



## AGENDA

### Ordinary Council Meeting

20 February 2024

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that an Ordinary Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Tuesday, 20 February 2024 commencing at 3:00pm.

I certify that with respect to all advice, information or recommendation provided to the Council in or with this Agenda:

- i. The advice, information or recommendation is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation; and
- ii. Where any advice is directly given by a person who does not have the required qualifications or experience, that person has obtained and taken into account in that person's general advice the advice from an appropriately qualified or experienced person.

**GRANT THOMPSON**  
**CHIEF EXECUTIVE OFFICER**

16 February 2024

AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 20 FEBRUARY 2024

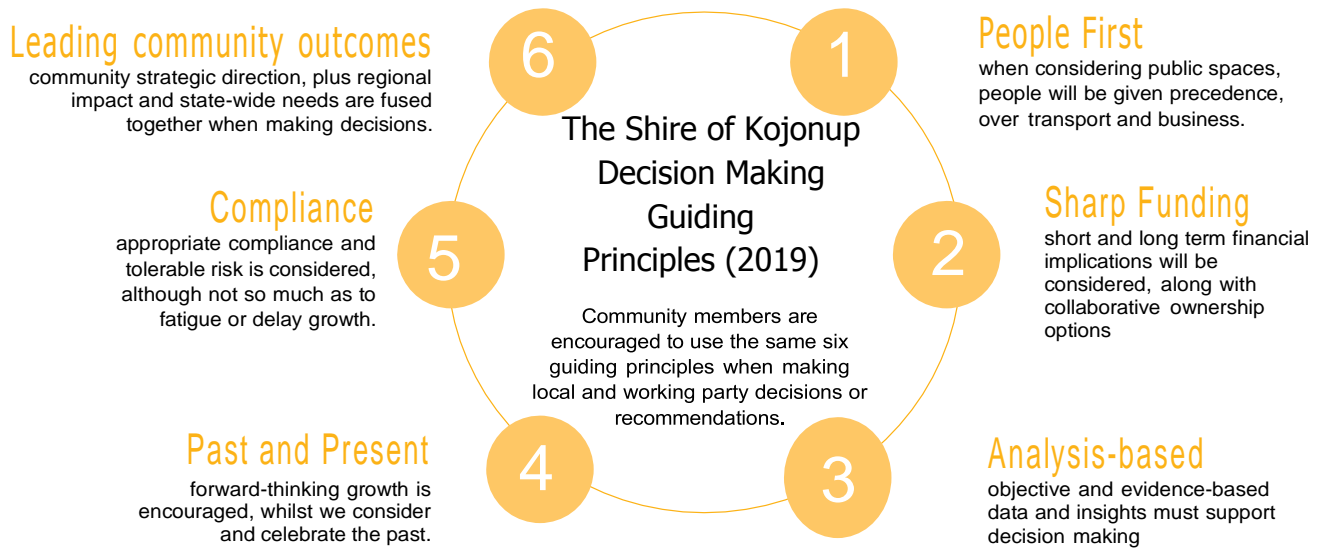
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The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



## AGENDA

### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at \_\_\_\_ and draw 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**

**2.1   CERTIFICATE OF APPRECIATION FOR 20 YEARS OF SERVICE TO LOCAL GOVERNMENT –  
LORREEN GREEUW**

**3     ATTENDANCE**

**COUNCILLORS**

Cr Bilney

Shire President

Cr Radford

Cr Webb

Cr Mathwin

Cr Mickle

**STAFF**

Grant Thompson

Chief Executive Officer

Judy Stewart

Manager Governance and Administration

Jill Johnson

Manager Financial and Corporate Services

**3.1   APOLOGIES**

Cr Wieringa

Cr Egerton-Warburton

**3.2   APPROVED LEAVE OF ABSENCE**

Nil

**4     DECLARATION OF INTEREST**

**5     PUBLIC QUESTION TIME**

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

Not applicable

**5.2   PUBLIC QUESTION TIME**

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 12 DECEMBER 2023

Unconfirmed Minutes of an Ordinary Council Meeting held 12 December 2023 are at [Attachment 6.1.1.](#)

OFFICER RECOMMENDATION

That the Minutes of an Ordinary Council Meeting held 12 December 2023 be confirmed as a true record.

7 PRESENTATIONS

7.1 PETITIONS

7.2 PRESENTATIONS

7.3 DEPUTATIONS

7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR 'LIFESTYLE' REPORTS

9.2 KEY PILLAR 'ECONOMICS' REPORTS

9.3 KEY PILLAR 'VISITATION' REPORTS

## 9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

### 9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENTS OF FINANCIAL ACTIVITY (DECEMBER 2023 AND JANUARY 2024)

<b>AUTHOR</b>	Jill Johnson – Manager Financial and Corporate Services
<b>DATE</b>	Monday, 12 February 2024
<b>FILE NO</b>	FM.FNR.2
<b>ATTACHMENT(S)</b>	9.4.1.1 – Monthly Financial Statements - 1 to 31 December 2023 9.4.1.2 – Monthly Financial Statements - 1 to 31 January 2024

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to note the Monthly Financial Statements for the months ending 31 December 2023 and 31 January 2024.

#### 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 Statements of Financial Activity for the period 1 July 2023 to 31 January 2024 represent seven (7) months, or 58% of the year.

