORDER & PUBLIC SAFETY								
CAPITAL EXPENDITURE								
C138	Bushfire Repeater Tower	\$0	\$2,273	0%	\$0	\$489,346	\$0	\$489,346
	Sub-Total - CAPITAL WORKS	\$0	\$2,273		\$0	\$489,346	\$0	\$489,346
	Total - LAW, ORDER & PUBLIC SAFETY -	\$0	\$2,273		\$0	\$489,346	\$0	\$489,346
OTHER INFRASTRUCTURE								
COMMUNITY AMENITIES								
CAPITAL EXPENDITURE								
C355	Town Furniture	\$0	\$26,264	66%	\$0	\$40,000	\$0	\$40,000
C407	Refuse Site Development	\$0	\$5,029	10%	\$0	\$50,000	\$0	\$50,000
	Sub Total - CAPITAL WORKS	\$0	\$31,293		\$0	\$90,000	\$0	\$90,000
	Total - OTHER COMMUNITY AMENITIES	\$0	\$31,293		\$0	\$90,000	\$0	\$90,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

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MONTHLY FINANCIAL REPORT									
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ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023		
		Budget	Actual		Income	Expense	Income	Expense	
OTHER INFRASTRUCTURE									
RECREATION & CULTURE									
CAPITAL EXPENDITURE									
C445	Turkey Nest Dam	\$0	\$0	0%	\$0	\$5,000	\$0	\$0	\$0
C409	Swimming Pool - New Fence Eastern Boundary	\$0	\$8,685	0%	\$0	\$0	\$0	\$0	\$8,685
C444	Sporting Complex - Hall of Fame Signage	\$0	\$0	0%	\$0	\$8,000	\$0	\$0	\$33,685
Sub Total - CAPITAL WORKS		\$0	\$8,933		\$0	\$13,000	\$0	\$0	\$42,370
Total - OTHER RECREATION		\$0	\$8,933		\$0	\$13,000	\$0	\$0	\$42,370
OTHER INFRASTRUCTURE									
ECONOMIC SERVICES									
CAPITAL EXPENDITURE									
C435	Kodja Place Rose Maze	\$19,000	\$1,287	7%	\$0	\$19,000	\$0	\$0	\$19,000
C054	Promotional Signage at Airstrip	\$0	\$0	0%	\$0	\$30,000	\$0	\$0	\$16,774
CJ457	EV Charger Parking Bay	\$0	\$0	0%	\$0	\$15,000	\$0	\$0	\$0
C424	Water Harvesting & Re-use Muradup Standpipe	\$0	\$51,277	93%	\$0	\$55,000	\$0	\$0	\$55,000
Sub Total - CAPITAL WORKS		\$19,000	\$52,700		\$0	\$119,000	\$0	\$0	\$90,774
Total - ECONOMIC SERVICES		\$19,000	\$52,700		\$0	\$119,000	\$0	\$0	\$90,774

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

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SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles								
And Type Of Activities Within The Programme								
ACCOUNT	JOB	YEAR TO DATE 31 MARCH 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS OTHER								
OTHER PROPERTY & SERVICES								
C458		\$40,000	\$0	0%	\$0	\$40,000	\$0	\$30,000
C459		\$21,500	\$3,884	18%	\$0	\$21,500	\$0	\$21,500
	Sub Total - CAPITAL WORKS	\$61,500	\$3,884		\$0	\$61,500	\$0	\$51,500
	Total - OTHER PROPERTY & SERVICES	\$61,500	\$3,884		\$0	\$61,500	\$0	\$51,500
	Total - INFRASTRUCTURE ASSETS - OTHER	\$80,500	\$99,082		\$0	\$772,846	\$0	\$763,990
	GRAND TOTALS	\$4,027,483	(\$654,812)		(\$15,067,242)	\$15,067,233	(\$17,097,834)	\$17,097,834

Write – off of Small Balances – Rates

As per delegation endorsed at the Council Meeting
29/11/2022
Item 9.3.8
Council Decision 14/22

The CEO is authorised to write –off small balances up to \$5.00.

Under this delegation the write –off for March 2023 is to the value of
\$25.65 affecting 10 assessments.



Grant Thompson CEO

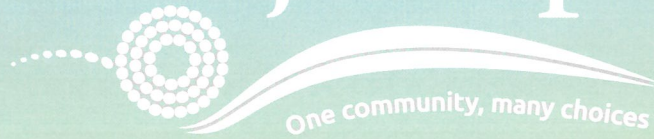
Shire of Kojonup

93-95 Albany Highway, Kojonup WA 6395

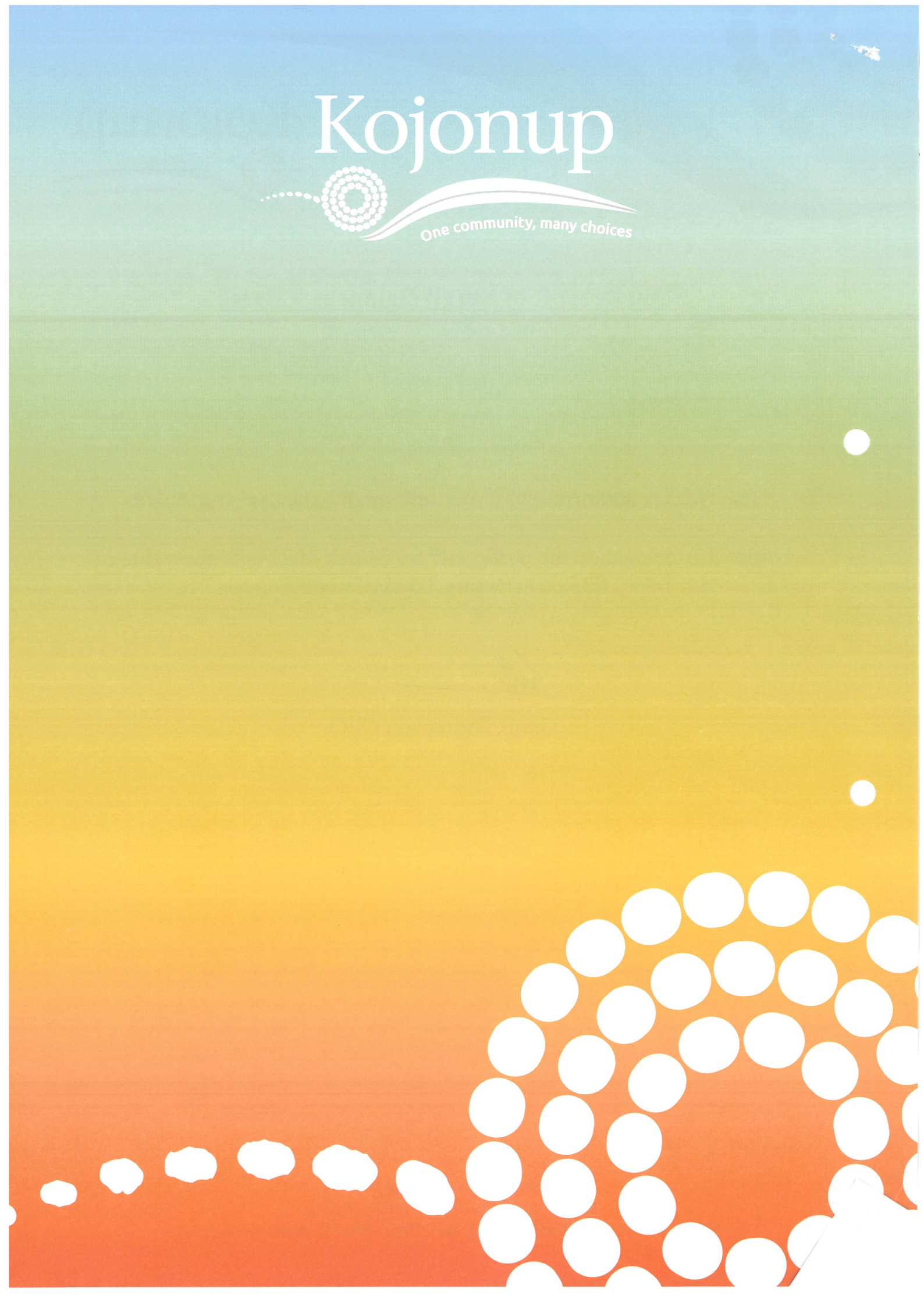
Postal address: PO Box 163, Kojonup WA 6395

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Kojonup



One community, many choices





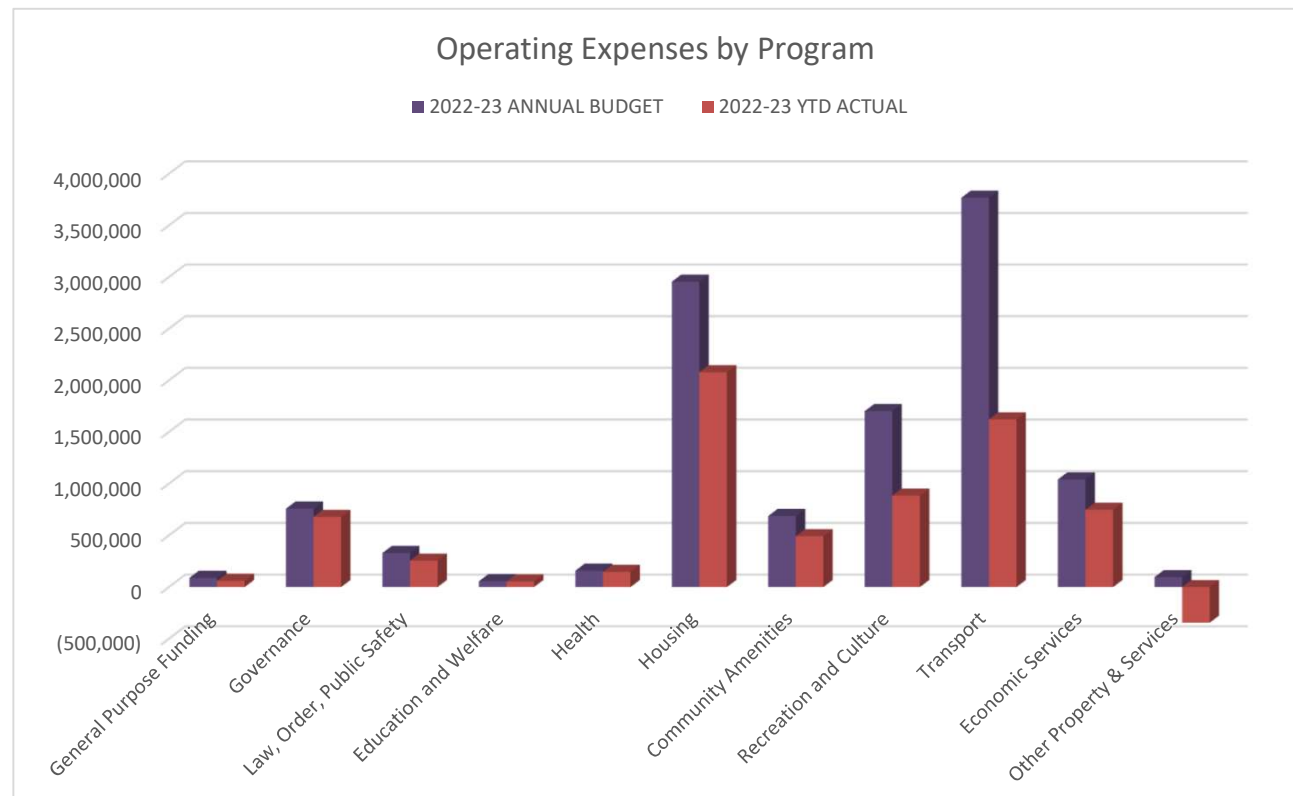
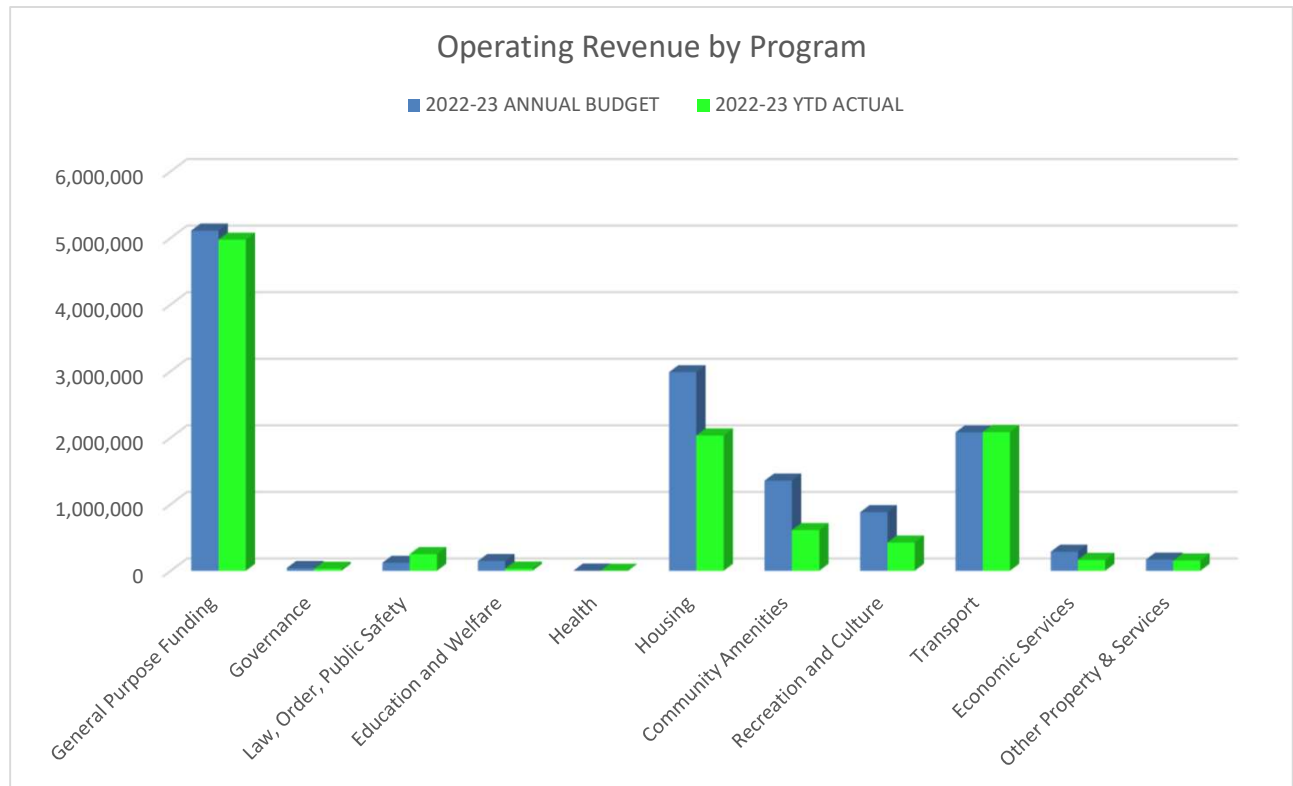
MONTHLY FINANCIAL REPORT

30 APRIL 2023

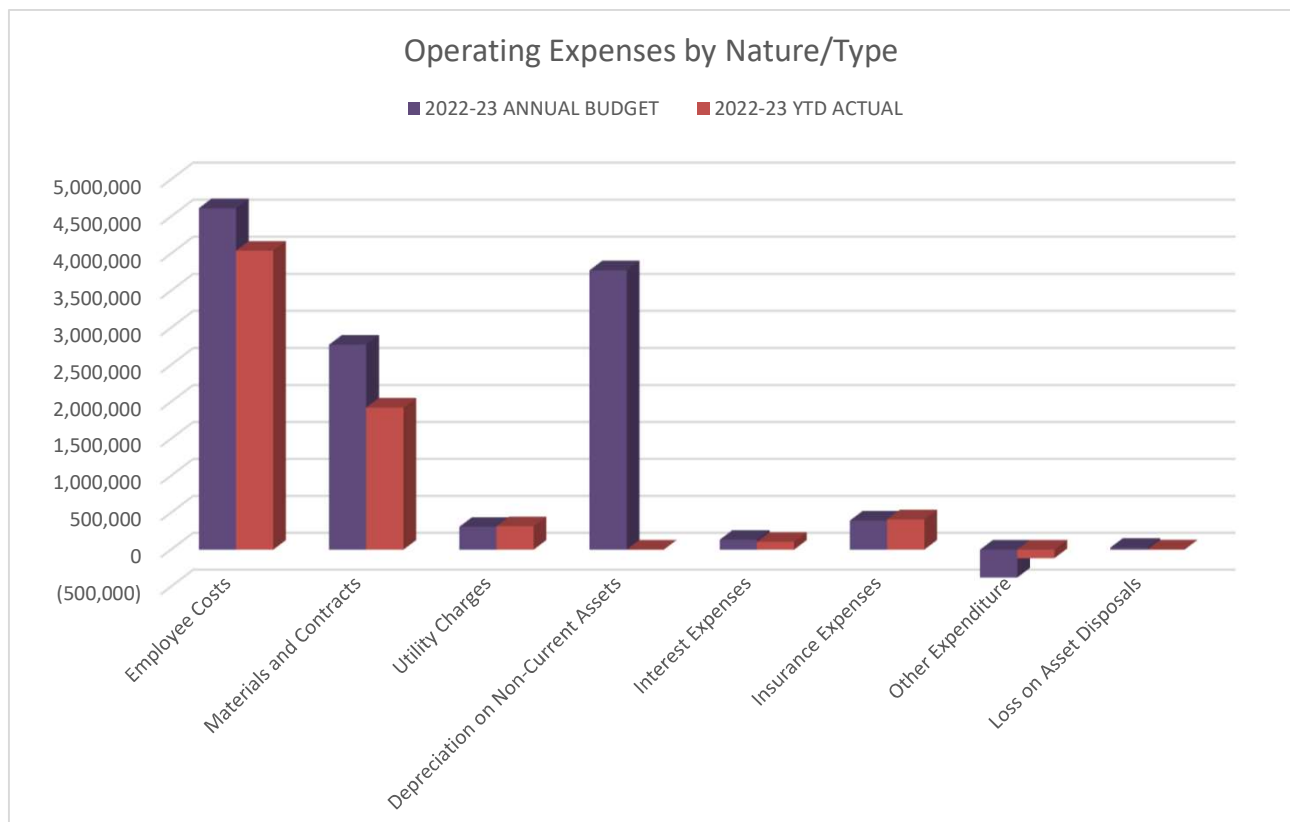
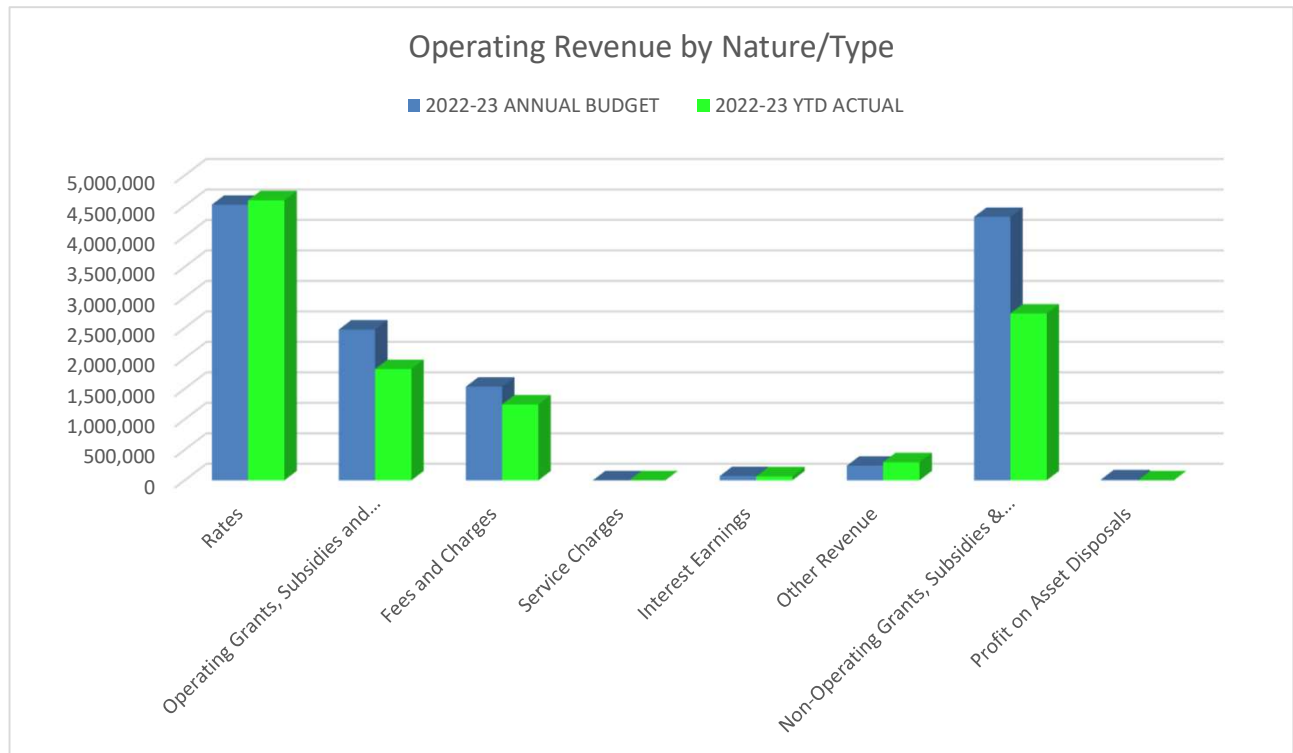
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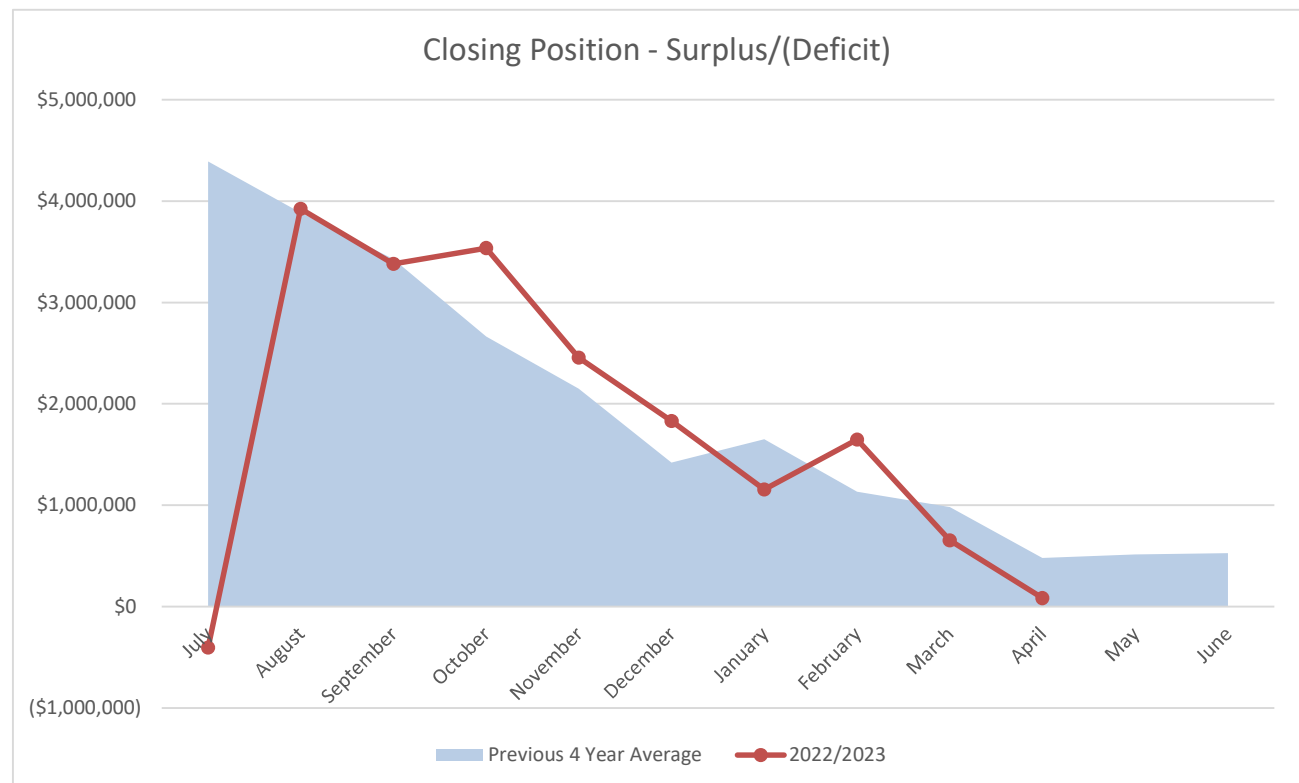
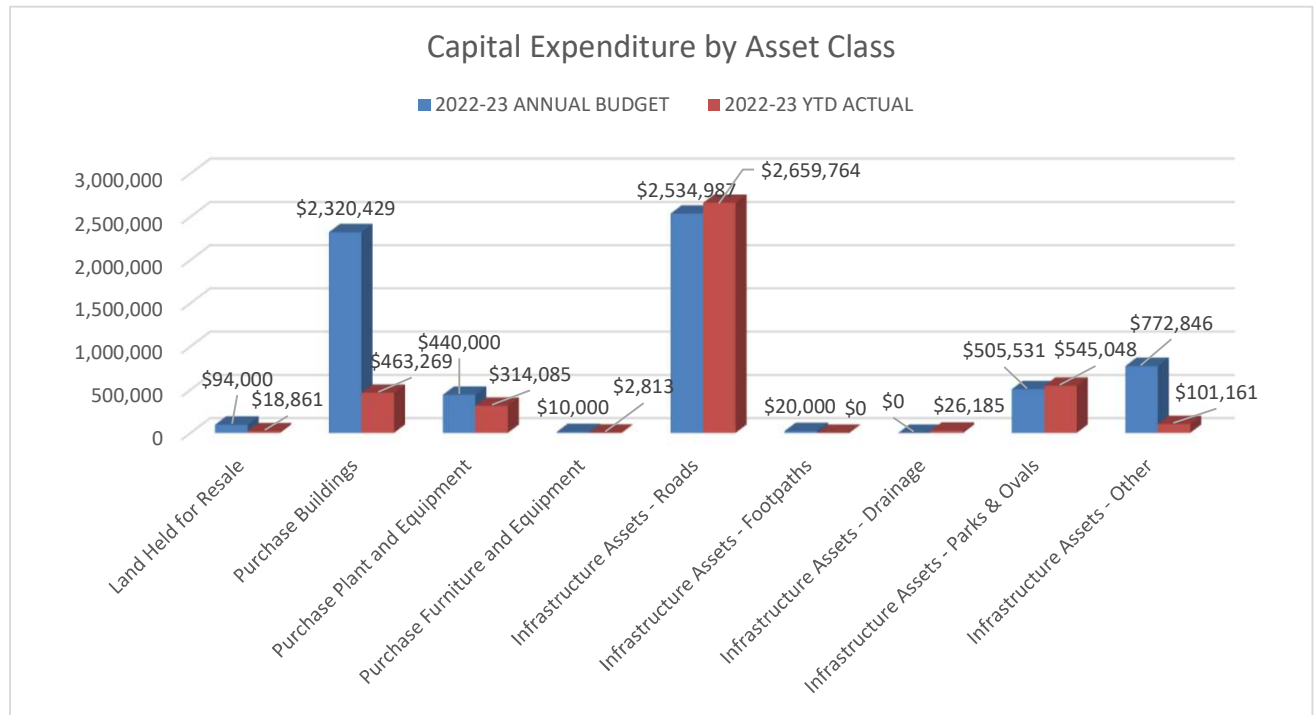
SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 30 APRIL 2023



SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 30 APRIL 2023



SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 30 APRIL 2023



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$		\$	\$	
General Purpose Funding	(90,205)	(90,029)	(75,370)	(60,729)	-19%
Governance	(758,604)	(664,929)	(642,864)	(679,302)	6%
Law, Order, Public Safety	(330,006)	(458,099)	(275,698)	(255,779)	-7%
Education and Welfare	(56,340)	(56,026)	(47,407)	(54,862)	16%
Health	(156,500)	(180,584)	(130,758)	(145,857)	12%
Housing	(2,910,083)	(3,030,351)	(2,441,533)	(2,048,143)	-16%
Community Amenities	(687,807)	(678,407)	(573,420)	(492,239)	-14%
Recreation and Culture	(1,631,970)	(1,585,272)	(1,362,668)	(827,257)	-39%
Transport	(3,766,062)	(3,767,536)	(3,142,783)	(1,619,173)	-48%
Economic Services	(1,026,359)	(988,134)	(858,105)	(747,423)	-13%
Other Property and Services	(70,200)	(70,200)	(79,362)	344,414	-534%
Operating Expenses	(11,484,136)	(11,569,567)	(9,629,969)	(6,586,351)	
REVENUE					
General Purpose Funding	5,111,371	5,026,956	4,968,984	4,974,954	0%
Governance	35,300	35,300	36,415	31,232	-14%
Law, Order, Public Safety	104,150	242,735	80,999	251,010	210%
Education and Welfare	39,984	39,984	46,451	32,736	-30%
Health	2,200	2,200	1,833	1,411	-23%
Housing	2,522,000	2,512,000	2,100,249	2,032,995	-3%
Community Amenities	399,320	401,201	376,746	376,536	0%
Recreation and Culture	106,295	106,295	68,457	10,835	-84%
Transport	178,000	178,000	168,000	9,235	-95%
Economic Services	182,332	150,832	151,937	164,604	8%
Other Property & Services	159,501	159,501	125,912	154,536	23%
Operating Revenue	8,840,453	8,855,004	8,125,984	8,040,083	
<i>Sub-total</i>	<i>(2,643,683)</i>	<i>(2,714,563)</i>	<i>(1,503,985)</i>	<i>1,453,732</i>	
FINANCE COSTS (INTEREST)					
Health	(2,100)	(2,100)	(2,100)	(2,100)	0%
Housing	(45,063)	(45,063)	(37,593)	(30,865)	-18%
Recreation & Culture	(70,075)	(70,075)	(49,042)	(56,774)	16%
Transport	(1,669)	(1,669)	(1,669)	(2,027)	21%
Economic Services	(14,811)	(14,811)	0	0	0%
Total Finance Costs	(133,718)	(133,718)	(90,404)	(91,766)	
NON-OPERATING REVENUE					
Law, Order & Public Safety	16,000	13,000	16,000	0	-100%
Education & Welfare	107,000	107,000	100,000	0	-100%
Housing	461,900	461,900	461,900	0	-100%
Community Amenities	955,685	750,000	955,685	234,705	-75%
Recreation & Culture	774,005	774,005	525,785	413,707	-21%
Transport	1,901,316	3,701,316	1,094,462	2,073,898	89%
Economic Services	103,806	103,806	0	0	0%
Total Non-Operating Revenue	4,319,712	5,911,027	3,153,832	2,722,310	
PROFIT/(LOSS) ON SALE OF ASSETS					
Housing - Loss	0		0	(3,809)	0%
Other Property & Services - Loss	(26,000)	(26,000)	(26,000)	0	-100%
Other Property & Services - Profit	9,000	9,000	16,000	0	-100%
Total Profit/(Loss)	(10,000)	(10,000)	(10,000)	(3,809)	
NET RESULT	1,532,311	3,052,746	1,549,443	4,080,467	
Changes in Revaluation Surplus				0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,549,443	4,080,467	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

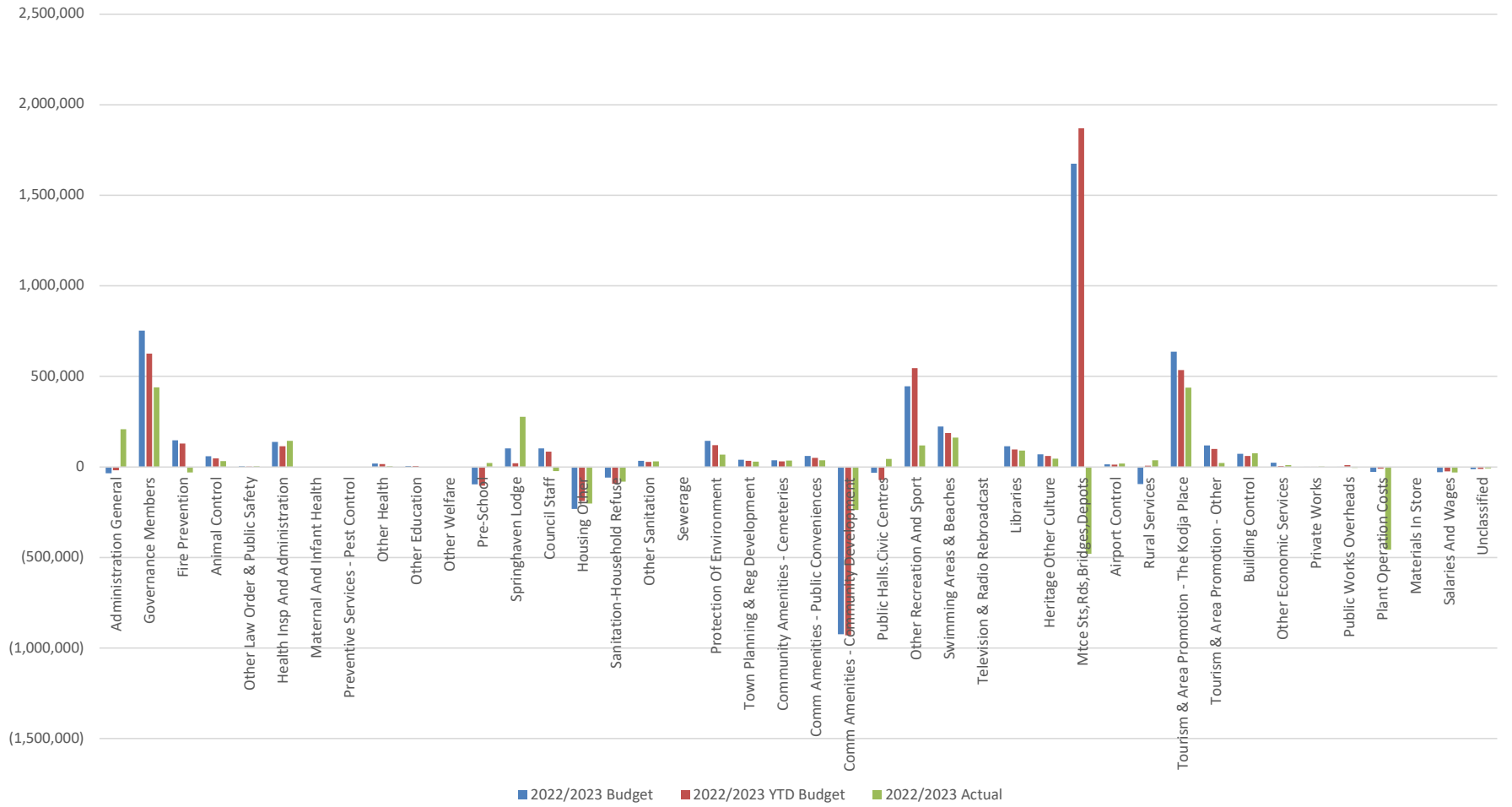
Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET	2022-23 YTD ACTUAL	VARIANCE
Expenses					
Employee Costs	(4,612,337)	(4,743,335)	(3,843,460)	(4,039,192)	5%
Materials and Contracts	(2,771,887)	(2,624,343)	(2,309,813)	(1,922,698)	-17%
Utility Charges	(308,791)	(310,391)	(257,316)	(316,186)	23%
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(3,145,220)	0	-100%
Interest Expenses	(133,718)	(133,718)	(90,404)	(105,947)	17%
Insurance Expenses	(393,812)	(384,570)	(393,812)	(409,083)	4%
Other Expenditure	377,106	267,488	319,652	114,988	-64%
	(11,617,854)	(11,703,285)	(9,720,373)	(6,678,118)	
Revenue					
Rates	4,520,422	4,586,007	4,520,439	4,593,096	2%
Operating Grants, Subsidies and Contributions	2,472,655	2,465,940	2,023,167	1,824,939	-10%
Fees and Charges	1,536,186	1,505,867	1,322,397	1,245,268	-6%
Service Charges	0	0	0	0	0%
Interest Earnings	71,019	71,019	59,180	65,109	10%
Other Revenue	240,171	226,171	193,802	297,948	54%
	8,840,453	8,855,004	8,118,984	8,026,359	
	(2,777,401)	(2,848,281)	(1,601,389)	1,348,241	
Non-Operating Grants, Subsidies & Contributions	4,319,712	5,911,027	3,160,832	2,736,035	-13%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0	0%
Profit on Asset Disposals	16,000	16,000	16,000	0	-100%
Loss on Asset Disposals	(26,000)	(26,000)	(26,000)	(3,809)	-85%
	4,309,712	5,901,027	3,150,832	2,732,226	
Net Result	1,532,311	3,052,746	1,549,443	4,080,467	
Other Comprehensive Income					
Changes on revaluation of non-current assets	0	0	0	0	
Total Other Comprehensive Income	0	0	0	0	
TOTAL COMPREHENSIVE INCOME	1,532,311	3,052,746	1,549,443	4,080,467	

Net Cost per Sub-Program (Excluding General Purpose Funding)



SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 APRIL 2023

	Note	2021-22 ACTUAL \$	2022-23 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		1,480,770	1,749,717	268,947
Restricted Cash & Cash Equivalents		4,019,914	3,799,232	-220,682
Trade and other receivables		762,987	789,393	26,406
ATO Receivables		87,441	-76,213	-163,654
Inventories		20,905	50,276	29,370
Land Held for Resale		151,000	169,861	18,861
Total current assets		6,523,017	6,482,265	-40,752
Non-current assets				
Trade and other receivables		96,883	96,883	0
LG House Unit Trust		97,255	97,255	0
Land Held for Resale		0	0	0
Land		2,348,500	2,348,500	0
Buildings		27,975,493	28,438,762	463,269
Furniture & Equipment		368,455	399,627	31,172
Plant & Equipment		4,088,922	4,330,705	241,783
Tools		1,673	1,673	0
Roads Infrastructure		93,409,952	96,069,716	2,659,764
Kerbing Infrastructure		2,684,095	2,684,095	0
Drainage Infrastructure		11,492,499	11,518,684	26,185
Bridges Infrastructure		5,793,354	5,793,354	0
Footpaths Infrastructure		1,110,450	1,110,450	0
Parks Infrastructure		2,041,885	2,470,770	428,886
Other Infrastructure		5,783,894	6,001,987	218,093
Infrastructure Assets		0	0	0
Total non-current assets		157,293,309	161,362,460	4,069,151
Total assets		163,816,327	167,844,725	4,028,399
Current liabilities				
Trade and other payables		2,971,529	3,353,304	-381,775
ATO Liabilities		79,567	0	79,567
Contracts Liability		1,049,303	1,049,303	0
Interest-bearing loans and borrowings		413,134	58,857	354,277
Provisions		731,667	731,667	0
Total current liabilities		5,245,200	5,193,131	52,069
Non-current liabilities				
Interest-bearing loans and borrowings		4,835,980	4,835,980	0
Non-Current Payables		0	0	0
Provisions		102,397	102,397	0
Total non-current liabilities		4,938,378	4,938,378	0
Total liabilities		10,183,577	10,131,509	52,069
Net assets		153,632,749	157,713,216	4,080,467
Equity				
Retained surplus		62,533,169	62,753,852	220,683
Net Result		0	4,080,467	4,080,467
Reserve - asset revaluation		87,079,665	87,079,665	0
Reserve - Cash backed		4,019,915	3,799,232	-220,683
Total equity		153,632,749	157,713,216	4,080,467

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE
FOR THE PERIOD ENDING 30 APRIL 2023

	2022-23 ANNUAL BUDGET	2022-23 AMENDED BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$		\$	\$			
Rates	4,520,422	4,586,007	4,520,439	4,593,096	72,657	Within Threshold	
Operating Grants and Subsidies	2,472,655	2,465,940	2,023,167	1,824,939	(198,228)	Within Threshold	
Fees and Charges	1,536,186	1,505,867	1,322,397	1,245,268	(77,129)	Within Threshold	
Interest Earnings	71,019	71,019	59,180	65,109	Within Threshold	10.02%	
Profit on Asset Disposal	16,000	16,000	16,000	0	(16,000)	(100.00%)	▼
Other Revenue	240,171	226,171	193,802	297,948	104,146	53.74%	▲
	8,856,453	8,871,004	8,134,984	8,026,359			
LESS OPERATING EXPENDITURE							
Employee Costs	(4,612,337)	(4,743,335)	(3,843,460)	(4,039,192)	(195,731)	Within Threshold	▲
Materials & Contracts	(2,771,887)	(2,624,343)	(2,309,813)	(1,910,461)	399,353	(17.29%)	▼
Utilities	(308,791)	(310,391)	(257,316)	(316,186)	(58,870)	22.88%	▼
Depreciation on Non-Current Assets	(3,774,415)	(3,774,415)	(3,145,220)	0	3,145,220	100.00%	▲
Interest Expense	(133,718)	(133,718)	(90,404)	(105,947)	(15,543)	17.19%	▼
Insurances	(393,812)	(384,570)	(393,812)	(409,083)	(15,271)	Within Threshold	
Loss on Asset Disposal	(26,000)	(26,000)	(26,000)	(3,809)	22,191	85.35%	▲
Other Expenditure	377,106	267,488	319,652	102,751	(216,902)	(67.86%)	
	(11,643,854)	(11,729,285)	(9,746,374)	(6,681,927)			
<i>Increase(Decrease)</i>	(2,787,401)	(2,858,281)	(1,611,389)	1,344,432			
ADD							
Movement in Employee Benefits (Non-current)	0	0	0	0	Within Threshold	0.00%	
Movement in Employee Benefits (Current)	0	0	0	0	Within Threshold	0.00%	
Movement in Doubtful Debt Provision	2,000	2,000	0	0	Within Threshold	0.00%	
Profit on the disposal of assets	(16,000)	(16,000)	0	3,809	Within Threshold	0.00%	
Loss on the disposal of assets	26,000	26,000	0	0	Within Threshold	0.00%	
Depreciation Written Back	3,774,415	3,774,415	3,145,220	0	(3,145,220)	(100.00%)	▼
	3,786,415	3,786,415	3,145,220	3,809			
<i>Sub Total</i>	999,014	928,134	1,533,831	1,348,241			
INVESTING ACTIVITIES							
Land Held for Resale	(94,000)	(94,000)	(94,000)	(18,861)	75,139	0.00%	
Purchase Buildings	(2,320,429)	(2,021,024)	(2,320,429)	(463,269)	1,857,160	(79.94%)	
Purchase Plant and Equipment	(440,000)	(418,220)	(440,000)	(314,085)	125,915	(80.04%)	
Purchase Furniture and Equipment	(10,000)	(12,575)	(10,000)	(2,813)	Within Threshold	(28.62%)	
Infrastructure Assets - Roads	(2,534,987)	(4,717,157)	(2,240,784)	(2,659,764)	(418,980)	(71.87%)	
Infrastructure Assets - Footpaths	(20,000)	0	(20,000)	0	20,000	18.70%	
Infrastructure Assets - Drainage	0	0	0	(26,185)	(26,185)	(100.00%)	
Infrastructure Assets - Parks & Ovals	(505,531)	(678,194)	(490,531)	(545,048)	(54,517)	0.00%	
Infrastructure Assets - Other	(772,846)	(763,990)	(88,500)	(101,161)	(12,661)	11.11%	
Proceeds from Sale of Assets	72,000	72,000	72,000	39,364	(32,636)	14.31%	
Contributions for the Development of Assets	4,319,712	5,911,027	3,160,832	2,736,035	(424,797)	(45.33%)	▼
	(2,306,081)	(2,722,133)	(2,471,412)	(1,355,785)		(13.44%)	▼
FINANCING ACTIVITIES							
Repayment of Debt - Loan Principal	(413,134)	(413,134)	(354,234)	(354,277)	Within Threshold	Within Threshold	
Loans Raised	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer to Springhaven Reserves	0	0	0	0	Within Threshold	0.00%	
Transfer from Springhaven Reserves	0	0	0	(250,000)	(250,000)	0.00%	
Transfer from Reserves	759,623	1,184,349	0	250,000	250,000	0.00%	
Transfer to Reserves	(114,867)	(52,670)	0	(29,318)	(29,318)	0.00%	
	831,622	1,318,545	245,766	(383,595)			
Plus Rounding							
<i>Sub Total</i>	(475,445)	(475,454)	(691,815)	(391,139)			
FUNDING FROM							
Estimated Opening Surplus at 1 July	475,454	475,454	475,454	475,454	Within Threshold	Within Threshold	
Closing Funds	0	0	0	0			
	475,454	475,454	475,454	475,454			
NET SURPLUS/(DEFICIT)	9	0	(216,361)	84,315			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 30 APRIL 2023

	ACTUAL 30 JUNE 2022	ACTUAL YTD
Cash - Unrestricted	\$1,480,770	\$1,749,717
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$4,019,914	\$3,799,232
Accounts Receivable - Rates	\$366,677	\$458,347
Accounts Receivable - Sundry	\$313,510	\$241,739
GST Receivable	\$7,874	\$13,094
Inventories	\$20,905	\$50,276
Land held for Resale	\$579,045	\$169,861
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$6,788,695	\$6,482,265
LESS: CURRENT LIABILITIES		
Payables	(\$655,439)	(\$626,793)
ATO Liabilities	(\$10,683)	(\$753,905)
Contract Liabilities	(\$1,049,303)	(\$1,049,303)
Employee Provisions	(\$731,667)	(\$731,667)
Accrued Interest on Loans	(\$27,606)	(\$27,606)
Interest Bearing Loans	(\$389,262)	(\$58,857)
Springhaven Accommodation Bonds	(\$2,195,000)	(\$1,945,000)
CURRENT LIABILITIES	(\$5,058,960)	(\$5,193,131)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$4,019,914)	(\$3,799,232)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$389,262	\$58,857
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$579,045)	(\$169,861)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$2,195,000	\$1,945,000
Add Back Accrued Interest on Loans	\$27,606	\$27,606
Add: Current liabilities not expected to be cleared at end of year	\$731,667	\$731,667
Roundings	\$1	\$1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$475,454	\$84,315

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Rates	4,520,439	4,593,096	72,657	Within Threshold	PERMANENT	Additional rates raised.
Operating Grants	2,023,167	1,824,939	(198,228)	Within Threshold	PERMANENT/ TIMING	Financial assistance grants, Playgroup grant, Springhaven Care Subsidy, and Landcare funding lower than anticipated for reporting period.
Fees & Charges	1,322,397	1,245,268	(77,129)	Within Threshold	TIMING	Rental income for Springhaven, Domestic Refuse Collection charges, Private Works charges and lease fees for KSC properties higher than anticipated for reporting period.
Interest Earnings	59,180	65,109	Within Threshold	10%	PERMANENT	Increase in interest earned on Reserve funds due to higher interest rates.
Other Revenue	193,802	297,948	104,146	54%	TIMING	Childcare Centre Fence reimbursement, Springhaven Miscellaneous Income, Diesel Fuel Rebate, and Workers compensation reimbursements, higher than anticipated for reporting period.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

EXPLANATION OF MATERIAL VARIANCES

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$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(3,843,460)	(4,039,192)	(195,731)	Within Threshold	TIMING	Increase in operational employee costs due to higher percentage of employee time spent on operational projects. Expenditure on capital works is expected to increase in the coming months.
Depreciation on Assets	(3,145,220)	0	3,145,220	100%	TIMING	Depreciation unable to be raised until after annual audit is complete
Interest Expense	(90,404)	(105,947)	(15,543)	17%	TIMING	Higher interest for the period for Housing loans and Recreation Loans, and land Development Loan.
Insurances	(393,812)	(409,083)	(15,271)	Within Threshold	PERMANENT	Workers Compensation Insurance premiums higher.
Other Expenses	319,652	102,751	(216,902)	-68%	TIMING	Administration overhead allocations lower than anticipated for reporting period.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Investing Activities</u>						
Land held for Resale	(94,000)	(18,861)	75,139	-80%	TIMING	Subdivisional expenses lower than anticipated for reporting period.
Buildings	(2,320,429)	(463,269)	1,857,160	-80%	TIMING	Playgroup/Toy Library Building renewals, Staff housing upgrades, Springhaven building renewal expenses, Men's Shed construction expenses, and Harrison Place Toilet construction expenses lower for reporting period.
Plant & Equipment	(440,000)	(314,085)	125,915	-29%	TIMING	Major plant purchases and Kodja Place Equipment expenses lower for reporting period.
Infrastructure - Roads	(2,240,784)	(2,659,764)	(418,980)	19%	TIMING	Regional Road Group project expenses higher for reporting period. Roads to Recovery project expenses lower for reporting period. Jingalup Road construction project and Kojonup-Darkan Shoulder project not included in budget.
Infrastructure - Parks & Ovals	(490,531)	(545,048)	(54,517)	11%	PERMANENT/ TIMING	Payment for playspace not included in budget estimate. Netball courts & roof project expenses, Apex Park Playground expenses, Showgrounds Retaining Wall expenses, Trails Hub construction expenses lower for reporting period.
Infrastructure - Others	(88,500)	(101,161)	(12,661)	14%	TIMING	Water harvesting project and Town furniture project expenditure higher than anticipated for reporting period.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023

EXPLANATION OF MATERIAL VARIANCES

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Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Financing Activities</u>						
Loans Raised	600,000	0	(600,000)	-100%	TIMING	New loans for communications tower and Harrison Place toilets not yet raised.
Transfer from Springhaven Bond Liability	0	(250,000)	(250,000)	0%	PERMANENT	Reduction in Springhaven restricted liability due to refund of bond.
Transfer from Cash Backed Reserves	0	250,000	250,000	0%	PERMANENT	Transfer from Springhaven Cash Backed Reserve for refund of bond.
Transfer to Cash backed Reserves	0	(29,318)	(29,318)	0%	TIMING	Interest earned on Reserve funds higher due to increase in interest rates.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
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PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Governance									
C191	Shire Administration Centre - Building Renewal/Improvement		MCCS	L&B	Renewal	14,989	14,989	6,805	45%
						14,989	14,989	6,805	
Law Order & Public Safety									
C138	Bush Fire Repeater Tower	5.1.2	MRS	Infr.	New	489,346	489,346	2,273	0.5%
C440	Cat Pound		MRS	L&B	New	16,000	16,000	0	0%
						505,346	505,346	2,273	
Education & Welfare									
C107	Playgroup/Toy Library		BMC	L&B	Renewal	39,000	39,000	0	0%
C441	Old School - Re-Roof		BMC	L&B	Renewal	100,000	100,000	0	0%
						139,000	139,000	0	
Housing									
C157	Staff - 15 Loton Close		CEO	L&B	New	50,000	0	0	0%
C140	Staff - 34 Katanning Road		MRS	L&B	Upgrade	150,000	150,000	6,121	4%
C141	Staff - 39 Vanzuilecom St		MRS	L&B	Upgrade	150,000	150,000	0	0%
C147	Springhaven - Furniture	2.2.6	MACS	F&E	New	10,000	10,000	237	2%
C195	Springhaven - Building	2.2.14	MACS	L&B	Renewal	200,000	200,000	0	0%
C427	Springhaven - Building - ACAR Grant		MACS	L&B	Renewal	285,000	285,000	250,007	88%
C313	Jean Sullivan Units - Building Renewal		BMC	L&B	Upgrade	10,000	10,000	7,700	77%
C145	ILU's - Building Renewal		BMC	L&B	Renewal	18,793	18,793	0	0%
						873,793	823,793	264,065	
Community Amenities									
C407	Refuse Site Development		MRS	Infr.	Upgrade	50,000	50,000	5,029	10%
C442	Mens Shed - Construction of New		MCCS	L&B	New	1,000,000	750,000	10,167	1%
C355	Town Furniture		MWS	Infr.	New	40,000	40,000	26,264	66%
						1,090,000	840,000	41,460	
Recreation & Culture									
C198	Historic Buildings - Capital Improvement		BMC	L&B	Renewal	30,000	25,595	25,595	85%
C428	Sub-division - Harness Display Shed		MRS	L&B	New	12,000	12,000	7,720	64%
C408	Harrison Place Toilets & Park	1.1.8	MWS	L&B	Upgrade	200,000	200,000	113,425	57%
C430	Sporting Complex - Audio Visual	1.2.10	MCCS	F&E	New	0	2,575	2,575	0%
C443	Showgrounds Retaining Wall		CEO	Infr.	New	6,000	6,000	0	0%
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	Infr.	Renewal	258,815	258,815	203,485	79%
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	Infr.	New	15,000	226,001	218,727	1458%
C176	Oval Shade Structure		MWS	Infr.	Renewal	0	0	2,078	0%
C112	Muradup Playground Equipment		MWS	Infr.	Renewal	0	0	951	0%
C409	Swimming Pool - New Fence Eastern Boundary		MWS	Infr.	Renewal	0	8,685	8,685	0%
7104	Swimming Pool - Shade		MWS	Infr.	Renewal	0	0	248	0%
C444	Sporting Complex - Hall of Fame Signage		MCCS	Infr.	New	8,000	33,685	0	0%
C445	Turkey Nest Dam		SH	Infr.	Upgrade	5,000	0	0	0%
C446	Newstead Park - Shade Sail		SH	Infr.	New	10,000	10,000	0	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	27,330	27,330	0	0%
C447	Contribution to Bowling Club New Green		MCCS	Infr.	Upgrade	114,500	116,162	116,162	101%
C448	Trails Hub Construction		MCCS	Infr.	New	40,000	0	0	0%
C412	Apex Park Drainage & Car Park & RV		MCCS	Infr.	Upgrade	0	0	5,723	0%
C413	Trails Construction		MCCS	Infr.	New	33,886	33,886	0	0%
						760,531	960,734	705,375	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	380,000	380,000	275,865	73%
						380,000	380,000	275,865	