The following items are worthy of noting:

- Closing surplus position of \$3,273,172.
- Capital expenditure achieved 43.2% of budgeted projects.
- Cash holdings of \$8,422m of which \$4,354m is held in cash backed reserve accounts and \$4,068m is unrestricted cash.
- Rates debtors outstanding equate to 22% of total rates raised for 2023/2024.
- 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**

That the Monthly Financial Statements for the periods ending 31 December 2023 and 31 January 2024, as attached, be noted.

**9.4.2 MONTHLY PAYMENTS LISTINGS – DECEMBER 2023 AND JANUARY 2024**

<b>AUTHOR</b>	Tonya Pearce – Finance and Rates Officer
<b>DATE</b>	Monday, 12 February 2024
<b>FILE NO</b>	FM.AUT.1
<b>ATTACHMENT</b>	9.4.2.1 – Monthly Payments Listing 1 to 31 December 2023 9.4.2.2 – Monthly Payments Listing 1 to 31 January 2024

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

To receive the list of payments covering the months of December 2023 and January 2024.

**BACKGROUND**

Nil

**COMMENT**

The attached lists of payments are 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**

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 December 2023		TO – 31 January 2024
Municipal Cheques	14374-14376	\$48,185.77
EFTs	33237 - 33505	\$1,926,046.37
Direct Debits		\$1,442,589.34
Total		\$3,416,821.48

be received.

**9.4.3 FINANCIAL MANAGEMENT – RATES WRITE-OFF REQUEST – A9852**

<b>AUTHOR</b>	Tonya Pearce – Finance and Rates Officer
<b>DATE</b>	Monday, 12 February 2024
<b>FILE NO</b>	A9852R
<b>ATTACHMENT(S)</b>	<b>UNDER SEPARATE COVER</b> 9.4.3.1 – A9852 – Newstead Road

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider the write-off of rates that were raised against the property A9852.

**BACKGROUND**

Interest continues to accrue daily in the rate system.

**COMMENT**

An attachment of the email from the property owner is for consideration. There are multiple online payment options available, if not able to pay in person.

**CONSULTATION**

Nil

**STATUTORY REQUIREMENTS**

Section 6.25 to 6.82 of the *Local Government Act 1995* and Sections 52 to 78 of the Local Government (Financial Management) Regulations 1996 relate to property rating requirements and procedures.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That Council:

1. does not write off the outstanding rate debt on property A9852, applying a consistent approach to all landowners; and
2. contacts the landowner of property A9852 to discuss a suitable payment plan for the outstanding rates.

**9.4.4 FINANCIAL MANAGEMENT – RATES WRITE-OFFS**

<b>AUTHOR</b>	Tonya Pearce – Finance and Rates Officer
<b>DATE</b>	Wednesday, 07 February 2024
<b>FILE NO</b>	A13243, A8763, A10595, A11460, A11452
<b>ATTACHMENT(S)</b>	<a href="#">9.4.4.1 - Rate Write-offs – Various Properties</a>

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider the write-off of interest rates that were raised against various properties during the time the Shire of Kojonup (Shire) reviewed rate issues in respect to those properties.

**BACKGROUND**

Interest continues to accrue daily in the rate system.

**COMMENT**

Councillors are referred to attachment 9.4.4.1 detailing various properties that have been incorrectly charged by the Shire’s rating system.

**CONSULTATION**

Nil

**STATUTORY REQUIREMENTS**

Section 6.25 to 6.82 of the *Local Government Act 1995* and Sections 52 to 78 of the Local Government (Financial Management) Regulations 1996 relate to property rating requirements and procedures.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That the rate amounts listed on the following properties, as presented, be credited due to being incorrectly charged by the Shire of Kojonup's rating system:

- A13243
- A8763
- A10595
- A11460
- A11452

9.4.5 ADVISORY COMMITTEES OF COUNCIL – APPOINTMENT OF COMMUNITY REPRESENTATIVES – AUDIT AND RISK COMMITTEE/NATURAL RESOURCE MANAGEMENT COMMITTEE/KOJONUP AGING IN PLACE COMMITTEE

<b>AUTHOR</b>	Judy Stewart, Manager Governance and Administration
<b>DATE</b>	Thursday, 15 February 2024
<b>FILE NO</b>	GO.CNM.9
<b>ATTACHMENT(S)</b>	<p>9.4.5.1 – Terms of Reference – Advisory Committees of Council <b>UNDER SEPARATE COVER</b></p> <p>9.4.5.2- Expression of Interest – Community Representative Position – Audit and Risk Committee</p> <p>9.4.5.3 – Expressions of Interest – Community Representative Positions – Natural Resource Management Committee</p> <p>9.4.5.4 – Agreement to appointment – Community Representatives – Kojonup Aging in Place Committee</p> <p>9.4.5.5 – Agreement to appointment – Community Representative – Kojonup Aging in Place Committee</p>

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b>                  To be <i>“The Cultural Experience Centre of the Great Southern”</i>  <b>STRATEGIC/CORPORATE IMPLICATIONS</b></p>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

To endorse community representatives for membership on Council’s Audit and Risk Committee and Natural Resource Management Committee and retrospectively appoint community representatives to the Kojonup Aging in Place Committee.

**BACKGROUND**

Council, at its 12 December 2023 Ordinary Meeting, appointed one community representative as a member of its Audit and Risk Committee leaving one community representative vacancy on this committee. Council also appointed three community members to the Kojonup Historical, Tourism and Cultural Committee at this meeting.

Further advertising, subsequent to the initial advertising via flyer, noticeboards, Shire of Kojonup (Shire) website and social media and as requested by Council, was placed in the Kojonup News, on noticeboards, the Shire website and social media platforms, to close 8 February 2024.

The current Terms of Reference for Council’s Advisory Committees are at attachment 9.4.5.1.

**COMMENT**

Council has received one community representative nomination for its Natural Resource Management (NRM) Committee, a second community member nomination for its Audit and Risk Committee and agreement from two community representatives to be appointed to its Kojonup Aging In Place Committee for endorsement by Council (the latter for retrospective endorsement). Two community representatives are still required for the NRM Committee and four community representative vacancies still exist on Council's Disability Access and Inclusion Committee.

**CONSULTATION**

Chief Executive Officer

**STATUTORY REQUIREMENTS**

The appointment of members to Committees and their operation is set out in *Sections 5.8 to 5.25 of the Act and Regulations 14 to 14B of the Local Government (Administration) Regulations, 1995.*

A local government may, by absolute majority, establish Committees comprising of 3 or more persons, be it elected members, employees and/ or other persons, to exercise the powers and discharge the duties of the local government that can be delegated to committees.

Individual Councillors are entitled to be members of at least one committee, which comprises elected members only or elected members and employees.

*Section 5.10* allows the Shire President to be a member on any Committee that has an elected member and also the CEO (or their representative) to be on any Committee that has an employee as a member.

**POLICY IMPLICATIONS**

There are no known policy implications.

**FINANCIAL IMPLICATIONS**

There are no known financial implications.

**RISK MANAGEMENT IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That Council appoints the following membership to its Formal Advisory Committees as follows:

**AUDIT AND RISK COMMITTEE**

Community Member – Jill Mathwin (for a period of one year to February 2025)

**KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE**

Community Member - Kath Mathwin

**KOJONUP AGING IN PLACE COMMITTEE**

Community Member – Jill Mathwin

Community Member – Kevin Broom



**9.4.6 LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC) MEETING MINUTES – 5 FEBRUARY 2024**

AUTHOR	Estelle Lottering – Project Manager and Community Services
DATE	Tuesday, 6 February 2024
FILE NO	ES.MET.1
ATTACHMENT(S)	<a href="#">9.4.6.1– Unconfirmed LEMC Meeting minutes 5 February 2024</a>

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the unconfirmed minutes of a LEMC Meeting held 5 February 2024.

**BACKGROUND**

The LEMC is established under Section 38 of the *Emergency Management Act 2005* and plays an important role in the Council’s decision-making process. Minutes of these meetings are presented to Council to be received.

**COMMENT**

All matters contained within the minutes are considered in this agenda item.

**CONSULTATION**

Members of the Local Emergency Management Committee.

**STATUTORY REQUIREMENTS**

Section 38 of the *Emergency Management Act 2005*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
<i>Risk Rating - Adequate</i>			
IMPLICATIONS			
Local governments are legislated to establish and maintain a LEMC. The risk of not having a LEMC would include lack of guidance for Staff, Councillors and relevant Community members who need to be able to work together under pressure in times of extreme stress should an emergency situation arise.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That the unconfirmed minutes of a Local Emergency Management Committee Meeting held 5 February 2024 be received.

**9.4.7 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES - 14 FEBRUARY 2024**

AUTHOR	Estelle Lottering – Project Manager and Community Services
DATE	Thursday, 15 February 2024
FILE NO	ES.CIR.2
ATTACHMENT(S)	<a href="#">9.4.7.1 – Unconfirmed BFAC Minutes – 14 February 2024</a>

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the unconfirmed minutes of a BFAC meeting held 14 February 2024.

**BACKGROUND**

The BFAC is established under Section 67 of the *Bush Fires Act 1954* and plays an important role in the Council's decision-making process. Minutes of these meetings are presented to Council to be received.

**COMMENT**

Unconfirmed minutes of BFAC meeting held 14 February 2024 are attached for Council to receive.

**CONSULTATION**

Members of the Bush Fire Advisory Committee

**STATUTORY REQUIREMENTS**

Section 38, 40 & 67 of the *Bush Fires Act 1954*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
Risk Rating - <i>Adequate</i>			
IMPLICATIONS			
Under legislation, the Shire of Kojonup (Shire) may establish and maintain a BFAC. The risk of not having a BFAC is that Staff and Councillors do not necessarily possess the relevant knowledge or experience regarding bush fires. The Shire is reliant on the BFAC to be able to provide this knowledge and to support volunteer bush fire efforts, training and resourcing requirements in protecting community safety and assets.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 14 February 2024 be received.

**9.4.8 ENDORSEMENT OF COMMUNITY EMERGENCY SERVICES MANAGER AS A FIRE CONTROL OFFICER IN THE SHIRE OF KOJONUP**

AUTHOR	Estelle Lottering – Project Manager and Community Services
DATE	Wednesday, 7 February 2024
FILE NO	ES.CIR.2
ATTACHMENT(S)	9.4.8.1 – Memorandum of Understanding (MOU) between Department of Fire and Emergency Services and the Shires of Cranbrook, Gnowangerup and Kojonup

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to endorse the Community Emergency Services Manager, Shane Harris, as a Fire Control Officer in the Shire of Kojonup for the 2023/2024 fire season and a Dual Fire Control Officer with the Shires of Cranbrook and Gnowangerup.