SHIRE OF KOJONUP
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PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Original Budget	2022/2023 Amended Budget	2022/2023 YTD Actuals	% of Annual Budget
Transport - Infrastructure									
C433	Footpaths - Albany Highway Ramps	1.1.6	MWS	Infr.	Upgrade	20,000	0	0	0%
C449	Parking Bays		MWS	Infr.	New	50,000	50,000	0	0%
C434	Spring Street	1.1.5	MWS	Infr.	Renewal	54,203	0	0	0%
C414	Reconstruct - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	19,374	38,931	20,220	104%
C417	Widening - Shamrock Road	1.1.5	MWS	Infr.	Upgrade	600,000	600,000	468,756	78%
C436	Widening - Shamrock Road (2021/2022 Project)	1.1.5	MWS	Infr.	Upgrade	111,229	112,096	112,621	101%
C437	Widening - Tambellup West Road		MWS	Infr.	Upgrade	0	0	60,857	0%
C248	Widening - Broomehill Kojonup Road	1.1.5	MWS	Infr.	Upgrade	154,681	154,681	154,381	100%
C450	Widening - Tambellup West Road	1.1.5	MWS	Infr.	Upgrade	300,000	300,000	189,760	63%
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	150,000	165,613	150,349	100%
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	Infr.	Renewal	120,000	159,235	128,798	107%
C321	Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	Infr.	Renewal	120,000	120,000	119,165	99%
CJ451	Bitumen Reseal - Boscabel Road (western end)	1.1.5	MWS	Infr.	Renewal	21,000	27,804	23,265	111%
CJ452	Bitumen Reseal - Boscabel Road (town)	1.1.5	MWS	Infr.	Renewal	65,000	0	0	0%
C172	Seal - Riverdale Road	1.1.5	MWS	Infr.	Renewal	413,000	413,000	310,823	75%
CJ453	Seal - Balgarup Road	1.1.5	MWS	Infr.	Renewal	176,500	296,500	296,178	168%
CJ454	Seal - Samson Road	1.1.5	MWS	Infr.	Renewal	120,000	0	0	0%
CJ455	Floodway - Pearce Road	1.2.8	MWS	Infr.	Renewal	20,000	20,000	25,105	126%
C460	Road Widening - Jingalup Rd 22/23		MWS	Infr.	Upgrade	0	420,000	588,728	0%
C461	Kojonup Darkan Shoulder Seal		MWS	Infr.	Upgrade	0	1,800,000	8,455	0%
C308	Wooden Culvert Replacement - Carlecatup Road	1.2.8	MWS	Infr.	Upgrade	30,000	30,000	26,185	87%
C246	Widening - Kojonup Darkan Rd		MWS	Infr.	Upgrade	0	297	297	0%
C416	Reconstruct - Benn Pde		MWS	Infr.	Upgrade	0	0	388	0%
C173	Gravel Resheeting Program		MWS	Infr.	Upgrade	0	0	824	0%
C404	Electronic Speed Signs		MWS	P&E	Upgrade	0	770	770	0%
C361	Signage Upgrades		MWS	Infr.	Upgrade	10,000	9,000	794	8%
						2,554,987	4,717,927	2,686,719	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	BMC	L&B	Renewal	10,000	10,000	0	0%
C435	Kodja Place - Rose Maze		SH	Infr.	Renewal	19,000	19,000	1,287	7%
C456	Kodja Place - Equipment Upgrade		CEO	P&E	New	60,000	37,450	37,450	62%
CJ457	EV Charger Parking Bay		MWS	Infr.	Upgrade	15,000	0	0	0%
C054	Promotional Signage at Airstrip	1.4.7	MCCS	Infr.	New	30,000	16,774	0	0%
C261	Blackwood Road Dam		MWS	Infr.	Upgrade	0	0	137	0%
C424	- Muradup Standpipe	4.3.1	MRS	Infr.	Upgrade	55,000	55,000	51,277	93%
C310	Subdivision Expenses	2.4.3	CEO	L4R	Upgrade	94,000	94,000	18,861	20%
						283,000	232,224	109,011	
Other Property & Services									
C458	Radios - Communication		MWS	Infr.	Renewal	40,000	30,000	0	0%
C459	Traffic Counters		MWS	Infr.	New	21,500	21,500	3,884	18%
C286	Chemical Shed - replacement/upgrade		SH	L&B	Renewal	34,647	39,647	35,730	103%
						96,147	91,147	39,613	
Total Capital Expenditure						6,697,793	8,705,160	4,131,184	61.7%

SUMMARIES:				
Land Held for Resale	94,000	94,000	18,861	20.1%
Land & Buildings	2,320,429	2,021,024	463,269	20.0%
Infrastructure	3,833,364	6,159,341	3,332,157	86.9%
Plant & Equipment	440,000	418,220	314,085	71.4%
Furn & Equipment	10,000	12,575	2,813	28.1%
	6,697,793	8,705,160	4,131,184	61.7%
Asset Renewal	2,356,651	2,317,937	1,608,773	68.3%
New Asset	2,271,732	2,135,217	585,162	25.8%
Upgrading Asset	2,069,410	4,252,006	1,937,250	93.6%
	6,697,793	8,705,160	4,131,184	61.7%
Chief Executive Officer	210,000	137,450	56,311	26.8%
Manager Corporate & Community Services	1,515,190	1,452,887	563,644	37.2%
Manager Works & Services	3,251,487	5,398,112	3,118,255	95.9%
Senior Horticulturalist	95,977	95,977	37,016	38.6%
Manager Regulatory Services	922,346	922,346	72,419	7.9%
Building Maintenance Coordinator	207,793	203,388	33,295	16.0%
Manager Aged Care Services	495,000	495,000	250,244	50.6%
	6,697,793	8,705,160	4,131,184	61.7%

SHIRE OF KOJONUP
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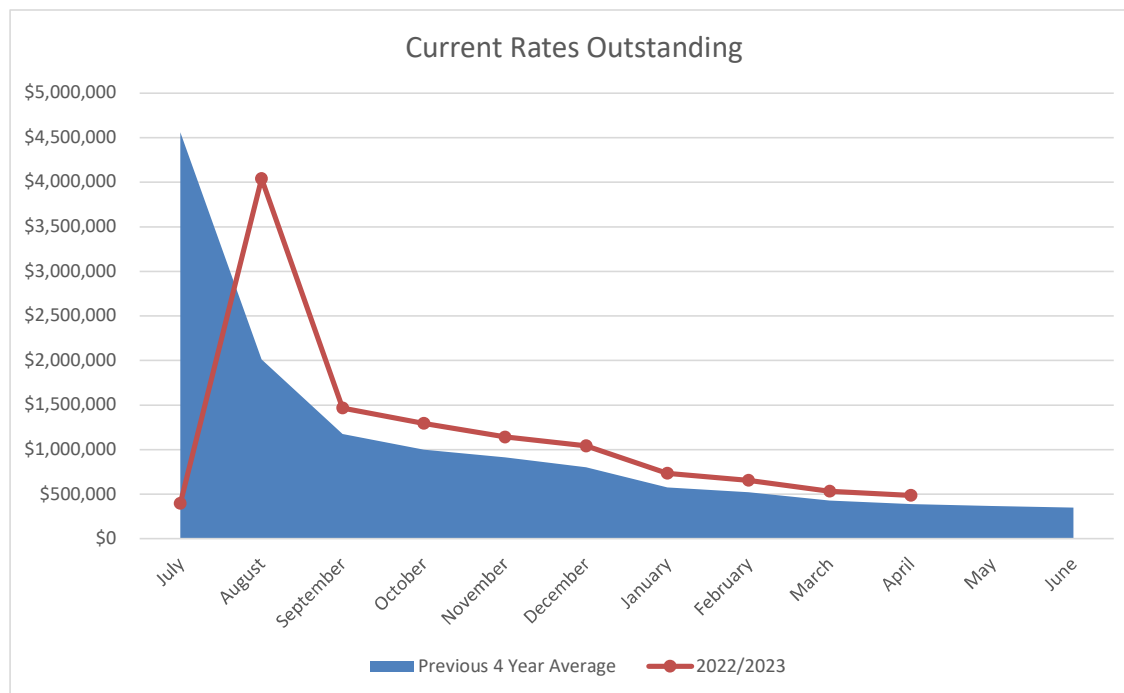
RESERVES - CASH BACKED	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement	582,449	4,434	0	586,883	582,448	0	(202,470)	379,978
Economic Development	88,507	674	0	89,181	88,507	89	(64,000)	24,596
Employee Leave	235,650	1,794	0	237,444	235,650	10,236	0	245,886
Springhaven Lodge (Bonds)	2,195,000	2,079	(250,000)	1,947,079	2,195,000	0	0	2,195,000
Low Income Housing	83,483	636	0	84,118	83,483	11,583	(10,000)	85,066
Sporting Facility	62,737	443	0	63,180	62,737	63	(42,178)	20,622
Springhaven Building Upgrade & Renewal	2,165	13,432	0	15,597	2,165	2,197	0	4,362
Bushfire Communications	89,346	680	0	90,026	89,346	89	(89,346)	89
Landfill Waste Management	80,047	609	0	80,656	80,047	26,550	(50,000)	56,597
Kodja Place Tourist Precinct	10,007	76	0	10,083	10,007	10	(10,000)	17
Energy Efficiency	0	(0)	0	0	0	0	0	0
Land Acquisition and Development	37,289	285	0	37,574	37,289	37	(37,000)	326
Community Grant Scheme	9,745	75	0	9,820	9,745	10	0	9,755
Independent Living Units	158,168	1,204	0	159,372	158,168	158	(18,793)	139,533
Spencer Street Youth Precinct	31,270	238	0	31,508	31,270	31	(20,000)	11,301
Natural Resource Management	97,430	742	0	98,172	97,430	60,097	(83,164)	74,363
Day Care Building Maintenance	14,766	128	0	14,893	14,766	15	(7,000)	7,781
Swimming Pool	40,469	308	0	40,777	40,469	40	0	40,509
Springhaven Equipment	16,503	126	0	16,629	16,503	17	(10,000)	6,520
Saleyards	39,555	301	0	39,856	39,555		(9,570)	29,985
RSL Hall Building Renewal	10,301	78	0	10,379	10,301	10	0	10,311
Benn Parade Multi-Facility	14,301	101	0	14,402	14,301	14	(14,301)	14
Townscape	49,801	379	0	50,181	49,801	50	(49,801)	50
Playgrounds & Parks	20,027	152	0	20,179	20,027	20	(10,000)	10,047
Memorial & Lesser Hall Upgrade & Renewal	7,146	54	0	7,201	7,146	7	0	7,153
The Kodja Place Building Upgrade & Renewal	17,628	119	0	17,747	17,628	18	(10,000)	7,646
Shire Office/Library Building Upgrade & Renewal	1,007	0	0	1,007	1,007	1	0	1,008
Sporting Complex Building Upgrade & Renewal	1,080	48	0	1,128	1,080	1	0	1,081
Netball Court Resurfacing	1,007	0	0	1,007	1,007	3,501	0	4,508
The Spring	16,018	122	0	16,140	16,018	16	(16,000)	34
Trails Network Construction	6,007	(0)	0	6,007	6,009	6	(6,000)	15
Works Depot Building Upgrade & Renewal	1,006	0	0	1,006	1,006	1	0	1,007
The Kodja Place Master Plan Implementation	0	0	0	0	0	0	0	0
	4,019,914	29,318	(250,000)	3,799,231	4,019,916	114,867	(759,623)	3,375,160

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RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-22	Levy for 2022/23	Collectable	Received	Outstanding
Property Rates	\$ 226,976	\$ 4,590,990	\$ 4,817,966	\$ (4,544,018)	\$ 273,948
Rubbish Charges	\$ 37,218	\$ 265,706	\$ 302,924	\$ (259,279)	\$ 43,645
Emergency Services Levy	\$ 18,357	\$ 4,007	\$ 22,364	\$ -	\$ 22,364
Instalment fee & Interest	\$ -	\$ 16,383	\$ 16,383	\$ (16,383)	\$ -
Penalty & ESL Interest	\$ 98,481	\$ 23,287	\$ 121,767	\$ (17,493)	\$ 104,274
Excess Rates	\$ (41,261)	\$ -	\$ (41,261)	\$ (20,394)	\$ (61,655)
Sub- Total	\$ 339,771	\$ 4,900,373	\$ 5,240,144	\$ (4,857,567)	\$ 382,577
					8%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 68,445	\$ 87,495	\$ 155,940	\$ (52,517)	\$ 103,422
	\$ 408,216				\$ 485,999
Pensioner Deferred Rates	\$ 96,883	\$ -	\$ 96,883	\$ -	\$ 96,883
Total Outstanding	\$ 436,653	\$ 4,900,373	\$ 5,337,026	\$ (4,857,567)	\$ 479,460



Sundry Debtors:

	30-Jun-22		30/04/23		Movement This FY
Credit Balance	\$ (14,890)		\$ (32,594)		\$ 17,704
Current	\$ 159,755		\$ 115,373		\$ 44,382
30 - 60 days	\$ 23,458	7%	\$ 30,467	12%	\$ (7,009)
60 - 90 days	\$ 20,631	7%	\$ 3,400	1%	\$ 17,231
Greater than 90 days	\$ 126,610	40%	\$ 127,906	52%	\$ (1,296)
	\$ 315,563		\$ 244,552		

SHIRE OF KOJONUP
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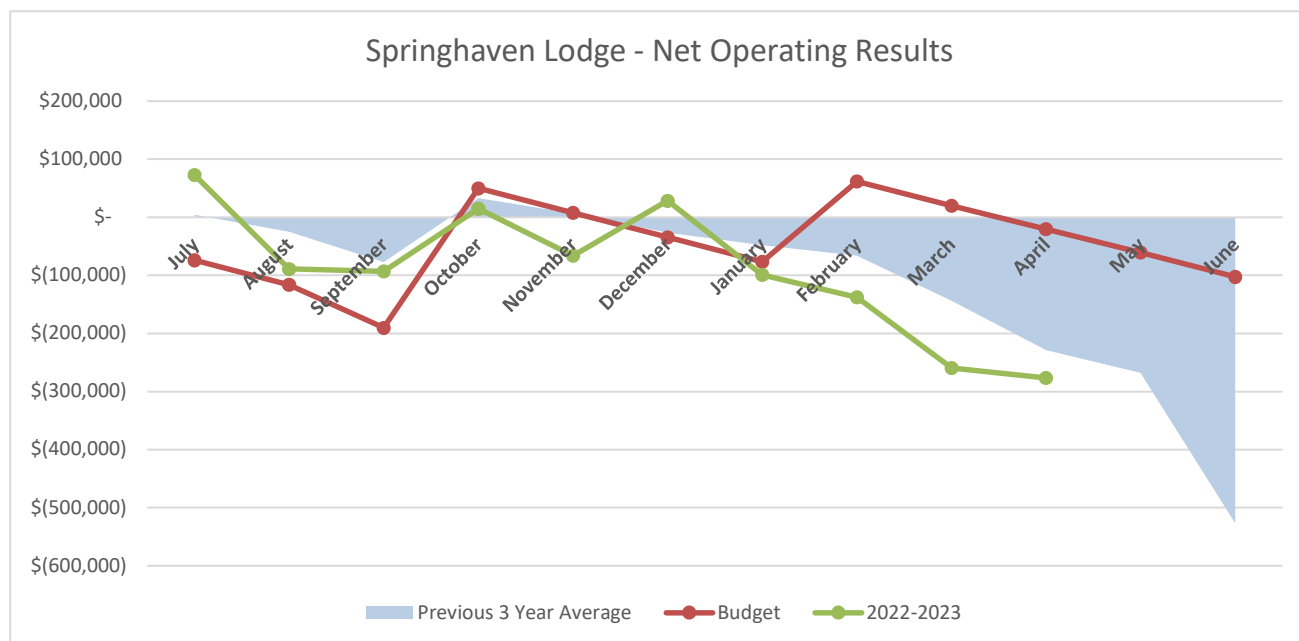
LOAN REPAYMENTS	Loan Number	2023 Actual	2023 New	2023 New	2023 Actual	2023 Actual	2023 Budget	2023 Budget	2023 Budget	2023 Budget	2023 Budget
		Principal 1 July 2022	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2022	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety											
Communications Tower	149	0	0	0	0	0	0	400,000	0	0	400,000
Health											
Medical Centre Donation (137)	137	123,523	0	(8,551)	(2,100)	114,972	123,523	0	(8,551)	(2,100)	114,972
Housing											
Bagg Street Unit (135)	135	68,407	0	(4,868)	(976)	63,539	68,407	0	(9,811)	(1,878)	58,596
Aged Units - GSHI (139)	139	30,377	0	(10,008)	(326)	20,369	30,377	0	(10,008)	(326)	20,369
Staff Housing - GSHI (140)	140	855,837	0	(59,246)	(14,551)	796,591	855,837	0	(59,246)	(14,551)	796,591
GROH Housing - GSHI (138)	138	934,059	0	(110,979)	(13,052)	823,080	934,059	0	(110,979)	(13,052)	823,080
Staff Housing - GSHI (144)	144	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
GROH Housing - GSHI (145)	145	55,000	0	(10,594)	(979)	44,406	55,000	0	(10,594)	(980)	44,406
Staff Housing Renovations (148)	148	300,000	0	(7,159)	(6,620)	292,841	300,000	0	(14,396)	(13,296)	285,604
Recreation and culture											
Sports Complex (134)	134	224,140	0	(8,476)	(5,332)	215,664	224,140	0	(17,162)	(10,454)	206,978
Sports Complex Wall (136)	136	72,050	0	(4,822)	(717)	67,228	72,050	0	(9,692)	(1,385)	62,358
Netball Courts & Roof (143)	143	1,390,000	0	(52,268)	(39,623)	1,337,732	1,390,000	0	(52,268)	(39,623)	1,337,732
Oval Lighting (142)	142	231,128	0	(24,220)	(3,268)	206,908	231,128	0	(24,220)	(3,268)	206,908
Harrison PI Toilets & Park (146)	146	400,000	0	(16,531)	(7,835)	383,469	400,000	0	(33,385)	(15,345)	366,615
Harrison PI Toilets & Park (New)	150	0	0	0	0	0	0	200,000	0	0	200,000
Transport											
Airstrip Lighting (141)	141	136,944	0	(10,005)	(2,027)	126,939	136,944	0	(10,005)	(1,669)	126,939
Economic services											
Land Development (147)	147	386,078	0	(15,955)	(7,562)	370,123	386,078	0	(32,223)	(14,811)	353,855
		5,262,543	0	(354,277)	(105,947)	4,908,266	5,262,543	600,000	(413,134)	(133,718)	5,449,409

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 APRIL 2023**

MAJOR BUSINESS UNITS

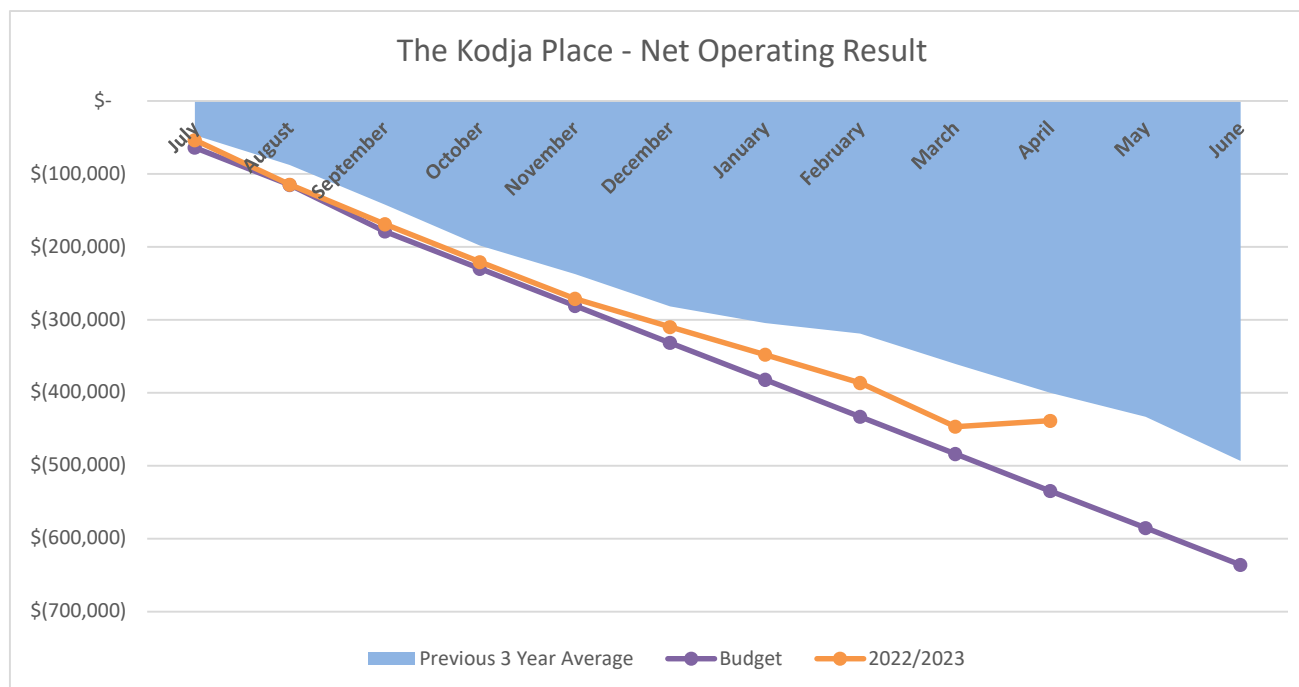
Springhaven Lodge

The Shire of Kojonup owns and operates a 22 bed aged accommodation hostel known as Springhaven Lodge. The following graph shows the operations of Springhaven Lodge (profit or loss) excluding any capital grants. There is also capital expenditure (p.12) and reserve accounts (p.16) associated with Springhaven Lodge.



The Kodja Place Precinct

The Shire of Kojonup owns and operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with TKPP.



SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
Proceeds Sale of Assets								
9605	Proceeds Sale of Assets -	(\$72,000)	(\$39,364)	55%	(\$72,000)	\$0	(\$72,000)	\$0
Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET		(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
Written Down Value								
New	00000 Written Down Value-	\$0	\$0		\$0	\$0	\$0	\$0
Sub Total - WDV ON SALE OF ASSET		\$0	\$0		\$0	\$0	\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0
Total - OPERATING STATEMENT		(\$72,000)	(\$39,364)		(\$72,000)	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES								
OPERATING EXPENDITURE								
1104	Rates Incentive Prize	\$4,167	\$4,766	95%	\$0	\$5,000	\$0	\$5,000
1112	Admin Allocated to Rates (Cash)	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
1122	Admin Allocated to Rates (Non-Cash)	\$1,137	\$0	0%	\$0	\$1,365	\$0	\$1,365
1132	Rating Salaries	\$33,332	\$35,606	89%	\$0	\$40,000	\$0	\$40,000
1162	Superannuation	\$5,000	\$5,286	88%	\$0	\$6,000	\$0	\$6,000
1182	Rates Printing/postage	\$1,833	\$1,747	79%	\$0	\$2,200	\$0	\$2,200
1192	Valuation Expenses	\$12,500	\$1,096	7%	\$0	\$15,000	\$0	\$15,000
1202	Title Searches	\$417	\$199	40%	\$0	\$500	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$1,215	\$1,039	86%	\$0	\$1,215	\$0	\$1,039
1262	Legal Costs Incurred - Rates	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$75,370	\$60,729		\$0	\$90,205	\$0	\$90,029
OPERATING INCOME								
1003	General Rates Levied	(\$4,518,622)	(\$4,590,185)	102%	(\$4,518,622)	\$0	(\$4,584,207)	\$0
1023	Interim Rates	(\$300)	\$0	0%	(\$300)	\$0	(\$300)	\$0
1053	Back Rates	(\$100)	(\$805)	805%	(\$100)	\$0	(\$100)	\$0
1013	Ex-Gratia Rates	(\$1,500)	(\$2,219)	148%	(\$1,500)	\$0	(\$1,500)	\$0
1043	Non Payment Penalty Interest	(\$24,999)	(\$23,287)	78%	(\$30,000)	\$0	(\$30,000)	\$0
1073	Instalment Administration Charge	(\$2,917)	(\$3,951)	113%	(\$3,500)	\$0	(\$3,500)	\$0
1063	Instalment Interest Charge	(\$6,666)	(\$12,432)	155%	(\$8,000)	\$0	(\$8,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$83	\$113	113%	\$100	\$0	\$100	\$0
1283	Settlement & Search Charges	(\$2,917)	(\$4,599)	131%	(\$3,500)	\$0	(\$3,500)	\$0
1263	Legal Expenses - Recovered	(\$1,667)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$4,563,604)	(\$4,641,364)		(\$4,571,422)	\$0	(\$4,637,007)	\$0
Total - GENERAL RATES		(\$4,488,233)	(\$4,580,635)		(\$4,571,422)	\$90,205	(\$4,637,007)	\$90,029

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

<div>SHIRE OF KOJONUP</div> <div>MONTHLY FINANCIAL REPORT</div> <div>Details By function Under The Following Programme Titles</div> <div>And Type Of Activities Within The Programme</div>		YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	30 APRIL 2023			2022-23		30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
002D	Depreciation	\$7,666	\$0	0%	\$0	\$9,200	\$0	\$9,200
1502	Meeting Attendance Fees	\$89,163	\$80,590	75%	\$0	\$107,000	\$0	\$107,000
1508	Members Travelling	\$583	\$339	48%	\$0	\$700	\$0	\$700
1512	Conferences & Training Expenses	\$11,250	\$14,864	110%	\$0	\$13,500	\$0	\$14,864
1522	Members Communications Allowance	\$19,999	\$18,000	75%	\$0	\$24,000	\$0	\$24,000
1532	Election Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0
1542	Presidents/Dep Allowances	\$29,999	\$26,635	74%	\$0	\$36,000	\$0	\$36,000
1562	Refreshments & Functions (Councillors)	\$7,500	\$5,101	57%	\$0	\$9,000	\$0	\$8,000
1572	Refreshments & Functions Staff)	\$3,000	\$4,331	120%	\$0	\$3,600	\$0	\$4,048
1592	Members Insurance	\$9,300	\$9,566	103%	\$0	\$9,300	\$0	\$9,566
1602	Subscriptions	\$11,666	\$13,985	100%	\$0	\$14,000	\$0	\$13,985
1612	Misc Expenses - Members	\$583	\$363	52%	\$0	\$700	\$0	\$450
1624	Integrated Planning Expenses	\$112,496	\$184	0%	\$0	\$135,000	\$0	\$50,000
1632	Vehicle Operating Expenses	\$2,500	\$1,330	44%	\$0	\$3,000	\$0	\$3,000
1642	Advertising	\$0	\$390	0%	\$0	\$0	\$0	\$390
1662	Audit Fees	\$31,665	\$36,125	95%	\$0	\$38,000	\$0	\$38,000
1702	Administration Allocation (Cash)	\$282,075	\$219,807	65%	\$0	\$338,504	\$0	\$328,674
1712	Administration Allocation (Non-Cash)	\$7,583	\$0	0%	\$0	\$9,100	\$0	\$9,100
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$2,000	\$0	\$2,000
1792	Legal Costs	\$1,667	\$5,220	261%	\$0	\$2,000	\$0	\$2,827
2075	VROC - Shared Services	\$1,667	\$3,125	156%	\$0	\$2,000	\$0	\$3,125
2078	VROC - Projects	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$632,028	\$439,955		\$0	\$758,604	\$0	\$664,929
OPERATING INCOME								
1725	Donations/Contributions		\$0	0%	\$0	\$0	\$0	\$0
002P	Profit on Sale of Asset (Gov)	(\$7,000)	\$0	0%	(\$7,000)	\$0	(\$7,000)	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$7,000)	\$0		(\$7,000)	\$0	(\$7,000)	\$0
Total - MEMBERS OF COUNCIL		\$625,028	\$439,955		(\$7,000)	\$758,604	(\$7,000)	\$664,929

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	GOVERNANCE - GENERAL							
	OPERATING EXPENDITURE							
003D	Depreciation (Sch 4)	\$75,830	\$0	0%	\$0	\$91,000	\$0	\$91,000
1852	Salaries - Admin	\$749,970	\$669,514	74%	\$0	\$900,000	\$0	\$850,000
1882	Admin Superannuation	\$95,830	\$82,324	72%	\$0	\$115,000	\$0	\$105,000
1892	Staff Insurances	\$28,000	\$23,166	83%	\$0	\$28,000	\$0	\$23,166
1902	FBT Admin Staff	\$14,166	\$16,319	96%	\$0	\$17,000	\$0	\$17,000
1912	Conference & Training	\$36,249	\$22,262	51%	\$0	\$43,500	\$0	\$31,500
1921	Staff Housing Subsidy	\$27,499	\$26,790	81%	\$0	\$33,000	\$0	\$33,000
1922	Advertising	\$4,167	\$7,475	150%	\$0	\$5,000	\$0	\$5,000
1931	Occupational Risk Co-Ordinator Costs	\$12,083	\$7,308	50%	\$0	\$14,500	\$0	\$14,500
1932	Occ Health & Safety	\$2,667	\$304	9%	\$0	\$3,200	\$0	\$2,700
1942	Staff Uniforms	\$3,333	\$1,982	50%	\$0	\$4,000	\$0	\$3,500
1952	Admin Staff Costs	\$14,999	\$9,392	52%	\$0	\$18,000	\$0	\$15,000
1957	Office Building Maintenance	\$8,333	\$3,386	34%	\$0	\$10,000	\$0	\$5,700
1958	Office - Cleaning & Assoc	\$19,791	\$31,577	133%	\$0	\$23,750	\$0	\$23,750
1959	Office - Utility Charges	\$8,750	\$11,014	105%	\$0	\$10,500	\$0	\$10,500
1962	Office Gardens & Surrounds-Mtce	\$10,433	\$10,933	87%	\$0	\$12,520	\$0	\$12,520
1972	Admin Printing & Stationery	\$20,833	\$25,953	104%	\$0	\$25,000	\$0	\$25,000
1982	Telephone & Internet	\$20,833	\$22,696	91%	\$0	\$25,000	\$0	\$25,000
2002	Office Equip Maint	\$833	\$0	0%	\$0	\$1,000	\$0	\$1,000
2004	Office - Insurance.	\$37,000	\$35,678	96%	\$0	\$37,000	\$0	\$35,678
2006	Donations CEO discretion	\$1,667	\$9	0%	\$0	\$2,000	\$0	\$1,000
2008	Donations - Council	\$1,667	\$2,550	128%	\$0	\$2,000	\$0	\$2,000
2012	Non Capital Purchases	\$4,167	\$5,018	100%	\$0	\$5,000	\$0	\$5,000
2022	Bank Charges	\$13,333	\$16,930	106%	\$0	\$16,000	\$0	\$16,000
2032	Postage & Freight	\$4,583	\$5,405	98%	\$0	\$5,500	\$0	\$5,500
2042	ICT Support	\$29,166	\$24,639	70%	\$0	\$35,000	\$0	\$35,000
1992	ICT Software Licensing Fees	\$43,332	\$57,881	111%	\$0	\$52,000	\$0	\$57,881
2043	ICT Website Subscription & Upgrade	\$4,167	\$15,818	316%	\$0	\$5,000	\$0	\$5,000
2044	ICT Hardware Purchases (<\$5,000)	\$20,833	\$3,999	16%	\$0	\$25,000	\$0	\$18,000
2046	ICT Payroll Software Implementation	\$58,331	\$0	0%	\$0	\$70,000	\$0	\$0
2052	Admin Vehicle Expenses	\$12,083	\$12,635	87%	\$0	\$14,500	\$0	\$14,500
2062	Admin Legal Expenses	\$45,832	\$52,289	95%	\$0	\$55,000	\$0	\$60,000
2072	Consultants Special Projects	\$24,999	\$70,949	236%	\$0	\$30,000	\$0	\$51,537

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
2274	HR/IR Consultants	\$0	\$1,225	0%	\$0	\$0	\$0	\$1,225
2277	Finance Consultants	\$12,500	\$30,163	201%	\$0	\$15,000	\$0	\$33,000
2275	Records Management	\$5,833	\$6,534	93%	\$0	\$7,000	\$0	\$10,000
2278	Security Monitoring	\$625	\$703	94%	\$0	\$750	\$0	\$750
2287	Fair Value Revaluations	\$20,833	\$19,400	78%	\$0	\$25,000	\$0	\$25,000
2092	Mis Expense - Admin	\$1,500	\$4,164	231%	\$0	\$1,800	\$0	\$3,500
2172	Less Admin Non Cash Realloc	(\$75,830)	\$0	0%	\$0	(\$91,000)	\$0	(\$91,000)
2182	Less Admin Cash Exp Realloc	(\$1,410,377)	(\$1,099,035)	65%	\$0	(\$1,692,520)	\$0	(\$1,584,407)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$10,836	\$239,347		\$0	\$0	\$0	\$0
OPERATING INCOME								
2053	Sundry Misc Income - Admin	(\$167)	(\$118)	59%	(\$200)	\$0	(\$200)	\$0
2055	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
2083	Police Licensing Commissions	(\$29,166)	(\$31,090)	89%	(\$35,000)	\$0	(\$35,000)	\$0
2143	Photocopying Fees	(\$83)	(\$24)	24%	(\$100)	\$0	(\$100)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$29,415)	(\$31,232)		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE - GENERAL		(\$18,580)	\$208,116		(\$35,300)	\$0	(\$35,300)	\$0
Total - GOVERNANCE		\$606,448	\$648,071		(\$42,300)	\$758,604	(\$42,300)	\$664,929

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY								
FIRE PREVENTION								
OPERATING EXPENDITURE								
2272	Emergency Operating Expenses	\$8,333	\$5,918	59%	\$0	\$10,000	\$0	\$5,000
2271	Emergency Operations Room - Storage	\$4,583	\$4,400	80%	\$0	\$5,500	\$0	\$4,400
2281	Community Emergency Services Manager	\$18,333	\$8,373	38%	\$0	\$22,000	\$0	\$18,000
2292	Fire Hazard Reduction	\$15,749	\$18,348	97%	\$0	\$18,900	\$0	\$18,900
2302	Ground & Aerial Inspections	\$3,667	\$3,887	88%	\$0	\$4,400	\$0	\$3,858
2322	Administration Costs	\$3,333	\$3,902	98%	\$0	\$4,000	\$0	\$4,000
2342	Fire Fighting - Shire Resources	\$3,333	\$507	13%	\$0	\$4,000	\$0	\$2,000
2372	Brigade Expenses	\$49,881	\$51,307	86%	\$0	\$59,500	\$0	\$59,500
2374	BRPC - Other Employment Cost	\$0	\$1,342		\$0	\$0	\$0	\$1,500
2284	BRPC - Salaries	\$0	\$53,036		\$0	\$0	\$0	\$141,785
2294	BRPC - Superannuation	\$0	\$6,137		\$0	\$0	\$0	\$6,500
2382	Administration Allocated - Cash	\$42,312	\$32,971	65%	\$0	\$50,776	\$0	\$50,776
2442	Administration Allocated - Non-Cash	\$758	\$0	0%	\$0	\$910	\$0	\$910
004D	Buildings Depreciation	\$34,582	\$0	0%	\$0	\$41,500	\$0	\$41,500
Sub Total - FIRE PREVENTION OP/EXP		\$184,864	\$190,128		\$0	\$221,486	\$0	\$358,629
OPERATING INCOME								
2363	Fines & Penalties	(\$833)	(\$1,652)	165%	(\$1,000)	\$0	(\$1,000)	\$0
2383	Sale of Fire Maps	(\$375)	(\$527)	117%	(\$450)	\$0	(\$450)	\$0
2393	Sundry Misc income - Fire	(\$2,667)	(\$3,273)	102%	(\$3,200)	\$0	(\$3,200)	\$0
2373	ESL Levy Funding	(\$52,125)	(\$65,968)	95%	(\$69,500)	\$0	(\$63,000)	\$0
2463	BRMC - Grant Income	\$0	(\$149,785)		\$0	\$0	(\$149,785)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$56,000)	(\$221,204)		(\$74,150)	\$0	(\$217,435)	\$0
Total - FIRE PREVENTION		\$128,864	(\$31,076)		(\$74,150)	\$221,486	(\$217,435)	\$358,629

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ORIGINAL BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 APRIL 2023		Annual	2022-23		30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2492	Salaries	\$33,332	\$25,674	64%	\$0	\$40,000	\$0	\$40,000
2522	Superannuation	\$13,333	\$3,192	20%	\$0	\$16,000	\$0	\$5,000
2532	Other Employment Costs	\$5,425	\$4,578	76%	\$0	\$6,025	\$0	\$3,025
2542	Conference & Training	\$1,542	\$0	0%	\$0	\$1,850	\$0	\$1,850
2552	Ranger Vehicle	\$10,000	\$8,191	68%	\$0	\$12,000	\$0	\$12,000
2553	FBT Expenses	\$3,083	\$6,182	167%	\$0	\$3,700	\$0	\$3,700
2562	Dog Control Expenses	\$1,500	\$1,654	92%	\$0	\$1,800	\$0	\$1,800
2572	Dog Pound Expenses	\$2,500	\$720	24%	\$0	\$3,000	\$0	\$1,500
2582	Other Animal Control	\$875	\$196	19%	\$0	\$1,050	\$0	\$500
2583	Cat Control Expenses	\$1,000	\$474	40%	\$0	\$1,200	\$0	\$700
2602	Administration Allocated - Cash	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
2612	Administration Allocated - Non-Cash	\$758	\$0	0%	\$0	\$910	\$0	\$910
005D	Depreciation Buildings - Animal Control	\$467	\$0	0%	\$0	\$560	\$0	\$560
Sub Total - ANIMAL CONTROL OP/EXP		\$87,917	\$61,851		\$0	\$105,020	\$0	\$88,470
OPERATING INCOME								
2613	Cat Pound Grant	(\$16,000)	(\$13,725)	86%	(\$16,000)	\$0	(\$13,000)	\$0
2633	Ranger Income	(\$19,166)	(\$10,937)	48%	(\$23,000)	\$0	(\$19,000)	\$0
2653	Fines & Penalties - Dog Act	(\$833)	(\$600)	60%	(\$1,000)	\$0	(\$1,000)	\$0
2663	Impounding Fees	(\$1,667)	(\$845)	42%	(\$2,000)	\$0	(\$1,800)	\$0
2673	Dog Registrations	(\$2,917)	(\$2,968)	85%	(\$3,500)	\$0	(\$3,000)	\$0
2674	Cat Registrations	(\$417)	(\$731)	146%	(\$500)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$40,999)	(\$29,806)		(\$46,000)	\$0	(\$38,300)	\$0
Total - ANIMAL CONTROL		\$46,918	\$32,045		(\$46,000)	\$105,020	(\$38,300)	\$88,470

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
	OTHER LAW ORDER & PUBLIC SAFETY							
	OPERATING EXPENDITURE							
2832	Vehicle Impounding	\$1,667	\$542	27%	\$0	\$2,000	\$0	\$1,000
2862	Local Law review	\$1,250	\$3,258	217%	\$0	\$1,500	\$0	\$10,000
9782	Security System Upgrade - All Buildings				\$0	\$0	\$0	\$0
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$2,917	\$3,800		\$0	\$3,500	\$0	\$11,000
	OPERATING INCOME							
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	\$0		\$0	\$0	\$0	\$0
	Total - OTHER LAW ORDER PUBLIC SAFETY	\$2,917	\$3,800		\$0	\$3,500	\$0	\$11,000
	Total - LAW ORDER & PUBLIC SAFETY	\$178,699	\$4,769		(\$120,150)	\$330,006	(\$255,735)	\$458,099

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	HEALTH							
	HEALTH ADMINISTRATION & INSPECTION							
	OPERATING EXPENDITURE							
3102	Health Salaries	\$71,872	\$93,768	109%	\$0	\$86,250	\$0	\$100,000
3132	Superannuation	\$16,774	\$21,231	105%	\$0	\$20,130	\$0	\$30,000
3142	Fringe Benefits Tax	\$7,500	\$15,586	173%	\$0	\$9,000	\$0	\$11,864
3152	Conferences & Training	\$1,167	\$1,260	90%	\$0	\$1,400	\$0	\$1,000
3162	Health - Other Employment Costs	\$1,465	\$1,039	69%	\$0	\$1,515	\$0	\$1,515
3164	Health - Contractors	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$0
3212	Admin Allocation to HIA - Cash	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
3242	Analytical Expenses	\$1,333	\$463	29%	\$0	\$1,600	\$0	\$1,600
3252	Administration Allocated - Noncash	\$1,137	\$0	0%	\$0	\$1,365	\$0	\$1,365
	Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$117,019	\$144,337		\$0	\$140,185	\$0	\$164,269
	OPERATING INCOME							
3223	Health Act fees, Licences	(\$1,667)	(\$1,196)	60%	(\$2,000)	\$0	(\$2,000)	\$0
3233	Septic Tank Inspection Fees	(\$167)	(\$215)	107%	(\$200)	\$0	(\$200)	\$0
3253	HEALTH INCOME	\$0	\$0	0%	\$0	\$0	\$0	\$0
3283	Health Consultancy Income	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$1,833)	(\$1,411)		(\$2,200)	\$0	(\$2,200)	\$0
	Total - HEALTH ADMIN & INSPECTION	\$115,185	\$142,927		(\$2,200)	\$140,185	(\$2,200)	\$164,269

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
	PREVENTATIVE SERVICE - PEST CONTROL							
	OPERATING EXPENDITURE							
3322	Vermin Control	\$167	\$0	0%	\$0	\$200	\$0	\$200
	Sub Total - PREVENTIVE SRVS - PEST OP/EXP	\$167	\$0		\$0	\$200	\$0	\$200
	OPERATING INCOME							
	Sub Total - PREVENTATIVE SERVICES - PEST OP/INC	0	0		\$0	\$0	\$0	\$0
	Total - PREVENTIVE SERVICES - PEST CONTROL	\$167	\$0		\$0	\$200	\$0	\$200
	OTHER HEALTH							
	OPERATING EXPENDITURE							
3362	Doctor's Surgery Maint	\$0	\$661	0%	\$0	\$0	\$0	\$0
3361	Interest Paid on Loans	\$2,100	\$2,100	100%	\$0	\$2,100	\$0	\$2,100
3368	Loan Guarantee Fee	\$865	\$859	99%	\$0	\$865	\$0	\$865
009D	Depreciation Buildings	\$12,708	\$0	0%	\$0	\$15,250	\$0	\$15,250
	Sub Total - OTHER HEALTH OP/EXP	\$15,673	\$3,620		\$0	\$18,215	\$0	\$18,215
	OPERATING INCOME							
3363	Rental Doctors Surgery	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - OTHER HEALTH OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
	Total - OTHER HEALTH	\$15,673	\$3,620		\$0	\$18,215	\$0	\$18,215
	Total - HEALTH	\$131,025	\$146,547		(\$2,200)	\$158,600	(\$2,200)	\$182,684

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	PRE-SCHOOL/OTHER EDUCATION							
	OPERATING EXPENDITURE							
3462	Child Care Centre - Building Maint	\$8,171	\$12,014	126%	\$0	\$9,555	\$0	\$10,118
3464	Child Care Centre - Grounds Maint	\$833	\$0	0%	\$0	\$1,000	\$0	\$1,000
3466	Daycare Grant - Expenditure	\$0	\$23,323		\$0	\$0		
3477	Kindy Café	\$12,500	\$9,013	60%	\$0	\$15,000	\$0	\$15,000
3472	Playgroup/Toy Library - Building Maint	\$6,333	\$3,966	54%	\$0	\$7,300	\$0	\$6,300
3470	Playgroup/Toy Library - Minor Expenses	\$417	\$0	0%	\$0	\$500	\$0	\$500
3474	Playgroup/Toy Library - Grounds Maint	\$833	\$1,623	162%	\$0	\$1,000	\$0	\$1,123
3480	Childcare Centre - Fence Replacement Expenses	\$0	\$4,595	0%				
118L	LOSS ON SALE OF ASSET SCHED 8	\$0	\$0	0%	\$0	\$0	\$0	\$0
006D	DEPRECIATION (SCH 8)	\$13,749	\$0	0%	\$0	\$16,500	\$0	\$16,500
	Sub Total - OTHER EDUCATION OP/EXP	\$42,837	\$54,535		\$0	\$50,855	\$0	\$50,541
	OPERATING INCOME							
3463	Occasional Care Rent	(\$2,333)	(\$2,085)	74%	(\$2,800)	\$0	(\$2,800)	\$0
3465	Grant - Kindy Café	(\$11,784)	(\$6,141)	52%	(\$11,784)	\$0	(\$11,784)	\$0
3467	Grant - Playgroup/Toy Library Shade	(\$32,000)	\$32	0%	(\$32,000)	\$0	(\$32,000)	\$0
3469	Child Care Centre - Fence Replacement Income	\$0	(\$20,182)		\$0	\$0		
3473	Playgroup/Toy Library Fees	(\$333)	\$0	0%	(\$400)	\$0	(\$400)	\$0
3475	SPARK - Income	\$0	(\$4,360)	0%	\$0	\$0		
3483	LR&CIP Grant - Old School Roof	(\$100,000)	\$0	0%	(\$100,000)	\$0	(\$100,000)	\$0
	Sub Total - OTHER EDUCATION OP/INC	(\$146,451)	(\$32,736)		(\$146,984)	\$0	(\$146,984)	\$0
	Total - OTHER EDUCATION	(\$103,614)	\$21,799		(\$146,984)	\$50,855	(\$146,984)	\$50,541

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	WELFARE							
	OPERATING EXPENDITURE							
010D	DEPRECIATION (SCH 8)	\$104	\$0	0%	\$0	\$125	\$0	\$125
	Sub Total - WELFARE OP/EXP	\$104	\$0		\$0	\$125	\$0	\$125
	OPERATING INCOME							
	Sub Total - WELFARE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
	Total - WELFARE	\$104	\$0		\$0	\$125	\$0	\$125
	Total - EDUCATION & WELFARE	(\$99,043)	\$22,126		(\$146,984)	\$56,340	(\$146,984)	\$56,026

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
HOUSING								
SPRING HAVEN HOUSING								
3752	Spring Haven Salaries	\$1,249,950	\$1,255,864	84%	\$0	\$1,500,000	\$0	\$1,500,000
3742	Spring Haven - FBT Expenses	\$4,167	\$3,926	79%	\$0	\$5,000	\$0	\$5,000
3772	Spring Haven Superannuation	\$129,162	\$118,731	77%	\$0	\$155,000	\$0	\$155,000
3782	Conferences & Training	\$16,666	\$7,355	37%	\$0	\$20,000	\$0	\$13,500
3792	Uniforms & Protective Clothing	\$4,583	\$1,506	27%	\$0	\$5,500	\$0	\$5,500
3802	Recruitment Expenses	\$16,666	\$3,039	15%	\$0	\$20,000	\$0	\$20,000
3821	Spring H - Staff Housing Subsidy	\$10,000	\$10,212	85%	\$0	\$12,000	\$0	\$12,000
3822	Vehicle Expenses	\$5,833	\$3,985	57%	\$0	\$7,000	\$0	\$7,000
3842	Spring Haven Telephone	\$10,000	\$7,102	59%	\$0	\$12,000	\$0	\$12,000
3862	Subscriptions	\$8,333	\$7,397	74%	\$0	\$10,000	\$0	\$10,000
3872	Postage & Freight	\$833	\$1,044	104%	\$0	\$1,000	\$0	\$1,000
3882	Minor Office Expenses/Stationery	\$833	\$2,142	214%	\$0	\$1,000	\$0	\$1,000
3892	Office Equipment Maintenance	\$833	\$29	3%	\$0	\$1,000	\$0	\$1,000
3893	Software Operating	\$8,750	\$11,643	111%	\$0	\$10,500	\$0	\$10,500
3902	Spring Haven Building Operating Expenses	\$16,666	\$26,519	133%	\$0	\$20,000	\$0	\$20,000
3903	Spring Haven Building Maint (Unforseen)	\$4,167	\$17,696	354%	\$0	\$5,000	\$0	\$5,000
3904	Spring Haven Grounds Maint	\$11,666	\$16,373	117%	\$0	\$14,000	\$0	\$24,000
3906	Springhaven Building Non Cap	\$0	\$0	0%	\$0	\$0	\$0	\$0
3908	Spring H - Security	\$4,167	\$1,368	27%	\$0	\$5,000	\$0	\$5,000
3912	Medical/Pharmaceutical Services	\$37,499	\$36,947	82%	\$0	\$45,000	\$0	\$45,000
3913	Allied Health	\$24,999	\$27,032	90%	\$0	\$30,000	\$0	\$30,000
3914	Utilities	\$38,332	\$40,037	87%	\$0	\$46,000	\$0	\$46,000
3812	Spring H - Workers Comp/Journey Ins	\$34,000	\$29,098	86%	\$0	\$34,000	\$0	\$29,098
3916	Insurance	\$23,000	\$24,627	107%	\$0	\$23,000	\$0	\$24,627
3922	Cleaning & Laundry	\$7,083	\$9,622	113%	\$0	\$8,500	\$0	\$8,500
3932	Non-Capital Equiment Expenses	\$7,916	\$4,980	52%	\$0	\$9,500	\$0	\$9,500
3942	Meals & Refreshments	\$79,164	\$83,543	88%	\$0	\$95,000	\$0	\$95,000
3952	Residents Activities	\$1,750	\$1,740	83%	\$0	\$2,100	\$0	\$2,100
3962	Public Liability Insurance	\$7,100	\$7,440	105%	\$0	\$7,100	\$0	\$7,440
3974	Spring Haven Aged Care Consultants	\$5,000	\$960	16%	\$0	\$6,000	\$0	\$6,000
3918	Spring H - Consultants	\$16,666	\$0	0%	\$0	\$20,000	\$0	\$150,000
3928	Spring H - COVID-19 Additional Costs	\$3,333	\$17	0%	\$0	\$4,000	\$0	\$4,000
3982	Administration Allocated Non-Cash	\$15,166	\$0	0%	\$0	\$18,200	\$0	\$18,200

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
3992	Administration Allocated - Cash	\$211,557	\$164,855	65%	\$0	\$253,878	\$0	\$253,878
009P	SPRING H - LOSS ON SALE OF ASSET (SCH 9)	\$0	\$3,809	0%	\$0	\$0	\$0	\$0
010A	A/L ACCRUAL Spring. (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
010L	LSL ACCRUAL Spring (SCH 9)	\$0	\$0	0%	\$0	\$0	\$0	\$0
012D	Spring Haven Depreciation	\$145,828	\$0	0%	\$0	\$175,000	\$0	\$175,000
013D	Spring Haven Depreciation	\$16,666	\$0	0%	\$0	\$20,000	\$0	\$20,000
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$2,178,330	\$1,930,638		\$0	\$2,601,278	\$0	\$2,731,843
OPERATING INCOME								
4003	Spring Haven Resident Rent	(\$416,650)	(\$435,556)	87%	(\$500,000)	\$0	(\$500,000)	\$0
4013	Spring Haven - Personal Care Grant Subsidy	(\$1,249,950)	(\$1,170,125)	78%	(\$1,500,000)	\$0	(\$1,500,000)	\$0
1395	INTEREST ON UNPAID BONDS	(\$23,332)	(\$26,640)	95%	(\$28,000)	\$0	(\$28,000)	\$0
4043	Spring H - Grant - COVID-19 Payment	(\$2,000)	\$0	0%	(\$4,000)	\$0	(\$4,000)	\$0
4053	SPRING H - GRANT - SIHI	\$0	(\$975)		\$0	\$0	\$0	\$0
4143	Miscellaneous Income	(\$1,667)	(\$14,798)	740%	(\$2,000)	\$0	(\$2,000)	\$0
4023	Spring Haven Donations	(\$2,500)	(\$6,000)	200%	(\$3,000)	\$0	(\$3,000)	\$0
4033	Lodge Bonds Drawdowns (Non-Cash)	\$0	\$0	0%	\$0	\$0	\$0	\$0
3993	Spring H - Grant - ACAR	(\$281,900)	\$0	0%	(\$281,900)	\$0	(\$281,900)	\$0
4303	Spring H - Grant - Security	(\$180,000)	\$0	0%	(\$180,000)	\$0	(\$180,000)	\$0
Sub Total - SPRING HAVEN HOUSING OP/INC		(\$2,157,999)	(\$1,654,093)		(\$2,498,900)	\$0	(\$2,498,900)	\$0
Total - SPRING HAVEN HOUSING		\$20,332	\$276,544		(\$2,498,900)	\$2,601,278	(\$2,498,900)	\$2,731,843

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	STAFF HOUSING							
	OPERATING EXPENDITURE							
3768	Staff Housing Building Maintenance	\$12,608	\$13,316	89%	\$0	\$15,000	\$0	\$13,000
3769	Staff Housing - Operating Expenses	\$21,973	\$24,789	99%	\$0	\$25,140	\$0	\$25,140
3764	Staff Housing - Ground Maint. Various	\$3,550	\$4,848	114%	\$0	\$4,260	\$0	\$4,260
3774	Loss on Sale of Asset (Housing)	\$0	\$0	0%	\$0	\$0	\$0	\$0
3770	Loan Guarantee Fee	\$8,485	\$4,623	54%	\$0	\$8,485	\$0	\$8,485
3771	Staff Housing Loan Interest	\$22,259	\$18,700	65%	\$0	\$28,827	\$0	\$28,827
011D	Housing Depreciation	\$124,995	\$0	0%	\$0	\$150,000	\$0	\$150,000
	Sub Total - STAFF HOUSING OP/EXP	\$193,869	\$66,276		\$0	\$231,712	\$0	\$229,712
	OPERATING INCOME							
3703	Residential Rent - Staff	(\$108,329)	(\$89,816)	69%	(\$130,000)	\$0	(\$120,000)	\$0
3705	BBRF Grant - Key Workers	\$0	\$0	0%	\$0	\$0	\$0	\$0
016P	Profit on Sale of Asset	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - STAFF HOUSING OP/INC	(\$108,329)	(\$89,816)		(\$130,000)	\$0	(\$120,000)	\$0
	Total - STAFF HOUSING	\$85,540	(\$23,540)		(\$130,000)	\$231,712	(\$120,000)	\$229,712

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
HOUSING OTHER								
OPERATING EXPENDITURE								
4062	Loton Close ILU's Building Maint	\$10,000	\$3,443	29%	\$0	\$12,000	\$0	\$8,000
4064	Loton Close ILU's Grounds Maint	\$4,833	\$4,708	81%	\$0	\$5,800	\$0	\$5,800
4065	Loton Close ILU's Utilities	\$29,999	\$30,811	86%	\$0	\$36,000	\$0	\$36,000
4066	Loton Close ILU's Insurance	\$8,500	\$8,703	102%	\$0	\$8,500	\$0	\$8,703
4202	J Sullivan Units Building Maintenance	\$9,583	\$63	1%	\$0	\$11,500	\$0	\$11,500
4204	J Sullivan Units Grounds Maintenance	\$2,917	\$1,472	42%	\$0	\$3,500	\$0	\$1,500
4205	J Sullivan Units Utilities	\$7,083	\$8,306	98%	\$0	\$8,500	\$0	\$8,500
4206	J Sullivan Units Insurance	\$2,000	\$3,937	197%	\$0	\$2,000	\$0	\$2,000
4254	Interest Paid on Loans	\$15,334	\$18,596	115%	\$0	\$16,236	\$0	\$16,236
4255	Loan Guarantee Fee (Housing Other)	\$7,620	\$3,722	49%	\$0	\$7,620	\$0	\$7,620
4232	Bagg Street Units Operating	\$2,208	\$1,155	44%	\$0	\$2,650	\$0	\$1,650
4256	GROH - Building Maintenance	\$6,850	\$988	13%	\$0	\$7,850	\$0	\$6,350
Sub Total - HOUSING OTHER OP/EXP		\$106,926	\$85,903		\$0	\$122,156	\$0	\$113,859
OPERATING INCOME								
4083	Loton Close ILU's Rent	(\$139,994)	(\$130,558)	78%	(\$168,000)	\$0	(\$168,000)	\$0
4103	Loton Close ILU's - Power Recoups	(\$12,500)	(\$14,014)	93%	(\$15,000)	\$0	(\$15,000)	\$0
4203	J Sullivan Units - Rent	(\$30,832)	(\$32,120)	87%	(\$37,000)	\$0	(\$37,000)	\$0
4243	GROH - Rent	(\$112,496)	(\$112,393)	83%	(\$135,000)	\$0	(\$135,000)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$295,822)	(\$289,086)		(\$355,000)	\$0	(\$355,000)	\$0
Total - HOUSING OTHER		(\$188,895)	(\$203,183)		(\$355,000)	\$122,156	(\$355,000)	\$113,859
Total - HOUSING		(\$83,023)	\$49,822		(\$2,983,900)	\$2,955,146	(\$2,973,900)	\$3,075,414

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual		Budget	Income	Expense	Income	Expense
COMMUNITY AMENITIES									
SANITATION - HOUSEHOLD REFUSE									
OPERATING EXPENDITURE									
5022	Refuse Collection - Kerbside	\$48,331	\$54,185	93%		\$0	\$58,000	\$0	\$65,000
5012	Refuse Site Maintenance	\$7,875	\$4,325	46%		\$0	\$9,450	\$0	\$9,450
5013	Refuse Site Rehabilitation	\$2,208	\$2,600	98%		\$0	\$2,650	\$0	\$2,650
5002	Recycling Depot/Transfer Stn - Contract	\$60,238	\$68,214	94%		\$0	\$72,240	\$0	\$79,740
5122	Recycling Collection - Kerbside	\$48,331	\$54,993	95%		\$0	\$58,000	\$0	\$66,855
5142	Recycling Education	\$500	\$0	0%		\$0	\$600	\$0	\$0
5123	Waste Management Planning	\$0	\$0	0%		\$0	\$0	\$0	\$0
014D	Depreciation (Sch 10)	\$5,000	\$0	0%		\$0	\$6,000	\$0	\$6,000
5036	Administration Allocated Cash	\$0	\$0	0%		\$0	\$0	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$172,483	\$184,319			\$0	\$206,940	\$0	\$229,695
OPERATING INCOME									
5023	Collection Charges - Kerbside	(\$263,904)	(\$265,706)	101%		(\$263,904)	\$0	(\$267,681)	\$0
5033	Recycling/Transfer Station Rental	(\$1,917)	\$0	0%		(\$2,300)	\$0	(\$2,300)	\$0
5103	TIPPING FEES/BIN HIRE	\$0	\$0	0%		\$0	\$0	\$0	\$0
5183	Sale of Recyclables	\$0	\$0	0%		\$0	\$0	\$0	\$0
010P	Profit on Sale of asset	\$0	\$0	0%		\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$265,821)	(\$265,706)			(\$266,204)	\$0	(\$269,981)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$93,337)	(\$81,387)			(\$266,204)	\$206,940	(\$269,981)	\$229,695

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	SEWERAGE							
	OPERATING EXPENDITURE							
026D	Sewer Depreciatoin Sch 10	\$1,608	\$0	0%	\$0	\$1,930	\$0	\$1,930
	Sub Total - SEWERAGE OP/EXP	\$1,608	\$0		\$0	\$1,930	\$0	\$1,930
	OPERATING INCOME							
5190	Liquid Waste Disposal Fees	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0
	Sub Total - SEWERAGE OP/INC	\$0	\$1,304		\$0	\$0	(\$1,304)	\$0
	Total - SEWERAGE	\$1,608	\$1,304		\$0	\$1,930	(\$1,304)	\$1,930

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual		Budget	Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT									
OPERATING EXPENDITURE									
5619	Southern Dirt Contribution	\$12,500	\$15,000	100%		\$0	\$15,000	\$0	\$15,000
5612	NRM Office Expenses	\$250	\$69	23%		\$0	\$300	\$0	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	\$24,999	\$13,182	44%		\$0	\$30,000	\$0	\$20,000
5689	NRM - Superannuation	\$4,167	\$1,632	33%		\$0	\$5,000	\$0	\$4,000
5601	NRM Vehicle Costs	\$608	\$438	60%		\$0	\$730	\$0	\$438
5614	NRM - Grant Expenditure	\$0	\$83,310	0%		\$0	\$0	\$0	\$83,310
5681	Noxious Weeds	\$1,917	\$2,442	106%		\$0	\$2,300	\$0	\$2,300
5684	Landcare Publications	\$417	\$0	0%		\$0	\$500	\$0	\$0
5686	NRM - Enviromental Reserve M'ment	\$8,166	\$1,693	17%		\$0	\$9,800	\$0	\$1,635
5687	Reserve Clean Up	\$6,666	\$7,712	96%		\$0	\$8,000	\$0	\$5,756
5722	NRM - State NRM Grant Expenditure	\$57,498	\$3,058	4%		\$0	\$69,000	\$0	\$69,000
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	\$20,833	\$0	0%		\$0	\$25,000	\$0	\$0
5734	NRM - Future Drought Fund Grant Exp.	\$14,208	\$2,240	13%		\$0	\$17,050	\$0	\$2,240
5752	Administration Allocation Cash	\$28,207	\$21,981	65%		\$0	\$33,850	\$0	\$17,358
5742	Administration Allocation Non-Cash	\$1,896	\$0	0%		\$0	\$2,275	\$0	\$2,275
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$182,330	\$152,755			\$0	\$218,805	\$0	\$223,612
OPERATING INCOME									
5603	NRM Grants	(\$61,844)	(\$83,956)	113%		(\$74,216)	\$0	(\$74,216)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$61,844)	(\$83,956)			(\$74,216)	\$0	(\$74,216)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$120,486	\$68,799			(\$74,216)	\$218,805	(\$74,216)	\$223,612

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
TOWN PLANNING AND REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
5842	Town Planning Salaries	\$24,999	\$22,588	75%	\$0	\$30,000	\$0	\$30,000
5872	Superannuation	\$0	\$0	0%	\$0	\$0	\$0	\$0
5882	Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0
5922	TPS Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5923	Town Planning Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0
5954	Municipal Heritage Review	\$0	\$0	0%	\$0	\$0	\$0	\$0
5952	Town Planning Legal Costs	\$0	\$0	0%	\$0	\$0	\$0	\$0
5962	Administration Allocated Cash	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
5832	Administration Allocated Non-Cash	\$758	\$0	0%	\$0	\$910	\$0	\$910
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$39,861	\$33,579		\$0	\$47,835	\$0	\$47,835
OPERATING INCOME								
5973	Planning Fees	(\$6,666)	(\$4,794)	60%	(\$8,000)	\$0	(\$8,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$6,666)	(\$4,794)		(\$8,000)	\$0	(\$8,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$33,195	\$28,785		(\$8,000)	\$47,835	(\$8,000)	\$47,835

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ORIGINAL BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 APRIL 2023		Annual	2022-23		30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES								
OPERATING EXPENDITURE								
5999	Cemetery Digital Database	\$667	\$0	0%	\$0	\$800	\$0	\$800
6001	Cemetery - Grave Digging	\$21,041	\$31,424	124%	\$0	\$25,250	\$0	\$29,000
6006	Kojonup Cemetery - Niche Wall Maint	\$1,050	\$1,082	86%	\$0	\$1,260	\$0	\$1,260
6002	Kojonup Cemetery - Grounds Maint	\$14,099	\$14,129	84%	\$0	\$16,920	\$0	\$16,920
6000	Kojonup Cemetery - Trees	\$1,875	\$582	26%	\$0	\$2,250	\$0	\$2,250
6012	Boscabel Cemetery - Grounds Maint	\$667	\$63	8%	\$0	\$800	\$0	\$800
6014	Muradup Cemetery - Grounds Maintenance	\$1,667	\$5,674	284%	\$0	\$2,000	\$0	\$2,000
015D	Community Amenities Buildings Depreciation	\$15,833	\$0	0%	\$0	\$19,000	\$0	\$19,000
027D	Cemetery Depreciation	\$250	\$0	0%	\$0	\$300	\$0	\$300
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$57,148	\$52,955		\$0	\$68,580	\$0	\$72,330
OPERATING INCOME								
6013	Cemetery Fees (Inc Gst)	(\$21,666)	(\$17,274)	66%	(\$26,000)	\$0	(\$26,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$4,583)	(\$545)	10%	(\$5,500)	\$0	(\$5,500)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$26,249)	(\$17,819)		(\$31,500)	\$0	(\$31,500)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$30,899	\$35,135		(\$31,500)	\$68,580	(\$31,500)	\$72,330

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER								
OPERATING EXPENDITURE								
6042	Harrison Place Conveniences - Maint	\$208	\$0	0%	\$0	\$250	\$0	\$500
6044	Harrison Place Conveniences - Cleaning	\$12,550	\$5,100	34%	\$0	\$15,000	\$0	\$10,500
6024	Curly Wig - Building Maintenance	\$0	\$80	0%	\$0	\$0	\$0	\$80
6034	CWA - Building Maintenance	\$3,413	\$1,290	32%	\$0	\$4,000	\$0	\$2,000
6052	Town Street & Park Seating	\$967	\$0	0%	\$0	\$1,160	\$0	\$1,160
6054	Townscape Plan	\$0	\$0	0%	\$0	\$0	\$0	\$0
6112	Community Resource Centre / Telecentre	\$0	\$2,077	0%	\$0	\$0	\$0	\$2,600
6132	Community Bus Maintenance	\$1,667	\$940	48%	\$0	\$1,950	\$0	\$1,950
6144	Loan Guarantee Fee - Loan 146	\$0	\$1,580	0%	\$0	\$0	\$0	\$0
6142	Administration Allocated Non-Cash	\$1,896	\$0	0%	\$0	\$2,275	\$0	\$2,275
6152	Administration Allocated Cash	\$31,734	\$24,728	65%	\$0	\$38,082	\$0	\$38,082
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$52,434	\$35,797	\$2	\$0	\$62,717	\$0	\$59,147
OPERATING INCOME								
6133	Community Bus Hire	(\$1,667)	\$0	0%	(\$2,000)	\$0	\$0	\$0
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		(\$1,667)	\$0	\$0	(\$2,000)	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$50,767	\$35,797		(\$2,000)	\$62,717	\$0	\$59,147

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

<div>SHIRE OF KOJONUP</div> <div>MONTHLY FINANCIAL REPORT</div> <div>Details By function Under The Following Programme Titles</div> <div>And Type Of Activities Within The Programme</div>		YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT								
OPERATING EXPENDITURE								
6062	Salaries (Community Development)	\$16,666	\$1,669	8%	\$0	\$20,000	\$0	\$0
6064	Men's Shed - Building Maintenance	\$2,142	\$727	29%	\$0	\$2,500	\$0	\$1,050
6082	Superannuation	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$0
6092	Employee Insurances	\$0	\$0	0%	\$0	\$0	\$0	\$0
6102	Conferences & Training	\$1,250	\$0	0%	\$0	\$1,500	\$0	\$0
6154	Events - Community	\$10,833	(\$756)	-6%	\$0	\$13,000	\$0	\$0
6155	Events - Marketing & Community Collateral	\$833	\$0	0%	\$0	\$1,000	\$0	\$0
6103	Community Development Consultants	\$0	\$0	0%	\$0	\$0	\$0	\$0
6167	Comm Development - Subscriptions	\$417	\$0	0%	\$0	\$500	\$0	\$0
6168	Comm Development - Minor New	\$833	\$0	0%	\$0	\$1,000	\$0	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$34,640	\$1,640		\$0	\$41,500	\$0	\$1,050
OPERATING INCOME								
6045	LR&CIP Grant - Mens Shed	(\$750,000)	(\$234,705)	31%	(\$750,000)	\$0	(\$750,000)	\$0
6123	Events - Ticket Sales and Misc Revenue	(\$5,000)	(\$5,564)	93%	(\$6,000)	\$0	(\$6,000)	\$0
6143	LotteryWest Grant - Mens Shed	(\$205,685)	\$0	0%	(\$205,685)	\$0	\$0	\$0
6173	SMALL GRANTS	(\$4,167)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		(\$964,851)	(\$240,269)		(\$966,685)	\$0	(\$761,000)	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		(\$930,211)	(\$238,629)		(\$966,685)	\$41,500	(\$761,000)	\$1,050
Total - COMMUNITY AMENITIES		(\$759,012)	(\$119,002)		(\$1,355,005)	\$687,807	(\$1,151,201)	\$678,407

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
RECREATION & CULTURE								
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
6202	Memorial Hall - Cleaning & Operations	\$20,166	\$21,941	97%	\$0	\$22,600	\$0	\$22,600
6212	RSL Hall - Cleaning & Operations	\$6,258	\$5,766	77%	\$0	\$7,510	\$0	\$7,510
6214	Memorial Hall - Building Maintenance	\$11,666	\$2,960	21%	\$0	\$14,000	\$0	\$4,500
6216	Mobrup Hall - Building Expenses	\$0	\$70	0%	\$0	\$0	\$0	\$0
6218	Muradup Hall - Building Expenses	\$2,333	\$1,354	53%	\$0	\$2,550	\$0	\$2,050
6219	Qualeup Hall - Building Expenses	\$833	\$26	3%	\$0	\$1,000	\$0	\$500
6224	Memorial Hall - Grounds Maintenance	\$1,917	\$5,325	232%	\$0	\$2,300	\$0	\$3,500
6227	Boscabel Hall - Building Expenses	\$4,183	\$31	1%	\$0	\$5,010	\$0	\$1,210
6232	All Halls - Cutlery & Crockery	\$1,667	\$1,058	53%	\$0	\$2,000	\$0	\$1,000
6324	RSL Hall - Building Maintenance	\$3,025	\$2,101	60%	\$0	\$3,500	\$0	\$2,250
6146	Interest on Loan	\$0	\$7,835	51%	\$0	\$15,345	\$0	\$15,345
6147	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$2,800	\$0	\$2,800
016D	Public Halls Building Depreciation	\$74,997	\$0	0%	\$0	\$90,000	\$0	\$90,000
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$127,045	\$48,465		\$0	\$168,615	\$0	\$153,265
OPERATING INCOME								
6203	Memorial Hall Rentals	(\$1,333)	(\$2,459)	154%	(\$1,600)	\$0	(\$1,600)	\$0
6213	RSL Hall Rentals	(\$750)	(\$1,213)	135%	(\$900)	\$0	(\$900)	\$0
6225	Lotteries Grants	\$0	\$0	0%	\$0	\$0	\$0	\$0
6243	Grant - LR&CIP (Harrison Place)	(\$197,625)	\$0	0%	(\$197,625)	\$0	(\$197,625)	\$0
6233	Grant - LR & CIP (Memorial Hall)	\$0	\$0	0%	\$0	\$0	\$0	\$0
017P	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$199,708)	(\$3,672)		(\$200,125)	\$0	(\$200,125)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$72,663)	\$44,793		(\$200,125)	\$168,615	(\$200,125)	\$153,265

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
6342	Salaries - Other Recreation	\$45,832	\$42,724	78%	\$0	\$55,000	\$0	\$55,000
6343	Superannuation	\$5,416	\$6,379	98%	\$0	\$6,500	\$0	\$6,500
6362	Kojonup Springs Conveniences	\$16,588	\$14,688	74%	\$0	\$19,846	\$0	\$19,846
6364	Kojonup Springs Grounds Maintenance	\$7,916	\$8,667	91%	\$0	\$9,500	\$0	\$9,500
6372	Apex Park Conveniences - Operating	\$35,254	\$33,329	79%	\$0	\$42,117	\$0	\$42,117
6373	Apex Park Conveniences - Building Maint	\$2,083	\$2,417	97%	\$0	\$2,500	\$0	\$1,500
6374	Apex Park - Grounds Maint	\$36,274	\$40,981	94%	\$0	\$43,500	\$0	\$43,500
6382	Railway Reserve Conveniences	\$1,442	\$3,102	188%	\$0	\$1,650	\$0	\$1,650
6392	Newstead Park - Grounds Maint	\$6,333	\$8,957	118%	\$0	\$7,600	\$0	\$7,600
6394	Railway Reserve Grounds Maint	\$13,683	\$10,384	64%	\$0	\$16,250	\$0	\$16,250
6401	Trails Master Planning	\$0	\$0	0%	\$0	\$0	\$0	\$0
6402	Sports Complex - Netball Conveniences	\$5,233	\$8,009	129%	\$0	\$6,200	\$0	\$10,600
6403	Sports Complex - Netball Area Maint	\$2,458	\$518	18%	\$0	\$2,950	\$0	\$5,950
6404	Sports Complex - Grounds Maint	\$104,163	\$117,292	94%	\$0	\$125,000	\$0	\$125,000
6408	Sports Complex - Conveniences	\$5,541	\$8,232	124%	\$0	\$6,650	\$0	\$6,650
6412	Hillman Park - Grounds Maint	\$6,650	\$14,995	188%	\$0	\$7,980	\$0	\$7,980
6414	Sports Complex - Reticulation	\$8,333	\$18,739	187%	\$0	\$10,000	\$0	\$10,000
6415	Oval Lighting	\$1,250	\$3,124	208%	\$0	\$1,500	\$0	\$2,700
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$8,770	\$8,462	80%	\$0	\$10,525	\$0	\$10,525
6425	Sports Complex - Hockey Club Building	\$383	\$42	9%	\$0	\$450	\$0	\$450
6426	Subuscriptions	\$417	\$168	34%	\$0	\$500	\$0	\$500
6434	Water - Turkey Nest Dam Maintenance	\$5,458	\$9,104	139%	\$0	\$6,550	\$0	\$6,550
6435	Water - Showgrounds Maint	\$1,650	\$1,730	87%	\$0	\$1,980	\$0	\$1,980
6436	Consultants - Other Rec	\$16,666	\$7,970	40%	\$0	\$20,000	\$0	\$10,000
6444	Muradup Townsite Grounds	\$10,000	\$7,093	59%	\$0	\$12,000	\$0	\$12,000
6446	Conferences & Training	\$1,500	\$1,424	79%	\$0	\$1,800	\$0	\$1,800
6452	Playground Safety & Minor Upgrades	\$3,375	\$5,210	129%	\$0	\$4,050	\$0	\$4,050
6454	Kojonup Town Entrances	\$2,458	\$3,457	117%	\$0	\$2,950	\$0	\$2,950
6474	Industrial Area Slashing & Spraying	\$1,500	\$2,091	116%	\$0	\$1,800	\$0	\$1,800
6477	Sports Complex - Utilities & Insurance	\$15,953	\$15,928	90%	\$0	\$17,620	\$0	\$17,620
6486	Rail Trails	\$10,120	\$0	0%	\$0	\$12,145	\$0	\$0
6492	Myrtle Benn Reserve	\$1,833	\$4,847	220%	\$0	\$2,200	\$0	\$4,800
6494	Sundry Reserves	\$17,216	\$10,835	53%	\$0	\$20,500	\$0	\$16,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
6502	Grant Development	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$2,000
6552	Sports Complex - Cleaning	\$11,166	\$11,476	86%	\$0	\$13,400	\$0	\$13,400
6554	Sports Complex - Building Maint	\$6,250	\$3,920	52%	\$0	\$7,500	\$0	\$4,500
6558	Loan Guarantee Fee	\$8,055	\$10,931	81%	\$0	\$13,425	\$0	\$13,425
6559	Recreation - Interest on Loans	\$49,042	\$49,694	91%	\$0	\$54,730	\$0	\$54,730
6592	Skate Park	\$833	\$541	54%	\$0	\$1,000	\$0	\$1,000
6792	Admiin Allocation - Cash	\$27,502	\$21,431	65%	\$0	\$33,004	\$0	\$33,004
7107	Polocrosse Works Requested	\$417	\$637	127%	\$0	\$500	\$0	\$500
017D	Other Sport Buildings Depreciation	\$416,650	\$0	0%	\$0	\$500,000	\$0	\$500,000
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$923,329	\$519,531		\$0	\$1,105,372	\$0	\$1,085,927
OPERATING INCOME								
6463	Grant - Drought Communities (Netball Roof)	(\$25,858)	\$0	0%	(\$25,858)	\$0	(\$25,858)	\$0
6473	Grant - Rail Trails	(\$12,145)	\$0	0%	(\$12,145)	\$0	(\$12,145)	\$0
6513	Contrib-Foot Club Sports Complex	(\$4,800)	\$0	0%	(\$4,800)	\$0	(\$4,800)	\$0
6523	Complex Bldg Fees	(\$5,416)	(\$3,052)	47%	(\$6,500)	\$0	(\$6,500)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	0%	(\$3,000)	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$15,458	-52%	(\$30,000)	\$0	(\$30,000)	\$0
6613	Lotterywest - Playground/Gym/Shade	(\$165,480)	(\$413,707)	100%	(\$413,700)	\$0	(\$413,700)	\$0
6623	Grant - CSRFF	(\$28,000)	\$0	0%	(\$28,000)	\$0	(\$28,000)	\$0
6633	Grant - LR&CI Program	(\$88,822)	\$0	0%	(\$88,822)	\$0	(\$88,822)	\$0
6643	Grant - Trails	(\$20,000)	\$0	0%	(\$20,000)	\$0	(\$20,000)	\$0
6663	Contribution - Apex Club	(\$27,330)	\$0	0%	(\$27,330)	\$0	(\$27,330)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$377,851)	(\$401,301)		(\$660,155)	\$0	(\$660,155)	\$0
Total - OTHER RECREATION & SPORT		\$545,478	\$118,230		(\$660,155)	\$1,105,372	(\$660,155)	\$1,085,927

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

<div>SHIRE OF KOJONUP</div> <div>MONTHLY FINANCIAL REPORT</div> <div>Details By function Under The Following Programme Titles</div> <div>And Type Of Activities Within The Programme</div>		YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	30 APRIL 2023			2022-23		30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
SWIMMING AREAS & BEACHES								
OPERATING EXPENDITURE								
6252	Building Maintenance	\$5,000	\$25,639	427%	\$0	\$6,000	\$0	\$6,000
6254	Consumables & Minor Expenses	\$1,250	\$48	3%	\$0	\$1,500	\$0	\$1,500
6257	Utilities & Telephone	\$23,332	\$28,201	101%	\$0	\$28,000	\$0	\$28,000
6258	Insurance	\$10,600	\$10,818	102%	\$0	\$10,600	\$0	\$10,818
6261	Maintenance - Builder	\$2,083	\$1,300	52%	\$0	\$2,500	\$0	\$0
6262	Grounds Maintenance	\$5,833	\$3,442	49%	\$0	\$7,000	\$0	\$7,000
6264	Swimmin Pool - Chemicals	\$6,666	\$9,101	114%	\$0	\$8,000	\$0	\$8,000
6271	Non-Capital Purchases per 10yr Plan	\$1,250	\$0	0%	\$0	\$1,500	\$0	\$1,500
6272	Equipment Maintenance	\$6,666	\$3,397	42%	\$0	\$8,000	\$0	\$8,000
6274	Kiosk - COGS	\$1,667	\$3,454	173%	\$0	\$2,000	\$0	\$2,000
6352	Swimming Pool Salaries	\$54,165	\$73,883	114%	\$0	\$65,000	\$0	\$60,000
6353	Superannuation	\$5,833	\$4,710	67%	\$0	\$7,000	\$0	\$6,000
6354	Conferences & Training	\$1,250	(\$502)	-33%	\$0	\$1,500	\$0	\$1,500
6356	Staff Housing Subsidy (S/Pool)	\$5,833	\$6,809	97%	\$0	\$7,000	\$0	\$7,000
6292	Administration Allocated Cash	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
050D	Depreciation Buildings	\$58,331	\$0	0%	\$0	\$70,000	\$0	\$70,000
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$203,863	\$181,291		\$0	\$242,525	\$0	\$234,243
OPERATING INCOME								
6294	Pool Entry Fees	(\$6,666)	(\$8,607)	108%	(\$8,000)	\$0	(\$8,000)	\$0
6295	Pool Kiosk Sales	(\$4,167)	(\$5,152)	103%	(\$5,000)	\$0	(\$5,000)	\$0
6296	Pool Daily Entry Fees	(\$5,000)	(\$5,796)	97%	(\$6,000)	\$0	(\$6,000)	\$0
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$15,833)	(\$19,555)		(\$19,000)	\$0	(\$19,000)	\$0
Total - SWIMMING AREAS & BEACHES		\$188,030	\$161,736		(\$19,000)	\$242,525	(\$19,000)	\$234,243

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

<div>SHIRE OF KOJONUP</div> <div>MONTHLY FINANCIAL REPORT</div> <div>Details By function Under The Following Programme Titles</div> <div>And Type Of Activities Within The Programme</div>		YEAR TO DATE		% of	ORIGINAL BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	30 APRIL 2023			2022-23		30 JUNE 2023	
		Budget	Actual	Annual Budget	Income	Expense	Income	Expense
TV & RADIO BROADCASTING & RETRANSMISSION								
OPERATING EXPENDITURE								
6752	Television Translator	\$37	\$38	102%	\$0	\$37	\$0	\$37
6772	VHF Repeater Operating/Maintenance	\$0	\$212	0%	\$0	\$0	\$0	\$0
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		\$37	\$250		\$0	\$37	\$0	\$37
Total - TV & RADIO RETRANSMISSION		\$37	\$250		\$0	\$37	\$0	\$37
LIBRARIES								
OPERATING EXPENDITURE								
6812	Library Salaries	\$61,664	\$61,864	84%	\$0	\$74,000	\$0	\$74,000
6842	Superannuation	\$6,666	\$6,570	82%	\$0	\$8,000	\$0	\$8,000
6852	Emp Insurances (Lib)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,425
6862	Conference & Training (Lib)	\$833	\$0	0%	\$0	\$1,000	\$0	\$1,000
6882	Library Operating Expenses	\$2,500	\$984	33%	\$0	\$3,000	\$0	\$3,000
6892	Lib Software Licencing	\$1,417	\$1,801	106%	\$0	\$1,700	\$0	\$1,700
6902	Library Resource Purchases	\$1,667	\$958	48%	\$0	\$2,000	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$3,667	\$3,964	90%	\$0	\$4,400	\$0	\$4,400
6942	Administration Allocated Cash	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
6952	Administration Allocated Non-Cash	\$1,896	\$0	0%	\$0	\$2,275	\$0	\$2,275
6982	Seniors Week Grant Expenses	\$167	\$0	0%	\$0	\$200	\$0	\$200
Sub Total - LIBRARIES OP/EXP		\$97,005	\$89,209		\$0	\$115,925	\$0	\$115,925
OPERATING INCOME								
6963	Library Fines & Penalties - Lost Books	\$0	\$0	0%	\$0	\$0	\$0	\$0
6973	Sundry Income	(\$17)	(\$14)	68%	(\$20)	\$0	(\$20)	\$0
6983	Seniors Week Grant	(\$833)	\$0	0%	(\$1,000)	\$0	(\$1,000)	\$0
Sub Total - LIBRARIES OP/INC		(\$850)	(\$14)		(\$1,020)	\$0	(\$1,020)	\$0
Total - LIBRARIES		\$96,155	\$89,195		(\$1,020)	\$115,925	(\$1,020)	\$115,925

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE								
OPERATING EXPENDITURE								
7002	Historical Society - Donation	\$8,000	\$5,000	63%	\$0	\$8,000	\$0	\$5,000
7022	Old Military Barracks	\$83	\$31	31%	\$0	\$100	\$0	\$100
7024	Old Post Office - Building Maintenance	\$2,543	\$1,054	36%	\$0	\$2,910	\$0	\$910
7032	Elverd Cottage - Building Mtce	\$1,800	\$1,126	56%	\$0	\$2,000	\$0	\$2,000
7034	Elverd Cottage - Ground Maint	\$1,550	\$986	53%	\$0	\$1,860	\$0	\$860
7046	Old Post Office - Grounds Maintenance	\$2,117	\$0	0%	\$0	\$2,400	\$0	\$0
7106	Showgrounds - Building Maintenance	\$7,300	\$8,718	109%	\$0	\$8,000	\$0	\$8,000
7101	Annual Show - Works Assistance	\$11,666	\$22,157	158%	\$0	\$14,000	\$0	\$18,779
7103	Muradup & Jingalup War Memorials	\$833	\$0	0%	\$0	\$1,000	\$0	\$1,000
7222	Military Barracks - Ground Maint	\$3,706	\$6,093	142%	\$0	\$4,301	\$0	\$4,301
019D	Depreciation Buildings	\$20,833	\$0	0%	\$0	\$25,000	\$0	\$25,000
Sub Total - OTHER CULTURE OP/EXP		\$60,431	\$45,285		\$0	\$69,571	\$0	\$65,950
OPERATING INCOME								
7243	Grant Funding Kojonup Bush Tucker & Sculpture Trail		\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$60,431	\$45,285		\$0	\$69,571	\$0	\$65,950
Total - RECREATION AND CULTURE		\$817,468	\$459,489		(\$880,300)	\$1,702,045	(\$880,300)	\$1,655,347

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
7632	Town Streets - Drainage Mtce	\$13,562	\$19,254	118%	\$0	\$16,275	\$0	\$16,275
7642	ROADS MTCE - FLOOD DAMAGE.	\$0	\$76	0%	\$0	\$0	\$0	\$0
7662	Bridge Maintenance	\$81,289	\$25,897	28%	\$0	\$92,550	\$0	\$92,550
7672	Footpath Maintenance	\$8,750	\$18,693	178%	\$0	\$10,500	\$0	\$10,500
7682	Lighting Of Streets	\$48,331	\$49,409	85%	\$0	\$58,000	\$0	\$58,000
7692	Depot Maint	\$31,291	\$37,208	101%	\$0	\$36,960	\$0	\$36,960
7694	Depot - Grounds & Nursery Maint	\$6,666	\$2,661	33%	\$0	\$8,000	\$0	\$8,000
7695	Depot - OHS Minor Items	\$1,050	\$30	2%	\$0	\$1,260	\$0	\$1,260
7704	Depot Cleaning	\$15,749	\$28,006	148%	\$0	\$18,900	\$0	\$18,900
RM01	Grading	\$504,147	\$655,699	108%	\$0	\$605,000	\$0	\$605,000
RM02	Grading - Summer	\$0	\$191	0%	\$0	\$0	\$0	\$0
RM03	Drainage Maintenance	\$161,869	\$114,203	59%	\$0	\$194,250	\$0	\$194,250
RM04	Bitumen Patching/Repair	\$61,248	\$90,811	124%	\$0	\$73,500	\$0	\$73,500
RM05	Guide Post & Signage	\$39,373	\$55,223	117%	\$0	\$47,250	\$0	\$47,250
RM06	Roadside Spraying	\$30,415	\$25,968	71%	\$0	\$36,500	\$0	\$36,500
RM08	Rural Limb & Tree Removal - Fallen	\$48,067	\$64,737	112%	\$0	\$57,683	\$0	\$57,683
RM10	Traffic Counter Transportation	\$0	\$2,704	0%	\$0	\$0	\$0	\$2,474
RM11	Kerb Maintenance	\$2,625	\$2,999	95%	\$0	\$3,150	\$0	\$3,150
RM15	Trees Rural Major Works	\$52,498	\$65,971	105%	\$0	\$63,000	\$0	\$63,000
RM16	Townsite-Kojonup-Verge Mtce	\$68,247	\$93,284	114%	\$0	\$81,900	\$0	\$81,900
RM17	Townsite Trees - General Mtce	\$13,583	\$12,109	74%	\$0	\$16,300	\$0	\$16,300
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$2,750	\$0	0%	\$0	\$3,300	\$0	\$3,300
RM19	Townsite Trees - Pruning - Contractor	\$9,333	\$4,145	37%	\$0	\$11,200	\$0	\$11,200
RM20	Road Accident Recovery	\$875	\$0	0%	\$0	\$1,050	\$0	\$1,050
RM22	Removal of Street Trees	\$10,250	\$4,833	39%	\$0	\$12,300	\$0	\$12,300
RM23	Townsite Street Sweeping	\$8,750	\$6,580	63%	\$0	\$10,500	\$0	\$10,500
RM24	Carpark Line marking	\$4,375	\$0	0%	\$0	\$5,250	\$0	\$5,250
7702	Administration Allocated Cash	\$282,075	\$219,807	65%	\$0	\$338,504	\$0	\$338,504
020D	Depreciation on Road Assets	\$1,625,352	\$0	0%	\$0	\$1,950,500	\$0	\$1,950,500
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$3,132,519	\$1,603,045		\$0	\$3,753,582	\$0	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OPERATING INCOME								
7405	Roads Grants RRG	(\$420,562)	(\$656,000)	64%	(\$1,023,405)	\$0	(\$1,023,405)	\$0
7323	Grant - LR&CIP	\$0	\$0	0%	(\$169,411)	\$0	(\$169,411)	\$0
7375	Main Roads WA Direct Grant	(\$160,000)	(\$176,225)	110%	(\$160,000)	\$0	(\$160,000)	\$0
7325	Grant - Special	(\$276,000)	\$0	0%	(\$276,000)	\$0	(\$276,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$397,900)	(\$521,673)	121%	(\$432,500)	\$0	(\$432,500)	\$0
7465	Government Road Grants - Blackspot Funding	\$0	(\$720,000)		\$0	\$0	(\$1,800,000)	\$0
7605	Sale of Small Items	(\$8,000)	(\$10,872)	136%	(\$8,000)	\$0	(\$8,000)	\$0
7683	Street Lighting Contribution	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,262,462)	(\$2,083,134)		(\$2,079,316)	\$0	(\$3,879,316)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$1,870,057	(\$480,089)		(\$2,079,316)	\$3,753,582	(\$3,879,316)	\$3,756,056

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	AERODROMES							
	OPERATING EXPENDITURE							
7762	Airport Building - Miantenance	\$3,297	\$2,960	77%	\$0	\$3,850	\$0	\$2,850
7761	Interest on Loan (Airstrip)	\$1,669	\$2,027	121%	\$0	\$1,669	\$0	\$1,669
7764	Airport Building - Cleaning	\$1,683	\$693	34%	\$0	\$2,020	\$0	\$2,020
7771	Loan Guarantee Fee (Airstrip)	\$576	\$950	99%	\$0	\$960	\$0	\$960
7772	Airstrip Operations	\$42	\$0	0%	\$0	\$50	\$0	\$50
7774	Airstrip Ground Maintenance	\$4,666	\$11,526	206%	\$0	\$5,600	\$0	\$5,600
	Sub Total - AERODROMES OP/EXP	\$11,933	\$18,155		\$0	\$14,149	\$0	\$13,149
	OPERATING INCOME							
7793	Sundry Income - Airport	\$0	\$0	0%	\$0	\$0	\$0	\$0
7794	RADS Grant - Airstrip	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - AERODROMES OP/INC	\$0	\$0		\$0	\$0	\$0	\$0
	Total - AERODROMES	\$11,933	\$18,155		\$0	\$14,149	\$0	\$13,149
	Total - TRANSPORT	\$1,881,990	(\$461,933)		(\$2,079,316)	\$3,767,731	(\$3,879,316)	\$3,769,205

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
	ECONOMIC SERVICES							
	RURAL SERVICES							
	OPERATING EXPENDITURE							
023D	Depreciation (Sch 13)	\$6,666	\$0	0%	\$0	\$8,000	\$0	\$8,000
8002	Water Standpipes	\$29,049	\$53,698	154%	\$0	\$34,860	\$0	\$25,800
8006	Rural Street Addressing	\$83	\$0	0%	\$0	\$100	\$0	\$100
					\$0	\$0	\$0	\$0
	Sub Total - RURAL SERVICES OP/EXP	\$35,799	\$53,698		\$0	\$42,960	\$0	\$33,900
	OPERATING INCOME							
8003	Water Standpipe Charges	(\$29,166)	(\$16,092)	46%	(\$35,000)	\$0	(\$20,000)	\$0
8103	GSDC Grant - Water Re-use	\$0	\$0	0%	\$0	\$0	\$0	\$0
8113	Dep't of Water Grant - Water Re-use	\$0	\$0	0%	(\$103,806)	\$0	(\$103,806)	\$0
	Sub Total - RURAL SERVICES OP/INC	(\$29,166)	(\$16,092)		(\$138,806)	\$0	(\$123,806)	\$0
	Total - RURAL SERVICES	\$6,633	\$37,605		(\$138,806)	\$42,960	(\$123,806)	\$33,900

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE								
OPERATING EXPENDITURE								
8302	Salaries (Tour)	\$191,659	\$190,871	83%	\$0	\$230,000	\$0	\$230,000
8344	Superannuation - Visitors Centre	\$19,999	\$27,870	116%	\$0	\$24,000	\$0	\$24,000
8364	Tour Guide Expenses	\$14,999	\$20,231	112%	\$0	\$18,000	\$0	\$16,000
8322	Employee Insurances (Tour)	\$4,850	\$4,157	86%	\$0	\$4,850	\$0	\$4,157
8342	Conferences & Training	\$833	\$516	52%	\$0	\$1,000	\$0	\$1,000
8109	Story Area (Mosaic)	\$833	\$100	10%	\$0	\$1,000	\$0	\$1,000
8367	Story Area (Digital)	\$417	\$0	0%	\$0	\$500	\$0	\$500
8110	Catering	\$1,667	\$1,927	96%	\$0	\$2,000	\$0	\$2,000
8368	Activity (Educational)	\$5,833	\$0	0%	\$0	\$7,000	\$0	\$7,000
8126	Insurances - Various	\$14,000	\$14,789	106%	\$0	\$14,000	\$0	\$14,789
8152	Public Liability Insurance - Kodja Place	\$8,000	\$8,184	102%	\$0	\$8,000	\$0	\$8,148
8142	Printing, Stationary & Office Expenses	\$9,166	\$8,642	79%	\$0	\$11,000	\$0	\$11,000
8162	Building Maintenance	\$8,333	\$2,913	29%	\$0	\$10,000	\$0	\$6,000
8557	Building Maintenance BCC	\$833	\$1,283	128%	\$0	\$1,000	\$0	\$1,000
8164	Utilities	\$16,666	\$18,743	94%	\$0	\$20,000	\$0	\$20,000
8166	Cleaning	\$27,707	\$36,430	110%	\$0	\$33,250	\$0	\$33,250
8172	Grounds Maintenance	\$10,183	\$46,675	382%	\$0	\$12,220	\$0	\$12,220
8174	Kodja Place Rose Maze Grounds Maint	\$37,950	\$33,339	73%	\$0	\$45,542	\$0	\$45,542
8192	Misc Expenses	\$4,167	\$2,989	60%	\$0	\$5,000	\$0	\$3,000
8358	Kodja Place Website	\$2,500	\$0	0%	\$0	\$3,000	\$0	\$0
8444	Retail Stock - COGS	\$41,665	\$37,999	76%	\$0	\$50,000	\$0	\$47,000
8394	Events	\$16,666	\$6,908	35%	\$0	\$20,000	\$0	\$15,000
8412	General Administration Allocated Cash	\$124,113	\$96,715	65%	\$0	\$148,942	\$0	\$148,942
8422	General Administration Allocated Non-Cash	\$1,896	\$0	0%	\$0	\$2,275	\$0	\$2,275
022D	Depreciation	\$65,831	\$0	0%	\$0	\$79,000	\$0	\$79,000
055D	Depreciation	\$583	\$0	0%	\$0	\$700	\$0	\$700
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$631,350	\$561,279		\$0	\$752,279	\$0	\$733,523

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OPERATING INCOME								
8205	Kodja Place - Visitor Fees	(\$4,167)	(\$4,082)	82%	(\$5,000)	\$0	(\$5,000)	\$0
8203	Kodja Place - Hire Fees	(\$1,292)	(\$1,759)	113%	(\$1,550)	\$0	(\$1,550)	\$0
8204	Tour Groups	(\$833)	(\$2,324)	232%	(\$1,000)	\$0	(\$1,000)	\$0
8207	Kodja Place - Activity Fees	(\$833)	(\$1,119)	112%	(\$1,000)	\$0	(\$1,000)	\$0
8213	Cafe Lease Fees	(\$11,901)	(\$7,035)	49%	(\$14,282)	\$0	(\$14,282)	\$0
8223	Membership Fees & Brochure Racking	(\$417)	\$0	0%	(\$500)	\$0	\$0	\$0
8233	Events	(\$16,666)	(\$9,180)	46%	(\$20,000)	\$0	(\$6,000)	\$0
8243	Retail Sales	(\$58,331)	(\$56,368)	81%	(\$70,000)	\$0	(\$70,000)	\$0
8263	Sales - Commissions	(\$1,667)	(\$5,803)	290%	(\$2,000)	\$0	(\$2,000)	\$0
8283	Donations	(\$625)	(\$1,178)	157%	(\$750)	\$0	(\$750)	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$96,731)	(\$122,704)		(\$116,082)	\$0	(\$101,582)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$534,619	\$438,575		(\$116,082)	\$752,279	(\$101,582)	\$733,523

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

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And Type Of Activities Within The Programme

SHIRE OF KOJONUP		YEAR TO DATE		% of Annual Budget	ORIGINAL BUDGET		AMENDED BUDGET	
MONTHLY FINANCIAL REPORT		30 APRIL 2023			2022-23		30 JUNE 2023	
Details By function Under The Following Programme Titles		Budget	Actual		Income	Expense	Income	Expense
ACCOUNT	JOB							
TOURISM & AREA PROMOTION OTHER								
OPERATING EXPENDITURE								
8101	Kojonup Marketing & Promotions	\$1,667	\$6,625	331%	\$0	\$2,000	\$0	\$8,000
8107	Hidden Treasures	\$10,083	\$11,000	91%	\$0	\$12,100	\$0	\$12,100
8414	Wool Wagon	\$167	\$0	0%	\$0	\$200	\$0	\$0
8354	Subscriptions, Accreditation, etc.	\$3,333	\$4,019	100%	\$0	\$4,000	\$0	\$3,500
8374	Australia Day Breakfast	\$1,750	\$0	0%	\$0	\$2,100	\$0	\$0
8371	EV Charging Station	\$4,167	\$3,391	68%	\$0	\$5,000	\$0	\$5,000
8432	Railway Station Building Maintenance	\$1,667	\$204	10%	\$0	\$2,000	\$0	\$500
8403	Tourist Railway - Upgrade to Farrar	\$0	\$0	0%	\$0	\$0	\$0	\$0
8402	Railway Station Building - Operating	\$500	\$401	80%	\$0	\$500	\$0	\$401
029D	Depreciation	\$79,997	\$0	0%	\$0	\$96,000	\$0	\$96,000
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$103,329	\$26,643		\$0	\$123,900	\$0	\$125,501
OPERATING INCOME								
8494	EV Charging Station	(\$4,167)	(\$4,407)	88%	(\$5,000)	\$0	(\$5,000)	\$0
Sub Total - TOURISM & AREA PROM OTHER OP/INC		(\$4,167)	(\$4,407)		(\$5,000)	\$0	(\$5,000)	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$99,163	\$22,236		(\$5,000)	\$123,900	(\$5,000)	\$125,501

SHIRE OF KOJONUP

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

<div>SHIRE OF KOJONUP</div> <div>MONTHLY FINANCIAL REPORT</div> <div>Details By function Under The Following Programme Titles</div> <div>And Type Of Activities Within The Programme</div>		YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense
BUILDING CONTROL								
OPERATING EXPENDITURE								
8552	Building Admin. Salaries	\$33,540	\$41,392	103%	\$0	\$40,250	\$0	\$40,250
8572	Superannuation	\$4,687	\$10,897	194%	\$0	\$5,625	\$0	\$5,625
8602	Other Emp Costs (Bldg)	\$2,592	\$2,581	98%	\$0	\$2,625	\$0	\$2,625
8612	Vehicle Operating Bld Svyr	\$9,166	\$14,150	129%	\$0	\$11,000	\$0	\$11,000
8622	Building Control Expenses	\$1,667	\$0	0%	\$0	\$2,000	\$0	\$0
8672	Admin Realloc Cash (Bldg)	\$14,104	\$10,990	65%	\$0	\$16,925	\$0	\$16,925
8682	Admin Realloc Non Cash (Bldg)	\$758	\$0	0%	\$0	\$910	\$0	\$910
8684	Loan Guarantee Fee	\$0	\$1,525	0%				
Sub Total - BUILDING CONTROL OP/EXP		\$66,514	\$81,535		\$0	\$79,335	\$0	\$77,335
OPERATING INCOME								
8653	Building Licence Fees	(\$5,000)	(\$6,206)	103%	(\$6,000)	\$0	(\$6,000)	\$0
8663	Bcitr & Brb Commissions	(\$208)	(\$445)	178%	(\$250)	\$0	(\$250)	\$0
8633	Private Pool Inspection Charges	\$0	\$0	0%	\$0	\$0	\$0	\$0
8643	Shared Resources	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,208)	(\$6,651)		(\$6,250)	\$0	(\$6,250)	\$0
Total - BUILDING CONTROL		\$61,306	\$74,884		(\$6,250)	\$79,335	(\$6,250)	\$77,335