**BACKGROUND**

A Memorandum of Understanding (MOU) was signed between the Department of Fire and Emergency Services and the Shires of Cranbrook, Kojonup, and Gnowangerup. The MOU is intended to identify and document the respective roles and responsibilities of the Shires of Cranbrook, Kojonup and Gnowangerup and the Department of Fire and Emergency Services as considered necessary to manage the position of a Community Emergency Services Manager for the Shires. Part of the conditions of employment for the Community Emergency Services Manager (CESM) is a requirement from all Shires to officially appoint the Community Emergency Services Manager as a Fire Control Officer in the Shire.

**COMMENT**

The Memorandum of Understanding between Department of Fire and Emergency Services and the Shire’s of Cranbrook, Kojonup and Gnowangerup, requires endorsement of the CESM as a Fire Control Officer for the 2023/2024 fire season. It is also recommended that the CESM is appointed as a Dual Fire Control Officer with the Shires of Cranbrook and Gnowangerup.

**CONSULTATION**

Department of Fire and Emergency Services  
 Community Emergency Services Manager

**STATUTORY REQUIREMENTS**

Section 38, 40 & 67 of the *Bush Fires Act 1954*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
Risk Rating - <i>Adequate</i>			
IMPLICATIONS			
Under legislation, the Shire of Kojonup (Shire) may establish and maintain a BFAC. The risk of not having a BFAC is that Staff and Councillors do not necessarily possess the relevant knowledge or experience regarding bush fires. The Shire is reliant on the BFAC to be able to provide this knowledge and to support volunteer bush fire efforts, training and resourcing requirements in protecting community safety and assets.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That Council:

1. endorses the appointment of Shane Harris as a Fire Control Officer for the remainder of his contract of employment; and
2. endorses the appointment of Shane Harris (Community Emergency Services Manager) as a Dual Fire Control Officer with the Shires of Cranbrook and Gnowangerup.

9.4.9 DISPOSAL BY LEASE - PORTION OF LOT 9999 THORNBURY CLOSE, KOJONUP

<b>AUTHOR</b>	Judy Stewart – Manager Governance and Administration
<b>DATE</b>	Friday, 9 February 2024
<b>FILE NO</b>	A22323; LP.PLN.2
<b>ATTACHMENT(S)</b>	<p>9.4.9.1 – Portion A, Lot 9999 Thornbury Close, Kojonup</p> <p>9.4.9.2 – Sworn Valuation, Portion A Lot 9999 Thornbury Close, Kojonup</p> <p>9.4.9.3 – Minute Item 13.1 - 15 February 2020 Ordinary Meeting <b>UNDER SEPARATE COVER</b></p> <p>9.4.9.4 - Correspondence from Syd Matthews &amp; Co Pty Ltd – 9 January 2024</p>

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Economics	5. Assisted New Business	5.1 Industrial Land Release

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to consider endorsing another lease of Portion A of Lot 9999 Thornbury Close, Kojonup (as shown on attachment 9.4.10.1) to Syd Matthews & Co Pty Ltd in accordance with a current sworn valuation and until such time that subdivision of Lot 9999 Thornbury has been finalised and the current lessee considers a first option to buy same.

**BACKGROUND**

The current lease on Portion A of Lot 9999 Thornbury Close, Kojonup, expires at the end of February 2024 following the exercising of an option to extend by a further two years on the original two year lease commencing in 2020. The lease also grants an option to purchase Portion A, at market value, when subdivision of the land has occurred.

The permitted use for the property is *transport depot and grain cleaning/storage facility purposes*.

**COMMENT**

Subdivision of Lot 9999 Thornbury Close, Kojonup has taken longer than anticipated and, therefore, the current lease will expire prior to a first option to buy being exercisable.

Neville Matthews, Managing Director of Syd Matthews & Co Pty Ltd, has indicated that he wishes to continue leasing the property until such time as the subdivision has been finalised and he can exercise the first option to buy (attachment 9.4.10.4).

In line with legislative requirements, Council is required to obtain a sworn valuation prior to disposal (by lease) of the property (a current sworn valuation is at attachment 9.4.10.2) and is required to advertise for public submissions.

Due to the statutory requirement for Council to advertise and consider any public submission or comment regarding a disposal of land before agreeing to its disposal, the proposed lease commencement date (if nil public submissions are received for consideration by Council) is recommended to be 15 March 2024 which will allow the mandatory two weeks advertising for public comment to occur. Should a submission/s be received, the matter will be brought before Council for further consideration and a 15 March 2024 lease commencement date would not apply.

## CONSULTATION

Nil

## STATUTORY REQUIREMENTS

Section 3.58 of the *Local Government Act 1995* – Disposing of Property 3.58.