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
033D	Depreciation (Sch 13 - Saleyards)	\$708	\$0	0%	\$0	\$850	\$0	\$850
8011	Wash Down Bay - Repairs	\$3,527	\$1,337	32%	\$0	\$4,200	\$0	\$2,660
8801	Wash Down Bay - Other	\$87	\$342	326%	\$0	\$105	\$0	\$105
8807	Wash Down Bay - Utility Charges	\$8,750	\$5,659	54%	\$0	\$10,500	\$0	\$9,000
8800	Saleyards - Ground Maintenance	\$6,916	\$2,206	27%	\$0	\$8,300	\$0	\$1,850
8808	Saleyards - Insurances	\$400	\$380	95%	\$0	\$400	\$0	\$380
8802	Saleyards - Other	\$725	\$164	19%	\$0	\$870	\$0	\$370
8872	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$2,660	\$0	\$2,660
8862	Subdivision - Interest on Loans	\$0	\$14,181	96%	\$0	\$14,811	\$0	\$14,811
	Land Development Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$21,113	\$24,269		\$0	\$42,696	\$0	\$32,686
OPERATING INCOME								
8013	Washdown Bay Fees	(\$16,666)	(\$14,750)	74%	(\$20,000)	\$0	(\$18,000)	\$0
8803	Saleyards - Income	\$0	\$0	0%	\$0	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$16,666)	(\$14,750)		(\$20,000)	\$0	(\$18,000)	\$0
Total - OTHER ECONOMIC SERVICES		\$4,447	\$9,519		(\$20,000)	\$42,696	(\$18,000)	\$32,686
Total - ECONOMIC SERVICES		\$706,168	\$582,819		(\$286,138)	\$1,041,170	(\$254,638)	\$1,002,945

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES							
	PRIVATE WORKS							
	OPERATING EXPENDITURE							
9002	Private Works	\$4,375	\$23,976	457%	\$0	\$5,250	\$0	\$5,250
9008	Pte Works-Other Councils-Roads	\$4,375	\$0	0%	\$0	\$5,250	\$0	\$5,250
	Sub Total - PRIVATE WORKS OP/EXP	\$8,750	\$23,976		\$0	\$10,500	\$0	\$10,500
	OPERATING INCOME							
9003	Private Works Income	(\$8,333)	(\$21,493)	215%	(\$10,000)	\$0	(\$10,000)	\$0
9009	Pte Works-Income-Other Councils-Roads	(\$1,667)	\$0	0%	(\$2,000)	\$0	(\$2,000)	\$0
	Sub Total - PRIVATE WORKS OP/INC	(\$10,000)	(\$21,493)		(\$12,000)	\$0	(\$12,000)	\$0
	Total - PRIVATE WORKS	(\$1,250)	\$2,482		(\$12,000)	\$10,500	(\$12,000)	\$10,500

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
9022	Salaries-Works-Supervisors; Assistance	\$374,985	\$431,949	96%	\$0	\$450,000	\$0	\$450,000
9042	Superannuation (Supervisors)	\$16,624	\$19,888	100%	\$0	\$19,950	\$0	\$19,950
9052	Conferences & Training (Super)	\$1,924	\$3,551	154%	\$0	\$2,309	\$0	\$2,309
9062	Emp Insurances (Supervisors)	\$2,425	\$2,078	86%	\$0	\$2,425	\$0	\$2,078
9072	Other Staff Expenses (Inc. Fbt)	\$9,166	\$23,790	216%	\$0	\$11,000	\$0	\$11,000
9502	Allowances	\$10,500	\$11,317	90%	\$0	\$12,600	\$0	\$12,600
9081	Staff Housing Subsidy (Public Works)	\$3,333	\$3,420	86%	\$0	\$4,000	\$0	\$4,000
9082	Vehicle Operating	\$17,499	\$16,621	79%	\$0	\$21,000	\$0	\$21,000
9084	Consulting Technical	\$13,124	\$0	0%	\$0	\$15,750	\$0	\$15,750
9092	Office Expenses	\$9,625	\$15,230	132%	\$0	\$11,550	\$0	\$11,550
9094	Minor Equipment/Consumables	\$6,562	\$6,476	82%	\$0	\$7,875	\$0	\$7,875
9095	RAMM Inventory	\$17,499	\$1,000	5%	\$0	\$21,000	\$0	\$21,000
9101	ICT program development for Depot	\$71,039	\$2,026	2%	\$0	\$85,250	\$0	\$5,250
9102	Training	\$78,747	\$137,055	145%	\$0	\$94,500	\$0	\$129,300
9112	Meetings	\$27,124	\$32,263	99%	\$0	\$32,550	\$0	\$32,550
9122	Annual Leave	\$113,745	\$127,094	93%	\$0	\$136,500	\$0	\$136,500
9132	Public Holidays	\$73,497	\$103,527	117%	\$0	\$88,200	\$0	\$88,200
9142	Sick Leave	\$56,873	\$41,881	61%	\$0	\$68,250	\$0	\$68,250
9152	Superannuation	\$139,994	\$164,479	98%	\$0	\$168,000	\$0	\$168,000
9162	Workers Comp Ins	\$45,335	\$102,055	225%	\$0	\$45,335	\$0	\$45,335
9172	Staff Functions	\$2,187	\$8,348	318%	\$0	\$2,625	\$0	\$2,625
9182	INSURANCE ON WORKS	\$5,900	\$6,088	103%	\$0	\$5,900	\$0	\$6,080
9192	Long Service Leave	\$34,999	\$35,660	85%	\$0	\$42,000	\$0	\$42,000
9202	Safety Equipment & P.P.E.	\$17,499	\$21,419	102%	\$0	\$21,000	\$0	\$21,000
9262	Emp Insurances - Pwo	\$4,600	\$4,836	105%	\$0	\$4,600	\$0	\$4,600
9280	Cleaners - Annual Leave	\$4,812	\$5,960	103%	\$0	\$5,775	\$0	\$5,775
9281	Cleaners - Long Service Leave	\$2,625	\$4,816	153%	\$0	\$3,150	\$0	\$3,150
9282	Cleaners - Sick Leave	\$1,750	\$2,120	101%	\$0	\$2,100	\$0	\$2,100
9284	Cleaners - Public Holidays	\$2,625	\$2,237	71%	\$0	\$3,150	\$0	\$3,150
9286	Cleaners - Superannuation	\$4,375	\$2,730	52%	\$0	\$5,250	\$0	\$5,250
9254	Cleaners - Administration	\$9,750	\$3,204	27%	\$0	\$11,700	\$0	\$11,700
021A	Annual Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0
021L	Long Service Leave Accrual	\$0	\$0	0%	\$0	\$0	\$0	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
9302	Admin Realloc - Cash (Pwo)	\$282,075	\$219,807	65%	\$0	\$338,504	\$0	\$338,504
9332	Admin Non Cash Realloc (Pwo)	\$40,190	\$0	0%	\$0	\$48,230	\$0	\$48,230
9421	Small Items (Chainsaws, Mowers, etc)	\$2,625	\$490	16%	\$0	\$3,150	\$0	\$3,150
9422	Sundry Plant Recovery - Automatic Recoveries	\$16,666	\$12,237	61%	\$0	\$20,000	\$0	\$20,000
9312	Less Allocated To Works & Services	(\$1,512,588)	(\$1,581,192)	87%	\$0	(\$1,815,178)	\$0	(\$1,769,811)
	Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$9,712	(\$5,540)		\$0	\$0	\$0	\$0
	OPERATING INCOME							
9323	Sundry Misc Income - Pwo	(\$417)	\$0	0%	(\$500)	\$0	(\$500)	\$0
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$417)	\$0		(\$500)	\$0	(\$500)	\$0
	Total - PUBLIC WORKS OVERHEADS	\$9,295	(\$5,540)		(\$500)	\$0	(\$500)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

SHIRE OF KOJONUP								
MONTHLY FINANCIAL REPORT								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ORIGINAL BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 APRIL 2023		Annual	2022-23		30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
PLANT OPERATION COSTS								
OPERATING EXPENDITURE								
9372	Wages & Overheads	\$157,494	\$123,977	66%	\$0	\$189,000	\$0	\$189,000
9352	Tyres & Tubes	\$6,666	\$428	5%	\$0	\$8,000	\$0	\$8,000
9344	Vehicle Tracking	\$41,665	\$3,509	7%	\$0	\$50,000	\$0	\$24,000
9362	Parts,Ext Work & Sundries	\$84,455	\$94,706	93%	\$0	\$101,350	\$0	\$101,350
9382	Vehicles - Insurance	\$65,300	\$62,994	96%	\$0	\$65,300	\$0	\$65,300
9386	Vehicles - Licences	\$24,499	\$1,441	5%	\$0	\$29,400	\$0	\$29,400
9342	Fuels & Oils	\$233,324	\$259,582	93%	\$0	\$280,000	\$0	\$280,000
9363	Purchase of Tools	\$2,625	\$833	26%	\$0	\$3,150	\$0	\$3,150
112P	Loss On Sale Of Assets	\$26,000	\$0	0%	\$0	\$26,000	\$0	\$26,000
9402	Less Poc Allocated To W. & S.	(\$626,808)	(\$601,322)	80%	\$0	(\$752,200)	\$0	(\$726,200)
9404	Loss on Revaluation of Assets	\$0	\$0	0%	\$0	\$0	\$0	\$0
021D	Depreciation (Sch 12)	\$320,821	\$0	0%	\$0	\$385,000	\$0	\$385,000
025D	Depreciation W/Back	(\$320,821)	(\$377,001)	98%	\$0	(\$385,000)	\$0	(\$385,000)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$15,220	(\$430,854)		\$0	\$0	\$0	\$0
OPERATING INCOME								
9393	Income - Diesel Fuel Rebates	(\$14,999)	(\$26,027)	145%	(\$18,000)	\$0	(\$18,000)	\$0
012P	Profit On Sale Of Assets	(\$9,000)	\$0	0%	(\$9,000)	\$0	(\$9,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$23,999)	(\$26,027)		(\$27,000)	\$0	(\$27,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$8,780)	(\$456,880)		(\$27,000)	\$0	(\$27,000)	\$0

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	MATERIALS AND STOCK							
	OPERATING EXPENDITURE							
9452	Stock Variance A/C	\$83	\$0	0%	\$0	\$100	\$0	\$100
	Sub Total - MATERIALS AND STOCK	\$83	\$0		\$0	\$100	\$0	\$100
	Total - MATERIALS AND STOCK	\$83	\$0		\$0	\$100	\$0	\$100
	OTHER PROPERTY AND SERVICES							
	SALARIES AND WAGES							
	OPERATING EXPENDITURE							
9482	Salaries & Wages Drawn	\$4,166,500	\$4,233,423	85%	\$0	\$5,000,000	\$0	\$5,000,000
9492	Workers Compensation	\$41,665	\$3,355	7%	\$0	\$50,000	\$0	\$50,000
New	Wages & Allowanced Default	\$0	\$0	0%	\$0	\$0	\$0	\$0
9512	Salary & Wage Alloc To W. & S.	(\$4,166,500)	(\$4,171,362)	83%	\$0	(\$5,000,000)	\$0	(\$5,000,000)
	Sub Total - SALARIES AND WAGES OP/EXP	\$41,665	\$65,415		\$0	\$50,000	\$0	\$50,000
	OPERATING INCOME							
9493	Workers Compensation Income	(\$66,664)	(\$93,696)	117%	(\$80,000)	\$0	(\$80,000)	\$0
9543	APPRENTICESHIP/TRAINEE GRANTS	\$0	(\$2,975)	0%				
	Sub Total - SALARIES AND WAGES OP/INC	(\$66,664)	(\$96,671)		(\$80,000)	\$0	(\$80,000)	\$0
	Total - SALARIES AND WAGES	(\$24,999)	(\$31,256)		(\$80,000)	\$50,000	(\$80,000)	\$50,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
UNCLASSIFIED								
OPERATING EXPENDITURE								
9682	Misc Expenses-Other Property	\$10,766	\$2,590	21%	\$0	\$12,600	\$0	\$12,600
024D	Depreciation on Assets	\$19,166	\$0	0%	\$0	\$23,000	\$0	\$23,000
Sub Total - UNCLASSIFIED OP/EXP		\$29,932	\$2,590		\$0	\$35,600	\$0	\$35,600
OPERATING INCOME								
9625	SMALL ITEMS INSUR INCOME	(\$1,667)	(\$1,608)	80%	(\$2,000)	\$0	(\$2,000)	\$0
9626	Sundry Misc Income - Other Property	(\$23,332)	(\$920)	3%	(\$28,000)	\$0	(\$28,000)	\$0
9627	Sundry Inc - Insurance Premium Refund	(\$4,167)	\$0	0%	(\$5,000)	\$0	(\$5,000)	\$0
9683	Lease Of Ksc Properties	(\$11,666)	(\$11,818)	84%	(\$14,000)	\$0	(\$14,000)	\$0
9695	Recoverable Costs	(\$1)	\$4,001	-400094%	(\$1)	\$0	(\$1)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$40,833)	(\$10,345)		(\$49,001)	\$0	(\$49,001)	\$0
Total - UNCLASSIFIED		(\$10,900)	(\$7,755)		(\$49,001)	\$35,600	(\$49,001)	\$35,600
Total - OTHER PROPERTY AND SERVICES		(\$36,550)	(\$498,949)		(\$168,501)	\$96,200	(\$168,501)	\$96,200

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	Transfer to Memorial & Lesser Hall Res.	\$0	\$54	777%	\$0	\$7	\$0	\$7
	Transfer to Kodja Place Building Res.	\$0	\$119	659%	\$0	\$18	\$0	\$18
	Transfer to Shire Office/Library Building Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$48	4845%	\$0	\$1	\$0	\$1
	Transfer to Netball Court Surfacing Res.	\$0	\$0	0%	\$0	\$3,501	\$0	\$3,501
	Transfer to The Spring Res.	\$0	\$17	108%	\$0	\$16	\$0	\$16
	Transfer to Trails Network Construction Res.	\$0	\$2	30%	\$0	\$6	\$0	\$6
	Transfer to Works Depot Building Upgrade Res.	\$0	\$0	0%	\$0	\$1	\$0	\$1
	Transfer to Kodja Place Masterplan Implement Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Sub Total - TRANSFERS TO RESERVE	\$0	\$29,318		\$0	\$114,867	\$0	\$52,670

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
INCOME								
	Transfer from Employee Reserve	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Plant Reserve	\$0	\$0	0%	(\$202,470)	\$0	(\$380,470)	\$0
	Transfer from Gravel Pits Reserve	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Economic Dev. Reserve	\$0	\$0	0%	(\$64,000)	\$0	(\$88,596)	\$0
	Transfer from Staff Housing Res	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Springhaven Lodge Res	\$0	(\$250,000)	0%	\$0	\$0	\$0	\$0
	Transfer from Springhaven Building Res	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Low Income Housing Reserve	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
	Transfer from Sporting Facility Reserve	\$0	\$0	0%	(\$42,178)	\$0	(\$42,178)	\$0
	Transfer from Bushfire Communications Res	\$0	\$0	0%	(\$89,346)	\$0	(\$89,346)	\$0
	Transfer from Landfill Waste Mgmt Res	\$0	\$0	0%	(\$50,000)	\$0	(\$100,000)	\$0
	Transfer from Kodja Place Tourist Precinct Res.	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
	Transfer from Day Care Building Maint Res.	\$0	\$0	0%	(\$7,000)	\$0	(\$14,781)	\$0
	Transfer from Energy Efficiency Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Land Acquisition & Dev. Res.	\$0	\$0	0%	(\$37,000)	\$0	(\$37,000)	\$0
	Transfer from Community Grants Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Independent Living Units Res.	\$0	\$0	0%	(\$18,793)	\$0	(\$18,793)	\$0
	Transfer from Youth Res.	\$0	\$0	0%	(\$20,000)	\$0	(\$31,301)	\$0
	Transfer from Natural Resource Mgmt Res.	\$0	\$0	0%	(\$83,164)	\$0	(\$157,527)	\$0
	Transfer from Springhaven Equipment Res.	\$0	\$0	0%	(\$10,000)	\$0	(\$10,000)	\$0
	Transfer from Saleyards Res.	\$0	\$0	0%	(\$9,570)	\$0	(\$39,555)	\$0
	Transfer from RSL Hall Building Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Benn Parade Multi Facility Res.	\$0	\$0	0%	(\$14,301)	\$0	(\$14,301)	\$0
	Transfer from Townscape Res.	\$0	\$0	0%	(\$49,801)	\$0	(\$49,801)	\$0
	Transfer from Playgrounds & Parks Res.	\$0	\$0	0%	(\$10,000)	\$0	(\$20,047)	\$0
	Transfer from Memorial & Lesser Hall Upgrade Res.	\$0	\$0	0%	\$0	\$0	\$0	\$0
	Transfer from Kodja Placxe Building Upgrade Res.	\$0	\$0	0%	(\$10,000)	\$0	(\$17,646)	\$0
	Transfer from The Spring Res.	\$0	\$0	0%	(\$16,000)	\$0	(\$16,000)	\$0
	Transfer from Trails Network Construction Res.	\$0	\$0	0%	(\$6,000)	\$0	(\$6,000)	\$0
Sub Total - TRANSFERS FROM RESERVE		\$0	(\$250,000)		(\$759,623)	\$0	(\$1,184,349)	\$0
Total - TRANSFERS		\$0	(\$220,682)		(\$759,623)	\$114,867	(\$1,184,349)	\$52,670
Total - FUND TRANSFER		\$0	(\$220,682)		(\$759,623)	\$114,867	(\$1,184,349)	\$52,670

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	NEW - (Surplus) / Deficit - Opening 1 July	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	Sub Total - SURPLUS C/FWD	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	Total - SURPLUS	\$0	(\$475,454)		(\$475,454)	\$0	(\$475,454)	\$0
	LIABILITY LOANS - PRINCIPAL REPAYMENT							
	EXPENDITURE							
New	Loan 149 - Communications tower	\$0	\$0	0%	\$0	\$0	\$0	\$0
New	Loan 137 - Medical Centre	\$8,551	\$8,551	100%	\$0	\$8,551	\$0	\$8,551
New	Loan 135 - Bagg St House	\$4,868	\$4,868	50%	\$0	\$9,811	\$0	\$9,811
New	Loan 139 - Aged Units	\$10,008	\$10,008	100%	\$0	\$10,008	\$0	\$10,008
New	Loan 140 - Staff Housing	\$59,246	\$59,246	100%	\$0	\$59,246	\$0	\$59,246
New	Loan 138 - GROH Housing	\$110,979	\$110,979	100%	\$0	\$110,979	\$0	\$110,979
New	Loan 144 - Staff Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 145 - GROH Housing	\$10,594	\$10,594	100%	\$0	\$10,594	\$0	\$10,594
New	Loan 148 - Staff Housing renovations	\$7,118	\$7,159	50%	\$0	\$14,396	\$0	\$14,396
New	Loan 134 - Sports Complex	\$8,476	\$8,476	49%	\$0	\$17,162	\$0	\$17,162
New	Loan 136 - Sports Complex Wall	\$4,822	\$4,822	50%	\$0	\$9,692	\$0	\$9,692
New	Loan 143 - Netball Courts & Roof	\$52,268	\$52,268	100%	\$0	\$52,268	\$0	\$52,268
New	Loan 142 - Oval Lighting	\$24,220	\$24,220	100%	\$0	\$24,220	\$0	\$24,220
New	Loan 146 - Harrison Place Toilets & Park	\$16,530	\$16,531	50%	\$0	\$33,385	\$0	\$33,385
New	Loan 141 - Airstrip Lighting	\$10,005	\$10,005	100%	\$0	\$10,005	\$0	\$10,005
New	Loan 147 - Land Development	\$15,955	\$15,955	50%	\$0	\$32,223	\$0	\$32,223
	Sub Total - LOAN REPAYMENTS	\$354,234	\$354,277		\$0	\$413,134	\$0	\$413,134
	INCOME							
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment				\$0	\$0	\$0	\$0
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS				\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$354,234	\$354,277		\$0	\$413,134	\$0	\$413,134

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
NEW LOANS RAISED								
INCOME								
9967	New Loan 149 - Communications Tower	(\$400,000)	\$0	0%	(\$400,000)	\$0	(\$400,000)	\$0
9968	New Loan 150 - Harrison Place Toilets & Park	(\$200,000)	\$0	0%	(\$200,000)	\$0	(\$200,000)	\$0
Sub Total - New Loans Raised		(\$600,000)	\$0		(\$600,000)	\$0	(\$600,000)	\$0
Total - NEW LOANS - CURRENT LIABILITIES		(\$600,000)	\$0		(\$600,000)	\$0	(\$600,000)	\$0
NON CASH ITEMS WRITTEN BACK								
	Depreciation Written Back	\$0	\$0		\$0	(\$3,774,415)	\$0	(\$3,774,415)
	Profit on Sale of Assets Written Back	\$0	\$0		\$16,000	\$0	\$16,000	\$0
	Loss on Sale of Assets Written Back	\$0	(\$3,809)		\$0	(\$26,000)	\$0	(\$26,000)
	Movement in Springhaven Lodge Bonds Reserve Bank Account	\$0	\$250,000		\$0	\$0	\$0	\$0
	Movement in Doubtful Debts	\$0	\$0		\$0	(\$2,000)	\$0	(\$2,000)
Sub Total - DEPRECIATION WRITTEN BACK			\$0		\$16,000	(\$3,802,415)	\$16,000	(\$3,802,415)
Total - NON CASH ITEMS		\$0	\$246,191		\$16,000	(\$3,802,415)	\$16,000	(\$3,802,415)

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	FURNITURE AND EQUIPMENT							
	HOUSING							
	EXPENDITURE							
C147	Springhaven - Furniture	\$10,000	\$237	2%	\$0	\$10,000	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$10,000	\$237		\$0	\$10,000	\$0	\$10,000
	Total - HOUSING	\$10,000	\$237		\$0	\$10,000	\$0	\$10,000
	FURNITURE AND EQUIPMENT							
	RECREATION & CULTURE							
	CAPITAL EXPENDITURE							
C430	Sporting Complex - Audio Visual	\$0	\$2,575	0%	\$0	\$0	\$0	\$2,575
	Sub Total - CAPITAL WORKS	\$0	\$2,575		\$0	\$0	\$0	\$2,575
	Total - RECREATION & CULTURE	\$0	\$2,575		\$0	\$0	\$0	\$2,575
	Total - FURNITURE AND EQUIPMENT	\$10,000	\$2,813		\$0	\$10,000	\$0	\$12,575

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	LAND							
	COMMUNITY AMENITIES							
	CAPITAL EXPENDITURE							
C310	Subdivision Construction	\$94,000	\$18,861	20%	\$0	\$94,000	\$0	\$94,000
	Sub Total - CAPITAL WORKS	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total- COMMUNITY AMENITIES	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000
	Total - LAND	\$94,000	\$18,861		\$0	\$94,000	\$0	\$94,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	GOVERNANCE							
	EXPENDITURE							
C191	Office Building Capital Renewal	\$14,989	\$6,805	45%	\$0	\$14,989	\$0	\$14,989
	Sub Total - CAPITAL WORKS	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
	TOTAL - GOVERNANCE	\$14,989	\$6,805		\$0	\$14,989	\$0	\$14,989
	BUILDINGS							
	LAW ORDER AND PUBLIC SAFETY							
	EXPENDITURE							
C440	Cat Pound	\$16,000	\$0	0%	\$0	\$16,000	\$0	\$16,000
	Sub Total - CAPITAL WORKS	\$16,000	\$0		\$0	\$16,000	\$0	\$16,000
	TOTAL - LAW ORDER AND PUBLIC SAFETY	\$16,000	\$0		\$0	\$16,000	\$0	\$16,000
	BUILDINGS							
	EDUCATION & WELFARE							
	CAPITAL EXPENDITURE							
C107	Playgroup/Toy Library	\$39,000	\$0	0%	\$0	\$39,000	\$0	\$39,000
	Sub Total - CAPITAL WORKS	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000
	TOTAL - EDUCATION & WELFARE	\$39,000	\$0		\$0	\$139,000	\$0	\$139,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	HOUSING							
	EXPENDITURE							
C157	CEO Residence - 15 Loton Close	\$50,000	\$0	0%	\$0	\$50,000	\$0	\$0
C140	Staff - 34 Katanning Road	\$150,000	\$6,121	4%	\$0	\$150,000	\$0	\$150,000
C141	39 Vanzuilecom St	\$150,000	\$0	0%	\$0	\$150,000	\$0	\$150,000
C195	Springhaven - Building	\$200,000	\$0	0%	\$0	\$200,000	\$0	\$200,000
C427	Springhaven - Building - ACAR Grant	\$285,000	\$250,007	88%	\$0	\$285,000	\$0	\$285,000
C313	Jean Sullivan Units	\$10,000	\$7,700	77%	\$0	\$10,000	\$0	\$10,000
C145	Loton Close Units	\$18,793	\$0	0%	\$0	\$18,793	\$0	\$18,793
	Sub Total - CAPITAL WORKS	\$863,793	\$263,828		\$0	\$863,793	\$0	\$813,793
	Total - HOUSING	\$863,793	\$263,828		\$0	\$863,793	\$0	\$813,793
	BUILDINGS							
	COMMUNITY AMENITIES							
	CAPITAL EXPENDITURE							
C442	Mens Shed - Construction of New	\$1,000,000	\$10,167	1%	\$0	\$1,000,000	\$0	\$750,000
	Sub Total - CAPITAL WORKS	\$1,000,000	\$10,167		\$0	\$1,000,000	\$0	\$750,000
	Total - COMMUNITY AMENITIES	\$1,000,000	\$10,167		\$0	\$1,000,000	\$0	\$750,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	RECREATION AND CULTURE							
	CAPITAL EXPENDITURE							
C198	Historic Buildings - Capital Improvement	\$30,000	\$25,595	85%	\$0	\$30,000	\$0	\$25,595
C408	Harrison Place Toilets & Park	\$200,000	\$113,425	57%	\$0	\$200,000	\$0	\$200,000
C428	Sub-division - Harness Display Shed	\$12,000	\$7,720	64%	\$0	\$12,000	\$0	\$12,000
	Sub Total - CAPITAL WORKS	\$242,000	\$146,740		\$0	\$242,000	\$0	\$237,595
	Total - RECREATION AND CULTURE	\$242,000	\$146,740		\$0	\$242,000	\$0	\$237,595
	BUILDINGS							
	ECONOMIC SERVICES							
	CAPITAL EXPENDITURE							
C177	Kodja Place Capital Renewal	\$10,000	\$0	0%	\$0	\$10,000	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$10,000	\$0		\$0	\$10,000	\$0	\$10,000
	Total - ECONOMIC SERVICES	\$10,000	\$0		\$0	\$10,000	\$0	\$10,000

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	BUILDINGS							
	OTHER PROPERTY AND SERVICES							
	CAPITAL EXPENDITURE							
C286	Chemical Shed - replacement/upgrade	\$34,647	\$35,730	103%	\$0	\$34,647	\$0	\$39,647
	Sub Total - CAPITAL WORKS	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
	Total - OTHER PROPERTY AND SERVICES	\$34,647	\$35,730		\$0	\$34,647	\$0	\$39,647
	Total - BUILDINGS	\$2,220,429	\$463,269		\$0	\$2,320,429	\$0	\$2,021,024

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP MONTHLY FINANCIAL REPORT Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES								
CAPITAL EXPENDITURE								
Roads to Recovery Projects								
CJ451	Bitumen Reseal - Boscabel Road (western end)	\$21,000	\$23,265	111%	\$0	\$21,000	\$0	\$27,804
CJ452	Bitumen Reseal - Boscabel Road (town)	\$65,000	\$0	0%	\$0	\$65,000	\$0	\$0
CJ453	Seal - Balgarup Road	\$176,500	\$296,178	168%	\$0	\$176,500	\$0	\$296,500
CJ454	Seal - Samson Road	\$120,000	\$0	0%	\$0	\$120,000	\$0	\$0
CJ455	Floodway - Pearce Road	\$20,000	\$25,105	126%	\$0	\$20,000	\$0	\$20,000
C308	Wooden Culvert Replacement - Carlecatup Road	\$30,000	\$26,185	87%	\$0	\$30,000	\$0	\$30,000
RRG Projects								
C414	Reconstruct - Kojonup-Frankland Road	\$19,374	\$20,220	104%	\$0	\$19,374	\$0	\$38,931
C417	Widening - Shamrock Road	\$600,000	\$468,756	78%	\$0	\$600,000	\$0	\$600,000
C436	Widening - Shamrock Road (2021/2022 Project)	\$111,229	\$112,621	101%	\$0	\$111,229	\$0	\$112,096
C248	Widening - Broomehill Kojonup Road	\$154,681	\$154,381	100%	\$0	\$154,681	\$0	\$154,681
C450	Widening - Tambellup West Road	\$300,000	\$189,760	63%	\$0	\$300,000	\$0	\$300,000
C437	Widening - Tambellup West Road	\$0	\$60,857	0%	\$0	\$0	\$0	\$0
C319	Bitumen Reseal - Kojonup-Frankland Road	\$150,000	\$150,349	100%	\$0	\$150,000	\$0	\$165,613
C320	Bitumen Reseal - Kojonup Darkan Road	\$0	\$128,798	107%	\$0	\$120,000	\$0	\$159,235
C321	Bitumen Reseal - Broomehill-Kojonup Road	\$0	\$119,165	99%	\$0	\$120,000	\$0	\$120,000
C460	Road Widening - Jingalup Rd 22/23	\$0	\$588,728	0%	\$0	\$0	\$0	\$420,000
C461	Kojonup Darkan Shoulder Seal	\$0	\$8,455		\$0	\$0	\$0	\$1,800,000
Commodity Route Projects								
C172	Seal - Riverdale Road	\$413,000	\$310,823	75%	\$0	\$413,000	\$0	\$413,000
Municipal Fund Projects								
C246	Widening - Kojonup Darkan Rd	\$0	\$297	0%	\$0	\$0	\$0	\$297
C361	Signage Upgrades	\$10,000	\$794	8%	\$0	\$10,000	\$0	\$9,000
C434	Spring Street	\$0	\$0	0%	\$0	\$54,203	\$0	\$0
C449	Parking Bays	\$50,000	\$0	0%	\$0	\$50,000	\$0	\$50,000
Sub Total - CAPITAL WORKS		\$2,240,784	\$2,685,949		\$0	\$2,534,987	\$0	\$4,717,157
Total - ROADS		\$2,240,784	\$2,685,949		\$0	\$2,534,987	\$0	\$4,717,157
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$2,240,784	\$2,685,949		\$0	\$2,534,987	\$0	\$4,717,157

SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	INFRASTRUCTURE - FOOTPATHS							
C433	Footpaths - Albany Highway Ramps	\$20,000	\$0	0%	\$0	\$20,000	\$0	\$0
	Sub Total - CAPITAL WORKS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
	Total - INFRASTRUCTURE ASSETS FOOTPATHS	\$20,000	\$0		\$0	\$20,000	\$0	\$0
	INFRASTRUCTURE - PARKS							
	RECREATION & CULTURE							
C357	Apex Park Playground	\$27,330	\$0	0%	\$0	\$27,330	\$0	\$27,330
C112	Muradup Playground Equipment	\$0	\$951	0%	\$0	\$0	\$0	\$0
C274	Sporting Complex - Netball Court Resurface & Roof	\$258,815	\$203,485	79%	\$0	\$258,815	\$0	\$258,815
C443	Showgrounds Retaining Wall	\$6,000	\$0	0%	\$0	\$6,000	\$0	\$6,000
C411	Sporting Complex - Playground & Outdoor Gym	\$0	\$218,727	1458%	\$0	\$15,000	\$0	\$226,001
C446	Newstead Park - Shade Sail	\$10,000	\$0	0%	\$0	\$10,000	\$0	\$10,000
C447	Contribution to Bowling Club New Green	\$114,500	\$116,162	101%	\$0	\$114,500	\$0	\$116,162
C448	Trails Hub Construction	\$40,000	\$0	0%	\$0	\$40,000	\$0	\$0
C413	Trails Construction	\$33,886	\$0	0%	\$0	\$33,886	\$0	\$33,886
	Sub-Total - CAPITAL WORKS	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194
	Total - RECREATION & CULTURE	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194
	Total - INFRASTRUCTURE PARKS	\$490,531	\$545,048		\$0	\$505,531	\$0	\$678,194

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE 30 APRIL 2023		% of Annual Budget	ORIGINAL BUDGET 2022-23		AMENDED BUDGET 30 JUNE 2023	
		Budget	Actual		Income	Expense	Income	Expense
	OTHER INFRASTRUCTURE							
	RECREATION & CULTURE							
	CAPITAL EXPENDITURE							
C445	Turkey Nest Dam	\$0	\$0	0%	\$0	\$5,000	\$0	\$0
C176	Oval Shade Structure	\$0	\$2,078		\$0	\$0	\$0	\$0
C409	Swimming Pool - New Fence Eastern Boundary	\$0	\$8,685	0%	\$0	\$0	\$0	\$8,685
C444	Sporting Complex - Hall of Fame Signage	\$8,000	\$0	0%	\$0	\$8,000	\$0	\$33,685
	Sub Total - CAPITAL WORKS	\$8,000	\$11,011		\$0	\$13,000	\$0	\$42,370
	Total - OTHER RECREATION	\$8,000	\$11,011		\$0	\$13,000	\$0	\$42,370
	OTHER INFRASTRUCTURE							
	ECONOMIC SERVICES							
	CAPITAL EXPENDITURE							
C435	Kodja Place Rose Maze	\$19,000	\$1,287	7%	\$0	\$19,000	\$0	\$19,000
C054	Promotional Signage at Airstrip	\$0	\$0	0%	\$0	\$30,000	\$0	\$16,774
CJ457	EV Charger Parking Bay	\$0	\$0	0%	\$0	\$15,000	\$0	\$0
C424	Water Harvesting & Re-use Muradup Standpipe	\$0	\$51,277	93%	\$0	\$55,000	\$0	\$55,000
	Sub Total - CAPITAL WORKS	\$19,000	\$52,700		\$0	\$119,000	\$0	\$90,774
	Total - ECONOMIC SERVICES	\$19,000	\$52,700		\$0	\$119,000	\$0	\$90,774

And Type Of Activities Within The Programme

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SHIRE OF KOJONUP

Detailed March 2023 Creditors List

Cheque Payments 1/03/23 - 31/03/23				
Chq/EFT	Date	Name	Description	Amount
14356	08/03/2023	Water Corporation	Water Usage	-32923.12
0020	21/02/2023	Water Corporation	a/c9023555405 for 12B Elverd St - 20/12/22 - 20/02/23	427.65
0022	21/02/2023	Water Corporation	a/c9023555392 for 12A Elverd St - 20/12/22 - 20/02/23	317.16
0020	21/02/2023	Water Corporation	a/c9023606321 for 8A Newton St - 01/01/23 - 28/02/23	246.67
0020	21/02/2023	Water Corporation	a/c9023606348 for 8B Newton St - 01/01/23 - 28/02/23	246.67
0138	21/02/2023	Water Corporation	a/c9010495140 for Centre at Broomehill Rd - 19/12/22 - 20/02/23	2875.76
0111	21/02/2023	Water Corporation	a/c9012927074 for 6 Elverd St - 20/12/22 - 20/02/23	315.25
0111	21/02/2023	Water Corporation	a/c9012927082 for 4 Elverd St - 20/12/22 - 20/02/23	404.79
0113	21/02/2023	Water Corporation	a/c9012927090 for 2 Elverd St - 20/12/22 - 20/02/23	574.92
0173	21/02/2023	Water Corporation	a/c9007692223 for Standpipe at Albany Hwy - 19/01/22 - 20/02/23	7884.05
0136	21/02/2023	Water Corporation	a/c9007692987 for Blackwood Rd - 19/12/22 - 20/02/23	190.57
0177	21/02/2023	Water Corporation	a/c9007693082 for Depot at Bilston St - 19/12/22 - 20/02/23	176.02
0157	21/02/2023	Water Corporation	a/c9007693146 for Sale Yard at Soldier Rd - 20/12/22 - 20/02/23	492.48
0171	21/02/2023	Water Corporation	a/c9007693330 for Swimming Pool at Benn Pde - 20/12/22 - 20/02/23	3393.55
0168	21/02/2023	Water Corporation	a/c9007693349 for Toilets at Benn Pde	316.48
0134	21/02/2023	Water Corporation	a/c9007693357 for Club at Benn Pde - 20/12/22 - 20/02/23	27.97
0171	21/02/2023	Water Corporation	a/c9007693445 for Park at Albany Hwy - 20/12/22 - 20/02/23	761.13
0174	21/02/2023	Water Corporation	a/c9007693509 for 2 Albany Hwy - 20/12/22 - 20/02/23	102.40
0181	21/02/2023	Water Corporation	a/c9007697921 for 39 Vanzuilecom St - 20/12/22 - 20/02/23	254.29
0123	21/02/2023	Water Corporation	a/c9008615342 for Tourist Centre at Albany Hwy - 20/12/22 - 20/02/23	5.53
0138	21/02/2023	Water Corporation	a/c9010045713 for 5A Vanzuilecom St - 20/12/22 - 20/02/23	395.26
0136	21/02/2023	Water Corporation	a/c9010045721 for 5B Vanzuilecom St - 20/12/22 - 20/02/23	284.77
0158	21/02/2023	Water Corporation	a/c9007697710 for 8 Newton St - 20/12/22 - 20/02/23	43.82
0159	21/02/2023	Water Corporation	a/c9007693605 for 135 Albany Hwy - 20/12/22 - 20/02/23	262.00
0018	21/02/2023	Water Corporation	a/c9023603884 for 8C Newton St - 20/12/22 - 20/02/23	271.44
0166	23/02/2023	Water Corporation	a/c9008790482 for Centre at Murby St - 21/12/22 - 22/02/23	271.65
0178	23/02/2023	Water Corporation	a/c9007695790 for 15 Barracks Pl - 20/12/22 - 22/02/23	2834.69
0036	23/02/2023	Water Corporation	a/c9021629597 for 9 Loton Cl - 01/01/23 - 28/02/23	246.67
0037	23/02/2023	Water Corporation	a/c9021629618 for 11 Loton Cl - 01/01/23 - 28/02/23	246.67
0036	23/02/2023	Water Corporation	a/c9021746216 for 15 Loton Cl - 01/01/23 - 28/02/23	246.67
0028	23/02/2023	Water Corporation	a/c9022950227 for Front Unit 93 Bagg St - 01/01/23 - 28/02/23	232.53
0027	23/02/2023	Water Corporation	a/c9022950235 for Rear Unit Bagg St - 01/01/23 - 28/02/23	169.33
0029	23/02/2023	Water Corporation	a/c9022968291 for 93 Bagg St - 21/12/22 - 22/02/23	5.71
0165	23/02/2023	Water Corporation	a/c9007696136 for 95 Albany Hwy - 21/12/22 - 22/02/23	47.76
0126	23/02/2023	Water Corporation	a/c9007696793 for 16 Newstead Rd - 21/12/22 - 22/02/23	332.84
0126	23/02/2023	Water Corporation	a/c9007699572 for 5I Soldier Rd - 20/12/22 - 22/02/23	128.66
0122	23/02/2023	Water Corporation	a/c9012449121 for Office at Albany Hwy - 21/12/22 - 22/02/23	1724.59
0036	23/02/2023	Water Corporation	a/c9021629554 for 1 Loton Cl - 01/01/23 - 28/02/23	246.67
0036	23/02/2023	Water Corporation	a/c9021629562 for 3 Loton Cl - 01/01/23 - 28/02/23	246.67
0036	23/02/2023	Water Corporation	a/c9021629570 for 5 Loton Cl - 01/01/23 - 28/02/23	246.67
0036	23/02/2023	Water Corporation	a/c9021629589 for 7 Loton Cl - 01/01/23 - 28/02/23	246.67
0009	23/02/2023	Water Corporation	a/c9023522910 for 13 Loton Cl - 01/01/23 - 28/02/23	246.67
0134	23/02/2023	Water Corporation	a/c9007695686 for 16 Pensioner Rd - 20/12/22 - 22/02/23	25.17
0170	23/02/2023	Water Corporation	a/c9007695694 for 20 Spring St - 20/12/22 - 22/02/2023	47.76
0173	23/02/2023	Water Corporation	a/c9007695715 for Toilets at Barracks Pl - 20/12/22 - 22/02/23	310.81
0130	23/02/2023	Water Corporation	a/c9007695766 for Museum at Barracks Pl - 20/12/22 - 22/02/23	215.37
0169	23/02/2023	Water Corporation	a/c9007695803 for Soldier Rd - 20/12/22 - 22/02/23	567.90
0135	23/02/2023	Water Corporation	a/c9007695897 for Museum at Soldier Rd - 20/12/22 - 22/02/23	179.01
0186	23/02/2023	Water Corporation	a/c9007696056 for 109 Albany Hwy - 21/12/22 - 22/02/23	384.19
0173	23/02/2023	Water Corporation	a/c9007696101 for 99 Albany Hwy - 21/12/22 - 22/02/23	421.47
0040	23/02/2023	Water Corporation	a/c9023522881 for 79 Soldier Rd - 01/01/23 - 28/02/23	133.80
0039	23/02/2023	Water Corporation	a/c9021629626 for Soldier Rd - 20/12/22 - 22/02/23	1287.78
0017	24/02/2023	Water Corporation	a/c9023737401 for 26 Kojonup-Katanning Rd - 21/12/22 - 23/02/23	444.52
0028	24/02/2023	Water Corporation	a/c9023737428 for 28 Kojonup-Katanning Rd - 01/01/23-28/02/23	44.57
0141	24/02/2023	Water Corporation	a/c9010312252 for 30 Kojonup-Katanning Rd - 21/12/22 - 23/02/23	75.05
0175	24/02/2023	Water Corporation	a/c9007797797 for Standpipe at Blackwood Rd - 22/12/22 - 23/02/23	746.61
0143	24/02/2023	Water Corporation	a/c9010312244 for 34 Katanning Rd - 21/12/22 - 23/02/23	47.36
14357	29/03/2023	Emily Sleight	Gift	-200.00
290323	29/03/2023	Emily Sleight	Gift as per Council Policy 2.2.5 - Departing Employee	200.00

33,123.12

EFT Payments 1/03/23 - 31/03/23				
Chq/EFT	Date	Name	Description	Amount
EFT31717	03/03/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1905.00
DEDUCTION	28/02/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1155.00

DEDUCTION	28/02/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	750.00
EFT31718	03/03/2023	Child Support Agency	Payroll deductions	-311.97
DEDUCTION	28/02/2023	Child Support Agency	Payroll Deduction	311.97
EFT31719	03/03/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	28/02/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT31720	03/03/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	28/02/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT31721	03/03/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	28/02/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	28/02/2023	EasiSalary	Payroll Deduction	605.52
EFT31722	09/03/2023	Air Liquide	Gas Rental	-26.06
YR3784	31/01/2023	Air Liquide	Cylinder Fee	26.06
EFT21723	09/03/2023	Ixom Operations Pty Ltd	CANCELLED	0.00
EFT31724	09/03/2023	Carony Pty Ltd	January 2023 Account	-40.00
08-000314	31/01/2023	Carony Pty Ltd	Springhaven Newspapers January 2023	40.00
EFT31725	09/03/2023	Kojonup Pharmacy	Pharmaceuticals	-609.00
JAN 2023	31/01/2023	Kojonup Pharmacy	Springhaven Pharmacy January 2023	609.00
EFT31726	09/03/2023	Telstra	Telecommunications	-1558.56
T311 FEB 2023	18/02/2023	Telstra	Internet charges for Kodja Place from 18/02/23 - 17/03/23, Mobile charges for Snr Ranger from 18/02/23 - 17/03/23, iPad charges for MCCS Place from 18/02/23 - 17/03/23, iPad charges for MRS from 18/02/23 - 17/03/23, iPad charges for MWS from 18/02/23 - 17/03/23, Mobile charges for Springhaven staff from 18/02/23 - 17/03/23, Phone charges for Springhaven solar panels from 18/02/23 - 17/03/23, Phone charges for Avdata monitoring system from 18/02/23 - 17/03/23	302.65
K155794701-2	18/02/2023	Telstra	Shire office landline and modem, Bushfire landline Shire office and Kodja Place, Kodja Place landline and modem, Springhaven landline and modem, Depot security landline, Airstrip landline, Swimming pool landline	425.91
T311 FEB 2023	25/02/2023	Telstra	iPad/Mobile charges for CEO 25/02/23 - 24/03/23, iPad charges for Kodja Place 25/02/23 - 24/03/23, iPad charges for MCCS 25/02/23 - 24/03/23, iPad/tablet charges for Springhaven 25/02/23 - 24/03/23, Mobile charges for MWS 25/02/23 - 24/03/23, Twig Tone Devices 25/02/23 - 24/03/23, Standpipe controller on Stock Rd 25/02/23 - 24/03/23, Mobile Charges for Works Foreman & Technical Officer 25/02/23 - 24/03/23, Mobile Charges for Swimming Pool Manager 25/02/23 - 24/03/23	830.00
EFT31727	09/03/2023	Synergy	Electricity	-1030.77
2005769520	21/02/2023	Synergy	a/c337284750 for 143 Albany Hwy - 17/01/23-20/02/23	858.11
2041760509	28/02/2023	Synergy	a/c392675750 for Powerwatch 01/12/22-31/12/22	172.66
EFT31728	09/03/2023	RENTOKIL INITIAL PTY LTD	Hygiene Services	-160.16
97582908	23/01/2023	RENTOKIL INITIAL PTY LTD	sharps service	160.16
EFT31729	09/03/2023	Paul Hartmann Pty Ltd	Healthcare Products	-251.60
437281744	06/02/2023	Paul Hartmann Pty Ltd	Continence aids February 2023	251.60
EFT31730	09/03/2023	Children's Book Council of Australia (WA Branch)	Subscripition	-75.00
8062	22/02/2023	Children's Book Council of Australia (WA Branch)	Stig" Narrator of Andy Griffiths Books visit"	75.00
EFT31731	09/03/2023	Kojonup Aboriginal Corporation	Goods For Sale	-262.99
FEB 23	28/02/2023	Kojonup Aboriginal Corporation	Goods Sold on Consignment	262.99
EFT31732	09/03/2023	Western Australian Treasury Corporation	Loan Repayment	-57519.10
MAR 2023	07/03/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 144, Interest Repayment on Loan 144, Capital Repayment on Loan 145, Interest Repayment on Loan 145, Capital Repayment on Loan 143, Interest Repayment on Loan 143	57519.10
EFT31733	09/03/2023	Jill Johnson	Reimbursement	-58.70
070323	07/03/2023	Jill Johnson	Police Clearance	58.70
EFT31734	09/03/2023	Team Global Express Pty Ltd	Freight	-1374.07
0313-80774145	12/02/2023	Team Global Express Pty Ltd	From Asphalt on 31/01/23	1134.95
0524-S104118	26/02/2023	Team Global Express Pty Ltd	From Surgical House on 21/02/23	132.44
0315-80774145	26/02/2023	Team Global Express Pty Ltd	From Westrac on 17/02/23	106.68
EFT31735	09/03/2023	Tourism Council WA	Membership Renewal	-1430.00

R-01223-567	21/11/2022	Tourism Council WA	2023 Membership Renewal - Golden i Visitor Centre	1430.00
EFT31736	09/03/2023	Optus Billing Services Pty Ltd	Telecommunications	-314.40
338395581	20/02/2023	Optus Billing Services Pty Ltd	Phone and internet charges - Admin, Phone and internet charges - Swimming Pool, Phone and internet charges - Kodja Place, Phone and internet charges - Springhaven, Phone and internet charges - Depot	314.40
EFT31737	09/03/2023	Jamie Rose McVee	Goods For Sale	-290.00
010323	01/03/2023	Jamie Rose McVee	Goods Sold on Consignment	290.00
EFT31738	09/03/2023	AUSTRALIAN TAXATION OFFICE	BAS	-157561.00
FEB 2023	08/03/2023	AUSTRALIAN TAXATION OFFICE	February 2023	157561.00
EFT31739	09/03/2023	CONNECT TECHNOLOGY AUSTRALIA	IT Support	-1755.60
91565	10/01/2023	CONNECT TECHNOLOGY AUSTRALIA	Call out: KP/Springhaven/Depot network fault, attend to radios/telephones	1755.60
EFT31740	09/03/2023	LANDGATE	GRV Chargeable	-71.80
381791	09/02/2023	LANDGATE	Title Search, Minimum Charge	71.80
EFT31741	09/03/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods	-1254.60
LF732994	25/01/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and refreshments January 2023	1008.70
LF794851	01/02/2023	PFD Foodservices (Southway Distributors)	Food and Drinks February 2023	245.90
EFT31742	09/03/2023	Christie Leanne McVee	Goods For Sale	-571.60
010323	01/03/2023	Christie Leanne McVee	Goods Sold on Consignment	571.60
EFT31743	09/03/2023	KODJA PLACE COMMUNITY FUND INC.	Goods For Sale	-26.00
010323	01/03/2023	KODJA PLACE COMMUNITY FUND INC.	Goods Sold on Consignment	26.00
EFT31744	09/03/2023	COLIN CLINCH	Goods For Sale	-30.00
010323	01/03/2023	COLIN CLINCH	Goods Sold on Consignment	30.00
EFT31745	09/03/2023	Ramped Technology & Management Systems Pty Ltd	IT Support	-1434.05
INV-6242	31/01/2023	Ramped Technology & Management Systems Pty Ltd	New HP Pro Mini 400 G9 Desktop Computer	1434.05
EFT31746	09/03/2023	Clarke's Furniture & Kitchen Design	Building Maintenance	-170.80
3050	01/03/2023	Clarke's Furniture & Kitchen Design	Feb Routine maintenance and painting rm 6	170.80
EFT31747	09/03/2023	Gower Industries	Workshop Supplies	-14.35
3390	16/02/2023	Gower Industries	rubber gloves, flapper disks for grinder, cutting disks for grinder	14.35
EFT31748	09/03/2023	Allstamps	Stamps	-21.50
124337	23/02/2023	Allstamps	Pad Shiny S844 - RED plus postage	21.50
EFT31749	09/03/2023	Leonie Jane Smith	Goods For Sale	-45.00
010323	01/03/2023	Leonie Jane Smith	Goods Sold on Consignment	45.00
EFT31750	09/03/2023	Moore Stephens	Training	-2035.00
2558	01/07/2022	Moore Stephens	5 x Webinars	1155.00
2956	01/07/2022	Moore Stephens	Employee Tax Obligations Workshop - Livestream Attendance 15/07/22	880.00
EFT31751	09/03/2023	Lucindas Everlastings	Goods For Sale	-157.50
4646	17/02/2023	Lucindas Everlastings	15x 10g Everlasting Seeds and 5x 20g Everlasting Seeds, For Sale in Visitor Centre Shop	157.50
EFT31752	09/03/2023	Kojonup Concrete	Concrete	-539.48
1642	27/02/2023	Kojonup Concrete	bathroom 1 Springhaven concrete pad	539.48
EFT31753	09/03/2023	Great Southern Nougat Company	Goods For Sale	-138.60
98	07/02/2023	Great Southern Nougat Company	12x Great Southern Nougat Bars , For Sale in Visitor Centre Shop	138.60
EFT31754	09/03/2023	3E Advantage Pty Ltd	Printing	-122.10
INV-86709-ROG7F2	05/03/2023	3E Advantage Pty Ltd	Printing charges March 2023 Kodja Place	122.10
EFT31755	09/03/2023	Mathwin Transport	Freight	-102.85
2267	13/02/2023	Mathwin Transport	From Sigma Chemicals on 09/02/23	102.85
EFT31756	09/03/2023	Fabric Covered Pots T/A Tammy McVee	Goods For Sale	-22.00
010323	01/03/2023	Fabric Covered Pots T/A Tammy McVee	Goods Sold on Consignment	22.00
EFT31757	09/03/2023	Wendy Thorn Photography	Goods For Sale	-2.96
010323	01/03/2023	Wendy Thorn Photography	Goods Sold on Consignment	2.96
EFT31758	09/03/2023	Jill Watkin	Goods For Sale	-27.50

010323	01/03/2023	Jill Watkin	Goods Sold on Consignment	27.50
EFT31759	09/03/2023	Saje Creative Co T/A Samantha Relph	Goods For Sale	-3.25
010323	01/03/2023	Saje Creative Co T/A Samantha Relph	Goods Sold on Consignment	3.25
EFT31760	09/03/2023	Empower Healthcare	Healthcare	-847.00
22432	05/12/2022	Empower Healthcare	Springhaven OT, Speech pathologist, Dietician review + Travel	484.00
22655	21/12/2022	Empower Healthcare	Springhaven OT, Speech pathologist, Dietician review + Travel	363.00
EFT31761	09/03/2023	Rones Plumbing and Gas	Plumbing	-14863.20
3338	21/02/2023	Rones Plumbing and Gas	Chemical shed upgrade. Washdown bay plumbing etc	14863.20
EFT31762	09/03/2023	J B Lawn Care	Yard Maintenance	-275.00
9	15/02/2023	J B Lawn Care	Garden Service - February 2023	137.50
009	07/03/2023	J B Lawn Care	Garden Service - March 2023	137.50
EFT31763	09/03/2023	Monique Sackers T/A 3 Bridges Collections	Goods For Sale	-122.61
010323	01/03/2023	Monique Sackers T/A 3 Bridges Collections	Goods Sold on Consignment	122.61
EFT31764	09/03/2023	Correy Morrow	Labour	-900.00
DC01	07/03/2023	Correy Morrow	Daycare fence replacement 04/03/2023 -05/03/2023	900.00
EFT31765	09/03/2023	Du-wayne Lottering	Labour	-900.00
DC02	07/03/2023	Du-wayne Lottering	Daycare fence replacement 04/03/23 - 05/03/23	900.00
EFT31766	09/03/2023	Uriel Requena	Labour	-270.00
DC03	07/03/2023	Uriel Requena	Daycare Renovation 05/03/2023,	270.00
EFT31767	09/03/2023	Danika De Koker	Labour	-270.00
DC03	07/03/2023	Danika De Koker	Daycare Renovation 05/03/2023	270.00
EFT31768	09/03/2023	Wayne Smith	Labour	-455.00
DC05	07/03/2023	Wayne Smith	Daycare Renovation 06/03/2023	455.00
EFT31769	09/03/2023	Jennifer Durano	Reimbursement	-132.00
280223	28/02/2023	Jennifer Durano	Pre Employment Medical	132.00
EFT31770	09/03/2023	Stephanie Gahan	Reimbursement	-190.70
150223	15/02/2023	Stephanie Gahan	Police Clearance	58.70
210223	21/02/2023	Stephanie Gahan	Pre Employment Medical	132.00
EFT31771	09/03/2023	Reese Benn	Reimbursement	-99.00
240123	24/01/2023	Reese Benn	Criminal Record Check	99.00
EFT31772	20/03/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1465.00
DEDUCTION	14/03/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1155.00
DEDUCTION	14/03/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	310.00
EFT31773	20/03/2023	Child Support Agency	Payroll deductions	-311.97
DEDUCTION	14/03/2023	Child Support Agency	Payroll Deduction	311.97
EFT31774	20/03/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	14/03/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT31775	20/03/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	14/03/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT31776	20/03/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	14/03/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	14/03/2023	EasiSalary	Payroll Deduction	605.52
EFT31777	28/03/2023	Ixom Operations Pty Ltd	Chemicals	-343.70
6603512	30/11/2022	Ixom Operations Pty Ltd	monthly chorline gas bottle service fees - finalisation	245.52
6616278	31/12/2022	Ixom Operations Pty Ltd	monthly chorline gas bottle service fees - finalisation	165.04
6627868	31/01/2023	Ixom Operations Pty Ltd	monthly chorline gas bottle service fees - finalisation	42.28
6638197	24/02/2023	Ixom Operations Pty Ltd	Credit Note: monthly chorline gas bottle service fees - finalisation	-109.14
EFT31778	28/03/2023	Synergy	Electricity	-23019.03
2009780545	07/03/2023	Synergy	a/c2009780545 for Blackwood Rd - 04/01/23 - 03/03/23	408.29
2045766156	09/03/2023	Synergy	a/c339632390 for 8C Newton St - 06/01/23 - 08/03/23	147.49
2073754131	09/03/2023	Synergy	a/c338398720 for 12A Elverd St - 06/01/23 - 08/03/23	316.72
2073754132	09/03/2023	Synergy	a/c338398910 for 12B Elverd St - 06/01/23 - 08/03/23	251.33
2069757666	09/03/2023	Synergy	a/c356438440 for 143 Albany Hwy - 06/01/23 - 08/03/23	1145.12
2037770747	09/03/2023	Synergy	a/c542221630 for 31 Piesse St - 16/12/22 - 14/02/23	117.36
2077759964	09/03/2023	Synergy	a/c386279970 for Loc6171 Blackwood Rd - 04/01/23 - 07/03/23	228.69
2041769669	13/03/2023	Synergy	a/c361072390 for 39 Vanzuilecom St - 05/01/23 - 07/03/23	126.94
2049771779	13/03/2023	Synergy	a/c145682100 for 34 Katanning Rd - 05/01/23 - 07/03/23	66.81
2085753143	13/03/2023	Synergy	a/c250826500 for 10 Bagg St - 05/01/23 - 07/03/23	325.57
2005785268	13/03/2023	Synergy	a/c354238990 for 8B Newton St - 05/01/23 - 07/03/23	94.47
2061759553	13/03/2023	Synergy	a/c269776860 for 8 Soldier Rd - 05/01/23 - 07/03/23	1500.99
2093746979	13/03/2023	Synergy	a/c955462010 for 32 Katanning Rd - 05/01/23 - 07/03/23	252.59
2037771943	15/03/2023	Synergy	a/c169800510 for Loc10345 Crapella Rd - 16/12/22 - 15/02/23	119.28

2029774295	15/03/2023	Synergy	a/c742636350 for 26 Pensioner Rd - 04/01/23 - 02/03/23	169.07
2001802121	15/03/2023	Synergy	a/c340194030 for Barracks PI - 17/01/23 - 20/02/23	1647.82
2037754892	15/03/2023	Synergy	a/c340194030 for Barracks PI - 19/10/22 - 15/11/22	2326.91
2037754894	15/03/2023	Synergy	a/c340194030 for Barracks PI - 16/11/22 - 20/12/22	1971.73
2037754896	15/03/2023	Synergy	a/c340194030 for Barracks PI - 21/12/22 - 16/01/23	1168.05
2029774302	15/03/2023	Synergy	a/c105148670 for Loc2418 Albany Hwy - 16/12/22 - 14/02/23	132.92
2045764379	15/03/2023	Synergy	a/c304755820 for 27 Blackwood Rd - 04/01/23 - 03/03/23	603.44
2029774310	15/03/2023	Synergy	a/c647537230 for 111 Albany Hwy - 08/02/23 - 07/03/23	147.44
2029774311	15/03/2023	Synergy	a/c705366590 for Lot162 Blackwood Rd - 04/01/23 - 07/03/23	135.58
2029774314	15/03/2023	Synergy	a/c537275390 for Lot21 Barracks PI - 04/01/23 - 07/03/23	124.81
2033784798	15/03/2023	Synergy	a/c810101920 for Loc53 Albany Hwy - 05/01/23 - 07/03/23	145.93
2029774319	15/03/2023	Synergy	a/c762855310 for Benn Pde - 04/01/23 - 02/03/23	111.58
2029774326	15/03/2023	Synergy	a/c545361230 for Benn Pde - 04/01/23 - 02/03/23	113.38
2029774341	15/03/2023	Synergy	a/c108640990 for Lot147 Broomehill Rd - 06/01/23 - 08/03/23	455.75
2029774342	15/03/2023	Synergy	a/c251948190 for Lot16 Soldier Rd - 04/01/23 - 01/03/23	109.68
2045764417	15/03/2023	Synergy	a/c189975470 for 5 Barracks PI - 04/01/23 - 03/03/23	144.22
2029774348	15/03/2023	Synergy	a/c834694030 for Loc7437 Blackwood Rd - 04/01/23 - 07/03/23	147.55
2033784840	15/03/2023	Synergy	a/c499920430 for 2 Spencer St - 05/01/23 - 07/03/23	169.88
2029774357	15/03/2023	Synergy	a/c510069810 for Lot1 Gordon St - 04/01/23 - 02/03/23	142.12
2029774365	15/03/2023	Synergy	a/c310216670 for 20 Blackwood Rd - 04/01/23 - 07/03/23	957.45
2045764439	15/03/2023	Synergy	a/c358833310 for 19 Blackwood Rd - 04/01/23 - 03/03/23	247.52
2001802213	15/03/2023	Synergy	a/c375969790 for Benn Pde - 17/01/23 - 20/02/23	3892.44
2029774404	15/03/2023	Synergy	a/c447590190 for Loc7787 Blackwood Rd - 16/12/22 - 14/02/23	117.36
2033784882	15/03/2023	Synergy	a/c239108590 for 129 Albany Hwy - 05/01/23 - 07/03/23	149.52
2029774416	15/03/2023	Synergy	a/c272131310 for 16 Pensioner Rd - 04/01/23 - 02/03/23	111.58
2033784899	15/03/2023	Synergy	a/c104306350 for Lot1 Bagg St - 05/01/23 - 07/03/23	698.61
2029774433	15/03/2023	Synergy	a/c150868300 for Lot19 Blackwood Rd - 04/01/23 - 07/03/23	1063.87
2093753472	21/03/2023	Synergy	a/c337284750 for 143 Albany Hwy - 21/02/23 - 20/03/23	711.17
EFT31779	28/03/2023	Synergy - Street Lights	Electricity	-5558.97
2041764244	07/03/2023	Synergy - Street Lights	a/c131337630 for 289 Street lights - 25/01/23 - 24/02/23	5558.97
EFT31780	28/03/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods	-3075.85
LF864042	08/02/2023	PFD Foodservices (Southway Distributors)	Food and Drinks February 2023	303.55
LF933144	15/02/2023	PFD Foodservices (Southway Distributors)	Food and Drinks February 2023	202.00
LG203523	22/02/2023	PFD Foodservices (Southway Distributors)	Kiosk order - last for 2023	291.50
LG203527	22/02/2023	PFD Foodservices (Southway Distributors)	Food and Drinks February 2023	1149.85
LG271797	01/03/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments March 2023	1156.85
LG257689	27/02/2023	PFD Foodservices (Southway Distributors)	Credit Note: Food and Drinks February 2023	-27.90
EFT31781	28/03/2023	Ramped Technology & Management Systems Pty Ltd	IT Support	-72.72
INV-6554	01/03/2023	Ramped Technology & Management Systems Pty Ltd	Sophos XG 135 Monthly Subscription 01/03/23 - 31/03/23	72.72
EFT31782	28/03/2023	Clarke's Furniture & Kitchen Design	Building Maintenance	-41529.60
3051	07/03/2023	Clarke's Furniture & Kitchen Design	Improvement of the Administration Office front counter and cupboard	3742.50
3052	08/03/2023	Clarke's Furniture & Kitchen Design	Remove and fit 22 wardrobes, Supply 20 new wardrobes.	37787.10
EFT31783	28/03/2023	3E Advantage Pty Ltd	Printing	-2214.85
INV-85723-X3H4X4	28/02/2023	3E Advantage Pty Ltd	Printing charges February 2023 Admin Depot Springhaven	2214.85
EFT31784	28/03/2023	SIRM24 PTY LTD	Airflow Maintenance	-1980.00
INV-0489	09/03/2023	SIRM24 PTY LTD	Rangehood Cleaning	990.00
INV-0490	09/03/2023	SIRM24 PTY LTD	Rangehood Cleaning	990.00
EFT31785	28/03/2023	Light Application Pty Ltd	Town Oval Lights	-1188.00
86341	08/02/2023	Light Application Pty Ltd	annual service fee - as per quote 18393	1188.00
EFT31786	28/03/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-15000.00
313	17/01/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Plant Hire and Operators for Shoulder Master installation on Jingalup Road , Installation; 14 December 2022	15000.00
EFT31787	30/03/2023	Payroll Deductions - Shire of Kojoonup	Payroll deductions	-1465.00

DEDUCTION	28/03/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1155.00
DEDUCTION	28/03/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	310.00
EFT31788	30/03/2023	Child Support Agency	Payroll deductions	-311.97
DEDUCTION	28/03/2023	Child Support Agency	Payroll Deduction	311.97
EFT31789	30/03/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	28/03/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT31790	30/03/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	28/03/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT31791	30/03/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	28/03/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	28/03/2023	EasiSalary	Payroll Deduction	605.52
EFT31792	30/03/2023	Department of Fire & Emergency Services (DFES)	22/23 ESL Quarter 3	-34152.87
15521	21/02/2023	Department of Fire & Emergency Services (DFES)	22/23 ESL Qtr3 in accordance with DFES WA	34152.87
EFT31793	30/03/2023	Public Transport Authority	Bus Fares	-196.18
FEB 2023	28/02/2023	Public Transport Authority	Fare Values for February 2023	196.18
EFT31794	30/03/2023	SURGICAL HOUSE	Pharmaceuticals	-2994.60
A848901	02/02/2023	SURGICAL HOUSE	Springhaven medical supplies February 2023	1216.40
A849047	03/02/2023	SURGICAL HOUSE	Springhaven medical supplies February 2023	217.45
A853011	28/02/2023	SURGICAL HOUSE	Springhaven medical supplies February 2023	1560.75
EFT31795	30/03/2023	SOUTHERN DIRT INC	Annual Sponsorship	-15000.00
INV-1614	03/03/2023	SOUTHERN DIRT INC	Annual Sponsorship 2022/2023	15000.00
EFT31796	30/03/2023	CJ Liquor Pty Ltd	Rates Incentive	-500.00
INV-0525	28/02/2023	CJ Liquor Pty Ltd	Kojonup Dollars 101-150	500.00
EFT31797	30/03/2023	Bladon WA Pty Ltd	Goods For Sale	-1074.70
BWAI54254	02/02/2023	Bladon WA Pty Ltd	100x Brushed Heavy Cotton Black Cap with Logo Embroidered,, 1x Breathable Poly Twil Multicoloured Bucket Hat, For Sale in Visitor Centre Shop	1074.70
EFT31798	30/03/2023	KOH Living	Goods For Sale	-2644.41
WHO#3653	03/02/2023	KOH Living	Assorted Mugs, Coasters, Glasses Cases, Market Lists and Journals, For Sale in Visitor Centre Shop	2644.41
EFT31799	30/03/2023	Enviro-On-Ground	Site Visit	-950.00
677	25/02/2023	Enviro-On-Ground	Initial site visit and recommendation for current landfill	950.00
EFT31800	30/03/2023	Great Southern Tourism Inc.	Taste Great Southern	-275.00
T23061	31/01/2023	Great Southern Tourism Inc.	Taste Great Southern Participation	275.00
EFT31801	30/03/2023	Wanjoo Pty Ltd	Workshop	-2340.00
INV-0549	08/03/2023	Wanjoo Pty Ltd	Kojonup Local School Workshops Held at The Kodja Place - 08/03/23	2340.00

414,725.11

Direct Deposits 1/03/23 - 31/03/23				
Ref	Date	Name	Description	Amount
DD23232.1	02/03/2023	Gower Industries	Workshop Supplies	-90.15
3390	16/02/2023	Gower Industries	rubber gloves, flapper disks for grinder, cutting disks for grinder	90.15
DD23237.2	21/03/2023	Ampol (Formerly Caltex Star Card)	Amplo Fuel Card - February	-1650.92
01409446741	21/03/2023	Ampol (Formerly Caltex Star Card)	Fuel card purchases	1650.92
DD23242.1	14/03/2023	Aware Super	Payroll deductions	-15785.51
SUPER	14/03/2023	Aware Super	Super	13365.03
SUPER	14/03/2023	Aware Super	Super	169.97
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	99.59
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	1373.86
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	87.98
DD23242.2	14/03/2023	Hesta Superannuation	Superannuation contributions	-794.48
SUPER	14/03/2023	Hesta Superannuation	Super	794.48
DD23242.3	14/03/2023	ANZ Smart Choice Super	Superannuation contributions	-323.91
SUPER	14/03/2023	ANZ Smart Choice Super	Super	323.91
DD23242.4	14/03/2023	Prime Super	Superannuation contributions	-1585.14
SUPER	14/03/2023	Prime Super	Super	1585.14
DD23242.5	14/03/2023	Fraser Coast Super Fund	Payroll deductions	-577.86
SUPER	14/03/2023	Fraser Coast Super Fund	Super	436.92
DEDUCTION	14/03/2023	Fraser Coast Super Fund	Payroll Deduction	140.94

DD23242.6	14/03/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-273.31
SUPER	14/03/2023	Essential Super -Enzo Del Testa	Super	273.31
DD23242.7	14/03/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59
SUPER	14/03/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23242.8	14/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	14/03/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	14/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	14/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23242.9	14/03/2023	Australian Super Pty Ltd	Payroll deductions	-2057.19
SUPER	14/03/2023	Australian Super Pty Ltd	Super	1821.45
DEDUCTION	14/03/2023	Australian Super Pty Ltd	Payroll Deduction	235.74
DD23244.1	14/03/2023	Aware Super	Payroll deductions	-1214.26
SUPER	14/03/2023	Aware Super	Super	918.10
DEDUCTION	14/03/2023	Aware Super	Payroll Deduction	296.16
DD23249.1	28/03/2023	Aware Super	Payroll deductions	-15332.52
SUPER	28/03/2023	Aware Super	Super	13041.38
DEDUCTION	28/03/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	28/03/2023	Aware Super	Payroll Deduction	101.18
DEDUCTION	28/03/2023	Aware Super	Payroll Deduction	1411.79
DEDUCTION	28/03/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	28/03/2023	Aware Super	Payroll Deduction	89.09
DD23249.2	28/03/2023	Hesta Superannuation	Superannuation contributions	-799.47
SUPER	28/03/2023	Hesta Superannuation	Super	799.47
DD23249.3	28/03/2023	ANZ Smart Choice Super	Superannuation contributions	-151.37
SUPER	28/03/2023	ANZ Smart Choice Super	Super	151.37
DD23249.4	28/03/2023	Prime Super	Superannuation contributions	-1473.75
SUPER	28/03/2023	Prime Super	Super	1473.75
DD23249.5	28/03/2023	Unisuper	Superannuation contributions	-65.48
SUPER	28/03/2023	Unisuper	Super	65.48
DD23249.6	28/03/2023	Fraser Coast Super Fund	Payroll deductions	-577.86
SUPER	28/03/2023	Fraser Coast Super Fund	Super	436.92
DEDUCTION	28/03/2023	Fraser Coast Super Fund	Payroll Deduction	140.94
DD23249.7	28/03/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-228.63
SUPER	28/03/2023	Essential Super -Enzo Del Testa	Super	228.63
DD23249.8	28/03/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59
SUPER	28/03/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23249.9	28/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	28/03/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	28/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	28/03/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23263.1	28/03/2023	NAB	MACS - March Credit Card Expenses	-2161.68
MAR	28/03/2023	NAB	Bertola ire Albany - Dex Saw - Springhaven, ACE Accomodation - E Lottering, RLSSWA Credit, Card Fees	-252.93

MAR	28/03/2023	NAB	Varinder Nyabing - meeting, DOT - grader number plate, Online Jobs Ads Indeed, Mt Barker Groc Store - meeting, DOT - staff license, Card fee	388.05
MAR	28/03/2023	NAB	CNW Electrical Dryers - handdryers, CNW Electrical Dryers - handdryers, Card Fees	1439.41
MAR	28/03/2023	NAB	MTS - medical training, KMart - storage, Nightingales Nursery - farewell gift, Shire of Koj - teatowels, Card fee	587.15
DD23280.1	21/03/2023	Motorcharge Limited (Puma)	Puma February Fuel	-1262.29
99	21/03/2023	Motorcharge Limited (Puma)	Puma February Fuel	1262.29
DD23242.10	14/03/2023	HOSTPLUS	Superannuation contributions	-804.76
DEDUCTION	14/03/2023	HOSTPLUS	Payroll Deduction	80.23
SUPER	14/03/2023	HOSTPLUS	Super	724.53
DD23242.11	14/03/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-156.02
SUPER	14/03/2023	MTAA SUPERANNUATION FUND	Super	156.02
DD23242.12	14/03/2023	REST SUPERANNUATION	Superannuation contributions	-717.44
SUPER	14/03/2023	REST SUPERANNUATION	Super	717.44
DD23242.13	14/03/2023	IOOF Superannuation	Superannuation contributions	-251.32
SUPER	14/03/2023	IOOF Superannuation	Super	251.32
DD23242.14	14/03/2023	Australian Retirement Trust	Superannuation contributions	-1200.69
SUPER	14/03/2023	Australian Retirement Trust	Super	1200.69
DD23242.15	14/03/2023	HUB24 Superannuation Fund	Superannuation contributions	-69.67
SUPER	14/03/2023	HUB24 Superannuation Fund	Super	69.67
DD23249.10	28/03/2023	Australian Super Pty Ltd	Payroll deductions	-1996.67
SUPER	28/03/2023	Australian Super Pty Ltd	Super	1760.93
DEDUCTION	28/03/2023	Australian Super Pty Ltd	Payroll Deduction	235.74
DD23249.11	28/03/2023	HOSTPLUS	Superannuation contributions	-915.16
DEDUCTION	28/03/2023	HOSTPLUS	Payroll Deduction	80.63
SUPER	28/03/2023	HOSTPLUS	Super	834.53
DD23249.12	28/03/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-122.17
SUPER	28/03/2023	MTAA SUPERANNUATION FUND	Super	122.17
DD23249.13	28/03/2023	REST SUPERANNUATION	Superannuation contributions	-717.44
SUPER	28/03/2023	REST SUPERANNUATION	Super	717.44
DD23249.14	28/03/2023	IOOF Superannuation	Superannuation contributions	-192.07
SUPER	28/03/2023	IOOF Superannuation	Super	192.07
DD23249.15	28/03/2023	Australian Retirement Trust	Superannuation contributions	-1190.53
SUPER	28/03/2023	Australian Retirement Trust	Super	1190.53
DD23249.16	28/03/2023	HUB24 Superannuation Fund	Superannuation contributions	-78.75
SUPER	28/03/2023	HUB24 Superannuation Fund	Super	78.75
FEES	31/03/2023	NAB	MISCELLANEOUS BANK CHARGES	-1499.19
FEES	30/03/2023	2023	Centrelink Charge :	-4.95

59,232.45

SUMMARY FOR MARCH 2023	
Cheque 14356 - 14357	33,123.12
EFT 31717 - 31801	414,725.11
Direct Debits	59,232.45
Total	507,080.68



SHIRE OF KOJONUP

Detailed April 2023 Creditors List

Cheque Payments 1/04/23 - 30/04/23				
Chq/EFT	Date	Name	Description	Amount
14358	06/04/2023	Water Corporation	Water Usage	-281.36
0078	10/03/2023	Water Corporation	a/c9022358960 for Standpipe at Albany Hwy - 08/02/23 - 08/03/23	281.36
				281.36

EFT Payments 1/04/23 - 30/04/23				
Chq/EFT	Date	Name	Description	Amount
EFT31802	06/04/2023	MARINA JANE MURRAY	Reimbursement	-99.90
200323	20/03/2023	MARINA JANE MURRAY	Telephone, Internet and Data Usage 06/02/23 - 05/03/23	58.00
290323	29/03/2023	MARINA JANE MURRAY	2x Clean Step Mats for Depot Doorways	41.90
EFT31803	06/04/2023	Air Liquide	Gas Rental	-23.54
YS9360	28/02/2023	Air Liquide	Cylinder Fee	23.54
EFT31804	06/04/2023	Department of Biodiversity, Conservation and Attractions	Goods For Sale	-145.90
1-01-031862	27/02/2023	Department of Biodiversity, Conservation and Attractions	Assorted Bush Books For Sale in Visitor Centre Shop	120.93
1-01-031863	27/02/2023	Department of Biodiversity, Conservation and Attractions	GC - 12 Pack of Greeting Cards, For Sale in Visitor Centre Shop	24.97
EFT31805	06/04/2023	Roger Frederick Bilney	Councillor Fees	-3895.50
JAN - MAR 23	31/03/2023	Roger Frederick Bilney	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/2023	3895.50
EFT31806	06/04/2023	Cr Edwin James Radford	Councillor Fees	-12772.19
JAN - MAR 23	31/03/2023	Cr Edwin James Radford	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/23	12723.19
040423	04/04/2023	Cr Edwin James Radford	Land Title Verification of Identity	49.00
EFT31807	06/04/2023	Cr Paul Webb	Councillor Fees	-5671.18
JAN - MAR 23	31/03/2023	Cr Paul Webb	Claim for Councillor Fees and Reimbursements 01/01/23 - 31/03/23	5671.18
EFT31808	06/04/2023	Australia Post	Postage	-687.15
1012234976	03/03/2023	Australia Post	Postage & Freight costs for February 2023	687.15
EFT31809	06/04/2023	Hi-Way Sales & Service	Engineering Supplies	-3084.61
242956	12/01/2023	Hi-Way Sales & Service	Hydraulic Hose	206.89
243322	27/01/2023	Hi-Way Sales & Service	ULP 42.74L, Diesel 62.51L, 4 Keys Cut, 4 3/8x900, ULP, 3 Key Cutting, 1 A0801A Jockey Wheel, 1x 19pc Drill Bit Set, ULP, ULP 23.79L	673.27
243639	08/02/2023	Hi-Way Sales & Service	Diesel 327.43L, Diesel 63.25L, Diesel 42.81L, 2x Padlocks for Standpipe, Diesel 58.12L, 3x 6mm QF & 1x Brass Fitting, 2x Terminal Packs, 1x 3/8x4, 1x 3/8x4 1/2 Bolt & Nyloc, 1x 13A0660 Belt, ULP, 300mm 100x10 Ali 1m 10mm Rod for Swimming Pool, 1x5/16 Drill Bit. 3x 5/16x3	1322.85
244368	28/02/2023	Hi-Way Sales & Service	700x480x3 Gate Plate, ULP, 2x Paint, D Shackle, ULP 6.61L, ULP & Two Stroke Oil, 5L Jerry Can, ULP 22.65L, R140 - 1616F, ULP, ULP, 2x Key Cutting, ULP 4.43L & Two Stroke Oil, ULP 26.93L, Silva Gal Paint, 2m 40x40x3 Angle	509.15
244441	03/03/2023	Hi-Way Sales & Service	Freight on Goods	45.00
244544	08/03/2023	Hi-Way Sales & Service	whipper snipper cord	139.00
244712	15/03/2023	Hi-Way Sales & Service	new hydraulic hose	188.45
EFT31810	06/04/2023	Ixom Operations Pty Ltd	Chemicals	-38.19
6640322	28/02/2023	Ixom Operations Pty Ltd	monthly chorline gas bottle service fees - finalisation	38.19
EFT31811	06/04/2023	Kojonup Agricultural Supplies	Agricultural Supplies	-6275.12
10212745	16/02/2023	Kojonup Agricultural Supplies	1 x 25kg bag Copper Sulphate for drainage pipe tree root deterrent	125.81
10212870	21/02/2023	Kojonup Agricultural Supplies	200l ADBLUE additive	640.00
10212902	21/02/2023	Kojonup Agricultural Supplies	New Pump and fittings	3001.58
10212979	23/02/2023	Kojonup Agricultural Supplies	Assorted 4 Cam Lock Fittings For New Pump Trailer"	485.35
10213578	15/03/2023	Kojonup Agricultural Supplies	2x 4 cam lock fittings"	163.40
10213629	16/03/2023	Kojonup Agricultural Supplies	210l 15w 40 engine oil	1858.98
EFT31812	06/04/2023	Carony Pty Ltd	February 2023 Account	-2961.85
03-099787	01/02/2023	Carony Pty Ltd	Energizer Max 9V 2pk	66.25
03-099866	01/02/2023	Carony Pty Ltd	Mr fothergills Code A & C Seeds	13.00
03-099779	01/02/2023	Carony Pty Ltd	Tent Pegs Steel 23cm 10pk, Tent Peg Remover 17cm	18.45
03-099923	02/02/2023	Carony Pty Ltd	Poly Reducing Joiner 19x13mm	11.00
03-099908	02/02/2023	Carony Pty Ltd	Nut & Tail 19mm Poly 3/4",4.70"	4.70
01-233150	02/02/2023	Carony Pty Ltd	Clamp Hose Worm Drive 10-16mm & 16-27mm	19.60

03-099933	02/02/2023	Carony Pty Ltd	Builders Bog Turbo 500ml, Uni-Pro Sanding Block Med-Coarse, Scraper Flexible 50mm Soft	38.20
03-100169	06/02/2023	Carony Pty Ltd	One Shot MIK Dbl Noz 320g Raid	9.70
03-100134	06/02/2023	Carony Pty Ltd	Kinchrome Combo Cable Ties 1000p	62.95
03-100224	06/02/2023	Carony Pty Ltd	Cellophane Paper 75x100cm	7.80
01-233270	07/02/2023	Carony Pty Ltd	1 x pallet of cement, pallet hire, 1 x pallet of cement, pallet hire	719.00
03-100471	09/02/2023	Carony Pty Ltd	Leaving Cards	11.98
81-001474	10/02/2023	Carony Pty Ltd	Kojonup Dollars 21-35, 79-86, 88-89, 201-250, 424, 432-434	790.00
03-100523	10/02/2023	Carony Pty Ltd	Sikaflex Sealant 11fcwht 310ml, Screw sdm8-18x12 Button Galv pk1	42.70
03-100825	13/02/2023	Carony Pty Ltd	Roller Kit Mini 100mm	12.75
01-233367	13/02/2023	Carony Pty Ltd	Cement Rapiset 20kg	23.90
03-101021	15/02/2023	Carony Pty Ltd	Valve Ball Metal 1In	20.95
03-101007	15/02/2023	Carony Pty Ltd	Super Poultry Mix	28.95
01-233392	15/02/2023	Carony Pty Ltd	Padlock 45mm H/Sec Shckl 90mm	69.95
01-233589	21/02/2023	Carony Pty Ltd	1/2 garden hose - 30m - including hose reel"	154.49
04-408537	21/02/2023	Carony Pty Ltd	42x Pen State 1.00 Med Blk BX12 Ball, 18x Pens Bic Round Med Assted Colour, 5x Lunch Napkins 20pk Asst Colours	50.20
03-101422	22/02/2023	Carony Pty Ltd	Antex Granules 3kg	34.00
81-001491	23/02/2023	Carony Pty Ltd	Springhaven Bathroom 1 renovations RAM BOARD Floor protection system	338.00
03-101475	23/02/2023	Carony Pty Ltd	Springhaven bathroom 1 materials to fix purchased by Building Maintenance	222.20
03-101524	23/02/2023	Carony Pty Ltd	Philmac Tee 3/4	25.68
03-101607	24/02/2023	Carony Pty Ltd	Padlock Master Laminated 38mm	16.25
03-101763	27/02/2023	Carony Pty Ltd	Diary, Lecture Book Spirax Kode A4	29.90
03-101761	27/02/2023	Carony Pty Ltd	Garden Lime Rihcgro 10kg	15.00
03-101933	28/02/2023	Carony Pty Ltd	Support Shelf Plast White CD4	7.30
01-233782	28/02/2023	Carony Pty Ltd	19mm Poly Ratchet Clamp, Mic Direct Barb Male 19mmx1 R	9.45
03-101915	28/02/2023	Carony Pty Ltd	Renee Taylor Queen Cotton Quilt	55.00
01-233772	28/02/2023	Carony Pty Ltd	Tape Threaded Seal Pink 6m, Poly Riser Removal Tool, Cap Poly 3/4in, Tank Outlet 3/4(20)	32.55
EFT31813	06/04/2023	Kojonup Pharmacy	Pharmaceuticals	-669.90
FEB 2023	28/02/2023	Kojonup Pharmacy	Springhaven Pharmacy February 2023	669.90
EFT31814	06/04/2023	Telstra	Telecommunications	-1625.95
T311 MAR 23	18/03/2023	Telstra	Internet charges for Kodja Place from 18/03/23 - 17/04/23, Mobile charges for Snr Ranger from 18/03/23 - 17/04/23, iPad charges for MCCS Place from 18/03/23 - 17/04/23, iPad charges for MRS from 18/03/23 - 17/04/23, iPad charges for MWS from 18/03/23 - 17/04/23, Mobile charges for Springhaven staff from 18/03/23 - 17/04/23, Phone charges for Springhaven solar panels from 18/03/23 - 17/04/23, Phone charges for Avdata monitoring system from 18/03/23 - 17/04/23	298.42
K329170011-1	18/03/2023	Telstra	Shire office landline and modem, Bushfire landline Shire office and Kodja Place, Kodja Place landline and modem, Springhaven landline and modem, Depot security landline, Airstrip landline, Swimming pool landline	427.53
T311 MAR 23	25/03/2023	Telstra	iPad/Mobile charges for CEO 25/03/23 - 24/04/23, iPad charges for Kodja Place 25/03/23 - 24/04/23, iPad charges for MCCS 25/03/23 - 24/04/23, iPad/tablet charges for Springhaven 25/03/23 - 24/04/23, Mobile charges for MWS 25/03/23 - 24/04/23, Twig Tone Devices 25/03/23 - 24/04/23, Standpipe controller on Stock Rd 25/03/23 - 24/04/23, Mobile charges for Works Foreman & Technical Officer 25/03/23 - 24/04/23, Mobile charges for Swimming Pool Manager 25/03/23 - 24/04/23	900.00
EFT31815	06/04/2023	Kleenheat Gas Pty Ltd	Gas	-1355.41
22064915	01/02/2023	Kleenheat Gas Pty Ltd	LPG bulk Springhaven	620.21
22080438	15/03/2023	Kleenheat Gas Pty Ltd	LPG Bulk Gas - Sporting complex	219.10
22080436	15/03/2023	Kleenheat Gas Pty Ltd	LPG bulk Springhaven	516.10
EFT31816	06/04/2023	Kojonup Tyre Service	Tyre Services	-7007.00
INV-4958	06/02/2023	Kojonup Tyre Service	6x new tyres	2288.00
INV-5064	16/02/2023	Kojonup Tyre Service	1x tyre puncture repair	77.00
INV-5316	10/03/2023	Kojonup Tyre Service	New tyre	335.50
INV-5346	13/03/2023	Kojonup Tyre Service	labour, travel and parts cost on 2 new tyres	220.00
INV-5456	22/03/2023	Kojonup Tyre Service	labour, travel and parts cost on 2 new tyres	220.00
INV-5465	23/03/2023	Kojonup Tyre Service	labour, travel and parts cost on 2 new tyres	1595.00
INV-5497	25/03/2023	Kojonup Tyre Service	labour, travel and parts cost on 2 new tyres	2271.50
EFT31817	06/04/2023	BK Thomson Electrical Service	Electrical Services	-2405.65
2577	07/01/2023	BK Thomson Electrical Service	Chemical Shed: Fitting outdoor power points. Hard wiring chemical shower pump.	1182.52
2565	20/02/2023	BK Thomson Electrical Service	Isolate underfloor heating in bathroom to faciliate works	117.00
2570	21/02/2023	BK Thomson Electrical Service	Electrical installation of liquid chlorine dosing system	685.13

2592	07/03/2023	BK Thomson Electrical Service	fault finding - power supply issues - Oval lighting system	234.00
2603	15/03/2023	BK Thomson Electrical Service	Springhaven isolate power due to water leak in roof in room 12	187.00
EFT31818	06/04/2023	Kojonup Auto Electrical Services	Auto Electrics	-423.20
11002	10/02/2023	Kojonup Auto Electrical Services	Microphone 6pin Uniden	40.00
11015	10/02/2023	Kojonup Auto Electrical Services	Antenna UHF 4.5db Moulded	50.65
11284	28/02/2023	Kojonup Auto Electrical Services	2x new batteries	281.90
11345	02/03/2023	Kojonup Auto Electrical Services	UHF aerial	50.65
EFT31819	06/04/2023	Syd Matthews & Co Pty Ltd	Blue Metal	-89191.74
C11132	28/02/2023	Syd Matthews & Co Pty Ltd	450 tonne blue metal - 14mm, 300 tonne blue metal - 10mm , Location: Shamrock Road	56537.58
C11132	28/02/2023	Syd Matthews & Co Pty Ltd	250 tonne blue metal - 14mm, 170 tonne blue metal - 10mm, Location: Tambellup West Road	32654.16
EFT31820	06/04/2023	Kojonup Supermarket	Groceries	-5600.93
FEB 2023	28/02/2023	Kojonup Supermarket	a/c45 for Kodja Place	78.36
FEB 2023	28/02/2023	Kojonup Supermarket	Swimming Pool kiosk running order 2022/2023	108.75
FEB 2023	28/02/2023	Kojonup Supermarket	sandwich ingredients, water, for Norrish Rd fire 15 Feb 2023, sandwich ingredients, water, for Norrish Rd fire 15 Feb 2023	168.01
FEB 2023	28/02/2023	Kojonup Supermarket	a/c617 for Council, a/c617 for Admin, a/c617 for Play Cafe, a/c617 for Swimming Pool, a/c617 for Depot	243.31
FEB 2023	28/02/2023	Kojonup Supermarket	a/c240 Food and Drink for February 2023	5002.50
EFT31821	06/04/2023	Westrac Equipment	Truck Parts	-2770.96
PI7944064	14/02/2023	Westrac Equipment	glass door	654.70
PI7944065	14/02/2023	Westrac Equipment	3x fuel filters	194.57
PI7958168	17/02/2023	Westrac Equipment	Oil Filters, Fuel Filters, Air Filters	1094.08
PI7959767	18/02/2023	Westrac Equipment	Oil Filters, Fuel Filters, Air Filters	155.80
PI8001383	01/03/2023	Westrac Equipment	park brake switch, 2 steps, 1 step bracket, cover for l/h wiper motor	671.81
EFT31822	06/04/2023	Kojonup Country Kitchen	Catering	-1503.55
2971	22/02/2023	Kojonup Country Kitchen	7x Assorted Quiche, Salad and Scones for Morning Tea, Lunch and Afternoon Tea for 55 pax for Tourism, Conference Held Wednesday 22/02/23	907.50
2973	28/02/2023	Kojonup Country Kitchen	Catering for 9 people for morning tea and lunch on 28/02/23	175.05
2974	07/03/2023	Kojonup Country Kitchen	Catering for 9 people for morning tea and lunch on 7/03/23	108.45
2976	14/03/2023	Kojonup Country Kitchen	Lunch for 12pp, 14/03/23	112.50
2980	21/03/2023	Kojonup Country Kitchen	Catering for 9 people for morning tea and lunch on 21/03/23	200.05
EFT31823	06/04/2023	BOC Gases	Industrial Gases	-179.45
4033404428	26/02/2023	BOC Gases	1x Oxygen Industrial Size G	29.62
5005997644	26/02/2023	BOC Gases	Supply of industrial gases for Depot, Supply of industrial gases for Springhaven, Supply of industrial gases for Springhaven, Supply of industrial gases for Fire Truck	117.04
4033569549	29/03/2023	BOC Gases	1x Oxygen Industrial Size G	32.79
EFT31824	06/04/2023	Egabva Plumbing & Gas Service	Plumbing	-2063.42
4342	27/02/2023	Egabva Plumbing & Gas Service	Annual servicing of RPZDs - Due February 2023 - Standpipes at Stock rd and Carlecatup Rd	462.00
4335	03/03/2023	Egabva Plumbing & Gas Service	12B Elverd - Leaking water pipe	284.55
4349	20/03/2023	Egabva Plumbing & Gas Service	Black Cockatoo - Plumbing issue	231.00
4350	20/03/2023	Egabva Plumbing & Gas Service	Called in to fix issues in bathroom 1 Feb 2023	560.78
4330	21/03/2023	Egabva Plumbing & Gas Service	Stockroad standpipe - repair to solenoid valve	525.09
EFT31825	06/04/2023	Yabco-Swat Insect Control	Pest Control	-22.00
36	01/02/2023	Yabco-Swat Insect Control	Rodent Baits for Historical Society Buildings	22.00
EFT31826	06/04/2023	Lotex Filter Cleaning Service	Filters	-267.93
8864	20/01/2023	Lotex Filter Cleaning Service	Filter, Filter, Filter, Filter, Filter, Filter	267.93
EFT31827	06/04/2023	Winc Australia Pty Ltd	Stationary	-287.13
9041770508	21/02/2023	Winc Australia Pty Ltd	A3 paper, note books, usb, post it notes., A4 Laminate pouches, Bankers Box 800 Mini Archive Boxes x50	287.13
EFT31828	06/04/2023	Paul Hartmann Pty Ltd	Healthcare Products	-1954.51
437280920	02/02/2023	Paul Hartmann Pty Ltd	Continence aids February 2023	1372.51
437286911	03/03/2023	Paul Hartmann Pty Ltd	Springhaven Continence aids March 2023	582.00
EFT31829	06/04/2023	Stewart & Heaton Clothing Co.	PPE	-1295.55
SIN-3667417	02/02/2023	Stewart & Heaton Clothing Co.	Glove S&H Wildland Level 1 - (30x XX-Large, 30x X-Large, 10x Large)	1295.55

EFT31830	06/04/2023	Hersey's Safety Pty Ltd	Safety Equipment	-2540.79
48348	23/02/2023	Hersey's Safety Pty Ltd	10 x hose clamps	30.80
INV-1790	24/02/2023	Hersey's Safety Pty Ltd	Safety glasses, glove, magic trees, ear muffs, icy poles, bushman repellent, earplugs, jerry can, hats, markers, batteries	848.76
48345	24/02/2023	Hersey's Safety Pty Ltd	Safety glasses, glove, magic trees, ear muffs, icy poles, bushman repellent, earplugs, jerry can, hats, markers, batteries	97.68
48343	24/02/2023	Hersey's Safety Pty Ltd	Safety glasses, glove, magic trees, ear muffs, icy poles, bushman repellent, earplugs, jerry can, hats, markers, batteries	1440.01
48346	24/02/2023	Hersey's Safety Pty Ltd	12 x stinga gloves, 1 x bypass pruner	123.54
EFT31831	06/04/2023	Kojonup Aboriginal Corporation	Goods For Sale	-455.18
MAR 23	31/03/2023	Kojonup Aboriginal Corporation	Goods Sold on Consignment	455.18
EFT31832	06/04/2023	Arrow Bronze	Plaque	-226.78
734999	09/03/2023	Arrow Bronze	Plaque - "In Loving Memory of, PATRICK PHILLIP HODGSON, 9.8.1957 - 29.10.2022, His work is done, may he rest in peace"	226.78
EFT31833	06/04/2023	State Library of Western Australia	Freight	-177.38
RI034765	16/03/2023	State Library of Western Australia	Freight Recoup January to June 2023	177.38
EFT31834	06/04/2023	Star Track Express	Freight	-711.81
6112594423037	15/03/2023	Star Track Express	Freight deliver January 23 Depot	711.81
EFT31835	06/04/2023	PROTECTOR FIRE SERVICES PTY LTD	Routine Maintenance	-3390.20
10075543	28/02/2023	PROTECTOR FIRE SERVICES PTY LTD	Fire Service Equipment - Post Office, Fire Service Equipment - Elverd, Fire Service Equipment - CWA, Fire Service Equipment - Men Shed, Fire Service Equipment - Show grounds, Fire Service Equipment - RSL Hall, Fire Service Equipment - Old Railway Station, Fire Service Equipment - Depot, Fire Service Equipment - Depot vehicles, Fire Service Equipment - Military Barracks, Fire Service Equipment - Old School, Fire Service Equipment - Memorial Hall, Fire Service Equipment - Shire main office, Fire Service Equipment - Sporting Complex, Fire Service Equipment - Kodja place, Fire Service Equipment - Playgroup, Fire Service Equipment - Kojonup VFB, Fire Service Equipment - Muradup Hall, Fire Service Equipment - Kodja place Cafe, Fire Service Equipment - VBFV, Fire Service Equipment - Bagg street, Fire Service Equipment - Airstrip, Fire Service Equipment - Hockey, Fire Service Equipment - Boscabel Hall, Fire Service Equipment - Qualeup Hall, Fire Service Equipment - Depot machinery shed	3390.20
EFT31836	06/04/2023	McLeods Barristers and Solicitors	Legal Services	-1163.73
128726	28/02/2023	McLeods Barristers and Solicitors	Legal advice - WANSLEA lease agreement	1163.73
EFT31837	06/04/2023	Jill Johnson	Reimbursement	-89.00
100323	10/03/2023	Jill Johnson	Pre-Employment Medical	89.00
EFT31838	06/04/2023	Visimax	Ranger Equipment	-367.29
INV-0676	06/02/2023	Visimax	Infringment notice books - As per quote QU-0324	367.29
EFT31839	06/04/2023	Team Global Express Pty Ltd	Freight	-272.26
0316-80774145	05/03/2023	Team Global Express Pty Ltd	From Westrac on 01/03/23	24.17
0525-S104118	12/03/2023	Team Global Express Pty Ltd	From Surgical House on 01/03/23, From Woodlands on 03/03/23	231.22
0317-80774145	19/03/2023	Team Global Express Pty Ltd	From WA Hino on 16/03/23	16.87
EFT31840	06/04/2023	Moving ON Audits	Audit Services	-550.00
12164	01/02/2023	Moving ON Audits	Springhaven Moving on Audit February 2023	275.00
12264	01/03/2023	Moving ON Audits	Springhaven Moving on Audits March 2023	275.00
EFT31841	06/04/2023	Optus Billing Services Pty Ltd	Telecommunications	-2700.22
342653020	07/03/2023	Optus Billing Services Pty Ltd	Optus Loop for Admin 07/02/23 - 06/03/23	1202.31
342653021	07/03/2023	Optus Billing Services Pty Ltd	Optus Loop for Springhaven 07/02/23 - 06/03/23	497.00
343365380	10/03/2023	Optus Billing Services Pty Ltd	Optus Loop for Kodja Place 10/02/23 - 09/03/23	403.50
343958469	13/03/2023	Optus Billing Services Pty Ltd	Optus Loop for Depot 13/02/23 - 12/03/23	268.01
345799176	20/03/2023	Optus Billing Services Pty Ltd	Phone and internet charges - Admin, Phone and internet charges - Swimming Pool, Phone and internet charges - Kodja Place, Phone and internet charges - Springhaven, Phone and internet charges - Depot	329.40
EFT31842	06/04/2023	Warren Blackwood Waste	Waste and Recycling	-7148.16
18488	08/03/2023	Warren Blackwood Waste	Kojonup 1.5m3 Front Lift Bins - February 2023	240.00

18521	09/03/2023	Warren Blackwood Waste	KJP Transfer Station Management - February 2023	6908.16
EFT31843	06/04/2023	Jamie Rose McVee	Goods For Sale	-110.00
010423	01/04/2023	Jamie Rose McVee	Goods Sold on Consignment	110.00
EFT31844	06/04/2023	South Regional TAFE	Training	-3382.65
I0022051	03/03/2023	South Regional TAFE	Work Health and Safety Representatives Course for RSADMIN	999.00
I0022284	03/03/2023	South Regional TAFE	Horticulture Certificate - 5 units	1476.45
I0022283	03/03/2023	South Regional TAFE	Hort Certificate - 10 units	907.20
EFT31845	06/04/2023	Maria Laura Jones	Workshop	-900.00
010423	01/04/2023	Maria Laura Jones	Mosaic Workshop held at The Kodja Place 25/03/23	900.00
EFT31846	06/04/2023	Sigma Chemicals	Pool Supplies	-3347.30
166673/01	22/02/2023	Sigma Chemicals	chemical order as per quote 166673	3347.30
EFT31847	06/04/2023	Kojonup Vet Hospital	Vet Services	-65.00
1/161175	21/02/2023	Kojonup Vet Hospital	Euthanasia appointment	65.00
EFT31848	06/04/2023	I SWEEP	Town Sweeping	-3542.00
2681	26/03/2023	I SWEEP	Town sweeping of streets - March 2023	3542.00
EFT31849	06/04/2023	Harris's Garage	Rates Incentive	-190.00
1275	28/03/2023	Harris's Garage	Kojonup Dollars 425-431, 439-450	190.00
EFT31850	06/04/2023	Bunnings Group Limited	Paint	-233.61
2179/01250293	04/03/2023	Bunnings Group Limited	Child Care Centre - Building maintenance items (paint)	233.61
EFT31851	06/04/2023	BEST OFFICE SYSTEMS	Printing	-251.13
613598	24/02/2023	BEST OFFICE SYSTEMS	Kodja Place Konica Minolta C250i Photocopier Charges, Period 20/01/2023 - 20/02/2023	157.63
613889	07/03/2023	BEST OFFICE SYSTEMS	Service Agreement Ricoh Photocopier	93.50
EFT31852	06/04/2023	ABCO Products	Cleaning Products	-1258.41
INV850242	31/01/2023	ABCO Products	i-Mop repair. Taken to ABCO 16/01/23	1258.41
EFT31853	06/04/2023	SELECT A PART	Truck Parts	-146.64
43724	24/02/2023	SELECT A PART	Oil Filters	146.64
EFT31854	06/04/2023	Metro Count	Traffic Supplies	-253.00
INV031655	29/03/2023	Metro Count	Road Nails for Metro Count Tubing	253.00
EFT31855	06/04/2023	Able Westchem	Cleaning Products	-1667.97
567840	16/02/2023	Able Westchem	Springhaven chemical order February 2023	1667.97
EFT31856	06/04/2023	LANDGATE	Rural UV Chargeable	-346.28
381792	09/02/2023	LANDGATE	GRV Interim Vals Country Full Value, Minor Additions Full Value and Fesa	118.61
382236	23/02/2023	LANDGATE	Rural UV Interim Valuation Shared	133.05
382545	09/03/2023	LANDGATE	GRV Int Vals Ctry and FESA	94.62
EFT31857	06/04/2023	Lorreen Avis Greeuw	Reimbursement	-79.50
150323	15/03/2023	Lorreen Avis Greeuw	Play Cafe - Toy Resources	74.00
270323	27/03/2023	Lorreen Avis Greeuw	Chupa Chups for Easter Rabbits	5.50
EFT31858	06/04/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods	-1413.45
LG352690	09/03/2023	PFD Foodservices (Southway Distributors)	Kiosk order - last for 2023, Kiosk order - last for 2023	160.00
LG352708	09/03/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments March 2023	362.40
LG407858	15/03/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments March 2023	891.05
EFT31859	06/04/2023	Christie Leanne McVee	Goods For Sale	-488.76
010423	01/04/2023	Christie Leanne McVee	Goods Sold on Consignment	488.76
EFT31860	06/04/2023	ROYAL LIFE SAVING SOCIETY WA	RLSWA Labour Hire	-22605.98
200049	29/03/2023	ROYAL LIFE SAVING SOCIETY WA	Temporary pool staff - February March 2023	22605.98
EFT31861	06/04/2023	CALIBRE CARE	Aged Care Equipment	-2460.60
INV-5083	08/03/2023	CALIBRE CARE	Hoist Batteries Feb 2023	2460.60
EFT31862	06/04/2023	KODJA PLACE COMMUNITY FUND INC.	Kojonup Talent Gala	-3708.00
020323	02/03/2023	KODJA PLACE COMMUNITY FUND INC.	Ticket Sales on Humanitix	2345.00
020323	02/03/2023	KODJA PLACE COMMUNITY FUND INC.	Ticket Sales at the Kodja Place Counter	1350.00
010423	01/04/2023	KODJA PLACE COMMUNITY FUND INC.	Goods Sold on Consignment	13.00
EFT31863	06/04/2023	The Cott Family Trust t/a FueleX	Diesel	-45358.53
22847	09/02/2023	The Cott Family Trust t/a FueleX	Supply 5850L @ 169.5cpl on 09/02/23	10907.33
22993	02/03/2023	The Cott Family Trust t/a FueleX	Supply 4000L @ 162.9cpl on 02/03/23	7167.60
23068	14/03/2023	The Cott Family Trust t/a FueleX	Supply 3709L @ 169.9cpl on 14/03/23	6931.75
23094	20/03/2023	The Cott Family Trust t/a FueleX	Supply 6000L @ 163.9cpl on 20/03/23	10817.40