*Disposing of property*

(1) *In this section —*

**dispose** *includes to sell, lease, or otherwise dispose of, whether absolutely or not;*

**property** *includes the whole or any part of the interest of a local government in property, but does not include money.*

(2) *Except as stated in this section, a local government can only dispose of property to —*

(a) *the highest bidder at public auction; or*

(b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*

(3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*

(a) *it gives local public notice of the proposed disposition —*

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

(iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*

*and*

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

(4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*

(a) *the names of all other parties concerned; and*

(b) *the consideration to be received by the local government for the disposition;*

*and*

(c) *the market value of the disposition —*

(i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*



- (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The current lease is valued at \$9,500 + GST (previous sworn valuation) per year. Any potential future lease agreement and amount will depend on Council deliberating to accept the new sworn valuation or otherwise. The new sworn valuation values the property at \$12,000 inc GST.

Disposal of the land places the responsibility for maintenance of the land with the lessee and, therefore, reduces costs associated with same.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risks Description/Cause	Key Controls	Current Action
10 – Management of Facilities, Venues and Events	Lack of Lease/Contract/Agreement/MOU/Licence documentation	Lease agreements for Shire facilities	Develop Lease agreements register for all Shire facilities
IMPLICATIONS			
<p><i>The formation of leases for Shire owned or managed land defines the terms that apply to all parties and lessens the ambiguity if an issue arises during the term of the lease.</i></p> <p><i>Risk management also applies in relation to the use/maintenance and fire hazard risk reduction.</i></p>			

**ASSET MANAGEMENT IMPLICATIONS**

Disposing of this portion of Lot 9999, Thornbury Close, Kojonup transfers asset management implications from the Shire to the Lessee.

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

OFFICER RECOMMENDATION

That Council advertises its intention to lease Portion A of Lot 9999 Thornbury Close, Kojonup, as shown on the presented map and in accordance with s. 3.58 of the *Local Government Act 1995*, to Syd Matthews & Co Pty Ltd for \$12,000 inc GST per year or pro rata thereof until such time as the subdivision of Lot 9999, Thornbury Close is finalised and:

1. if nil public submissions are received, authorises the Chief Executive Officer to proceed with a new lease to commence on 15 March 2024 as above inclusive of a first option to buy the land upon finalisation of subdivision occurring; or
2. if a public submission/s are received in response to the aforementioned advertising, this matter be returned to Council for further deliberation.

9.4.10 MINUTES OF AN AUDIT AND RISK COMMITTEE MEETING HELD 6 FEBRUARY 2024

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Friday, 9 February 2024
FILE NO	GO.CNM.96
ATTACHMENT(S)	9.4.10.1– Unconfirmed minutes of an Audit and Risk Committee Meeting held 6 February 2024

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the unconfirmed minutes of an Audit and Risk Committee meeting held 6 February 2024.

**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 solely the Council receiving the minutes of its Audit and Risk Committee meeting held 6 February 2024; any items from within the minutes are presented separately 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 <sup>rd</sup> 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**

That Council receive the unconfirmed minutes of the Audit and Risk Committee meeting held 6 February 2024.

9.4.11 ANNUAL FINANCIAL REPORT 2022/2023 AND GENERAL MEETING OF ELECTORS

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Tuesday, 23 January 2024
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	<p>9.4.11.1 - Annual Financial Report - Shire of Kojonup - 30 June 2023</p> <p>9.4.11.2 - Final Management Letter - Shire of Kojonup - 30 June 2023</p> <p>9.4.11.3 - Transmittal Letter to CEO - Shire of Kojonup - 30 June 2023</p> <p>9.4.11.4 - Opinion - Shire of Kojonup - 30 June 2023</p>

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b>                  To be <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</p>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider the 2022/2023 Annual Financial Report, incorporating the Audit Report.

**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.

The Audit Report and Annual Financial Report was considered by the Audit and Risk Committee at its 6 February 2024 Ordinary Meeting and recommended to Council for consideration, as follows (please see attachment 9.4.11.1):

*That it be recommended to the Council that:*

- 1. The 2022/2023 Audited Annual Financial Report be adopted;*
- 2. The Chief Executive Officer be requested to forward a copy of this Audit Committee recommendation, and the Council agenda item, to the Minister for Local Government and place 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;*
- 3. The matters raised in the Auditor's Management Letter be noted, a report produced internally on how the significant items will be addressed, and those actions be included in the Committee Status Report of future Audit and Risk Committee agendas; and*
- 4. The Council direct the Chief Executive Officer to complete the Annual Report compilation and schedule:*
  - a Special Council Meeting to be held at 3.00pm, Tuesday, 5 March 2024 to adopt the Annual Report; and*
  - an Annual Electors Meeting to be held at 6.00pm, Tuesday, 16 April 2024 at the Kojonup Sporting Complex.*

#### **COMMENT**

The Auditor's Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure. It is suggested that the Annual Report, incorporating the aforementioned documents, be considered by Council at a Special Council Meeting to be called for 3.00pm, Tuesday, 5 March 2024.

The Annual Electors Meeting must be held within 56 days of the Council 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 by 30 April 2024. In previous years, the Annual Electors Meeting has been held in the evening following the Council Ordinary Meeting. It is recommended that the Annual Electors Meeting be held after the 16 April 2024 Ordinary Meeting at the Kojonup 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 mediums.

Significant Matters Raised in the Audit:

Contained within the 2022/2023 Audit Report were matters identified as significant by the Auditor. The matters raised as significant by the Auditor were as follows:

*1. Cost reallocation journal procedures*

*Finding*

*During the final audit several general journals posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) that were not adequately supported by documented evidence outlining the reasons and purpose of these journals.*

*Implication*

*Journals posted without appropriate evidence supporting adjustments to the*

*financial report significantly increases the risk of material misstatement whether due to fraud or error, particularly in respect of capital costs recognised during the period. The implications could also extend to the Shire's responsibilities for performing acquittals of grants funding received, these acquittal reports rely on the accurate recognition and treatment of capital costs within the Shire's annual financial report.*

*Recommendation*

*The Shire should ensure procedures for reviewing and recognising cost allocation journals are adequately designed and implemented at all times. Reasons for allocations and adjustments should be documented and evidence for every journal posted, including appropriate rationale for capitalising costs associated with roads and other infrastructure projects with direct reference to the actual costs incurred.*

*Management comment*

*A process has been put in place to ensure that journals are justified with supporting documents before they are processed, along with two approval signatures. This two-step verification will include the Finance Officer raising the journal and the Manager Financial & Corporate Services approving as a second check. Re-journaling should decline materially over the next twelve months as we procure better oversight of the financial controls across the organisation.*

*2. General Journal Review Processes*

*Finding*

*While testing general journals four out of the ten tested general journals were not recorded as being reviewed by an authorised reviewer.*

*We also noted that journals being prepared by your external consultant are not being reviewed and approved by an authorised reviewer at the Shire.*

*In 2022 5 out of the 30 general journals that tested were not marked as being reviewed by an independent authorised officer. This has been upgraded from moderate to significant.*

*Implication*

*In the absence of adequate review of all general journals posted, there is an increased risk of unauthorised journals being posted whether due to fraud or error which may result in errors posted to the annual financial report.*

*Recommendation*

*We recommend that all general journals are reviewed by an appropriate person who is independent of the person performing the tasks. All general journals and supporting documentation should be reviewed by an appropriate officer and signed as evidence of review.*

*Management comment*

*Journals (along with backing paperwork) received from the External Consultant will be reviewed and signed by the Manager Financial & Corporate Services.*

*The Shire acknowledges that a number of previous journals did not follow due process.*

*With a restructure and appointment of new financial people in March 2023, the Shire believes these audit findings are the lag time between the business process changes.*

### *3. Employee related provisions*

#### *Finding*

*During the auditors review of employee long-service leave provisions at 30 June 2023 it was noted provisions balances still exist for 51 employees that are no longer employed by the Shire. The estimated overstatement of the Shire's long-service leave provision is \$92,840 at 30 June 2023.*

*This finding was present in previous periods, however in 2023 the balance has continued to grow with no improvement in the Shire's processes for recording and reviewing provisions balances.*

#### *Implication*

*Where inaccurate employee data is used to estimate the Shire's employee related provisions, there is an increased risk of material errors occurring in the annual financial report.*

#### *Recommendation*

*The Shire should review the employee data used to develop and recognise employee related provisions and ensure this is current and up to date each year. Adjustments should be recognised to reduce the liability balances for any entitlements paid or where the entitlement is no longer required to be recognised.*

#### *Management comment*

*The Shire is committed to fixing this problem of our payroll records and processes removing ex-employees from the system as the benefits are paid out.*

*The LSL entitlements are currently being reviewed by the Finance Payroll Officer. These will be amended as required and any payments outstanding forwarded to the Australian Taxation Office for distribution to terminated employees.*

*An LSL reconciliation process will become part of the EOFY process (along with other leave entitlements) to ensure all leave balances are correctly calculated and recorded.*

All other findings can be read in the management letter attached.

## **CONSULTATION**

Auditors – Lincolns Accountants Albany  
The Office of the Auditor General  
Manager Financial and Corporate Services



#### STATUTORY REQUIREMENTS

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

Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*

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

#### 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 2023. 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 2022/2023 Audited Annual Financial Report be adopted;
2. The Chief Executive Officer be requested to forward a copy of this Audit Committee recommendation, and the Council agenda item, to the Minister for Local Government and place 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*;
3. The matters raised in the Auditor's Management Letter be noted, a report produced internally on how the significant items will be addressed, and those actions be included in the Committee Status Report of future Audit and Risk Committee agendas; and
4. The Council direct the Chief Executive Officer to complete the Annual Report compilation and schedule:
  - a Special Council Meeting to be held at 3.00pm, Tuesday, 5 March 2024 to adopt the Annual Report; and
  - an Annual Electors Meeting to be held at 6.00pm, Tuesday, 16 April 2024 at the Kojonup Sporting Complex.

9.4.12 COMPLIANCE AUDIT RETURN 2023

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Friday, 2 February 2024
FILE NO	CM.REP.1
ATTACHMENT(S)	<a href="#">9.4.12.1 - Compliance Audit Return 2023</a>

<b>'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>"The Cultural Experience Centre of the Great Southern"</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider adoption of the Compliance Audit Return for 2023.

**BACKGROUND**

Completion of the Compliance Audit Return (CAR) is mandatory for each local government. Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* require a local government to carry out a compliance audit for each calendar year. A local government's Audit and Risk Committee must review the CAR and report same to Council to adopt after which a certified copy, together with a copy of the section of Council minutes adopting the CAR plus any other relevant information, must be submitted to the Department of Local Government, Sport and Cultural Industries (Department) by 31 March each year.