23188	30/03/2023	The Cott Family Trust t/a FueleX	Supply 5387L @ 160.9cpl on 30/03/23	9534.45
EFT31864	06/04/2023	Marketforce	Advertising	-236.62
46890	23/02/2023	Marketforce	Public Notice - Special Council Meeting 28 February 2023 - Great Southern Herald 16 February 2023 edition	303.38
41076	01/03/2023	Marketforce	Credit Note - Early Settlement Discount for Invoices 46562, 46563	-66.76
EFT31865	06/04/2023	Ramped Technology & Management Systems Pty Ltd	IT Support	-1540.00
INV-6640	28/02/2023	Ramped Technology & Management Systems Pty Ltd	Technical Telephone Support 06/02/23 - 27/02/23	1540.00
EFT31866	06/04/2023	Cr Kevin Gale	Councillor Fees	-4007.82
JAN - MAR 23	31/03/2023	Cr Kevin Gale	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/2023, Claim to Travel Expenses 144km @ 0.78c 03/03/23 for Regional Roads Sub Committee at Tambellup	4007.82
EFT31867	06/04/2023	BJ Systems	Security	-144.10
812929	20/03/2023	BJ Systems	Sports Complex Monitoring Fee 01/04/23 - 30/06/23	144.10
EFT31868	06/04/2023	Practical Products	Cleaning Products	-964.70
38491-23578	28/03/2023	Practical Products	Cleaning Tablets for kitchen oven Springhaven March 2023	964.70
EFT31869	06/04/2023	Autosmart WA Southwest	Workshop Supplies	-475.40
109871	10/02/2023	Autosmart WA Southwest	20l truck wash, 20l bug cleaner, 20l degreaser, 2x 15kgs rags, 1x broom head	451.64
110234	17/03/2023	Autosmart WA Southwest	Plastic Bottle 1L, Trigger Black H/Duty	23.76
EFT31870	06/04/2023	Cr. Alan Egerton- Warburton	Councillor Fees	-3895.50
JAN - MAR 23	31/03/2023	Cr. Alan Egerton- Warburton	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/23	3895.50
EFT31871	06/04/2023	Edge Planning & Property	Planning Services	-3143.25
2232	17/02/2023	Edge Planning & Property	Planning Services - January 2023	2724.15
2257	20/03/2023	Edge Planning & Property	Planning Services February 2023	419.10
EFT31872	06/04/2023	Gower Industries	Workshop Supplies	-27.50
3201	17/08/2022	Gower Industries	Wire Brush Pencil 19mmx1/4 Shank, Wire Brush 63mm 1/4 Shank & 30mm 1/4 Shank	27.50
EFT31873	06/04/2023	Auscoinswest	Goods For Sale	-451.00
3148	23/01/2023	Auscoinswest	250x Souvenir Coins and 10x Coin Albums , For Sale in Visitor Centre Shop	451.00
EFT31874	06/04/2023	Leonie Jane Smith	Goods For Sale	-15.00
010423	01/04/2023	Leonie Jane Smith	Goods Sold on Consignment	15.00
EFT31875	06/04/2023	WA Hino Sales & Services	Truck Parts	-844.25
294676	16/03/2023	WA Hino Sales & Services	radio antenner	160.14
295114	31/03/2023	WA Hino Sales & Services	filter kit, brake pads, caliber seal kit	684.11
EFT31876	06/04/2023	Thea Commins Wholesale	Goods For Sale	-205.70
28079	27/02/2023	Thea Commins Wholesale	Assorted Gold Plated Bookmarks, For Sale in Visitor Centre Shop	205.70
EFT31877	06/04/2023	Galaxy Enterprises	Goods For Sale	-125.10
2553	04/03/2023	Galaxy Enterprises	Assorted Plush Kangaroo and Koala Toys, For Sale in Visitor Centre Shop	125.10
EFT31878	06/04/2023	Libra Enterprises (WA) Pty Ltd	Goods For Sale	-579.52
6539	07/03/2023	Libra Enterprises (WA) Pty Ltd	Dragonfly and Blue Wren Brooches, Blue Wren Planters, Blue Wren Magnets, Koala and Kangaroo Hand Puppets and Assorted Blue Wrens Figurines , For Sale in Visitor Centre Shop	579.52
EFT31879	06/04/2023	Cr Felicity Webb	Councillor Fees	-3895.50
JAN - MAR 23	31/03/2023	Cr Felicity Webb	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/2023	3895.50
EFT31880	06/04/2023	Green Eleven Pty Ltd	Strategic Community Plan	-8085.00
#2223078	02/03/2023	Green Eleven Pty Ltd	Strategic Planning overhaul - 2022/2023	6435.00
#2223088	03/04/2023	Green Eleven Pty Ltd	Strategic Planning overhaul - 2022/2023	1650.00
EFT31881	06/04/2023	WA Tool and Trade Supply Co	Workshop Supplies	-42.72
6366	28/02/2023	WA Tool and Trade Supply Co	2x cans of gav spray, set of small funnels	42.72
EFT31882	06/04/2023	BMSS Babich Maintenance & Steriliser Services Pty Ltd	Maintenance	-781.00
26521	27/02/2023	BMSS Babich Maintenance & Steriliser Services Pty Ltd	Service Pan sanitizer March 2023 Springhaven	781.00
EFT31883	06/04/2023	PARMINDER SINGH	Councillor Fees	-3895.50
JAN - MAR 23	31/03/2023	PARMINDER SINGH	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/2023	3895.50
EFT31884	06/04/2023	Lenip Pty Ltd T/as ASPHALT IN A BAG	Asphalt	-3575.00
1645	31/01/2023	Lenip Pty Ltd T/as ASPHALT IN A BAG	2 x pallets of asphalt in a bag	3575.00

EFT31885	06/04/2023	Department of Local Government, Sport and Cultural Industries	Catering Contribution	-143.00
RI034560	24/02/2023	Department of Local Government, Sport and Cultural Industries	Catering contribution - GSRA meeting 23/02/23	143.00
EFT31886	06/04/2023	Science and Nature Pty Ltd	Goods For Sale	-503.76
166001	23/02/2023	Science and Nature Pty Ltd	Assorted Figurines and Finger Puppets , For Sale in Visitor Centre Shop	503.76
EFT31887	06/04/2023	DONALDSON MECHANICAL	Truck Parts	-108.90
26962	01/02/2023	DONALDSON MECHANICAL	24/30 brake booster	108.90
EFT31888	06/04/2023	Advance Care	Nurse Call Products	-385.00
88744	16/02/2023	Advance Care	internal call bell stuck. Technician to repair	385.00
EFT31889	06/04/2023	Tania Diack	Reimbursement	-58.70
130323	13/03/2023	Tania Diack	Police Clearance	58.70
EFT31890	06/04/2023	Kojonup Light Civil	Construction	-1945.00
493	22/03/2023	Kojonup Light Civil	18.5 cube meters of sand - gardens, 4.5 cube meters of cracker dust - oval footpath, 32 lime stone blocks	1945.00
EFT31891	06/04/2023	Cr Cynthia Wieringa	Councillor Fees	-3895.50
JAN - MAR 23	31/03/2023	Cr Cynthia Wieringa	Claim for Councillor Fees and Reimbursement 01/01/23 - 31/03/2023	3895.50
EFT31892	06/04/2023	MJ & JE Gardner	Goods For Sale	-141.00
81	11/03/2023	MJ & JE Gardner	5x 'A Farming Family' Books , For Sale in Visitor Centre Shop	141.00
EFT31893	06/04/2023	DOR Trading Pty Limited T/A IMCO Australasia	Asphalt	-2310.00
INV-1113	23/02/2023	DOR Trading Pty Limited T/A IMCO Australasia	50 x bags of asphalt in a bag	2310.00
EFT31894	06/04/2023	Lilly's Garden operated by Marina Murray	Goods For Sale	-631.00
52-53	24/03/2023	Lilly's Garden operated by Marina Murray	Assorted Jams, Relish and Pickles, For Sale in Visitor Centre Shop	631.00
EFT31895	06/04/2023	Ciara O'Regan	Reimbursement	-1759.80
210323	21/03/2023	Ciara O'Regan	Health Insurance as per contract. Paid Quarterly. Claiming October 22 - January 23	1162.00
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract March 2023	65.00
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract February 2023	65.00
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract January 2023	69.46
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract December 2022	77.34
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract November 2022	107.00
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract October 2022	107.00
230323	23/03/2023	Ciara O'Regan	Telephone Expenses as per contract September 2022	107.00
EFT31896	06/04/2023	Albany All Soils	Landscape Supplies	-1270.00
388	08/03/2023	Albany All Soils	part of load of playground sand as requested	1270.00
EFT31897	06/04/2023	Mathwin Transport	Freight	-1085.63
2321	28/02/2023	Mathwin Transport	From Able Westchem on 21/02/23	102.85
2339	28/02/2023	Mathwin Transport	From R&R Fencing on 24/02/2023 - Fencing for Child care centre	605.00
2377	06/03/2023	Mathwin Transport	From Sigma on 02/03/23, From AFGRI on 14/03/23	318.38
2460	29/03/2023	Mathwin Transport	From Toll Ipec on 28/03/23	59.40
EFT31898	06/04/2023	BGL Solutions PTY LTD	Garden Maintenance	-175.89
INV-0005682	12/03/2023	BGL Solutions PTY LTD	2 x 20kg bags garden conditioner	175.89
EFT31899	06/04/2023	Estelle Lottering	Reimbursement	-120.00
090323	09/03/2023	Estelle Lottering	Text Books, Health & Safety	120.00
EFT31900	06/04/2023	Fabric Covered Pots T/A Tammy McVee	Goods For Sale	-60.00
010423	01/04/2023	Fabric Covered Pots T/A Tammy McVee	Goods Sold on Consignment	60.00
EFT31901	06/04/2023	Wendy Thorn Photography	Goods For Sale	-16.66
010423	01/04/2023	Wendy Thorn Photography	Goods Sold on Consignment	16.66
EFT31902	06/04/2023	Jill Watkin	Goods For Sale	-48.75
010423	01/04/2023	Jill Watkin	Goods Sold on Consignment	48.75
EFT31903	06/04/2023	Saje Creative Co T/A Samantha Relph	Goods For Sale	-13.00
010423	01/04/2023	Saje Creative Co T/A Samantha Relph	Goods Sold on Consignment	13.00
EFT31904	06/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-276802.40
317	25/01/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Additional days for shoulder master widening on Shamrock Road - Dec 2022	15735.00
320	22/02/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Tambellup West Road - shoulder works (1.5m wide, 50-70mm depth)	34178.76

321	22/02/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Shamrock Road - shoulder works estimated 9km (1.5wide x 50-70mm depth)	51268.14
325	10/03/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Sealing Tambellup West Road - full road seal (15,000 litres bitumen), SLK 0.00 - SLK 2.80	51282.00
327	10/03/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Sealing Shamrock Road , SLK 4.58 - SLK 9.68	91575.00
302	28/03/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Tambellup West Road - supply and spray emulsion to approx 4,500m2	32763.50
EFT31905	06/04/2023	Emelee Peet	Reimbursement	-421.95
300123	30/01/2023	Emelee Peet	Mobile Phone Usage 28/01/23 - 27/02/23	143.00
300123	30/01/2023	Emelee Peet	Accommodation for BRPC site visit in Jerramungup	135.95
130323	13/03/2023	Emelee Peet	Mobile Phone Usage 28/02/23 - 27/03/23	143.00
EFT31906	06/04/2023	J B Lawn Care	Yard Maintenance	-137.50
54	21/03/2023	J B Lawn Care	Garden Service - March 2023	137.50
EFT31907	06/04/2023	Redline Fleet	Truck Parts	-1364.00
69753	02/03/2023	Redline Fleet	Supply Roadworks flashing light kit for the chemical truck for Roadside spraying.	1364.00
EFT31908	06/04/2023	Monique Sackers T/A 3 Bridges Collections	Goods For Sale	-236.21
010423	01/04/2023	Monique Sackers T/A 3 Bridges Collections	Goods Sold on Consignment	236.21
EFT31909	06/04/2023	Sian Turner - Children's Books	Goods For Sale	-50.85
010423	01/04/2023	Sian Turner - Children's Books	Goods Sold on Consignment	50.85
EFT31910	06/04/2023	Ariel Carcillar	Refund	-300.00
030423	03/04/2023	Ariel Carcillar	Change of Hall Booking - Only Lesser Hall, not Entire Venue	300.00
EFT31911	06/04/2023	Vicky Vercoe	Reimbursement	-132.00
240323	24/03/2023	Vicky Vercoe	Pre Employment Medical	132.00
EFT31912	06/04/2023	May Alizer	Reimbursement	-58.70
130323	13/03/2023	May Alizer	Police Clearance	58.70
EFT31913	14/04/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1465.00
DEDUCTION	11/04/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1155.00
DEDUCTION	11/04/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	310.00
EFT31914	14/04/2023	Child Support Agency	Payroll deductions	-311.78
DEDUCTION	11/04/2023	Child Support Agency	Payroll Deduction	311.78
EFT31915	14/04/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	11/04/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT31916	14/04/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	11/04/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT31917	14/04/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	11/04/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	11/04/2023	EasiSalary	Payroll Deduction	605.52
EFT31918	20/04/2023	Synergy	Electricity	-501.25
2081775043	31/03/2023	Synergy	a/c392675750 for Powerwatch - 01/01/23 - 31/03/23	501.25
EFT31919	20/04/2023	Stirling Freight	Freight	-162.42
CISF543050	28/02/2023	Stirling Freight	From Ramped on 14/02/23, From Nedlands on 14/02/23	162.42
EFT31920	20/04/2023	Synergy - Street Lights	Electricity	-5035.90
2033800849	03/04/2023	Synergy - Street Lights	a/c131337630 for 289 Street Lights - 25/02/23 - 24/03/23	5035.90
EFT31921	20/04/2023	Western Australian Treasury Corporation	Loan Repayment	-13743.98
APR 2023	28/04/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 142, Capital Repayment on Loan 142	13743.98
EFT31922	20/04/2023	Yandilla Trust	Gravel	-8800.00
INV-2301	10/03/2023	Yandilla Trust	Gravel - 4,000m3 - Jingalup Road	8800.00
EFT31923	20/04/2023	Team Global Express Pty Ltd	Freight	-242.47
0526-S104118	26/03/2023	Team Global Express Pty Ltd	From Derrimut VIC on 24/02/23, From Libra Enterprises on 21/03/23, From Supa Turf on 21/03/23	93.40
0318-80774145	02/04/2023	Team Global Express Pty Ltd	From ITR on 24/03/23, From Westrac on 30/03/23	149.07
EFT31924	20/04/2023	Warren Blackwood Waste	Waste and Recycling	-13639.88

15822	09/03/2023	Warren Blackwood Waste	240Lt Bins Pick Up, KJP St Bins Pickup, 240 Lt Recycling Bins Pick Up, KJP Service Townsite Area Bins	13639.88
EFT31925	20/04/2023	Public Transport Authority	Bus Fares	-224.51
MAR 2023	31/03/2023	Public Transport Authority	Fare Values for March 2023	224.51
EFT31926	20/04/2023	AUSTRALIAN TAXATION OFFICE	BAS	-84274.00
210423	21/04/2023	AUSTRALIAN TAXATION OFFICE	March 2023	84274.00
EFT31927	20/04/2023	KOJONUP BMC EMBROIDERY	Uniforms	-305.00
8923	23/02/2023	KOJONUP BMC EMBROIDERY	10 x fluro pink baseball caps with shire logo	110.00
8929	24/02/2023	KOJONUP BMC EMBROIDERY	JBS Hi Vis L/S CF Shirt - Yellow /Navy 2XL	195.00
EFT31928	20/04/2023	Great Southern Floorcovering	Floorcoverings	-94980.00
3295	11/04/2023	Great Southern Floorcovering	Vinyl Flooring and Coving to Springhaven Lodge Kojonup	94980.00
EFT31929	20/04/2023	Telstra Health	Annual Software Service	-11500.57
INV00001379	23/03/2023	Telstra Health	Springhaven Annual Software Service Plan Clinical Care, & Medication Management	11500.57
EFT31930	20/04/2023	Robert Jehu	Reimbursment	-3309.40
300323	30/03/2023	Robert Jehu	Private Health Insurance for Sept 2022 - March 23, Internet and Phone for Sept 2022 - March 23	3309.40
EFT31931	20/04/2023	Environmental Industries	Kojonup Sports Play Space	-10939.93
13724	24/10/2022	Environmental Industries	Kojonup Sports Play Space Final plus Rentention Billed	10939.93
EFT31932	20/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-97421.50
328	03/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Balgarpur Bridge Approach; sweep and clean area, cut and complete tie backs, supply and spray, supply lay and compact 7/10mm pre mix to affected areas.	11748.00
326	03/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Drainage works at Rose Maze	14993.00
332	03/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Shamrock Road widening - supply and spray emulsion to approx 4,500m2	45787.50
304	03/04/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Pearce Road Floodway, Traffic control, premix gravel and cement, spread and compact, lay 2 coat seal, clean inlets and outlets	24893.00
EFT31933	20/04/2023	Teletrac Navman and Transtech	Navman	-1930.01
92760134	05/03/2023	Teletrac Navman and Transtech	Vehicle tracking devices and service fees	1930.01
EFT31934	20/04/2023	TJ Healthcare Solutions	Agency Staff	-8472.41
INV-0044	29/03/2023	TJ Healthcare Solutions	Agency care staff Springhaven March 2023	3142.17
INV-0043	29/03/2023	TJ Healthcare Solutions	Agency care staff Springhaven March 2023	5330.24
EFT31935	20/04/2023	May Alizer	RSL HALL HIRE BOND REFUND	-280.00
T196	19/04/2023	May Alizer	RSL Hall Hire Bond	280.00
EFT31936	20/04/2023	Nathan Ian Jones	Reimbursement	-385.50
280323	28/03/2023	Nathan Ian Jones	Travel to and from Kojonup - 15/11/22 - 20/02/23	385.50
EFT31937	20/04/2023	Rio Vadehueza	Reimbursement	-190.70
290323	29/03/2023	Rio Vadehueza	Pre Employment Medical	132.00
300323	30/03/2023	Rio Vadehueza	Police Clearance	58.70
EFT31938	20/04/2023	Jenette Clark	Furniture	-5000.00
1	20/04/2023	Jenette Clark	Various furniture for housing transient staff	5000.00
EFT31939	26/04/2023	Kojonup Agricultural Supplies	Agricultural Supplies	-64.46
10213742	20/03/2023	Kojonup Agricultural Supplies	Check Pressure Pump on Katanning Rd House	49.50
10213805	22/03/2023	Kojonup Agricultural Supplies	Disposable Coveralls	14.96
EFT31940	26/04/2023	Woodlands Distributors & Agencies	Dog Waste Bags	-163.90
5658	07/03/2023	Woodlands Distributors & Agencies	Dog Waste Bags - 10 x rolls	163.90
EFT31941	26/04/2023	Department of Transport - Office of Rail Safety	Disclosure of Information	-22.95
8042160	14/03/2023	Department of Transport - Office of Rail Safety	Manual Vehicle Searches	22.95
EFT31942	26/04/2023	ALBANY LOCK & SECURITY	Lock Services	-75.25
31717	28/02/2023	ALBANY LOCK & SECURITY	Sporting Complex lock and key	75.25

EFT31943	26/04/2023	3E Advantage Pty Ltd	Printing	-1784.64
INV-89275-Q8S7Z5	04/04/2023	3E Advantage Pty Ltd	Printing charges March 2023 Admin Depot Springhaven	1784.64
EFT31944	27/04/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1735.00
DEDUCTION	25/04/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	1205.00
DEDUCTION	25/04/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	530.00
EFT31945	27/04/2023	Child Support Agency	Payroll deductions	-311.78
DEDUCTION	25/04/2023	Child Support Agency	Payroll Deduction	311.78
EFT31946	27/04/2023	Australian Services Union (LGO)	Payroll deductions	-51.80
DEDUCTION	25/04/2023	Australian Services Union (LGO)	Payroll Deduction	51.80
EFT31947	27/04/2023	Australian Services Union (MEU)	Payroll deductions	-25.90
DEDUCTION	25/04/2023	Australian Services Union (MEU)	Payroll Deduction	25.90
EFT31948	27/04/2023	EasiSalary	Payroll deductions	-1392.72
DEDUCTION	25/04/2023	EasiSalary	Payroll Deduction	787.20
DEDUCTION	25/04/2023	EasiSalary	Payroll Deduction	605.52
				967,201.43

Direct Deposits 1/04/23 - 30/04/23				
Ref	Date	Name	Description	Amount
DD23271.1	11/04/2023	Aware Super	Payroll deductions	-15752.51
SUPER	11/04/2023	Aware Super	Super	13491.48
DEDUCTION	11/04/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	11/04/2023	Aware Super	Payroll Deduction	100.54
DEDUCTION	11/04/2023	Aware Super	Payroll Deduction	1383.09
DEDUCTION	11/04/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	11/04/2023	Aware Super	Payroll Deduction	88.32
DD23271.2	11/04/2023	ANZ Smart Choice Super	Superannuation contributions	-250.38
SUPER	11/04/2023	ANZ Smart Choice Super	Super	250.38
DD23271.3	11/04/2023	Prime Super	Superannuation contributions	-1598.65
SUPER	11/04/2023	Prime Super	Super	1598.65
DD23271.4	11/04/2023	Fraser Coast Super Fund	Payroll deductions	-577.86
SUPER	11/04/2023	Fraser Coast Super Fund	Super	436.92
DEDUCTION	11/04/2023	Fraser Coast Super Fund	Payroll Deduction	140.94
DD23271.5	11/04/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-248.77
SUPER	11/04/2023	Essential Super -Enzo Del Testa	Super	248.77
DD23271.6	11/04/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59
SUPER	11/04/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23271.7	11/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	11/04/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	11/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	11/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23271.8	11/04/2023	HOSTPLUS	Superannuation contributions	-805.15
DEDUCTION	11/04/2023	HOSTPLUS	Payroll Deduction	87.73
SUPER	11/04/2023	HOSTPLUS	Super	717.42
DD23271.9	11/04/2023	Australian Super Pty Ltd	Payroll deductions	-2136.53
SUPER	11/04/2023	Australian Super Pty Ltd	Super	1900.51
DEDUCTION	11/04/2023	Australian Super Pty Ltd	Payroll Deduction	236.02
DD23286.1	25/04/2023	Aware Super	Payroll deductions	-15298.07
SUPER	25/04/2023	Aware Super	Super	13006.50
DEDUCTION	25/04/2023	Aware Super	Payroll Deduction	139.08
DEDUCTION	25/04/2023	Aware Super	Payroll Deduction	101.02
DEDUCTION	25/04/2023	Aware Super	Payroll Deduction	1415.03

DEDUCTION	25/04/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	25/04/2023	Aware Super	Payroll Deduction	86.44
DD23286.2	25/04/2023	HUB24 Superannuation Fund	Superannuation contributions	-60.58
SUPER	25/04/2023	HUB24 Superannuation Fund	Super	60.58
DD23286.3	25/04/2023	Hesta Superannuation	Superannuation contributions	-853.12
SUPER	25/04/2023	Hesta Superannuation	Super	853.12
DD23286.4	25/04/2023	ANZ Smart Choice Super	Superannuation contributions	-350.74
SUPER	25/04/2023	ANZ Smart Choice Super	Super	350.74
DD23286.5	25/04/2023	Prime Super	Superannuation contributions	-1674.87
SUPER	25/04/2023	Prime Super	Super	1674.87
DD23286.6	25/04/2023	Unisuper	Superannuation contributions	-61.12
SUPER	25/04/2023	Unisuper	Super	61.12
DD23286.7	25/04/2023	Fraser Coast Super Fund	Payroll deductions	-577.86
SUPER	25/04/2023	Fraser Coast Super Fund	Super	436.92
DEDUCTION	25/04/2023	Fraser Coast Super Fund	Payroll Deduction	140.94
DD23286.8	25/04/2023	Essential Super -Enzo Del Testa	Superannuation contributions	-278.72
SUPER	25/04/2023	Essential Super -Enzo Del Testa	Super	278.72
DD23286.9	25/04/2023	Commonwealth Superannuation Savings Account	Superannuation contributions	-382.59
SUPER	25/04/2023	Commonwealth Superannuation Savings Account	Super	382.59
DD23303.1	21/04/2023	Ampol (Formerly Caltex Star Card)	Ampol Fuel Card - April	-2272.79
0109492646	21/04/2023	Ampol (Formerly Caltex Star Card)	Ampol Fuel Card - April	2272.79
DD23303.2	21/04/2023	Motorcharge Limited (Puma)	Puma April Fuel	-1714.12
APRIL	21/04/2023	Motorcharge Limited (Puma)	Puma April Fuel	1714.12
DD23271.10	11/04/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-68.01
SUPER	11/04/2023	MTAA SUPERANNUATION FUND	Super	68.01
DD23271.11	11/04/2023	REST SUPERANNUATION	Superannuation contributions	-717.44
SUPER	11/04/2023	REST SUPERANNUATION	Super	717.44
DD23271.12	11/04/2023	IOOF Superannuation	Superannuation contributions	-249.60
SUPER	11/04/2023	IOOF Superannuation	Super	249.60
DD23271.13	11/04/2023	Australian Retirement Trust	Superannuation contributions	-1179.70
SUPER	11/04/2023	Australian Retirement Trust	Super	1179.70
DD23271.14	11/04/2023	Hesta Superannuation	Superannuation contributions	-808.18
SUPER	11/04/2023	Hesta Superannuation	Super	808.18
DD23286.10	25/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll deductions	-1072.33
SUPER	25/04/2023	Colonial First State FirstChioce Superannuation Trust	Super	432.33
DEDUCTION	25/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	139.46
DEDUCTION	25/04/2023	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
DD23286.11	25/04/2023	Australian Super Pty Ltd	Payroll deductions	-1987.56
SUPER	25/04/2023	Australian Super Pty Ltd	Super	1786.12
DEDUCTION	25/04/2023	Australian Super Pty Ltd	Payroll Deduction	201.44
DD23286.12	25/04/2023	HOSTPLUS	Superannuation contributions	-802.81
DEDUCTION	25/04/2023	HOSTPLUS	Payroll Deduction	79.00
SUPER	25/04/2023	HOSTPLUS	Super	723.81
DD23286.13	25/04/2023	MTAA SUPERANNUATION FUND	Superannuation contributions	-54.16
SUPER	25/04/2023	MTAA SUPERANNUATION FUND	Super	54.16
DD23286.14	25/04/2023	REST SUPERANNUATION	Superannuation contributions	-722.90
SUPER	25/04/2023	REST SUPERANNUATION	Super	722.90
DD23286.15	25/04/2023	IOOF Superannuation	Superannuation contributions	-193.79

SUPER	25/04/2023	IOOF Superannuation	Super	193.79
DD23286.16	25/04/2023	Panorama Super	Superannuation contributions	-88.85
SUPER	25/04/2023	Panorama Super	Super	88.85
DD23286.17	25/04/2023	Australian Retirement Trust	Superannuation contributions	-1205.77
SUPER	25/04/2023	Australian Retirement Trust	Super	1205.77
FEES	04/04/2023	WESTNET	Westnet	-1451.58
FEES	17/04/2023	MESSAGE MEDIA	Sms Messages	-1379.53
FEES	28/04/2023	NAB	MISCELLANEOUS BANK CHARGES	-744.35
FEES	27/04/2023	2023	Centrelink Charge :	-3.96
2425	07/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1809.45
2425	08/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2822.90
2425	09/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2377.55
2425	10/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2931.45
2425	13/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-4023.80
2425	14/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2319.55
2425	16/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-423.00
2425	17/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5582.55
2425	20/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2725.80
2425	21/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1783.30
2425	22/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-789.85
2425	15/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1383.85
2425	23/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-4122.25
2425	24/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-7202.55
2425	27/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1841.75
2425	28/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2035.00
2425	29/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5146.10
2425	30/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2545.60
2425	31/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-22146.00
2425	01/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-6411.95
2425	02/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3678.30
2425	03/03/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-6418.10
2426	11/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1584.50
2426	12/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1771.90
2426	13/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2657.85
2426	14/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1839.10
2426	17/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-963.15
2426	18/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-986.65
2426	19/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1163.15
2426	20/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2845.90
2426	21/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1413.30

2426	24/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1643.60
2426	26/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1394.10
2426	27/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-6532.05
2426	03/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-7067.10
2426	04/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-10428.70
2426	05/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-831.45
2426	06/04/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-4543.15

197,266.17

SUMMARY FOR APRIL 2023	
Cheque 14358 - 14358	281.36
EFT 31802 - 31948	967,201.43
Direct Debits	197,266.17
Total	1,164,748.96

From: Roger Bilney
Sent: Tuesday, 4 April 2023 9:27 AM
To: Grant Thompson
Subject: Fwd: Proposed Closing Natural Resource Management Account

----- Forwarded message -----

From: David McFall
Date: 3 Apr 2023 12:03 pm
Subject: Proposed Closing Natural Resource Management Account
To: Roger Bilney <cr.bilney@kojonup.wa.gov.au>, cr.webb@Kojonup.wa.gov
Cc:

Dear Cr. Bilney/ Webb [Rodger/ Felicity]

I note that there is public consultation open until 18th April 2023 regarding proposed changes to Kojonup Shire reserve accounts.

My specific interest being the NRM Account and secondary [if related] the Economic Development Account.

In guiding my response there is need for some background detail.

As Councillors you both sit on the NRM Advisory Committee and trust can advise on the following individually and or jointly:

- Has there been any consideration of this proposed action by the Kojonup Natural Resource Management Advisory Committee [including promotion and or recommendations made re the proposal]?
- What \$values are in the current NRM Account?
- What was the origins of those funds i.e. community bequeath and or proceeds from grants external to Council contribution?
- Is the NRM 'intent' of the funds to be maintained in other Council programs- or assigned to consolidated revenue?

As a general view I feel that the Kojonup Council should be taking a more progressive view re the strategic leveraging of available funds.

Natural Capital Management compliance, target 'zero' emission aspirations and the emerging market governance mechanisms [MGMs] are likely to greatly impact agricultural endeavours.

The utilisation of the funds more strategically i.e. fostering green platform economic development opportunities that deliver NRM as a 'dividend' is worth consideration.

For example Narrogin region is soon to get a \$400 million investment into biofuels and other beneficial extracts [biochar and pyrolic acid] – over and above regional stimulus and employment.

Regional water desalination, inland aquaculture [algae feedstock/ fish protein etc], bio plastics, bio-generation and a host of other green platform technologies are well emerging globally. These are land based and will all be looking for place mark locations and progressive councils and communities willing to attract.

These opportunities link back to nature based solutions tackling situation risks - be that either internal [salinity/ loss of farmland etc] and or external [geo-political/ sovereign threats to energy supply etc].

Seems the proposal is out of step with identifying and investing into our true NRM aligned opportunities.

Any feedback will be appreciated as I consider a response.

Kindest regards

David McFall

Please be cautious

This email was sent outside of your organisation

Judy Stewart

From: Grant Thompson
Sent: Monday, 8 May 2023 8:41 AM
To: Judy Stewart
Subject: FW: Community email to Council regarding Closure of NRM account.

From: Grant Thompson
Sent: Thursday, 6 April 2023 9:36 AM
To: '

Subject: RE: Community email to Council regarding Closure of NRM account.

Thank you for your response to the NRM reserve account changes.

Your feedback will be fully reviewed by Council, and it will consider all input at the next Ordinary Council Meeting on the 18th April. This is a public meeting.

Thank you again for taking an interest in your Shires management of the NRM reserve.

Regards,

Grant Thompson
Chief Executive Officer
SHIRE OF KOJONUP

93 Albany Highway Kojonup WA 6395 | PO Box 163 Kojonup WA 6395
Mob: 0419 903 363 | Tel: 9831 2400 | Fax: 9831 1566 | www.kojonup.wa.gov.au



FOR RECIPIENTS EXTERNAL TO THE SHIRE OF KOJONUP

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From: Adele Scarfone [<mailto:ascarfone84@gmail.com>]
Sent: Thursday, 6 April 2023 9:09 AM

Subject: Community email to Council regarding Closure of NRM account.

To the Shire of Kojonup Councillors and CEO,

I write to you on behalf of Sue O'Halloran, Chris Lewis and Myself (Adele Scarfone) in regards to the proposed closure of the NRM account.

Our understanding is that the NRM fund has been set aside for NRM projects within the SHIRE OF KOJONUP since 2002. These funds came from unexpended grant money/of the kojonup lcdc. The 2022/2023 budget shows an opening balance of \$97430 and closing of \$70157. Is there a breakdown of the expenses during the 2022/2023 financial year?

The budget outlines in Section 7b Purpose of reserves notes the fund allows for expenditure on activities such as weed control, bridal creeper management, tree planting activities with community within reserves such as Myrtle Benn, Farrar, quinn quinn, Showgrounds and Blackwood arboretum. Improvements to biodiversity, fauna habitat and NRM outcomes.

We suggest it is used for revegetation of the old Robinson Road landfill site at the rear of Myrtle Benn, or the Showgrounds in which community can be engaged and included in the project. Alternatively funds can be used for landcare projects where landholders apply for a share of the funds to improve or protect areas on their properties.

As this was the purpose of the reserve fund we believe it should be used for NRM activities not for any other reason, especially not for general Shire expenditure.

Please be cautious

This email was sent outside of your organisation

SHIRE OF KOJONUP



Audit and Risk Committee

Minutes

2 May 2023

TERMS OF REFERENCE

AUDIT AND RISK COMMITTEE

Function:

This Committee is responsible for assisting Council in recommending appropriate actions to Council with regards to audit, risk and governance management to ensure accountability to the community in its responsibilities.

Duties and Responsibilities:

- Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance and make recommendations to Council;
- Recommend and review the Shire's Risk Appetite Statement in order to set the Risk Tolerance of the Council;
- Monitor and receive reports concerning the development, implementation and on-going management of the Shire's Risk Management Plan and the effectiveness of its Risk Management Framework;
- Provide advice and assistance to Council as to the carrying out of its functions in relation to audits and recommend;
 - a) a list of those matters to be audited; and
 - b) the scope of the audit to be undertaken;
- Meet with the auditor yearly and provide a report to Council on the matters discussed and the outcome of the discussions;
- Liaise with the (CEO) to ensure that the Shire does everything in its power to:
 - a) assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters and:
 - a) determine if any matters raised require action to be taken by the Shire; and
 - b) ensure that appropriate action is taken in respect of those matters;
 - c) Review the report prepared by the CEO in respect of any matters raised in the report of the auditor and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest;
- Review the scope of the Audit Plan and its effectiveness;
- Consider and recommend adoption of the Annual Financial Report to the Council;
- Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference;
- Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council; and
- Review the annual Statutory Compliance Return and make a recommendation on its adoption to Council.

Membership

Four (4) Councillors; and

Two (2) Community Members.

MINUTES OF AN AUDIT AND RISK COMMITTEE MEETING
HELD ON 2 MAY 2023

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MINUTES

1 DECLARATION OF OPENING

The Chairman declared the meeting open at 10.32am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cr Gale	Member (Chair)
Cr P Webb	Member
Cr Egerton-Warburton	Member
Cr Bilney	Member
Roger House	Community Member

OBSERVERS

Grant Thompson	Chief Executive Officer
Jill Johnson	Senior Finance Officer
Judy Stewart	Senior Administration Officer

Cr Radford	President (from 11.10am)
Cr Wieringa	(from 11.50am)
Cr Singh	(from 11.55am)

APOLOGIES

James Hope	Community Member
------------	------------------

3 PUBLIC QUESTION TIME

Nil

4 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

5 CONFIRMATION OF MINUTES

Audit and Risk Committee Meeting held 28 February 2023 (Attachment 5.1)

OFFICER RECOMMENDATION/COMMITTEE DECISION

AR3/23 Moved Cr Bilney

Seconded Cr Egerton-Warburton

That the minutes of an Audit and Risk Committee Meeting held on 28 February 2023 be confirmed as a true and accurate record.

CARRIED UNANIMOUSLY 5/0

6 **DECLARATIONS OF INTEREST**

Nil

7 **SENIOR MANAGEMENT TEAM DISCUSSION**

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit and Risk Committee (Committee) on a rotational basis to discuss the following:

- Update on Manager's areas of responsibility and current projects/issues;
- Questions on Notice from the Audit and Risk Committee;
- Management's own recommendations for improvement in key areas.

Jill Johnson, Senior Finance Officer (SFO), presented to the Committee. The following items were discussed:

- Rates - Fourth 2022/2023 instalment was due in March 2023.
- Historical outstanding rates have been followed up with reminder notices; this action will be pursued further.

Cr Bilney left the meeting at 10.45am and returned at 10.46am.

- IT Systems upgrade

The current software system is still largely paper based – systems improvement has the ability to considerably enhance efficiencies across all areas including finance, human resources, customer service, rates, and payroll. The current payroll system, in particular, is very manual/data entry intensive and contemporary software options being considered within the IT upgrade anticipated for the 2023/2024 financial year offer considerably improved efficiencies in this area.

A Request for Tender will be going out shortly for a managed IT service and replacement of the current server, hardware and software.

Timeframe of six to eight months to implement a new Enterprise Resource Planning (ERP) system that will be an end to end transactional system. The new ERP system is expected to be more effective in reporting and identifying financial trends e.g.; inflation impact, areas of increased expenditure.

- Cashflow – regular reporting

Regular cashflow position reporting is in the early stages of formation to enable better understanding and accuracy relating to money in and money out at any given time.

Cr Radford entered the meeting at 11.10am as an observer.

12 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

- **Plant and Equipment**

The Chief Executive Officer (CEO) is requested to research, later in the year, the quantity of/requirement for plant and equipment, looking particularly at productivity/grader use, redundant usage, and back up for maintenance and breakdowns. \$250,000 is being retained in the recently renamed Emergency Plant Repair and Replacement Reserve (previously Plant and Equipment Reserve). It is currently difficult to source trained or experienced grader drivers; training must be conducted by registered training organisations.

- **Oversized Vehicles – Blackwood Road (Kojonup District High School precinct)**

The CEO will contact Main Roads WA to ask for solutions to the risk posed by people passing oversized vehicles on Blackwood Road in the Kojonup District High School precinct where kerbing prevents vehicles moving off the road to allow passing to occur safely.

- **Local Emergency Management Committee**

COMMITTEE RECOMMENDATION

AR4/23 Moved Cr Gale

Seconded Cr Bilney

That it be recommended to Council that Council encourages the Local Emergency Management Committee to approach the Shires of Denmark and Jerramungup to share their ideas and advice on community recovery following those Shires' recent bush fire disasters.

Roger House advised that the Kojonup brigades met with Katanning brigades, for learning purposes, following the last big fire in the Shire of Katanning.

8 COMMITTEE TIMETABLE

As a guide and subject to availability, each Audit and Risk Committee agenda will contain the following **(list to be expanded at the suggestion of members)**:

1st Quarter (January – March)

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

2nd Quarter (April – June)

- Committee Status Report
- Summary of Risk Management
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

3rd Quarter (July – September)

- Committee Status Report
- Interim Audit Report
- Summary of Risk Management
- Insurance Overview

4th Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2018, 2021...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)
- Summary of Risk Management

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

9 COMMITTEE STATUS REPORT

Date	Item Number & Title	Issue	Response	Status
2 November 2022	10.1 – Risk Management Update	Risk Management Framework, Risk Register and Key Organisational Risks Review.	To progress by September 2023	To be commenced
2 November 2022	11.2 – Financial Management Review	The recommendations and observations raised within the Report be reported back to the Audit and Risk Committee for monitoring.	FMR adopted by Council, issues currently being addressed with new SFO.	Ongoing
2 November 2022	12 - Other	Shire officers to investigate and report to the committee how the Complex Playground expenditure item was missed in the budget process.	<i>It has been established that this is likely to have been a reconciliation issue associated with end-of-year process. The CEO will put controls into place to assist in preventing this occurrence in the future.</i>	Ongoing
28 February 2023	Comment	Council to adopt and publish a policy dealing with attendance of Council members and the Chief Executive Officer at events.	To progress by July 2023	To be commenced

10 SUMMARY OF RISK MANAGEMENT

10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – May 2023
- 10.1.2 Risk Actions Report – May 2023

Cr Wieringa entered the meeting at 11.50am as an observer.

Cr Singh entered the meeting at 11.55am as an observer.

UNCONFIRMED

11 OFFICER REPORTS

11.1 ANNUAL FINANCIAL REPORT 2021/2022 AND GENERAL MEETING OF ELECTORS

AUTHOR	Jill Johnson – Senior Finance Officer
DATE	Wednesday, 26 April 2023
FILE NO	FM.AUD.2/FM.FNR.1
ATTACHMENT(S)	11.1.1 - Annual Financial Report 2021/2022 11.1.2 - Auditor's Management Letter

STRATEGIC/CORPORATE IMPLICATIONS		
"Smart Possibilities – Kojonup 2027+"		"Smart Implementation – Kojonup 2021 +"
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to consider the 2021/2022 Annual Financial Report, incorporating the Audit Report, and make recommendation to the Council.

BACKGROUND

Each local government is to prepare an annual report for each financial year. The report is a record of the Shire of Kojonup's (Shire) activities for the financial year and is an integral part of the accountability principles established for local governments in Western Australia.

COMMENT

The Audit Report and Annual Financial Report both form part of the Annual Report which will be considered by the Council at its 20 June 2023 Ordinary Meeting. The Auditor's Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure.

The Annual Electors Meeting must be held within 56 days of accepting the Annual Financial Report, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. This effectively means that the Annual Electors Meeting needs to be held between 20 June 2023 and 8 August 2023. In previous years, the Annual Electors Meeting has been held in the evening following the Council Ordinary Meeting so it is, therefore, recommended that the meeting be held on Tuesday, 25 July 2023. It is also proposed to hold the meeting at the Sporting Complex.

The Annual Electors Meeting will be publicised in the Great Southern Herald, on the Shire website and Shire Facebook page as soon as possible after the date is set, and in the next available Kojonup News and Shire E-News.

Significant Matters Raised:

Nil

Moderate Matters Raised:

Contained within the 2021/2022 Audit Report were three matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Review of Payroll Processing and Reporting
2. General Journal Review
3. Purchasing Policy – Tenders

Minor Matters Raised:

Contained within the 2021/2022 Audit Report were two matters identified as minor by the Auditor. These matters raised by the Auditor were as follows:

1. Pool Receipts Reconciliation
2. Related Party Declarations

The Asset Renewal Funding Ratio was not reported.

The Asset Renewal Funding Ratio for the year ended 30 June 2022 has not been included in the financial report as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

CONSULTATION

Auditors – Lincolns Accountants, Albany
The Office of the Auditor General

STATUTORY REQUIREMENTS

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*
Regulation 50(1) (c) of the Local Government (Financial Management) Regulations 1996
Section 4 of the Local Government (COVID-19 Response) Order 2020

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This item reports on the financial position of the Shire as at 30 June 2022. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications for this report.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS
Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the Audit and Risk Committee recommends to Council that:

- 1) the 2021/2022 Annual Financial Report be adopted; and
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*.

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

AR5/23 Moved Cr Bilney

Seconded Roger House

That the Audit and Risk Committee recommends to Council that:

- 1) the 2021/2022 Annual Financial Report be adopted;
- 2) the Chief Executive Officer forward a copy of this Audit and Risk Committee and the Council agenda items to the Minister for Local Government and places them on the Shire of Kojonup website in accordance with Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*; and
- 3) That Council conducts its Annual Electors Meeting for the 2021/2022 financial year on 25 July 2023.

CARRIED 5/0

COMMITTEE RECOMMENDATION

AR6/23 Moved Cr Bilney

Seconded Roger House

That the Audit and Risk Committee recommends to Council that Council forwards correspondence to the Office of the Auditor General (OAG) highlighting that the timeframe of management audit response from the OAG is not enabling legislated requirements to be met by the Shire of Kojonup.

CARRIED 5/0

10 SUMMARY OF RISK MANAGEMENT cont...

10.2 **WORK HEALTH AND SAFETY**

- Work Health and Safety representatives have been re-elected as required.
- The CEO is progressing the improvement and development of safety values across the organisation.

11 OFFICER REPORTS cont...

11.2 BUSINESS CONTINUITY AND DISASTER RECOVERY PLAN – ANNUAL REVIEW

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Wednesday, 26 April 2023
FILE NO	CM.PLN.1; RM.POL.1
ATTACHMENT(S)	<p>11.2.1 – Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)</p> <p>11.2.2 – BCDRP May 2023 (clean copy)</p> <p>11.2.3 – UNDER SEPARATE COVER BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)</p> <p>11.2.4 – BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)</p>

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
Key Pillar	Community Outcomes	Corporate Actions
KP3 - 3 Performance	<p>3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group</p> <p>3.4 – Be organised and transparent in our financial management</p>	Delivered Activity – Provision of Risk Management processes and systems

DECLARATION OF INTEREST

Nil

SUMMARY

To seek Committee comment of a reviewed and updated Business Continuity and Disaster Recovery Plan including a Pandemic Response Plan.

BACKGROUND

The Council last reviewed its Business Continuity and Disaster Recovery Plan (Plan) in September 2021.

COMMENT

A Business Continuity and Disaster Recovery Plan, including a Pandemic Response Plan, provides guidance at a time when an organisation may be under considerable duress following a disaster that has affected, or in the event of a pandemic continues for some time to affect, the ability to provide essential or required services. Such a Plan identifies priorities and the resources required to return services in as quick and efficient manner as possible or to guide the organisation through a sustained event, aiming to minimise negative impact. Due to the upheaval that may be caused by such events, including dealing with the confusion that may accompany them, a well thought out Plan containing current, up to date information is a vital resource.

Changes to the existing Plan are tracked and shown in red font in the first attachment.

CONSULTATION

Chief Executive Officer

Manager Works and Services

Manager Regulatory Services

Manager Springhaven Lodge

Regulatory Services Administration Officer

STATUTORY REQUIREMENTS

Local Government Act (1995): s 5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

POLICY IMPLICATIONS

The Plan is completed in accordance with Council's Risk Management Policy 2.3.5 and Business Continuity Policy 2.3.6.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

The Plan represents part of the Shire's Risk Management documentation. It is vital, from a business continuity and disaster recovery perspective, that details within such a Plan are as current as possible and regular reviews are undertaken.

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION

AR7/23 Moved Cr Bilney

Seconded Roger House

That it be recommended to Council that the updated Business Continuity and Disaster Recovery Plan April 2023, including the Pandemic Response Plan 2023, as presented, be adopted.

CARRIED UNANIMOUSLY 5/0

13 **NEXT MEETING**

The next meeting of the Audit and Risk Committee is scheduled to be held Tuesday, 1 August 2023 at 9:00am.

14 **CLOSURE**

There being no further business to discuss, the Chairman thanked members for their attendance and declared the meeting closed at 12.02pm.