Items of note in the 2022 CAR included the following:

- all relevant persons to have lodged an annual return by 31 August annually;
- delayed receipt of the Shire's Audit Report;
- the need to complete a report on the training completed by Council members in the 2021/2022 year, by 31 July 2022; and
- the need for Council to adopt and publish a policy dealing with attendance of Council members and the Chief Executive Officer (CEO) at events.

All of the above requirements have been dealt with accordingly. A policy dealing with Councillor and CEO attendance at events was adopted by Council at its 12 December 2023 Ordinary Meeting (CM 141/23).

The 2023 Compliance Audit Return was considered by the Audit and Risk Committee at its 6 February 2024 Ordinary Meeting and recommended to Council for consideration, as follows (please see attachment 9.4.11.1):

*That it be recommended to the Council that the Compliance Audit Return for 2023, as attached, be adopted.*

#### **COMMENT**

The 2023 CAR has been completed following a review of processes and documentation for each activity/area in which compliance is being assessed against the *Local Government Act 1995* and its associated regulations.

Items of note in the 2023 CAR include the following:

Finance – Question 5 – Due to the date of receipt of the Auditor’s Report (19 December 2023), Council can still comply with the requirement to provide a copy of the Auditor’s Report to the Minister within the required three month timeframe; however, cannot state that it has done so already.

Integrated Planning and Reporting – Question 2 – Council has not yet adopted its Corporate Business Plan; it is anticipated that this will occur at its 20 February 2024 Ordinary Meeting.

This item is for the Audit and Risk Committee’s consideration and recommendation to the Council for adoption and subsequent submission to the Department by 31 March 2024.

#### **CONSULTATION**

Chief Executive Officer  
Project Manager/Community Services

#### **STATUTORY REQUIREMENTS**

##### **14. *Compliance audits by local governments***

*(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*

*(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*

*(3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*

*(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*

*(a) presented to the council at a meeting of the council; and*

*(b) adopted by the council; and*

*(c) recorded in the minutes of the meeting at which it is adopted.*

*[Regulation 14 inserted: Gazette 23 Apr 1999 p. 1724-5; amended: Gazette 30 Dec 2011 p. 5580-1.]*

##### **15. *Certified copy of compliance audit return and other documents to be given to Departmental CEO***

*(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) In this regulation —

**certified** in relation to a compliance audit return means signed by —

- (a) the mayor or president; and
- (b) the CEO.

[Regulation 15 inserted: Gazette 23 Apr 1999 p. 1725; amended: Gazette 26 Jun 2018 p. 2386.]

**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 Requirements (Statutory/Regulatory)	Inadequate compliance framework	Compliance Audit Report	Nil (key control being undertaken)
Risk rating – Adequate			
IMPLICATIONS			
Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION**

That the Compliance Audit Return for 2023, as attached, be adopted.

9.4.13 REVIEW OF VOLUNTEER HANDBOOK

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Friday, 2 February 2024
FILE NO	CM.POL.1
ATTACHMENT(S)	9.4.13.1 - Volunteer Handbook – existing (2022) copy showing proposed change

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to review the Shire of Kojonup’s (Shire) Volunteer Handbook.

**BACKGROUND**

The Shire’s Volunteer Management Handbook (Handbook) was originally produced in 2016 in line with Council’s adoption of its Volunteer Management Policy (Policy 2.3.8). Significant changes were made in November 2018 to form a less cumbersome and more user friendly Handbook and further reviews have been undertaken on an annual basis.

With the exception of volunteer firefighters who are recognised and supported via the Bush Fire Advisory Committee and relevant legislation, the Handbook represents a detailed point of reference for other Shire volunteers, provides guidance to managers overseeing volunteer programmes and recognises volunteers as an integral part of our organisation. The provision of a Handbook for volunteers is also in keeping with Work Health and Safety best practice principles, working to protect the employer and the volunteer.

The Shire has many different activities that volunteers engage in (mainly at the Kodja Place precinct, Springhaven Frail Aged Lodge, the Kojonup Library and as Friends of Myrtle Benn) working alongside staff to deliver and enhance services and initiatives offered by the Shire. Without the support and contribution provided by volunteers, some of these services and initiatives would be difficult to sustain into the future.

The review of Council’s Volunteer Handbook was considered by the Audit and Risk Committee at its 6 February 2024 Ordinary Meeting and recommended to Council for consideration, as follows (please see attachment 9.4.14.1):

*That it be recommended to Council that the revised Volunteer Handbook 2024, as attached, be adopted.*

#### **COMMENT**

There are nil suggested updates as of this review – the only change has been to the document’s date of review (attachment 9.4.14.1).