UNCONFIRMED

15 ATTACHMENTS (SEPARATE)

5.1 - Audit and Risk Committee Minutes 28 February 2023

10.1.1 - Risk Dashboard Report – May 2023

10.1.2 - Risk Actions Report – May 2023

11.1.1 – Annual Financial Report 2021/2022

11.1.2 – Auditor’s Management Letter

11.2.1 – Business Continuity and Disaster Recovery Plan (BCDRP) September 2021 (showing changes)

11.2.2 - BCDRP May 2023 (clean copy)

UNDER SEPARATE COVER

11.2.3 - BCDRP Addendum - COVID-19 Pandemic Response Plan 2021 (showing changes)

11.2.4 – BCDRP Addendum – Pandemic Response Plan 2023 (clean copy)

UNCONFIRMED

SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	51

The Shire of Kojonup conducts the operations of a local government with the following community vision:

Kojonup is a smart region featuring a technologically advanced agricultural community, an educational and historical destination, and a healthy and enviable lifestyle

Principal place of business:
93 Albany Highway
Kojonup WA 6395

**SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The attached financial report of the Shire of Kojonup for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Kojonup at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 14th day of APRIL 2023



Chief Executive Officer

GRANT THOMPSON

Name of Chief Executive Officer

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	25(a),2(a)	4,244,756	4,240,015	4,021,892
Operating grants, subsidies and contributions	2(a)	3,717,380	2,216,222	3,143,027
Fees and charges	24(c),2(a)	1,372,148	1,448,162	1,323,731
Interest earnings	2(a)	40,717	61,848	46,995
Other revenue	2(a)	374,820	411,613	287,337
		9,749,821	8,377,860	8,822,982
Expenses				
Employee costs		(4,801,960)	(4,394,696)	(4,688,839)
Materials and contracts		(2,713,786)	(1,156,723)	(1,907,105)
Utility charges		(349,845)	(301,950)	(331,449)
Depreciation	10(a)	(3,546,351)	(3,471,562)	(3,443,579)
Finance costs	2(b)	(68,234)	(53,048)	(53,860)
Insurance		(370,354)	(331,965)	(331,102)
Other expenditure	2(b)	(120,480)	(927,770)	(22,189)
		(11,971,010)	(10,637,714)	(10,778,123)
		(2,221,189)	(2,259,854)	(1,955,141)
Capital grants, subsidies and contributions	2(a)	1,628,250	4,540,482	3,392,107
Profit on asset disposals	10(b)	43,698	33,000	29,654
Loss on asset disposals	10(b)	(28,879)	(117,500)	(274,580)
Fair value adjustments to financial assets at fair value through profit or loss		4,996	-	3,232
		1,648,065	4,455,982	3,150,413
Net result for the period	24(b)	(573,124)	2,196,128	1,195,272
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	(12,775,208)	-	-
Total other comprehensive income for the period	15	(12,775,208)	-	-
Total comprehensive income for the period		(13,348,332)	2,196,128	1,195,272

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,500,684	3,958,480
Trade and other receivables	5	850,427	773,932
Inventories	6	171,905	236,281
Other assets	7	-	1,019,408
TOTAL CURRENT ASSETS		6,523,016	5,988,101
NON-CURRENT ASSETS			
Trade and other receivables	5	96,882	77,752
Other financial assets	4	97,254	92,258
Inventories	6	-	78,000
Property, plant and equipment	8	33,885,752	35,407,180
Infrastructure	9	122,316,129	131,484,314
TOTAL NON-CURRENT ASSETS		156,396,017	167,139,504
TOTAL ASSETS		162,919,033	173,127,605
CURRENT LIABILITIES			
Trade and other payables	11	3,051,095	2,956,737
Other liabilities	12	1,049,302	327,096
Borrowings	13	413,134	231,147
Employee related provisions	14	731,667	715,081
TOTAL CURRENT LIABILITIES		5,245,198	4,230,061
NON-CURRENT LIABILITIES			
Borrowings	13	4,835,981	2,686,909
Employee related provisions	14	102,397	126,206
Other provisions	14	-	640
TOTAL NON-CURRENT LIABILITIES		4,938,378	2,813,755
TOTAL LIABILITIES		10,183,576	7,043,816
NET ASSETS		152,735,457	166,083,789
EQUITY			
Retained surplus		67,659,417	68,713,276
Reserve accounts	28	4,019,914	3,539,179
Revaluation surplus	15	81,056,126	93,831,334
TOTAL EQUITY		152,735,457	166,083,789

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

SHIRE OF KOJONUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		67,567,279	3,489,904	93,831,334	164,888,517
Comprehensive income for the period					
Net result for the period		1,195,272	-	-	1,195,272
Total comprehensive income for the period		1,195,272	-	-	1,195,272
Transfers from reserves	28	1,199,169	(1,199,169)	-	-
Transfers to reserves	28	(1,248,444)	1,248,444	-	-
Balance as at 30 June 2021		68,713,276	3,539,179	93,831,334	166,083,789
Comprehensive income for the period					
Net result for the period		(573,124)	-	-	(573,124)
Other comprehensive income for the period	15	-	-	(12,775,208)	(12,775,208)
Total comprehensive income for the period		(573,124)	-	(12,775,208)	(13,348,332)
Transfers from reserves	28	1,455,620	(1,455,620)	-	-
Transfers to reserves	28	(1,936,355)	1,936,355	-	-
Balance as at 30 June 2022		67,659,417	4,019,914	81,056,126	152,735,457

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

SHIRE OF KOJONUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,193,292	4,285,732	3,963,852
Operating grants, subsidies and contributions		3,768,762	3,264,130	3,097,245
Fees and charges		1,371,508	1,450,162	1,094,423
Interest received		40,717	61,848	46,995
Goods and services tax received		99,500	119,120	99,218
Other revenue		374,820	411,613	287,337
		9,848,599	9,592,605	8,589,070
Payments				
Employee costs		(4,719,660)	(4,496,390)	(4,641,286)
Materials and contracts		(1,713,009)	(1,404,546)	(2,354,199)
Utility charges		(349,845)	(301,950)	(331,449)
Finance costs		(53,697)	(53,048)	(56,335)
Insurance paid		(370,354)	(331,965)	(331,102)
Goods and services tax paid		(85,703)	-	-
Other expenditure		(78,515)	(927,770)	(43,725)
		(7,370,783)	(7,515,669)	(7,758,096)
Net cash provided by (used in) operating activities	16(b)	2,477,816	2,076,936	830,974
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale		-	(616,833)	(9,167)
Payments for purchase of property, plant & equipment	8(a)	(1,784,651)	(2,462,316)	(1,892,537)
Payments for construction of infrastructure	9(a)	(4,084,135)	(6,616,051)	(2,311,118)
Non-operating grants, subsidies and contributions		2,350,456	4,540,482	2,860,648
Proceeds from sale of property, plant & equipment	10(b)	251,659	319,000	176,181
Net cash provided by (used in) investing activities		(3,266,671)	(4,835,718)	(1,175,993)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(255,019)	(254,654)	(224,097)
Proceeds from new borrowings	27(a)	2,586,078	2,486,833	255,000
Net cash provided by (used in) financing activities		2,331,059	2,232,179	30,903
Net increase (decrease) in cash held		1,542,204	(526,603)	(314,116)
Cash at beginning of year		3,958,480	3,957,334	4,272,596
Cash and cash equivalents at the end of the year	16(a)	5,500,684	3,430,730	3,958,480

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

SHIRE OF KOJONUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	26(b)	1,033,480	906,990	213,493
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	25(b)	1,467	-	1,397
Operating grants, subsidies and contributions		3,717,380	2,216,222	3,143,027
Fees and charges		1,372,148	1,448,162	1,323,731
Interest earnings		40,717	61,848	46,995
Other revenue		374,820	411,613	287,337
Profit on asset disposals	10(b)	43,698	33,000	29,654
Fair value adjustments to financial assets at fair value through profit or loss		4,996	-	3,232
		5,555,226	4,170,845	4,835,373
Expenditure from operating activities				
Employee costs		(4,801,960)	(4,394,696)	(4,688,839)
Materials and contracts		(2,713,786)	(1,156,723)	(1,907,105)
Utility charges		(349,845)	(301,950)	(331,449)
Depreciation		(3,546,351)	(3,471,562)	(3,443,579)
Finance costs		(68,234)	(53,048)	(53,860)
Insurance		(370,354)	(331,965)	(331,102)
Other expenditure		(120,480)	(927,770)	(22,189)
Loss on asset disposals	10(b)	(28,879)	(117,500)	(274,580)
Loss on revaluation of non-current assets		-	-	-
		(11,999,889)	(10,755,214)	(11,052,703)
Non-cash amounts excluded from operating activities	26(a)	3,781,900	3,558,062	3,679,728
Amount attributable to operating activities		(2,662,763)	(3,026,307)	(2,537,602)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,628,250	4,540,482	3,392,107
Proceeds from disposal of assets	10(b)	251,659	319,000	176,181
Payments for land held for resale		-	(616,833)	(9,167)
Purchase of property, plant and equipment	8(a)	(1,784,651)	(2,462,316)	(1,892,537)
Purchase and construction of infrastructure	9(a)	(4,084,135)	(6,616,051)	(2,311,118)
		(3,988,877)	(4,835,718)	(644,534)
Amount attributable to investing activities		(3,988,877)	(4,835,718)	(644,534)
FINANCING ACTIVITIES				
Repayment of borrowings	27(a)	(255,019)	(254,654)	(224,097)
Proceeds from borrowings	27(a)	2,586,078	2,486,833	255,000
Transfers to restricted cash		-	223,750	-
Transfers to reserves (restricted assets)	28	(1,936,355)	(975,113)	(1,248,444)
Transfers from reserves (restricted assets)	28	1,455,620	1,234,204	1,199,169
Amount attributable to financing activities		1,850,324	2,715,020	(18,372)
Surplus/(deficit) before imposition of general rates		(3,767,836)	(4,240,015)	(2,987,015)
Total amount raised from general rates	25(a)	4,243,289	4,240,015	4,020,495
Surplus/(deficit) after imposition of general rates	26(b)	475,453	-	1,033,480

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

SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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.

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	When claim is agreed or when expense is incurred

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,243,289	1,467	4,244,756
Operating grants, subsidies and contributions	1,683,272	-	-	2,034,108	3,717,380
Fees and charges	1,071,169	-	300,979	-	1,372,148
Interest earnings	-	-	36,750	3,967	40,717
Other revenue	43,762	-	-	331,058	374,820
Non-operating grants, subsidies and contributions	-	1,628,250	-	-	1,628,250
Total	2,798,203	1,628,250	4,581,018	2,370,600	11,378,071

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,020,644	1,248	4,021,892
Operating grants, subsidies and contributions	1,568,805	-	-	1,574,222	3,143,027
Fees and charges	1,272,874	-	50,857	-	1,323,731
Interest earnings	-	-	40,308	6,687	46,995
Other revenue	249,483	-	-	37,854	287,337
Non-operating grants, subsidies and contributions	-	3,392,107	-	-	3,392,107
Total	3,091,162	3,392,107	4,111,809	1,620,011	12,215,089

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		3,967	8,848	6,113
Rates instalment and penalty interest (refer Note 25(d))		36,750	41,000	40,308
Other interest earnings		-	12,000	574
		40,717	61,848	46,995
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		32,400	65,800	30,600
- Other services		500	-	4,200
		32,900	65,800	34,800
Finance costs				
Borrowings	27(a)	68,234	53,048	53,860
		68,234	53,048	53,860
Other expenditure				
Write down of inventories to net realisable value	6	41,966	-	-
Sundry expenses		78,514	927,770	22,189
		120,480	927,770	22,189

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2022	2021
	\$	\$
	5,500,684	3,958,480
16	5,500,684	3,958,480
	977,401	286,818
16	4,523,283	3,671,662
	5,500,684	3,958,480

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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 financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 16.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

2022	2021
\$	\$
97,254	92,258
97,254	92,258
97,254	92,258
97,254	92,258

SIGNIFICANT ACCOUNTING POLICIES

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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 21.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for credit losses of trade and other receivables	

Note	2022	2021
	\$	\$
	449,477	428,246
	314,651	333,031
	87,441	13,797
21(b)	(1,142)	(1,142)
	850,427	773,932
	96,882	77,752
	96,882	77,752

Non-current

Pensioner's rates and ESL deferred

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

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.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to value is considered immaterial.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

	Note	2022 \$	2021 \$
Current			
Fuel and materials		20,905	43,315
Land held for resale		151,000	192,966
		171,905	236,281
Non-current			
Land held for resale		-	78,000
		-	78,000

The following movements in inventories occurred during the year:

Balance at beginning of year		314,281	285,761
Inventories expensed during the year		(307,443)	(118,418)
Write down of inventories to net realisable value	2(b)	(41,966)	-
Additions to inventory		207,033	146,938
Balance at end of year		171,905	314,281

SIGNIFICANT ACCOUNTING POLICIES

General

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

7. OTHER ASSETS

Other assets - current

Contract assets

2022	2021
\$	\$
-	1,019,408
-	1,019,408

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at note 2 (b).

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Tools	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		2,175,526	12,144,785	16,500,820	30,821,131	238,685	4,067,399	3,957	35,131,172
Additions		-	819,068	439,811	1,258,879	42,027	591,631	-	1,892,537
Disposals		(23,000)	-	(232,980)	(255,980)	-	(148,977)	-	(404,957)
Depreciation		-	(258,290)	(468,446)	(726,736)	(15,293)	(468,134)	(1,409)	(1,211,572)
Balance at 30 June 2021	10(a)	2,152,526	12,705,563	16,239,205	31,097,294	265,419	4,041,919	2,548	35,407,180
Comprises:									
Gross balance amount at 30 June 2021		2,152,526	13,325,796	17,896,522	33,374,844	295,976	5,036,221	12,541	38,719,582
Accumulated depreciation at 30 June 2021		-	(620,233)	(1,657,317)	(2,277,550)	(30,557)	(994,302)	(9,993)	(3,312,402)
Balance at 30 June 2021		2,152,526	12,705,563	16,239,205	31,097,294	265,419	4,041,919	2,548	35,407,180
Additions		-	222,008	698,940	920,948	122,531	741,172	-	1,784,651
Disposals		-	-	(5,325)	(5,325)	-	(231,515)	-	(236,840)
Revaluation increments / (decrements) transferred to revaluation surplus		128,898	(1,898,015)	(74,294)	(1,843,411)	-	-	-	(1,843,411)
Depreciation		-	(274,671)	(468,132)	(742,803)	(19,495)	(462,654)	(876)	(1,225,828)
Balance at 30 June 2022	10(a)	2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752
Comprises:									
Gross balance amount at 30 June 2022		2,281,424	10,754,885	16,390,846	29,427,155	418,507	5,404,070	12,541	35,262,273
Accumulated depreciation at 30 June 2022		-	-	(452)	(452)	(50,052)	(1,315,148)	(10,869)	(1,376,521)
Balance at 30 June 2022		2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Price per m ² /market borrowing rate
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest value and best use.
Buildings - specialised		3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2022	Improvements to land using construction costs (level 2) and current condition , residual values and remaining useful life assessments (level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost						
Furniture and equipment			N/A	Cost	N/A	N/A
Plant and equipment			N/A	Cost	N/A	N/A

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

Note	Infrastructure - roads \$	Infrastructure - kerbing \$	Infrastructure - drainage \$	Infrastructure - bridges \$	Infrastructure - footpaths \$	Infrastructure - parks \$	Infrastructure - other \$	Total Infrastructure \$
Balance at 1 July 2020	102,282,019	2,479,501	13,386,036	5,254,729	1,088,742	546,398	6,383,928	131,421,353
Additions	1,035,383	56,135	6,346	-	34,949	891,802	286,503	2,311,118
(Disposals)	-	-	-	-	-	-	(16,150)	(16,150)
Depreciation	(1,392,594)	(107,540)	(282,993)	(53,620)	(38,753)	(23,254)	(333,253)	(2,232,007)
Balance at 30 June 2021	101,924,808	2,428,096	13,109,389	5,201,109	1,084,938	1,414,946	6,321,028	131,484,314
Comprises:								
Gross balance at 30 June 2021	105,979,862	2,744,634	14,156,019	5,361,968	1,198,741	1,478,000	8,280,928	139,200,152
Accumulated depreciation at 30 June 2021	(4,055,054)	(316,538)	(1,046,630)	(160,859)	(113,803)	(63,054)	(1,959,900)	(7,715,838)
Balance at 30 June 2021	101,924,808	2,428,096	13,109,389	5,201,109	1,084,938	1,414,946	6,321,028	131,484,314
Additions	1,527,260	-	-	-	36,343	2,362,264	158,268	4,084,135
Revaluation increments / (decrements) transferred to revaluation surplus	(7,721,593)	255,999	(1,616,890)	592,245	(10,831)	(1,735,325)	(695,402)	(10,931,797)
Depreciation	(1,424,621)	(109,785)	(283,120)	(53,620)	(39,918)	(67,843)	(341,616)	(2,320,523)
Transfers	(895,902)	109,785	283,120	53,620	39,918	67,843	341,616	-
Balance at 30 June 2022	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129
Comprises:								
Gross balance at 30 June 2022	144,325,294	4,985,965	24,994,145	11,332,778	1,823,976	2,053,074	5,783,894	195,299,126
Accumulated depreciation at 30 June 2022	(50,915,342)	(2,301,870)	(13,501,646)	(5,539,424)	(713,526)	(11,189)	-	(72,982,997)
Balance at 30 June 2022	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads		3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - kerbing		3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage		3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges		3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths		3	Cost Approach using depreciated replacement cost	Management valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks		3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other		3	Cost Approach using depreciated replacement cost	Independent registered valuers/Management Valuation	June 2022	Construction costs (Level 2) and current condition , residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	274,671	270,000	258,290
Buildings - specialised	8(a)	468,132	465,000	468,446
Furniture and equipment	8(a)	19,495	17,000	15,293
Plant and equipment	8(a)	462,654	480,000	468,134
Tools	8(a)	876	1,300	1,409
Infrastructure - roads	9(a)	1,424,621	1,410,000	1,392,594
Infrastructure - kerbing	9(a)	109,785	100,000	107,540
Infrastructure - drainage	9(a)	283,120	280,000	282,993
Infrastructure - bridges	9(a)	53,620	53,500	53,620
Infrastructure - footpaths	9(a)	39,918	40,000	38,753
Infrastructure - parks	9(a)	67,843	23,000	23,254
Infrastructure - other	9(a)	341,616	331,762	333,253
		3,546,351	3,471,562	3,443,579

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - roads and streets	12 to 50 years
Infrastructure - kerbing	12 to 50 years
Infrastructure - drainage	20 to 50 years
Infrastructure - bridges	20 to 50 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - parks	20 to 100 years
Infrastructure - other	20 to 100 years

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	-	-	-	-	-	-	-	-	23,000	46,363	23,363	-
Buildings - specialised	5,325	5,455	130	-	-	-	-	-	232,980	-	-	(232,980)
Plant and equipment	231,515	246,204	43,568	(28,879)	403,500	319,000	33,000	(117,500)	148,977	129,818	6,291	(25,450)
Infrastructure - other	-	-	-	-	-	-	-	-	16,150	-	-	(16,150)
	236,840	251,659	43,698	(28,879)	403,500	319,000	33,000	(117,500)	421,107	176,181	29,654	(274,580)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
Caprice V Series Sedan V8 Auto	15,745	35,454	19,709	-
Holden Equinox	13,242	17,477	4,235	-
Housing				
Holden Equinox (KO5)	11,903	16,364	4,461	-
Transport				
Caterpillar Grader 12MT - KO007	131,309	126,500	-	(4,809)
Toro Z Master Mower	12,600	4,545	-	(8,055)
New Holland Tractor	25,515	9,500	-	(16,015)
Holden Colorado LTZ Crewcab	21,201	36,364	15,163	-
	231,515	246,204	43,568	(28,879)
Buildings - Specialised				
Recreation and culture				
Netball clubrooms transportable	5,325	5,455	130	-
	5,325	5,455	130	-
	236,840	251,659	43,698	(28,879)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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

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

Individual assets that are land, buildings, and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, and infrastructure and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

SHIRE OF KOJONUP
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11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Accrued interest on long term borrowings
Springhaven accommodation bonds
Accrued expenses

2022	2021
\$	\$
495,644	742,754
40,261	51,364
107,296	92,699
162,367	-
27,606	13,069
2,195,000	2,047,145
22,921	9,706
3,051,095	2,956,737

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually 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.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. OTHER LIABILITIES

Current

Capital grant/contributions liabilities

Reconciliation of changes in capital grant/contribution liabilities

Opening balance

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2022	2021
	\$	\$
Capital grant/contributions liabilities	1,049,302	327,096
	1,049,302	327,096
Opening balance	327,096	858,555
Additions	1,049,302	327,096
Revenue from capital grant/contributions held as a liability at the start of the period	(327,096)	(858,555)
	1,049,302	327,096
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,049,302	327,096
	1,049,302	327,096

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF KOJONUP
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13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank Loans		413,134	4,835,981	5,249,115	231,147	2,686,909	2,918,056
Total secured borrowings	27(a)	413,134	4,835,981	5,249,115	231,147	2,686,909	2,918,056

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Kojonup.

The Shire of Kojonup has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 27(a).

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual Leave

Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	399,510	368,104
Long Service Leave	332,157	346,977
	731,667	715,081
Long Service Leave	102,397	126,206
	834,064	841,287

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2022	2021
	\$	\$
Less than 12 months after the reporting date	258,948	355,276
More than 12 months from reporting date	575,116	486,011
	834,064	841,287

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF KOJONUP
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15. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	2022 Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	2021 Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land & Buildings	13,433,197	-	(1,843,411)	(1,843,411)	11,589,786	13,433,197	-	-	-	13,433,197
Revaluation surplus - Furniture and equipment	77,021	-	-	-	77,021	77,021	-	-	-	77,021
Revaluation surplus - Plant and equipment	497,970	-	-	-	497,970	497,970	-	-	-	497,970
Revaluation surplus - Infrastructure - roads	70,905,293	-	(8,501,070)	(8,501,070)	62,404,223	70,905,293	-	-	-	70,905,293
Revaluation surplus - Infrastructure - other	8,917,853	-	(2,430,727)	(2,430,727)	6,487,126	8,917,853	-	-	-	8,917,853
	93,831,334	-	(12,775,208)	(12,775,208)	81,056,126	93,831,334	-	-	-	93,831,334

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF KOJONUP
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16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	5,500,684	3,430,730	3,958,480
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents	3	4,523,283	3,280,092	3,671,662
		4,523,283	3,280,092	3,671,662
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	28	4,019,914	3,280,092	3,539,179
Unspent loans	27(c)	503,369	-	132,483
Total restricted financial assets		4,523,283	3,280,092	3,671,662

(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities

Net result		(573,124)	2,196,128	1,195,272
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(4,996)	-	(3,232)
Depreciation/amortisation		3,546,351	3,471,562	3,443,579
(Profit)/loss on sale of asset		(14,819)	84,500	244,926
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(95,625)	1,267,109	(1,220)
(Increase)/decrease in other assets		1,019,408	-	(229,308)
(Increase)/decrease in inventories		142,376	35,315	(19,353)
Increase/(decrease) in trade and other payables		94,358	(437,196)	(442,977)
Increase/(decrease) in employee related provisions		(7,223)	-	35,394
Increase/(decrease) in other provisions		(640)	-	-
Increase/(decrease) in other liabilities		722,206	-	(531,459)
Non-operating grants, subsidies and contributions		(2,350,456)	(4,540,482)	(2,860,648)
Net cash provided by/(used in) operating activities		2,477,816	2,076,936	830,974

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	-	-
Credit card limit	30,000	30,000
Credit card balance at balance date	-	(655)
Total amount of credit unused	230,000	229,345

Loan facilities

Loan facilities - current	413,134	231,147
Loan facilities - non-current	4,835,981	2,686,909
Total facilities in use at balance date	5,249,115	2,918,056

Unused loan facilities at balance date

503,369	132,483
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SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. CONTINGENT LIABILITIES

The Shire is not aware of any reportable contingent liabilities as at the reporting date.

18. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	457,330	118,737
	457,330	118,737

The capital expenditure commitments for 2022 and 2021 relate to building construction works as follows:

Key Worker Housing - 26 Katanning Road	0	59,847
Key Worker Housing - 28 Katanning Road	0	58,890
Kojonup Play Space	457,330	0
	457,330	118,737

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Elected member Cr Benn			
President's annual allowance	8,059	28,000	27,718
Meeting attendance fees	5,526	13,825	19,007
Annual allowance for ICT expenses	872	3,000	3,000
	14,457	44,825	49,725
Elected member Cr Radford			
President's annual allowance	20,788	-	-
Deputy President's annual allowance	1,732	7,000	6,929
Meeting attendance fees	17,324	13,025	12,276
Annual allowance for ICT expenses	3,000	3,000	3,000
	42,844	23,025	22,205
Elected member Cr Fleay			
Meeting attendance fees	3,569	13,025	12,275
Annual allowance for ICT expenses	872	3,000	3,000
Travel and accommodation expenses	589	100	75
	5,030	16,125	15,350
Elected member Cr S Pedler			
Meeting attendance fees	3,569	13,025	13,025
Annual allowance for ICT expenses	872	3,000	2,250
	4,441	16,025	15,275
Elected member Cr Gale			
Meeting attendance fees	9,206	13,025	13,025
Annual allowance for ICT expenses	2,250	3,000	2,250
Travel and accommodation expenses	98	600	534
	11,554	16,625	15,809
Elected member Cr F Webb			
Meeting attendance fees	12,275	13,025	12,275
Annual allowance for ICT expenses	3,000	3,000	3,000
	15,275	16,025	15,275
Elected member Cr Wierenga			
Meeting attendance fees	12,275	13,025	13,025
Annual allowance for ICT expenses	3,000	3,000	2,250
	15,275	16,025	15,275
Elected member Cr Singh			
Meeting attendance fees	12,275	13,025	13,025
Annual allowance for ICT expenses	3,000	3,000	2,250
	15,275	16,025	15,275
Elected member Cr Bilney			
Meeting attendance fees	9,956	-	-
Annual allowance for ICT expenses	1,500	-	-
	11,456	-	-
Elected member Cr A Egerton-Warburton			
Meeting attendance fees	6,888	-	-
Annual allowance for ICT expenses	1,500	-	-
	8,388	-	-
Elected member Cr P Webb			
Deputy President's annual allowance	5,196	-	-
Meeting attendance fees	9,206	-	-
Annual allowance for ICT expenses	2,250	-	-
	16,652	-	-
	160,647	164,700	164,189

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	28,847	28,000	27,718
Deputy President's annual allowance	6,928	7,000	6,929
Meeting attendance fees	102,069	105,000	107,933
Annual allowance for ICT expenses	22,116	24,000	21,000
Travel and accommodation expenses	687	700	609
	160,647	164,700	164,189

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits
Post-employment benefits
Employee - other long-term benefits

2022 Actual	2021 Actual
\$	\$
899,131	592,380
94,059	73,664
5,723	71,891
998,913	737,935

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

(c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

Sale of goods and services
Purchase of goods and services
Short term employee benefits - other related parties

2022 Actual	2021 Actual
\$	\$
3,054	-
248,392	258,433
-	3,170

(d) Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the Shire under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

20. JOINT ARRANGEMENTS

Share of joint operations

In 1998/99, the Shire in conjunction with Homeswest, constructed 2 units for low income residents in the Kojonup townsite. In 2002 an additional 3 units were constructed. The Shire's interest in these units is as follows:

5A and 5B Vanzuilecom Street (2 x 2 Bedroom Units) - 18.20%
2,4 and 6 Elverd Street (2 x 2 Bedroom Units & 1x3 bedroom Unit) - 20.65%

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
2022					
Cash and cash equivalents	0.07%	5,500,684	-	5,500,044	640
2021					
Cash and cash equivalents	0.17%	3,958,480	-	3,957,940	540

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

	2022	2021
	\$	\$
	55,000	39,579

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 27(a).

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	-	-	-	-	-	
Gross carrying amount	3,640	235,741	81,342	225,636	546,359	
Loss allowance	-	-	-	-	-	5
30 June 2021						
Rates receivable						
Expected credit loss	-	-	-	-	-	
Gross carrying amount	175,249	94,609	72,402	163,738	505,998	
Loss allowance	-	-	-	-	-	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 1 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	-	-	-	0.90%	-	
Gross carrying amount	143,953	23,458	20,631	126,609	314,651	
Loss allowance	-	-	-	1,142	1,142	5
30 June 2021						
Trade and other receivables						
Expected credit loss	-	-	-	1.32%	-	
Gross carrying amount	223,309	19,638	3,376	86,708	333,031	
Loss allowance	-	-	-	1,142	1,142	5

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	-	-	1,142	1,142	-	-
Closing loss allowance at 30 June	-	-	1,142	1,142	-	-

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The Shire's contract assets represent work completed, which have not been invoiced at year end. This is due to the Shire not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The Shire applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Shire has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	3,051,095	-	-	3,051,095	3,051,095
Borrowings	547,415	2,168,993	3,554,923	6,271,331	5,249,115
	3,598,510	2,168,993	3,554,923	9,322,426	8,300,210
2021					
Trade and other payables	2,956,737	-	-	2,956,737	2,956,737
Borrowings	308,716	1,226,534	1,718,182	3,253,432	2,918,056
	3,265,453	1,226,534	1,718,182	6,210,169	5,874,793

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance for the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of pre-school facilities.
Housing To provide and maintain staff and elderly	Provision and maintenance of staff housing and Springhaven Lodge.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, civic centres, swimming pool, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of The Kodja Place. Provision of rural services including weed control, vermin control and standpipes, building control.
Other property and services To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Income excluding grants, subsidies and contributions			
Governance	62,745	36,450	41,000
General purpose funding	4,297,108	4,298,225	4,080,152
Law, order, public safety	14,842	5,970	4,698
Health	833	2,100	8,529
Education and welfare	5,184	3,100	3,595
Housing	991,917	984,000	992,531
Community amenities	303,257	331,230	294,233
Recreation and culture	34,794	97,180	35,029
Transport	9,579	57,000	10,273
Economic services	129,141	251,700	165,994
Other property and services	231,735	127,683	76,807
	6,081,135	6,194,638	5,712,841
Grants, subsidies and contributions			
Governance	0	0	37
General purpose funding	2,008,578	710,872	1,554,141
Law, order, public safety	45,556	50,000	54,148
Education and welfare	13,257	21,750	5,802
Housing	1,367,869	1,637,000	2,451,987
Community amenities	84,626	54,950	73,650
Recreation and culture	630,236	1,249,127	1,084,002
Transport	1,057,697	2,902,605	1,232,006
Economic services	121,935	106,400	64,236
Other property and services	15,876	24,000	15,125
	5,345,630	6,756,704	6,535,134
Total Income	11,426,765	12,951,342	12,247,975
Expenses			
Governance	(722,068)	(640,740)	(544,589)
General purpose funding	(101,977)	(105,549)	(73,684)
Law, order, public safety	(312,877)	(280,778)	(277,288)
Health	(45,630)	(175,815)	(60,161)
Education and welfare	(165,507)	(52,062)	(268,388)
Housing	(2,828,340)	(2,761,204)	(2,729,845)
Community amenities	(612,860)	(731,106)	(676,205)
Recreation and culture	(1,449,342)	(1,420,139)	(1,502,412)
Transport	(4,023,589)	(3,521,668)	(3,719,463)
Economic services	(1,031,978)	(996,153)	(906,035)
Other property and services	(705,721)	(70,000)	(294,633)
Total expenses	(11,999,889)	(10,755,214)	(11,052,703)
Net result for the period	(573,124)	2,196,128	1,195,272

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. FUNCTION AND ACTIVITY (Continued)

(c) Fees and Charges

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Governance	13	250	184
General purpose funding	7,636	6,900	7,265
Law, order, public safety	14,717	4,300	4,188
Health	833	2,100	9,397
Education and welfare	2,584	3,100	2,727
Housing	916,910	927,000	841,047
Community amenities	289,613	320,830	293,375
Recreation and culture	34,539	37,550	34,969
Transport	-	-	975
Economic services	80,675	110,450	118,144
Other property and services	24,628	35,682	11,460
	1,372,148	1,448,162	1,323,731

(d) Total Assets

	2022 \$	2021 \$
Governance	1,755,065	1,818,244
General purpose funding	1,569,611	420,797
Law, order, public safety	384,885	455,867
Health	86,000	190,440
Education and welfare	1,230,536	1,014,356
Housing	14,773,954	16,423,523
Community amenities	1,270,370	765,461
Recreation and culture	13,746,539	13,680,064
Transport	120,678,128	129,736,963
Economic services	5,218,841	5,346,923
Other property and services	2,205,104	3,274,967
	162,919,033	173,127,605

SHIRE OF KOJONUP
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FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual Value *	2021/22 Actual Rate	2021/22 Actual Revenue	2021/22 Interim Rates	2021/22 Actual Interim Rates	2021/22 Budget Back Rate	2021/22 Budget Total Revenue	2020/21 Actual Total Revenue
GRV - Urban	Gross rental valuation	0	558	6,993,382	926,623	927,324	-	-	-	926,623	872,568
UV - Rural	Unimproved valuation	0	472	398,825,525	3,211,805	3,213,281	-	1,476	100	3,212,142	3,053,756
Sub-Total			1,030	405,818,907	4,138,428	4,140,605	2,177	2,177	100	4,138,765	3,926,324
Minimum payment											
GRV - Urban	Gross rental valuation	750	75	294,413	56,250	56,250	-	-	-	56,250	55,440
UV - Rural	Unimproved valuation	750	62	3,154,425	46,500	46,500	-	-	-	46,500	39,600
Sub-Total			137	3,448,838	102,750	102,750	-	-	-	102,750	95,040
			1,167	409,267,745	4,241,178	4,243,355	2,177	2,177	100	4,241,515	4,021,364
Concessions on general rates (Refer note 25(c))											
Total amount raised from general rates						4,243,289				(1,500)	(869)
										4,240,015	4,020,495
* Rateable value is based on the value of properties at the time the rate is raised.											
(b) Rates (excluding general rates)											
Ex-gratia Rates											
CBh Ex-gratia rates					1,467	1,467	-	-	-	-	1,397
Sub-Total			-	-	1,467	1,467	-	-	-	-	1,397
Total amount raised from rates (excluding general rates)											
										4,240,015	4,021,892
(c) Total Rates											

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs
Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Property Rates	Concession	100.00%			-	1,500	720
General Rates - small balances	Write-off				66	-	149
					66	1,500	869
Total discounts/concessions (Note 25)							
					66	1,500	869
Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available		Objects of the Waiver or Concession		Reasons for the Waiver or Concession		
Property Rates	Specific Council decisions		Waive rates for community medical centre		To waive the rates applicable to the Community Medical Centre at Lots 2 and 3 Spring Rd, Kojonup.		

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	3/09/2021	-	0.00%	7%
Option Two				
First instalment	3/09/2021	-	0.00%	7%
Second instalment	8/01/2022	9	5.50%	7%
Option Three				
First instalment	3/09/2021	-	0.00%	7%
Second instalment	4/11/2021	9	5.50%	7%
Third instalment	8/01/2022	9	5.50%	7%
Fourth instalment	12/03/2022	9	5.50%	7%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	29,141	31,000	30,133
Interest on instalment plan	7,609	10,000	10,175
Charges on instalment plan	3,204	3,800	3,888
	39,954	44,800	44,196

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. RATE SETTING STATEMENT INFORMATION

		2021/22 (30 June 2022 Carried Forward) \$	2021/22 Budget (30 June 2022 Carried Forward) \$	2020/21 (30 June 2021 Carried Forward) \$	
Note					
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
	Less: Profit on asset disposals	10(b)	(43,698)	(33,000)	(29,654)
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(4,996)	-	(3,232)
	Add: Loss on disposal of assets	10(b)	28,879	117,500	274,580
	Add: Write down of inventories to net realisable value		41,965	-	-
	Add: Movement in springhaven bonds		147,855		
	Add: Depreciation	10(a)	3,546,351	3,471,562	3,443,579
Non-cash movements in non-current assets and liabilities:					
	Pensioner deferred rates		(19,130)	-	(7,222)
	Employee benefit provisions		(7,223)	-	(37,840)
	Movement in accrued interest on loans		14,537	-	
	Other provisions		(640)	2,000	39,517
	Inventory		78,000	-	-
Non-cash amounts excluded from operating activities			3,781,900	3,558,062	3,679,728
(b) Surplus/(deficit) after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
	Less: Reserve accounts	28	(4,019,914)	(3,280,091)	(3,539,179)
	- Land held for resale	6	(151,000)	(809,799)	(192,966)
	- Provision for doubtful debts		1,142	3,142	1,142
	Add: Current liabilities not expected to be cleared at end of year				
	- Current portion of borrowings	13	413,134	2,013,326	231,147
	- Accrued interest on loans		27,606	13,069	13,070
	- Springhaven Lodge bonds		2,195,000	2,047,785	2,047,145
	- Employee benefit provisions		731,667	713,027	715,081
Total adjustments to net current assets			(802,365)	700,459	(724,560)
Net current assets used in the Rate Setting Statement					
	Total current assets		6,523,016	4,880,388	5,988,101
	Less: Total current liabilities		(5,245,198)	(5,580,847)	(4,230,061)
	Less: Total adjustments to net current assets		(802,365)	700,459	(724,560)
Net current assets used in the Rate Setting Statement			475,453	-	1,033,480

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal		Repayments		Principal		Repayments	
		Principal at 1 July 2020	New Loans During 2020-21	Principal at 30 June 2021	Principal at 30 June 2022	Principal at 1 July 2021	New Loans During 2021-22	Principal at 30 June 2022	Principal at 30 June 2022
		\$	\$	\$	\$	\$	\$	\$	\$
Medical Centre Donation		140,000	-	(8,072)	131,928	131,928	-	(8,405)	123,523
Bagg Street unit		82,361	-	(9,231)	73,130	73,129	-	(9,517)	63,612
GROH Housing - GSHI		1,150,000	-	(106,544)	1,043,456	1,043,456	-	(109,398)	934,058
Aged Units - GSHI		50,000	-	(9,731)	40,269	40,269	-	(9,892)	30,377
Staff Housing - GSHI		970,000	-	(55,929)	914,071	914,071	-	(58,234)	855,837
Sports Complex		247,777	-	(15,566)	232,211	232,212	-	(16,344)	215,868
Sports Complex Retaining Wall		90,867	-	(9,315)	81,552	81,552	-	(9,502)	72,050
Oval Lighting		-	255,000	-	255,000	255,000	-	(23,872)	231,128
Netball Courts & Roof		-	-	-	-	-	1,390,000	-	1,390,000
Airstrip Lighting		156,148	-	(9,709)	146,439	146,800	-	(9,490)	137,309
Staff Housing		-	-	-	-	-	55,000	-	55,000
GROH Housing		-	-	-	-	-	55,000	-	55,000
Harrison Place Toilets & Park		-	-	-	-	-	400,000	-	400,000
Land development		-	-	-	-	-	586,833	-	586,833
Staff Housing Renovations		-	-	-	-	-	-	-	-
Total		2,887,153	255,000	(224,097)	2,918,056	2,918,417	2,486,833	(254,654)	5,150,595

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022
						\$	\$
Medical Centre Donation		Health	137	WATC*	1.73%	(2,197)	(2,246)
Bagg Street unit		Housing	135	WATC*	3.07%	(2,165)	(2,173)
GROH Housing - GSHI		Housing	138	WATC*	1.44%	(14,098)	(14,633)
Aged Units - GSHI		Housing	139	WATC*	1.17%	(403)	(442)
Staff Housing - GSHI		Housing	140	WATC*	1.73%	(15,220)	(15,563)
Sports Complex		Recreation and culture	134	WATC*	4.94%	(11,267)	(11,272)
Sports Complex Retaining Wall		Recreation and culture	136	WATC*	1.99%	(1,560)	(1,576)
Oval Lighting		Recreation and culture	142	WATC*	1.45%	(3,555)	(3,616)
Netball Courts & Roof		Recreation and culture	143	WATC*	2.88%	(12,932)	-
Airstrip Lighting		Transport	141	WATC*	1.51%	(2,127)	(1,528)
Staff Housing		Housing	144	WATC*	1.87%	(333)	-
GROH Housing		Housing	145	WATC*	1.87%	(333)	-
Harrison Place Toilets & Park		Community amenities	146	WATC*	3.92%	(985)	-
Land development		Community amenities	147	WATC*	3.92%	(950)	-
Staff Housing Renovations		Housing	148	WATC*	4.49%	(109)	-
Total						(68,234)	(53,048)
Total Interest Repayments	2(b)					(53,860)	(53,860)

SHIRE OF KOJONUP
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FOR THE YEAR ENDED 30 JUNE 2022

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges \$	Actual Balance Unspent \$
					2022 Actual \$	2022 Budget \$	2022 Actual \$	2022 Budget \$		
Netball courts	WATC	Debenture	20	2.88%	1,390,000	1,390,000	(1,231,185)	(1,390,000)	447,816	158,815
Staff Housing	WATC	Debenture	5	1.87%	55,000	55,000	(55,000)	(55,000)	2,868	-
GROH Housing	WATC	Debenture	5	1.87%	55,000	55,000	(55,000)	(55,000)	2,868	-
Harrison Place Toilets & Park	WATC	Debenture	10	3.92%	400,000	400,000	(355,446)	(400,000)	87,304	44,554
Land development	WATC	Debenture	10	3.92%	386,078	586,833	(386,078)	(586,833)	84,265	-
Staff Housing Renovations	WATC	Debenture	15	4.49%	300,000	-	-	-	115,380	300,000
					2,586,078	2,486,833	(2,082,709)	(2,486,833)	740,501	503,369

* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2021 \$	Borrowed During Year \$	Expended During Year \$	Unspent Balance 30 June 2022 \$
Loan 143 - Netball courts	WATC	4/03/2022	-	1,390,000	(1,231,185)	158,815
Loan 146 - Harrison Place Toilets & Park	WATC	8/06/2022	-	400,000	(355,446)	44,554
Loan 148 - Staff house renovations	WATC	24/06/2022	-	300,000	-	300,000
Loan 142 - Oval Lighting	WATC	28/04/2021	132,483	-	(132,483)	-
			132,483	2,090,000	(1,719,114)	503,369

* WA Treasury Corporation

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RESERVE ACCOUNTS

	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
Restricted by council												
(a) Leave reserve	225,393	10,257	-	235,650	225,393	10,563	-	235,956	205,018	20,375	-	225,393
(b) Plant reserve	489,415	583,567	(490,534)	582,448	489,415	583,024	(761,075)	311,364	375,327	550,661	(436,573)	489,415
(c) Economic development reserve	88,409	98	-	88,507	88,409	221	(30,000)	58,630	88,253	156	-	88,409
(d) Springhaven lodge reserve	2,047,145	930,000	(782,145)	2,195,000	2,047,145	-	-	2,047,145	2,078,388	300,000	(331,243)	2,047,145
(e) Low income housing reserve	67,408	16,075	-	83,483	67,409	16,869	(10,000)	74,278	41,408	26,000	-	67,408
(f) Sporting facility reserve	78,120	20,067	(35,450)	62,737	78,163	20,195	(80,000)	18,358	49,912	50,078	(21,870)	78,120
(g) Springhaven buildings upgrade and renewal reserve	18	2,147	-	2,165	18	5,118	(5,000)	136	15,487	6,538	(22,007)	18
(h) Bushfire communications reserve	109,492	118	(20,264)	89,346	109,493	274	(103,767)	-	111,568	197	(2,273)	109,492
(i) Landfill waste management reserve	55,304	25,743	(1,000)	80,047	55,304	25,801	(30,521)	50,584	50,539	24,514	(19,749)	55,304
(j) Energy efficiency reserve	4,130	4	(4,134)	-	4,131	10	(4,141)	-	40,308	(2,832)	(33,346)	4,130
(k) Land acquisition and development reserve	37,247	42	-	37,289	37,248	93	(30,000)	7,341	27,191	10,056	-	37,247
(l) Community grants reserve	9,735	10	-	9,745	9,735	24	-	9,759	9,717	18	-	9,735
(m) Independent living units reserve	38,324	125,044	(5,200)	158,168	38,325	127,896	(12,000)	154,221	133,077	119,490	(214,243)	38,324
(n) Spencer street youth precinct reserve	11,245	20,025	-	31,270	11,245	20,028	-	31,273	11,225	20	-	11,245
(o) Natural resource management reserve	111,578	60,165	(74,313)	97,430	111,578	60,279	(101,700)	70,157	93,579	60,179	(42,180)	111,578
(p) Memorial hall & lesser hall upgrades reserve	12,118	30,028	(35,000)	7,146	12,118	30,030	(35,000)	7,148	4,600	15,018	(7,500)	12,118
(q) Day care building maintenance reserve	12,051	2,715	-	14,766	12,052	2,730	-	14,782	9,385	2,666	-	12,051
(r) Swimming pool reserve	20,433	20,036	-	40,469	20,432	20,051	-	40,483	5,414	15,019	-	20,433
(s) Springhaven equipment reserve	6,489	10,014	-	16,503	6,488	10,016	-	16,504	6,478	11	-	6,489
(t) Saleyards reserve	39,511	44	-	39,555	39,511	(38,301)	-	1,210	45,355	79	(5,923)	39,511
(u) RSL hall renewal reserve	10,289	11	-	10,300	10,289	26	-	10,315	10,271	18	-	10,289
(v) Benn parade multi-facility reserve	14,289	12	-	14,301	14,289	36	-	14,325	10,268	4,021	-	14,289
(w) Townscape reserve	25,333	30,048	(5,580)	49,801	25,332	30,063	(20,000)	35,395	10,298	25,035	(10,000)	25,333
(x) Kodja place building upgrade & renewal reserve	9,611	10,019	(2,000)	17,630	9,611	10,024	(5,000)	14,635	4,600	5,011	-	9,611
(y) Kodja place masterplan implementation	-	10,007	-	10,007	-	10,000	-	10,000	-	-	-	-
(z) Shire office/library building upgrade & renewal reserve	1,007	-	-	1,007	1,007	3	-	1,010	-	1,007	-	1,007
(aa) Works depot building upgrade & renewal reserve	1,006	-	-	1,006	1,006	3	-	1,009	-	1,006	-	1,006
(ab) Netball court resurface reserve	1,007	-	-	1,007	1,007	3	-	1,010	-	1,007	-	1,007
(ac) The Spring reserve	1,007	15,011	-	16,018	1,007	15,003	-	16,010	-	1,007	-	1,007
(ad) Sporting complex building upgrade & renewal reserve	1,049	31	-	1,080	1,007	3	-	1,010	-	1,049	-	1,049
(ae) Playgrounds & parks reserve	10,009	10,017	-	20,026	10,009	10,025	-	20,034	-	10,009	-	10,009
(af) Trails network construction reserve	1,007	5,000	-	6,007	1,007	5,003	-	6,010	-	1,007	-	1,007
(ag) Gravel pits reserve	-	-	-	-	-	-	-	-	32,288	8	(32,296)	-
(ah) Building upgrade reserve	-	-	-	-	-	-	-	-	11,498	3	(11,501)	-
(ai) Historical buildings reserve	-	-	-	-	-	-	-	-	7,501	13	(7,514)	-
(aj) Kodja place tourist precinct reserve	-	-	-	-	-	-	-	-	951	-	(951)	-
	3,539,179	1,936,355	(1,455,620)	4,019,914	3,539,183	975,113	(1,234,204)	3,280,092	3,489,904	1,248,444	(1,199,169)	3,539,179

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

SHIRE OF KOJONUP
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20. RESERVE ACCOUNTS

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
(c) Economic development reserve	Ongoing	To be used for Pillar 6 - 'Digital' within 'Smart Possibilities' in the Kojonup Community Strategic Plan.
(d) Springhaven lodge reserve	Ongoing	To cash back refundable bonds paid by residents of the facility.
(e) Low income housing reserve	Ongoing	To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
(f) Sporting facility reserve	Ongoing	To fund Council contribution to CSRF Funding grants or to fund construction or renewal of Shire sporting facilities.
(g) Springhaven buildings upgrade and renewal reserve	Ongoing	To be used for major maintenance and capital renewal of Springhaven facility buildings.
(h) Bushfire communications reserve	Ongoing	To construct and maintain critical bushfire communication infrastructure.
(i) Landfill waste management reserve	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.
(j) Energy efficiency reserve	Ongoing	To fund energy efficiency initiatives within the Shire's operations. 50% of any savings resulting from expenditure of this reserve account is to be transferred back into the reserve.
(k) Land acquisition and development reserve	Ongoing	To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
(l) Community grants reserve	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(m) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(n) Spencer street youth precinct reserve	Ongoing	To fund development, planning and construction of a skate park, pump track and youth centre at the Spencer Street site.
(o) Natural resource management reserve	Ongoing	For the Shire of Kojonup to progress the following projects: - 1. Bridal Creeper and lagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area, and c) Blackwood Road arboretum to improve bio diversity, fauna habitat and natural resource management outcomes. To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3. For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Homer Streets, Kojonup. To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool. To fund major equipment purchases at Springhaven Lodge. To fund capital renewal and upgrades to the Kojonup Saleyards To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall. To be used to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway precinct. To be used for major townscape improvements to the Kojonup Town Centre. To be used for building upgrades and renewals to Kodja Place. To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan. To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings. To be used for major upgrade and capital renewal of the Works & Services Depot buildings. To be used for the future replacement of the netball court playing surfaces. To be used for major capital upgrades and improvements at the Kojonup Spring area. To be used for major upgrade and renewal of the Sporting Complex Building. To be used to fund the major asset renewal of playground equipment and park infrastructure.
(p) Memorial hall & lesser hall upgrades reserve	Ongoing	
(q) Day care building maintenance reserve	Ongoing	
(r) Swimming pool reserve	Ongoing	
(s) Springhaven equipment reserve	Ongoing	
(t) Saleyards reserve	Ongoing	
(u) RSL hall renewal reserve	2023	
(v) Benn parade multi-facility reserve	2023	
(w) Townscape reserve	Ongoing	
(x) Kodja place building upgrade & renewal reserve	Ongoing	
(y) Kodja place masterplan implementation	Ongoing	
(z) Shire office/library building upgrade & renewal reserve	Ongoing	
(aa) Works depot building upgrade & renewal reserve	Ongoing	
(ab) Netball court resurface reserve	Ongoing	
(ac) The spring reserve	Ongoing	
(ad) Sporting complex building upgrade & renewal reserve	Ongoing	
(ae) Playgrounds & parks reserve	Ongoing	
(af) Trails network construction reserve	Ongoing	
(ag) Gravel pits reserve	Ongoing	
(ah) Building upgrade reserve	Ongoing	
(ai) Historical buildings reserve	Ongoing	
(aj) Kodja place tourist precinct reserve	Ongoing	

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. TRUST FUNDS

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

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	761	-	-	761

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Review of Payroll Processing and Reporting		✓	
2. General Journal Review		✓	
3. Purchasing Policy - Tendering		✓	
4. Pool Receipts Reconciliation			✓
5. Related Party Declarations			✓

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Review of Payroll Processing and Reporting

Finding

Our payroll testing identified the following:

- Two instances where the payroll master file audit trail was not printed, reviewed for unauthorised changes, and signed as reviewed by an appropriate officer.
- One instance where a timesheet was not signed as approved by the relevant manager.
- One instance where there was no evidence of review of the payroll exceptions report.
- 7 missed postings of plant costs from timesheet to payroll reports, from 3 different pay runs.

Rating: Moderate**Implication**

Lack of review of payroll reports increases the risk of unauthorised changes to employee records, errors in accuracy of payroll entries, and can increase the risk of fraud. Further, incorrect or missed posting of timesheet entries increases the risk that payroll costs are not accurately reflected in the general ledger and financial statements.

Recommendation

We recommend that all payroll reports are reviewed by an appropriate person who is independent of the person performing the tasks, while also ensuring that all timesheet entries are correctly posted in the general ledger. All payroll reports should be signed by that officer as evidence of review.

Management Comment

A combination of factors in 21/22 led to the above issues with the outbreak of Covid and people working remotely not all reports were filed or signed appropriately. This may have also happened with the timesheet as they were being emailed to the payroll officer for entering.

In May a new payroll officer was being trained and in June the Manager of Community and Corporate Services left, these factors have also contributed to the reports being missed or not signed or filed appropriately.

The current payroll officer is now trained and understands the revised process for reviewing payroll documentation and process. There has been no need to work remotely. The CEO has implemented additional reporting requirements on payroll which has strengthened the controls and procedures.

The revised procedure now requires the CEO to approve and sign off on payroll and ensures all relevant traceable reports are present at time of approval.

Responsible Person: Payroll/Finance Officer (Vivicka Kahn) and CEO (Grant Thompson)
Completion Date: In place already.

SHIRE OF KOJONUP**PERIOD OF AUDIT: YEAR ENDED 2022****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****2. General Journal Review****Finding**

We noted that 5 out of the 30 general journals that we tested were not marked as being reviewed by an independent authorised officer.

Rating: Moderate**Implication**

Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved. If journals are not independently reviewed there is an increased risk that unauthorised journals can be processed, and funds could be misappropriated. Maintaining an effective audit trail for the entries posted into the accounting system increases the integrity and transparency of the accounting data.

Recommendation

We recommend that all general journals are reviewed by an appropriate person who is independent of the preparer. It is important that the reviewer signs and dates the general journal and that sufficient evidence of the journals and their review is retained.

Management Comment

The journals were routinely checked and signed off by the Manager of Corporate Services prior to that role being vacated.

As a layered audit the CEO now reviews journals sporadically, however the revised procedure since the departure of the MCC is that the SFO and Financial Officers review and check each of their journal changes. E.g. the SFO reviews and approves journals processed by the Payroll/Finance Officer and external accountant. The finance officer checks and approves the journal changes that the SFO makes. The CEO does sporadic internal audits and reviews.

Responsible Person: Senior Finance Officer (Jill Johnson) and Finance/Payroll Officer (Vivicka Kahn)

Completion Date: Commenced July 2022 and ongoing.

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Purchasing Policy - Tendering**Finding**

Variations totalling \$128,711 were processed for a contract with an original value of \$173,962, thereby increasing the total contract value to \$302,673, which exceeds the \$250,000 threshold for a tender. The variations involved a significant change to the scope of the original contract, and should have been undertaken through a public tender process.

Rating: Moderate**Implication**

Cumulative variations that significantly increase the value of the original contract potentially indicate a significant change to the scope of the original contract, requiring a separate procurement process.

Recommendation

Where the cumulative impact of variations significantly increases the value of the original contract, management should consider whether a separate procurement process is required, to ensure that value for money is achieved.

Management Comment

The original RFQ was advertised where the qualified estimate costings were well below the \$250,000 threshold and therefore the Shire conformed to its Policy and regulations.

Although many contractors were emailed the RFQ, and were subsequently followed up with, due to a Covid era supply issue with Contractors the Shire only received one quote. The quote that was received was below the \$250K threshold.

Post construction commencement of the earthworks and brickwork it was determined that re-engineering was required to support the construction of the amenities as there appeared to be an under design and therefore a variation of scope occurred. It is not the contractors Liability where changes of scope occurs. Furthermore, there was significant cost associated with removing debris from the soil which had not been factored into the original RFQ and was unforeseen at the time of RFQ.

It was noted in the report to Council that there were some anomalies in the Project Management procedures related to the under design of the facility and then scope changes which will be rectified in new project management processes being implemented this year.

However, these mitigating circumstances appeared after construction had significantly commenced. Only due to post construction mitigating circumstances and scope changes did the costs rise with an abnormal contingency.

The Shire did not breach Policy regarding the RFQ/Tender process. However, the Shire can appreciate the advice and take on board the recommendations to improve the management of cumulative variations.

Responsible Person: CEO (Grant Thompson)**Completion Date: January 2024**

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Pool Receipts Reconciliation

Finding

We noted that the Shire does not perform a daily reconciliation of pool cash receipts to source documents such as till tapes or point of sales software reports.

Rating: Minor

Implication

In the absence of a reconciliation of cash collected to source documents, there is an increased risk that misappropriation of cash can occur and not be detected.

Recommendation

Management should implement processes to reconcile pool takings on a daily basis to an appropriate source document, to ensure that all cash is receipted correctly and to prevent the occurrence of fraud.

Management Comment

This is noted and there will be a review by the next season of the practices at the pool and further controls will be considered by the SFO and CEO.

Responsible Person: CEO (Grant Thompson) / SFO (Jill Johnson)

Completion Date: October 2023

SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 2022

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Related Party Declarations

Finding

We reviewed Key Management Personnel related party declarations and noted that 4 Councillors had not completed and signed their declarations for 2021-22.

Rating: Minor

Implication

Related party declarations are an important document to aid in identifying related parties. Non-completion of the declarations increases the risk that related party transactions of key management personnel may not be reported in the financial statements.

Recommendation

We recommend that related party declarations are completed and signed by all key management personnel at least annually, and that there is adequate follow up where signed declarations have not been received.

Management Comment

Noted, our procedures will be revised to reflect a change of staff and or councillors that the relevant documentation is completed correctly.

CEO to review the procedure for related party declarations.

Responsible Person: CEO (Grant Thompson) and Senior Administration Officer (Judy Stewart)

Completion Date: Ongoing



SHIRE OF KOJONUP
Business Continuity & Disaster
Recovery Plan

MAY 2023 ~~SEPTEMBER 2021~~

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1. Key Contact Sheet

Person	Position	Mobile Number	Responsibilities Incident Response (IR) Team Leader
Grant Thompson	Chief Executive Officer	0419 903 363	IR Team Leader
Anthony Middleton	Manager Corporate & Community Services	0434 019 990	IR Team Member
Craig McVee	Manager Works & Services	0427 427 854	IR Team Member
Robert Jehu	Fire Warden – Shire Office	N/A	IR Team Member
Vicki Ramm	Fire Warden – Depot Office		IR Team Member
	Fire Warden – Springhaven Lodge	0417 994 608	IR Team Member
	Fire Warden – The Kodja Place	0417 987 237	IR Team Member
Tonya Pearce Vivika Kahn	IT Officer		IR Team Member
Cr Ned Radford	Shire President	0400230309	Shire President

Contact List – External

Key contacts	Contact number/s
Police and Emergency Services	000
Kojonup Police Station	9831 2555
Ambulance	000
Kojonup Hospital	9831 2222
Security	ABA Security Albany – 9841 7828/BJ Systems – 9309 9595 (Complex)
Insurance company	LGIS – David Wood – 9483 8888
Key Suppliers	Albany Lock Service – Craig - 9842 9779
Electrician	BK Thompson lackstump Electrical – RyanChris – 0428 311 570 98 31 1106
Plumber	Egabeva Plumbing – Derek – 9831 1213
Water and Sewerage	131375
Electricity	Western Power - 131351
Telephone	Telstra – Johnathan Thornton – 9726 7324
IT Support	Ramped Technology - Garry Hammersley - 9892 2922
Primary Business System Software – IT Vision	9315 7000
Internet Service Provider – Optus	13 56 67
WA Local Government Association	9213 2000
ABC Radio Great Southern	9842 4011
Department of Transport Licensing (Albany)	13 11 56
State Records Office	9427 3600
Bank/Building Society	NAB – Matteo Libera Aleesha Campbell – 9831 2700
Accountant (Auditor)	Lincoln's – Russell Harrison – 9841 1200
Lawyer	McLeod's – 9383 3133

2. Introduction and Objectives

The purpose of developing a Business Continuity and Disaster Recovery Plan (Plan) is to ensure the capability of the Shire of Kojonup to continue to deliver its services at an acceptable level during or following a disruptive incident or disaster.

A disaster is defined as a serious disruption of the functioning of the Shire of Kojonup causing widespread human, economic or environmental loss or disturbance. Such disasters include incidents like fire, flood, earthquake, epidemic or pandemic.

A disaster recovery plan uses measures such as alternative premises or alternative service delivery and other facilities to ensure that a business can continue operations and if not, restore operations as quickly as possible after a calamity.

The objectives of this Plan enable the Shire to:

- Ensure we are prepared prior to an event
- Define prioritise and re-establish critical business functions as quickly and efficiently as possible;
- Follow a systematic plan for the management of any incident or disaster;
- Detail the immediate response to minimise damage or loss during a critical incident;
- Minimise the effect of an incident on the community, staff and Council;
and
- Review and update this plan on a regular basis.

The Shire recognises that some events may exceed the capacity of routine management methods and structure. The Plan aims to provide a mechanism for the development of contingent capacity and logical plans that will enable management to focus on maintaining and resuming the Shire's most critical functions; whilst working in a practical way toward eventual restoration of operations and ensuring unaffected operations are able to continue.

This Plan reinforces and is reinforced by the Shire's Risk Management Framework and Risk Management Policy.

This Plan will be located on the Shire website – www.kojonup.wa.gov.au and Docs-on-Tap to ensure it is always available. Copies will also be placed in the Chief Executive Officer's vehicle, all Managers' vehicles and the fireproof cabinet within the Shire's Administration building.

3. Incident Response Plans

The following incident response plans present the Incident Response Team hierarchy that shall be employed in the event of an emergency. If under extreme circumstances the Chief Executive Officer or any member of the Senior Management Team is unavailable, then the team will consist of all the remaining available senior management.

The plans are not exhaustive, as any major incident will require more detailed and potential long-term considerations; however, the plans below provide a structured response to major incidents that are of the highest threat to service provision and Shire operations.

3.1. LOSS OF ADMINISTRATION BUILDING

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Corporate and Community Services Manager Regulatory Services Risk Management Co-ordinator Fire Warden Shire President (Media Liaison)

Recovery Procedure

Incident Response Team Leader/Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Call Optus and arrange the diversion of phone lines to existing Shire mobiles
- Team Leader determines time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident

Recovery Location

Primary Site: Memorial Hall
Secondary site: Works Depot

Resource requirements

Mobile phones
iPads and laptops
Charging devices (regularly checked for charge)
Personnel

Other Considerations

1. Secure the affected area as necessary
2. Restrict access to the building/site
3. Liaise with Emergency Services and Police
4. Inform Local Government Insurance Services (LGIS)

5. Inform elected members and employees
6. Liaise with Shire President to make a press release
7. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Corporate and Community Services Manager Regulatory Services Risk Management Co-ordinator IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – ~~Manager Corporate and Community Services~~
Chief Executive Officer
 - Layout workspace utilising tables and chairs from the Memorial Hall
 - Source telephones, establish communications and arrange to have calls directed to mobile telephones.
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
 - Contact IT Vision, Shire's IT supplier (Pre-emptive Strike), stationery supplier
 - Recover backup disks from external site
 - Cancel all forward bookings of the Memorial Hall.
- Assess damage and undertake salvage operations – **Chief Executive Officer, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (Town Hall or Depot)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers
 - Oversee Assessment and Recovery

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Administration staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: ~~Manager Corporate and Community Services~~
Risk Management Co-ordinator
IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – ~~Manager Corporate and Community Services~~ Chief Executive Officer
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation.
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors

- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Shire Office building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire office building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Corporate and Community Services Manager Regulatory Services IT Officer

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
 - Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
 - Issue tenders, appoint contractor and commence construction
 - Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, 4 weeks after the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire offices in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.2. COMPLETE IT HARDWARE FAILURE

This task provides the necessary steps to recover the Shire's IT system as a result of complete failure resulting in replacement of the IT system (Refer to Immediate Response Checklist).

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: ~~Manager Corporate and Community Services~~
Risk Management Co-ordinator
IT Provider
IT Officer

Recovery Procedure

Undertake the following steps:

- Assess severity of outage through the Shire's IT provider and determine likely outage time
- Seek quotations and place orders for replacement components
- Contact Shire's insurers and Police if necessary
- Inform Council, community and business contacts (i.e.; banks, creditors and contractors) of potential delays in providing services
- Set up and install new hardware/install all software and restore from backups
- Reconcile and rebuild all data

Recovery Time Objective

2 weeks

Resource requirements

IT suppliers (hardware/software, Synergy Soft, Department of Transport, Police, etc.)

3.3. LOSS OF DEPOT BUILDINGS

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden
	IT Officer

Recovery Procedure

Incident response Team Leader and Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Team Leader determines time frame to switch to Disaster Recovery site
- Call Optus and arrange diversion of phone lines to existing Shire mobiles

Recovery Time Objective

Timeframe for this activity is within 24 hours of being called by the Incident Response Team Leader.

Recovery Location

Primary Site:	Shire Depot Site if depot site can be utilised
Secondary site:	Land adjacent to the current depot
Third Site:	Lay down area in Industrial Estate

Resource requirements

Mobile phones
Personnel
Equipment and Stores

Other Considerations

1. Secure the affected area as necessary
2. Restrict access to the building/site
3. Liaise with Emergency Services and Police

4. Inform Local Government Insurance Services (LGIS)
5. Inform Elected Members, employees
6. Liaise with Shire President to make a press release
7. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Manager Works & Services**
 - Establish appropriate temporary depot site on land adjacent to the current depot
 - Administration function to resume from Shire office
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable
- Assess damage and undertaken salvage operations – **Manager Works and Services, Chief Executive Officer, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc
 - Engage staff to remove items to the land adjacent to the current depot
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Depot Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term recovery plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services Risk Management Co-ordinator IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Manager Works & Services, IT Officer**
 - Establish appropriate temporary depot site on land adjacent to the current depot
 - Administration function to resume from Shire office (or alternate site)
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Liaise with CEO to establish necessary equipment and infrastructure requirements to provide full operations from recovery site
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Manager Works and Services, Chief Executive Officer, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Shire Depot building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire Depot building.

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: Manager Works and Services
Manager Regulatory Services
Working Party appointed by Council

Recovery Procedure

Undertake the following steps: **Chief Executive Officer, Manager Works and Services**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire Depot in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.4. LOSS OF SPRINGHAVEN LODGE

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist). A separate appendix (Appendix 1) is attached being the COVID-19 Pandemic Response Plan for use during an epidemic/pandemic.

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven
	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden
	IT Officer

Recovery Procedure

Incident Response Team Leader/Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel and residents are accounted for
- Transfer of residents to Kojonup Hospital or neighbouring facilities in the interim
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Call Optus and arrange diversion of phone lines to existing Shire mobiles
- Team Leader determines time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of being called by the Incident Response Team Leader.

Recovery Location

Primary Site: Kojonup Hospital
Secondary site: Katanning Hospital/Nursing facilities

Resource requirements

Mobile phones
Personnel

Other Considerations

1. Secure the affected area as necessary

2. Restrict access to the building/site
3. Liaise with Emergency Services and Police
4. Inform families of residents
5. Inform Local Government Insurance Services (LGIS)
6. Inform elected members and employees
7. Liaise with Shire President to make a press release
8. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site and Relocate residents

This task provides the necessary steps to accommodate residents in other hospitals or nursing home facilities and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven
	Manager Corporate and Community Services
	Manager Works and Services
	Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish facilities to transfer residents from Kojonup hospital if required
- Establish the disaster recovery site – **Manager Springhaven**
 - Source telephones, establish communications and arrange to redirect calls to landline
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
- Assess damage and undertaken salvage operations – **Chief Executive Officer, Manager Springhaven, Manager Works and Services, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (Town Hall or Depot)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers.

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Springhaven Manager – Registered Nurse Manager Corporate and Community Services Manager Works and Services Manager Regulatory Services Risk Management Co-ordinator IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Springhaven Manager – Registered Nurse**
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Springhaven, Manager Works and Services, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Premises

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire office building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven Manager Corporate and Community Services Manager Works and Services Manager Regulatory Services Shire President

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Shire functions permanently operation from the rebuilt Springhaven Lodge in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.5. LOSS OF THE KODJA PLACE

Types of incidents include fire; flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Corporate and Community Services Manager Works and Services Manager Regulatory Services Risk Management Co-ordinator Fire Warden

Recovery Procedure

Incident Response Team Leader to undertake the following steps:

- Ensure site has been evacuated and all personnel and visitors/customers are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Undertake an initial assessment of damage and risks
- Call Optus and arrange diversion of phone lines to existing Shire mobiles
- Determine time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident

Recovery Location

Primary Site: RSL Hall
Secondary site: Town Hall

Resource requirements

Mobile phones

Other Considerations

1. Liaise with Emergency Services and Police
2. Inform elected members and employees
3. Inform Press and community where possible
4. Inform Local Government Insurance Services

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Kodja Place/Visitor Centre operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader: Chief Executive Officer

Team Members: ~~Manager Corporate and Community Services~~
Manager Works and Services
Manager Regulatory Services
Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Chief Executive Officer**
 - Source telephones, establish communications and arrange to redirect calls to landline
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
- Assess damage and undertaken salvage operations – **Chief Executive Officer, Manager Works and Services, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (RSL or Town Hall)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader: Chief Executive Officer

Team Members: ~~Manager Corporate and Community Services~~

Manager Works and Services

Manager Regulatory Services

Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Manager Regulatory Services**
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Works and Service, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent office building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent office building.

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: ~~Manager Corporate and Community Services~~
Manager Works and Services
Manager Regulatory Services
Shire President

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Kodja Place precinct functions permanently operational from the rebuilt Kodja Place in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

Immediate Response Checklist

INCIDENT RESPONSE	✓	ACTIONS TAKEN
Have you:	<input type="checkbox"/>	
• assessed the severity of the incident?	<input type="checkbox"/>	
• evacuated the site if necessary?	<input type="checkbox"/>	
• accounted for everyone?	<input type="checkbox"/>	
• identified any injuries to persons?	<input type="checkbox"/>	
• contacted Emergency Services?	<input type="checkbox"/>	
• implemented your Incident Response Plan?	<input type="checkbox"/>	
• started an Event Log?	<input type="checkbox"/>	
• activated staff members and resources?	<input type="checkbox"/>	
• appointed a spokesperson?	<input type="checkbox"/>	
• gained more information as a priority?	<input type="checkbox"/>	
• briefed team members on incident?	<input type="checkbox"/>	
• allocated specific roles and responsibilities?	<input type="checkbox"/>	
• identified any damage?	<input type="checkbox"/>	
• identified critical activities that have been disrupted?	<input type="checkbox"/>	
• kept staff informed?	<input type="checkbox"/>	
• contacted key stakeholders?	<input type="checkbox"/>	
• understood and complied with any regulatory/ compliance requirements?	<input type="checkbox"/>	
• initiated media/public relations response?	<input type="checkbox"/>	

4. Event Log

The Event Log is to be used to record information, decision and actions in the period immediately following the critical event or incident.

Date	Time	Information/Decisions/Actions	Initials

5. Register of Initials

Name:	Initial:	Signed:

6. Incident Recovery Checklist

INCIDENT RESPONSE	✓	ACTIONS
Now that the crisis is over, have you:	<input type="checkbox"/>	
• refocused efforts towards recovery?	<input type="checkbox"/>	
• deactivated staff members and resources as necessary?	<input type="checkbox"/>	
• continued to gather information about the situation as it affects you?	<input type="checkbox"/>	
• assessed your current financial position?	<input type="checkbox"/>	
• reviewed cash requirements to restore operations?	<input type="checkbox"/>	
• contacted your insurance broker/company?	<input type="checkbox"/>	
• developed financial goals and timeframes for recovery?	<input type="checkbox"/>	
• kept staff informed?	<input type="checkbox"/>	
• kept key stakeholders informed?	<input type="checkbox"/>	
• identified information requirements and sourced the information?	<input type="checkbox"/>	
• set priorities and recovery options?	<input type="checkbox"/>	
• updated the Recovery Plan?	<input type="checkbox"/>	
• captured lessons learnt from your individual, team and business recovery?	<input type="checkbox"/>	

7. Evacuation Procedures

Relevant procedures and plans have been developed and are displayed in accordance with Council's OSH policy and procedures in positions easily accessible to staff and customers.

8. Emergency kit

In the event of evacuation or damage to the Administration building, Works Depot, Springhaven Lodge or The Kodja Place and relocation of the unit to a Disaster Recovery Site two emergency kits have been made up.

The kits are located at:

- The Administration Building, in the server room; and
- The Kodja Place, behind the main desk.

The Risk Management Coordinator is responsible for annually checking and updating the kits.

The items and documents included in the emergency kit are:

- Business Continuity Plan and Disaster Recovery Plan incorporating contact lists
- List of staff names and contact numbers
- Councillor contact details
- Copy of Shires templates and forms (on a USB)
- Basic stationery
- One ream of Council Letterhead
- Box of envelopes

9. Pandemic Response Plan

See Pandemic Response Plan COVID-19 – Appendix 1

10. Review and Maintain

It is critical that this plan is regularly reviewed to ensure that it remains relevant, accurate and useful. The Risk Management Co-ordinator is responsible for reviewing and maintaining the plan including annual updating of all the contact and insurance lists. This maintenance is a key factor in the successful implementation of the plan during an emergency.

The plan should use staff titles rather than names and any organisational structure changes must be reviewed with the plan.

After an event it is important to assess the performance of the plan, highlighting what was handled well and what could be improved upon next time.

Each workplace fire warden will develop an evacuation process which will be laminated and displayed clearly for staff and visitors to access.

LGIS Insurance Policies

Insurance type	Policy coverage	Policy exclusions	Insurance company and contact	Last review date	Payments due
<i>Business Interruption</i>	<i>Business interruption due to:</i> <ul style="list-style-type: none"> • Fire • Flood • Theft 	<ul style="list-style-type: none"> • Terrorism • Tsunami • Landslide 	<i>LGIS – David Wood (9483 8888)</i> <i>Policy No V01.2014</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Motor Vehicle</i>	<i>All motor vehicles and trailers</i>	Section 1 Loss or damage to vehicles as per Interest Insured. Current market value at the time of loss or damage or sum insured value specified in the Declaration of vehicles, whichever is the lesser, but limited per council to \$20,000,000 any one event. Section 2 Cover for Third Party Liability \$30,000,000 but limited to \$5,000,000 for any dangerous goods carrying vehicles, for all claims arising from the one accident or series of accidents resulting from the one original cause (as defined in this section of the policy).	<i>LGIS – David Wood (9483 8888)</i> <i>Policy No 63 4011445 VFT</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Personal Accident</i>	<i>The Mayor, Chairperson, Elected Members, Councillors, Commissioners, Employees of the Insured, Accompanying Partners/Spouses of the Covered Persons above, Voluntary Workers, Members of any Committees and Trusts. Other Persons where the Insured is required to provide coverage whilst such persons are engaged in any Government Labour Market, Training or Job Creation Projects.</i>	<i>Covering Insured Persons whilst engaged in a Journey and any other activity directly or indirectly connected with or on behalf of the Authority and Insured Persons whilst engaged in any activity directly or indirectly connected with or on behalf of the Authority.</i>	<i>LGIS – David Wood (9483 8888)</i> <i>Policy No 93130605</i>	<i>30 June Annually</i>	<i>Annually</i>

Insurance type	Policy coverage	Policy exclusions	Insurance company and contact	Last review date	Payments due
<i>Public liability</i>	<i>100% protection</i>	<i>None</i>	<i>LGIS – David Wood (9483 8888) Policy No 000114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Workers Compensation</i>	<i>100% protection</i>	<i>None</i>	<i>LGIS – David Wood (9483 8888) Policy No 000121</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Buildings – Shire office</i>	<i>\$4,079,250 - industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Shire office</i>	<i>\$500,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Building – Springhaven Lodge</i>	<i>\$5,953,500 – industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Springhaven Lodge</i>	<i>\$420,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Fidelity Guarantee</i>	<i>Loss as a result of an act or acts of employee dishonesty (\$400K)</i>	<i>\$50,000 excess</i>	<i>LGIS – David Wood (9483 8888) Policy No 05CH005846</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Building – Kodja Place</i>	<i>\$4,704,100 - industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Kodja Place</i>	<i>\$250,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>

11. Data Security and Backup Strategy

The Shire of Kojonup **protects our data and our network** (e.g.; virus protection, secure networks and firewalls, secure passwords and data backup procedures). For security reasons, specific details of these processes are not included in this publicly available plan, but are available from the Chief Executive Officer~~Manager Corporate & Community Services~~ when required.

12. Business Impact Analysis

*As part of the **Business Continuity Plan** the Shire has undertaken a **Business Impact Analysis** which will use the information in the Risk Management Plan to assess the identified risks and impacts in relation to critical activities of the Shire operations and determine basic recovery requirements.*

Critical Business Activity

The following table lists the critical business activities that must be performed to ensure the Shire's business continues to operate effectively.

General Risk Area 1

Finance and Accounting
Payroll
Environmental Health

General Risk Area 2

Road construction and maintenance
Public Conveniences
Waste Management

Business Impact Analysis

Critical Business Activity	Description	Priority	Impact of loss <i>(losses in terms of financial, staffing, reputation etc.)</i>	RTO <i>(critical period before business losses occur)</i>
General Risk Area 1	<p>All critical activities to manage Council's key administrative and governance processes:</p> <ul style="list-style-type: none"> • Finance and Accounting • Payroll • Environmental Health 	High	<ul style="list-style-type: none"> • Staffing numbers will not change; however, there will be an impact on productivity levels as functions are completed manually or resources are redirected to the recovery process • Continuing payment of permanent and part time Springhaven staff whilst residents accommodated elsewhere and until new building completed – cost of wages v no income from facility • The urgent re-establishment of these critical needs may result in Council breaching various statutory and service requirements • There will be a minor impact on customer services which may temporarily reflect upon Council poorly • The re-establishment of the service will depend on many alternate suppliers, such as IT and Communication suppliers, electricity and software providers 	72 hours

Critical Business Activity	Description	Priority	Impact of loss <i>(losses in terms of financial, staffing, reputation etc.)</i>	RTO <i>(critical period before business losses occur)</i>
General Risk Area 2	<p>All critical activities to manage Council's on ground, engineering and maintenance services:</p> <ul style="list-style-type: none"> Road construction and maintenance Public conveniences 	High	<ul style="list-style-type: none"> Re-establishment/incremental costs: <ul style="list-style-type: none"> Machinery at hire rates Public conveniences – no impact Staffing numbers will not change; however, there will be an impact on productivity levels as functions are completed manually or resources are redirected to the recovery process There will be minor impact on customer services which may temporarily reflect upon Council poorly The urgent re-establishment of these critical needs may result in Council temporarily breaching various statutory and service requirements 	72 hours

13. Action Plan for Implementation

Action	Responsible Officer	Timeframe
Commence planning and undertake test of documented incident plans	SMT & Risk management Co- o Ordinator	
Review document as a result of test and in preparation for Council	SMT & Risk management Co- o Ordinator	Reviewed annually: May 2019 April 2020 September 2021
Prepare Emergency Kit as identified in this Plan	Risk management Co- o Ordinator	Prepared and reviewed annually
Educate and train all staff on the plan	Risk management Co- o Ordinator	Distribute after each review
Investigate contractual requirements for radio failure and alternative contingency plans for methods of communications for works staff	Manager Works & Services Manager Corporate and Community Services <u>Chief Executive Officer</u>	

14. Glossary

Business Continuity Planning	A process that helps develop a plan document for a business to ensure that it can operate to the extent required in the event of a crisis/disaster.
Business Continuity Plan	A document containing all of the information required to ensure that the business is able to resume critical business activities should a crisis/disaster occur.
Business Impact Analysis	The process of gathering information to determine basic recovery requirements for our key business activities in the event of a crisis/disaster.
Key business activities	Those activities essential to deliver outputs and achievement of business objectives.
Recovery Time Objective (RTO)	The time from which you declare a crisis/disaster to the time that the critical business functions must be fully operational in order to avoid serious financial loss.
Resources	The means that support delivery of an identifiable output and/or result. Resources may be money, physical assets, or most importantly, people.
Risk Management	Is the process of defining and analysing risks, and then deciding on the appropriate course of action in order to minimise these risks, whilst still achieving business goals.

15. Appendix

COVID-19 Pandemic Response Plan



SHIRE OF KOJONUP
Business Continuity & Disaster
Recovery Plan

MAY 2023

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1. Key Contact Sheet

Person	Position	Mobile Number	Responsibilities Incident Response (IR) Team Leader
Grant Thompson	Chief Executive Officer	0419 903 363	IR Team Leader
Craig McVee	Manager Works & Services	0427 427 854	IR Team Member
Robert Jehu	Fire Warden – Shire Office	N/A	IR Team Member
	Fire Warden – Depot Office		IR Team Member
	Fire Warden – Springhaven Lodge	0417 994 608	IR Team Member
	Fire Warden – The Kodja Place	0417 987 237	IR Team Member
Tonya Pearce	IT Officer		IR Team Member
Cr Ned Radford	Shire President	0400230309	Shire President

Contact List – External

Key contacts	Contact number/s
Police and Emergency Services	000
Kojonup Police Station	9831 2555
Ambulance	000
Kojonup Hospital	9831 2222
Security	ABA Security Albany – 9841 7828/BJ Systems – 9309 9595 (Complex)
Insurance company	LGIS – David Wood – 9483 8888
Key Suppliers	Albany Lock Service – Craig - 9842 9779
Electrician	BK Thompson – Ryan 98 31 1106
Plumber	Egabeva Plumbing – Derek – 9831 1213
Water and Sewerage	131375
Electricity	Western Power - 131351
Telephone	Telstra – Johnathan Thornton – 9726 7324
IT Support	Ramped Technology - Garry Hammersley - 9892 2922
Primary Business System Software – IT Vision	9315 7000
Internet Service Provider – Optus	13 56 67
WA Local Government Association	9213 2000
ABC Radio Great Southern	9842 4011
Department of Transport Licensing (Albany)	13 11 56
State Records Office	9427 3600
Bank/Building Society	NAB – Matteo Libera– 9831 2700
Accountant (Auditor)	Lincoln’s – Russell Harrison – 9841 1200
Lawyer	McLeod’s – 9383 3133

2. Introduction and Objectives

The purpose of developing a Business Continuity and Disaster Recovery Plan (Plan) is to ensure the capability of the Shire of Kojonup to continue to deliver its services at an acceptable level during or following a disruptive incident or disaster.

A disaster is defined as a serious disruption of the functioning of the Shire of Kojonup causing widespread human, economic or environmental loss or disturbance. Such disasters include incidents like fire, flood, earthquake, epidemic or pandemic.

A disaster recovery plan uses measures such as alternative premises or alternative service delivery and other facilities to ensure that a business can continue operations and if not, restore operations as quickly as possible after a calamity.

The objectives of this Plan enable the Shire to:

- Ensure we are prepared prior to an event
- Define prioritise and re-establish critical business functions as quickly and efficiently as possible;
- Follow a systematic plan for the management of any incident or disaster;
- Detail the immediate response to minimise damage or loss during a critical incident;
- Minimise the effect of an incident on the community, staff and Council;
and
- Review and update this plan on a regular basis.

The Shire recognises that some events may exceed the capacity of routine management methods and structure. The Plan aims to provide a mechanism for the development of contingent capacity and logical plans that will enable management to focus on maintaining and resuming the Shire's most critical functions; whilst working in a practical way toward eventual restoration of operations and ensuring unaffected operations are able to continue.

This Plan reinforces and is reinforced by the Shire's Risk Management Framework and Risk Management Policy.

This Plan will be located on the Shire website – www.kojonup.wa.gov.au and Docs-on-Tap to ensure it is always available. Copies will also be placed in the Chief Executive Officer's vehicle, all Managers' vehicles and the fireproof cabinet within the Shire's Administration building.

3. Incident Response Plans

The following incident response plans present the Incident Response Team hierarchy that shall be employed in the event of an emergency. If under extreme circumstances the Chief Executive Officer or any member of the Senior Management Team is unavailable, then the team will consist of all the remaining available senior management.

The plans are not exhaustive, as any major incident will require more detailed and potential long-term considerations; however, the plans below provide a structured response to major incidents that are of the highest threat to service provision and Shire operations.

3.1. LOSS OF ADMINISTRATION BUILDING

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden
	Shire President (Media Liaison)

Recovery Procedure

Incident Response Team Leader/Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Call Optus and arrange the diversion of phone lines to existing Shire mobiles
- Team Leader determines time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident

Recovery Location

Primary Site: Memorial Hall
Secondary site: Works Depot

Resource requirements

Mobile phones
iPads and laptops
Charging devices (regularly checked for charge)
Personnel

Other Considerations

1. Secure the affected area as necessary
2. Restrict access to the building/site
3. Liaise with Emergency Services and Police
4. Inform Local Government Insurance Services (LGIS)
5. Inform elected members and employees

6. Liaise with Shire President to make a press release
7. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader: Chief Executive Officer

Team Members:

- Manager Regulatory Services
- Risk Management Co-ordinator
- IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Chief Executive Officer**
 - Layout workspace utilising tables and chairs from the Memorial Hall
 - Source telephones, establish communications and arrange to have calls directed to mobile telephones.
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
 - Contact IT Vision, Shire's IT supplier (Pre-emptive Strike), stationery supplier
 - Recover backup disks from external site
 - Cancel all forward bookings of the Memorial Hall.
- Assess damage and undertake salvage operations – **Chief Executive Officer, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (Town Hall or Depot)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers
 - Oversee Assessment and Recovery

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery

- Administration staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader: Chief Executive Officer

Team Members: Risk Management Co-ordinator
IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Chief Executive Officer**
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation.
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Shire Office building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire office building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Regulatory Services IT Officer

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
 - Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
 - Issue tenders, appoint contractor and commence construction
 - Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, 4 weeks after the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire offices in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.2. COMPLETE IT HARDWARE FAILURE

This task provides the necessary steps to recover the Shire's IT system as a result of complete failure resulting in replacement of the IT system (Refer to Immediate Response Checklist).

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Risk Management Co-ordinator
	IT Provider
	IT Officer

Recovery Procedure

Undertake the following steps:

- Assess severity of outage through the Shire's IT provider and determine likely outage time
- Seek quotations and place orders for replacement components
- Contact Shire's insurers and Police if necessary
- Inform Council, community and business contacts (i.e.; banks, creditors and contractors) of potential delays in providing services
- Set up and install new hardware/install all software and restore from backups
- Reconcile and rebuild all data

Recovery Time Objective

2 weeks

Resource requirements

IT suppliers (hardware/software, Synergy Soft, Department of Transport, Police, etc.)

3.3. LOSS OF DEPOT BUILDINGS

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden
	IT Officer

Recovery Procedure

Incident response Team Leader and Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Team Leader determines time frame to switch to Disaster Recovery site
- Call Optus and arrange diversion of phone lines to existing Shire mobiles

Recovery Time Objective

Timeframe for this activity is within 24 hours of being called by the Incident Response Team Leader.

Recovery Location

Primary Site:	Shire Depot Site if depot site can be utilised
Secondary site:	Land adjacent to the current depot
Third Site:	Lay down area in Industrial Estate

Resource requirements

Mobile phones
Personnel
Equipment and Stores

Other Considerations

1. Secure the affected area as necessary
2. Restrict access to the building/site
3. Liaise with Emergency Services and Police

4. Inform Local Government Insurance Services (LGIS)
5. Inform Elected Members, employees
6. Liaise with Shire President to make a press release
7. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Shire operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Manager Works & Services**
 - Establish appropriate temporary depot site on land adjacent to the current depot
 - Administration function to resume from Shire office
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable
- Assess damage and undertaken salvage operations – **Manager Works and Services, Chief Executive Officer, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc
 - Engage staff to remove items to the land adjacent to the current depot
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Depot Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term recovery plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services Risk Management Co-ordinator IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Manager Works & Services, IT Officer**
 - Establish appropriate temporary depot site on land adjacent to the current depot
 - Administration function to resume from Shire office (or alternate site)
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Liaise with CEO to establish necessary equipment and infrastructure requirements to provide full operations from recovery site
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Manager Works and Services, Chief Executive Officer, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Shire Depot building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire Depot building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Working Party appointed by Council

Recovery Procedure

Undertake the following steps: **Chief Executive Officer, Manager Works and Services**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Shire functions permanently operating from the rebuilt Shire Depot in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.4. LOSS OF SPRINGHAVEN LODGE

Types of incidents include fire, flood and earthquake (Refer to Immediate Response Checklist). A separate appendix (Appendix 1) is attached being the Pandemic Response Plan for use during an epidemic/pandemic.

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven
	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden
	IT Officer

Recovery Procedure

Incident Response Team Leader/Fire Warden to undertake the following steps:

- Ensure site has been evacuated and all personnel and residents are accounted for
- Transfer of residents to Kojonup Hospital or neighbouring facilities in the interim
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Engage Incident Response Team
- Undertake an initial assessment of damage and risks
- Call Optus and arrange diversion of phone lines to existing Shire mobiles
- Team Leader determines time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of being called by the Incident Response Team Leader.

Recovery Location

Primary Site: Kojonup Hospital
Secondary site: Katanning Hospital/Nursing facilities

Resource requirements

Mobile phones
Personnel

Other Considerations

1. Secure the affected area as necessary
2. Restrict access to the building/site
3. Liaise with Emergency Services and Police
4. Inform families of residents
5. Inform Local Government Insurance Services (LGIS)
6. Inform elected members and employees
7. Liaise with Shire President to make a press release
8. Inform community where possible

TASK 2 – Commence operations from Disaster Recovery Site and Relocate residents

This task provides the necessary steps to accommodate residents in other hospitals or nursing home facilities and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven Manager Works and Services Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish facilities to transfer residents from Kojonup hospital if required
- Establish the disaster recovery site – **Manager Springhaven**
 - Source telephones, establish communications and arrange to redirect calls to landline
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
- Assess damage and undertaken salvage operations – **Chief Executive Officer, Manager Springhaven, Manager Works and Services, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (Town Hall or Depot)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers.

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Springhaven Manager – Registered Nurse
	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	IT Officer

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Springhaven Manager – Registered Nurse**
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Springhaven, Manager Works and Services, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council.
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent Premises

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent Shire office building.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Springhaven
	Manager Works and Services
	Manager Regulatory Services
	Shire President

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Shire functions permanently operation from the rebuilt Springhaven Lodge in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

3.5. LOSS OF THE KODJA PLACE

Types of incidents include fire; flood and earthquake (Refer to Immediate Response Checklist).

TASK 1 - Immediate Response

This task provides the necessary command and control to enable the Shire of Kojonup's Incident Response Team to conduct an initial assessment of the disaster and to co-ordinate the Shire's initial response to the disaster.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator
	Fire Warden

Recovery Procedure

Incident Response Team Leader to undertake the following steps:

- Ensure site has been evacuated and all personnel and visitors/customers are accounted for
- Secure site and prevent access
- Contact Emergency Services and Police
- Identify any injuries and render assistance
- Undertake an initial assessment of damage and risks
- Call Optus and arrange diversion of phone lines to existing Shire mobiles
- Determine time frame to switch to disaster recovery site

Recovery Time Objective

Timeframe for this activity is within 24 hours of the incident

Recovery Location

Primary Site: RSL Hall
Secondary site: Town Hall

Resource requirements

Mobile phones

Other Considerations

1. Liaise with Emergency Services and Police
2. Inform elected members and employees
3. Inform Press and community where possible
4. Inform Local Government Insurance Services

TASK 2 – Commence operations from Disaster Recovery Site

This task provides the necessary steps to commence core Kodja Place/Visitor Centre operations from the Disaster Recovery site and commence the planning for restoration of services in the short and longer term.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site – **Chief Executive Officer**
 - Source telephones, establish communications and arrange to redirect calls to landline
 - Allocate staff to customer service and disaster recovery assistance
 - Liaise with other Incident Response Team members to determine items to be immediately replaced and what is recoverable.
- Assess damage and undertaken salvage operations – **Chief Executive Officer, Manager Works and Services, Manager Regulatory Services**
 - Undertake initial assessment of salvageable materials, items and records, etc.
 - Contact staff to remove items to the salvage site (RSL or Town Hall)
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Liaise with Shire President to issue a media statement
 - Co-ordinate meetings of Incident Response team
 - Authorise all immediate purchasing requirements
 - Liaise with Shire's insurers

Recovery Time Objective

It is the aim of the Recovery Plan to achieve this task within 72 hours.

Resource Requirements

- Office furniture and stationery
- Administration and Works staff
- IT hardware and software
- Communications (land line and internet)

TASK 3 – Assess damage and prepare medium term Recovery Plans

This task provides the necessary steps to commence planning for medium term operations from the Disaster Recovery Site.

Incident Response Team

Team Leader:	Chief Executive Officer
Team Members:	Manager Works and Services
	Manager Regulatory Services
	Risk Management Co-ordinator

Recovery Procedure

Undertake the following steps:

- Establish the disaster recovery site for full operations in the medium to longer term – **Manager Regulatory Services**
 - Recover data to pre disaster state
 - Bring all records up to date
 - Contact all necessary persons to inform of incident, expected delays and seek documentation where necessary
 - Establish necessary equipment and infrastructure requirements to provide full operations from recovery site including demountable buildings and other office accommodation
- Finalise damage assessment and commence planning for re-establishing services through full or partial rebuild – **Chief Executive Officer, Manager Works and Service, Manager Regulatory Services**
 - Undertake assessment of building and determine action to fully or partially rebuild and make recommendation to Council
- Co-ordinate all communications, media and elected members, Local Government insurers and general co-ordination of recovery process – **Chief Executive Officer**
 - Oversee assessment and recovery
 - Co-ordinate meetings of Incident Response Team
 - Oversee planning for medium term operation from Disaster Recovery Site (6-12 months)

Recovery Time Objective

4 weeks

Resource Requirements

- IT contractors
- Additional infrastructure as identified
- Contractors to clean up disaster site

TASK 4 – Long term Recovery Plan and relocation to permanent office building

This task provides the necessary steps to finalise planning, rebuilding and recommencement of operation from the permanent office building.

Incident Response Team

Team Leader: Chief Executive Officer
Team Members: Manager Works and Services
Manager Regulatory Services
Shire President

Recovery Procedure

Undertake the following steps: **Chief Executive Officer**

- Establish working party to:
 - Review operations for location of new premises
 - Undertake design and tendering processes
 - Oversee construction of new premises
 - Oversee commissioning of new premises
- Present review findings to Council for decision
- Appoint architect, exterior and interior designers, engineers and other necessary assistance to design, specify and document new premises
- Issue tenders, appoint contractor and commence construction
- Commission new premises and commence operations from new building

Recovery Time Objective

From the commencement of this task, after 4 weeks from the incident, it is the target to have all Kodja Place precinct functions permanently operational from the rebuilt Kodja Place in 12 months.

Resource Requirements

- Planning assistance
- Consultants/architects
- Contractors

Immediate Response Checklist

INCIDENT RESPONSE	✓	ACTIONS TAKEN
Have you:	<input type="checkbox"/>	
• assessed the severity of the incident?	<input type="checkbox"/>	
• evacuated the site if necessary?	<input type="checkbox"/>	
• accounted for everyone?	<input type="checkbox"/>	
• identified any injuries to persons?	<input type="checkbox"/>	
• contacted Emergency Services?	<input type="checkbox"/>	
• implemented your Incident Response Plan?	<input type="checkbox"/>	
• started an Event Log?	<input type="checkbox"/>	
• activated staff members and resources?	<input type="checkbox"/>	
• appointed a spokesperson?	<input type="checkbox"/>	
• gained more information as a priority?	<input type="checkbox"/>	
• briefed team members on incident?	<input type="checkbox"/>	
• allocated specific roles and responsibilities?	<input type="checkbox"/>	
• identified any damage?	<input type="checkbox"/>	
• identified critical activities that have been disrupted?	<input type="checkbox"/>	
• kept staff informed?	<input type="checkbox"/>	
• contacted key stakeholders?	<input type="checkbox"/>	
• understood and complied with any regulatory/ compliance requirements?	<input type="checkbox"/>	
• initiated media/public relations response?	<input type="checkbox"/>	

4. Event Log

The Event Log is to be used to record information, decision and actions in the period immediately following the critical event or incident.

Date	Time	Information/Decisions/Actions	Initials

5. Register of Initials

Name:	Initial:	Signed:

6. Incident Recovery Checklist

INCIDENT RESPONSE	✓	ACTIONS
Now that the crisis is over, have you:	<input type="checkbox"/>	
• refocused efforts towards recovery?	<input type="checkbox"/>	
• deactivated staff members and resources as necessary?	<input type="checkbox"/>	
• continued to gather information about the situation as it affects you?	<input type="checkbox"/>	
• assessed your current financial position?	<input type="checkbox"/>	
• reviewed cash requirements to restore operations?	<input type="checkbox"/>	
• contacted your insurance broker/company?	<input type="checkbox"/>	
• developed financial goals and timeframes for recovery?	<input type="checkbox"/>	
• kept staff informed?	<input type="checkbox"/>	
• kept key stakeholders informed?	<input type="checkbox"/>	
• identified information requirements and sourced the information?	<input type="checkbox"/>	
• set priorities and recovery options?	<input type="checkbox"/>	
• updated the Recovery Plan?	<input type="checkbox"/>	
• captured lessons learnt from your individual, team and business recovery?	<input type="checkbox"/>	

7. Evacuation Procedures

Relevant procedures and plans have been developed and are displayed in accordance with Council's OSH policy and procedures in positions easily accessible to staff and customers.

8. Emergency kit

In the event of evacuation or damage to the Administration building, Works Depot, Springhaven Lodge or The Kodja Place and relocation of the unit to a Disaster Recovery Site two emergency kits have been made up.

The kits are located at:

- The Administration Building, in the server room; and
- The Kodja Place, behind the main desk.

The Risk Management Coordinator is responsible for annually checking and updating the kits.

The items and documents included in the emergency kit are:

- Business Continuity Plan and Disaster Recovery Plan incorporating contact lists
- List of staff names and contact numbers
- Councillor contact details
- Copy of Shires templates and forms (on a USB)
- Basic stationery
- One ream of Council Letterhead
- Box of envelopes

9. Pandemic Response Plan

See Pandemic Response Plan – Appendix 1

10. Review and Maintain

It is critical that this plan is regularly reviewed to ensure that it remains relevant, accurate and useful. The Risk Management Co-ordinator is responsible for reviewing and maintaining the plan including annual updating of all the contact and insurance lists. This maintenance is a key factor in the successful implementation of the plan during an emergency.

The plan should use staff titles rather than names and any organisational structure changes must be reviewed with the plan.

After an event it is important to assess the performance of the plan, highlighting what was handled well and what could be improved upon next time.

Each workplace fire warden will develop an evacuation process which will be laminated and displayed clearly for staff and visitors to access.

LGIS Insurance Policies

Insurance type	Policy coverage	Policy exclusions	Insurance company and contact	Last review date	Payments due
<i>Business Interruption</i>	<i>Business interruption due to:</i> <ul style="list-style-type: none"> • Fire • Flood • Theft 	<ul style="list-style-type: none"> • Terrorism • Tsunami • Landslide 	<i>LGIS – David Wood (9483 8888)</i> <i>Policy No V01.2014</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Motor Vehicle</i>	<i>All motor vehicles and trailers</i>	Section 1 Loss or damage to vehicles as per Interest Insured. Current market value at the time of loss or damage or sum insured value specified in the Declaration of vehicles, whichever is the lesser, but limited per council to \$20,000,000 any one event. Section 2 Cover for Third Party Liability \$35,000,000 but limited to \$5,000,000 for any dangerous goods carrying vehicles, for all claims arising from the one accident or series of accidents resulting from the one original cause (as defined in this section of the policy).	<i>LGIS – David Wood (9483 8888)</i> <i>Zurich 002152</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Personal Accident</i>	<i>The Mayor, Chairperson, Elected Members, Councillors, Commissioners, Employees of the Insured, Accompanying Partners/Spouses of the Covered Persons above, Voluntary Workers, Members of any Committees and Trusts. Other Persons where the Insured is required to provide coverage whilst such persons are engaged in any Government Labour Market, Training or Job Creation Projects.</i>	<i>Covering Insured Persons whilst engaged in a Journey and any other activity directly or indirectly connected with or on behalf of the Authority and Insured Persons whilst engaged in any activity directly or indirectly connected with or on behalf of the Authority.</i>	<i>LGIS – David Wood (9483 8888)</i> <i>Policy No 93130605</i>	<i>30 June Annually</i>	<i>Annually</i>

Insurance type	Policy coverage	Policy exclusions	Insurance company and contact	Last review date	Payments due
<i>Public liability</i>	<i>100% protection</i>	<i>None</i>	<i>LGIS – David Wood (9483 8888) Policy No 000114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Workers Compensation</i>	<i>100% protection Lump Sum \$300,000 Weekly \$2,500</i>	<i>None</i>	<i>LGIS – David Wood (9483 8888) Policy No 000121</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Buildings – Shire office</i>	<i>\$4,079,250 - industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Shire office</i>	<i>\$500,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Building – Springhaven Lodge</i>	<i>\$5,953,500 – industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Springhaven Lodge</i>	<i>\$420,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Fidelity Guarantee</i>	<i>Loss as a result of an act or acts of employee dishonesty (\$400K)</i>	<i>\$50,000 excess</i>	<i>LGIS – David Wood (9483 8888) Policy No 05CH005846</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Building – Kodja Place</i>	<i>\$4,704,100 - industrial special risks, machinery breakdown, electronic equipment, general property, includes physical loss, destruction or damage to property</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Contents – Kodja Place</i>	<i>\$250,000</i>	<i>None – excess only</i>	<i>LGIS – David Wood (9483 8888) Policy No 114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Management Liability Councillors and Officers</i>	<i>\$4,000,000</i>		<i>LGIS – David Wood (9483 8888) Chubb 001877</i>	<i>30 June Annually</i>	<i>Annually</i>

Insurance type	Policy coverage	Policy exclusions	Insurance company and contact	Last review date	Payments due
<i>Bush Fire Volunteer Bush Fire Brigade Members</i>	<i>\$20,000,000 for all claims arising from one event \$750,000 Annual aggregate stop loss limit</i>	<i>None</i>	<i>LGIS – David Wood (9483 8888) LGIS 000114</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Medical Malpractice</i>	<i>\$20,000,000</i>	<i>\$1,000 excess</i>	<i>Vero Insurance LPP 104157341</i>	<i>30 June Annually</i>	<i>Annually</i>
<i>Commercial Crime and Cyber Liability</i>	<i>\$500,000 Internal Crime External Crime Theft Physical Loss or Damage</i>	<i>\$1,000 excess</i>	<i>David Wood (9483 8888) LGIS 001877 Chubb Australia</i>	<i>30 June Annually</i>	<i>Annually</i>

11. Data Security and Backup Strategy

The Shire of Kojonup **protects our data and our network** (e.g.; virus protection, secure networks and firewalls, secure passwords and data backup procedures). For security reasons, specific details of these processes are not included in this publicly available plan, but are available from the Chief Executive Officer when required.

12. Business Impact Analysis

*As part of the **Business Continuity Plan** the Shire has undertaken a **Business Impact Analysis** which will use the information in the Risk Management Plan to assess the identified risks and impacts in relation to critical activities of the Shire operations and determine basic recovery requirements.*

Critical Business Activity

The following table lists the critical business activities that must be performed to ensure the Shire's business continues to operate effectively.

General Risk Area 1

Finance and Accounting
Payroll
Environmental Health

General Risk Area 2

Road construction and maintenance
Public Conveniences
Waste Management

Business Impact Analysis

Critical Business Activity	Description	Priority	Impact of loss <i>(losses in terms of financial, staffing, reputation etc.)</i>	RTO <i>(critical period before business losses occur)</i>
General Risk Area 1	<p>All critical activities to manage Council's key administrative and governance processes:</p> <ul style="list-style-type: none"> • Finance and Accounting • Payroll • Environmental Health 	High	<ul style="list-style-type: none"> • Staffing numbers will not change; however, there will be an impact on productivity levels as functions are completed manually or resources are redirected to the recovery process • Continuing payment of permanent and part time Springhaven staff whilst residents accommodated elsewhere and until new building completed – cost of wages v no income from facility • The urgent re-establishment of these critical needs may result in Council breaching various statutory and service requirements • There will be a minor impact on customer services which may temporarily reflect upon Council poorly • The re-establishment of the service will depend on many alternate suppliers, such as IT and Communication suppliers, electricity and software providers 	72 hours

Critical Business Activity	Description	Priority	Impact of loss <i>(losses in terms of financial, staffing, reputation etc.)</i>	RTO <i>(critical period before business losses occur)</i>
General Risk Area 2	<p>All critical activities to manage Council's on ground, engineering and maintenance services:</p> <ul style="list-style-type: none"> • Road construction and maintenance • Public conveniences 	High	<ul style="list-style-type: none"> • Re-establishment/incremental costs: <ul style="list-style-type: none"> ○ Machinery at hire rates ○ Public conveniences – no impact • Staffing numbers will not change; however, there will be an impact on productivity levels as functions are completed manually or resources are redirected to the recovery process • There will be minor impact on customer services which may temporarily reflect upon Council poorly • The urgent re-establishment of these critical needs may result in Council temporarily breaching various statutory and service requirements 	72 hours

13. Action Plan for Implementation

Action	Responsible Officer	Timeframe
Commence planning and undertake test of documented incident plans	SMT & Risk management Co-ordinator	
Review document as a result of test and in preparation for Council	SMT & Risk management Co-ordinator	Reviewed annually: May 2019 April 2020 September 2021 May 2023
Prepare Emergency Kit as identified in this Plan	Risk management Co-ordinator	Prepared and reviewed annually
Educate and train all staff on the plan	Risk management Co-ordinator	Distribute after each review
Investigate contractual requirements for radio failure and alternative contingency plans for methods of communications for works staff	Manager Works & Services Chief Executive Officer	

14. Glossary

Business Continuity Planning	A process that helps develop a plan document for a business to ensure that it can operate to the extent required in the event of a crisis/disaster.
Business Continuity Plan	A document containing all of the information required to ensure that the business is able to resume critical business activities should a crisis/disaster occur.
Business Impact Analysis	The process of gathering information to determine basic recovery requirements for our key business activities in the event of a crisis/disaster.
Key business activities	Those activities essential to deliver outputs and achievement of business objectives.
Recovery Time Objective (RTO)	The time from which you declare a crisis/disaster to the time that the critical business functions must be fully operational in order to avoid serious financial loss.
Resources	The means that support delivery of an identifiable output and/or result. Resources may be money, physical assets, or most importantly, people.
Risk Management	Is the process of defining and analysing risks, and then deciding on the appropriate course of action in order to minimise these risks, whilst still achieving business goals.

15. Appendix

Pandemic Response Plan