#### **CONSULTATION**

Chief Executive Officer  
Managers  
Senior Horticulturist  
Senior Library Officer

#### **STATUTORY REQUIREMENTS**

Section 5.40 (e) of the *Local Government Act 1995*

5.40. Principles affecting employment by local governments

*The following principles apply to a local government in respect of its employees –*

*(e) employees are to be provided with safe and healthy working conditions in accordance with the Work Health and Safety Act 2020;*

Division 4, Subdivision 1 - 4. - *Work Health and Safety Act 2020 (replacing OSH Act 1984)* - Definitions –

***volunteer** means a person who is acting on a voluntary basis (irrespective of whether the person receives out-of-pocket expenses);*

Section 7. *Meaning of worker*

*(1) A person is a worker if the person carries out work in any capacity for a person conducting a business or undertaking, including work as –*

*(h) a volunteer;*

#### **POLICY IMPLICATIONS**

Policy 2.3.8 – Volunteer Management

#### **FINANCIAL IMPLICATIONS**

In addition to the social and community benefits associated with volunteering, the value adding that occurs without incurring wage expenses contributes to the ongoing provision of services and initiatives that otherwise may not happen.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
5 - Employment Practices	Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).  Inadequate induction practices.	Induction process	Nil
14 - Safety and Security	Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, volunteers, contractors and/or tenants.	Contractor/Staff/Volunteer site inductions	Nil
Risk rating – Adequate/Adequate			
IMPLICATIONS			
A Volunteer Handbook ensures that the Shire’s volunteers, and their managers, are provided with the necessary information to ensure duties are undertaken in a safe manner and volunteers are informed of their rights and obligations.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION**

That the revised Volunteer Handbook 2024, as attached, be adopted.

9.4.14 MINUTES OF A KOJONUP AGING IN PLACE COMMITTEE MEETING HELD 7 FEBRUARY 2024

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Thursday, 15 February 2024
FILE NO	GO.CNM.96
ATTACHMENT(S)	<b>UNDER SEPARATE COVER</b> 9.4.14.1– Unconfirmed minutes of a Kojonup Aging in Place Committee Meeting held 7 February 2024

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the unconfirmed minutes of a Kojonup Aging in Place Committee meeting held 7 February 2024.

**BACKGROUND**

The former Springhaven Working Group (Group) was established in February 2022 with an objective of recommending to Council on matters related to the Springhaven Aged Care Facility. In November 2023 the Group was renamed the Kojonup Aging in Place (KAIP) Committee with updated terms of reference and an objective of recommending to Council on matters related to future proofing infrastructure and facilities for the aged and aged care in Kojonup. The membership of the KAIP Committee remains the same being three councillor delegates and external independent person/s with relevant expertise in aged care, as appropriate. Currently, Councillor delegates are Cr Bilney, Cr Mathwin and Cr Mickle with Jill Mathwin and Kevin Broom being community representatives.

**COMMENT**

This item is solely for the Council to receive the minutes of its KAIP Committee meeting held 7 February 2024.

**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
4. Document Management	Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.	Record Keeping Plan	Nil
Risk rating: Low			
IMPLICATIONS			
The Kojonup Aging in Place Committee is an advisory committee that reports and makes recommendations for Council consideration; timely receipt of the minutes of this Committee and consideration of items, if any, is conducive to quality management of accommodation, infrastructure and services for the aged and aged care in Kojonup.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That Council receive the unconfirmed minutes of a Kojonup Aging in Place Committee meeting held 7 February 2024.

9.4.15 CORPORATE BUSINESS PLAN – JULY 2023 to JUNE 2027

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Tuesday, 13 February 2024
FILE NO	CM.CIR.1
ATTACHMENT(S)	9.4.15.1 – Corporate Business Plan July 2023 to June 2027

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
Integrated Planning Requirement		
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
	None at this stage	<i>Placemaking</i> is a replacement Strategic Community Plan and, therefore, will set the strategic direction and implications for all future activities.

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider for adoption the Shire of Kojonup’s (Shire) updated and revised Corporate Business Plan Community 2023-2027 (Plan).

**BACKGROUND**

The Shire of Kojonup’s first Corporate Business Plan was adopted in 2013 and a desktop review was undertaken in 2015. A SMART strategy was created in 2017 and has been the subject of a major re-write in 2023, now titled *“Placemaking Strategy”*.

The Corporate Business Plan is the Shire’s internal execution component of the integrated planning and reporting process for local government in Western Australia.

This process can be summarised as follows:



### COMMENT

Kojonup’s Corporate Business Plan (CBP) results in a four-year business plan and four-year actions to focus our internal resources to complete.

There is global research that has assisted the Shire in realising how to sustain, and even grow, a region just like Kojonup.

*Placemaking* sets the strategic direction for the Community for the next ten (10) years and the CBP helps us execute it with the what and the how.

The CBP is the Shire’s plan that complements the Community’s Strategic Plan (SCP) and is based primarily on enabling the SCP.

As a result of consultation, the vision for the Shire of Kojonup is to be:

***“THE CULTURAL EXPERIENCE CENTRE OF THE GREAT SOUTHERN”***

*Placemaking* sets out four (4) ‘key pillars’ or areas of focus for the community. These are as follows:

1. Lifestyle;
2. Visitation;
3. Economics; and
4. Performance.

These key pillars, and the re-aligned strategic goals, give the Shire direction on investment, services, and management of assets. The next step is to build the Corporate Business Plan focusing on achieving these strategic outcomes; this CBP will determine the future financial and budget decisions for the next four years.

It is envisaged that decisions the Shire ratifies and executes will be measured against achieving these deliverables. The Corporate Business Plan directs all of the Shire's decision making and resources to align to the strategic outcomes.

The attached CBP 'Placemaking' contains achievable milestones and goals and, if implemented effectively, may grow Kojonup as a population and a hub for a cultural experience in the Great Southern Region.

It is recommended that it be adopted by the Council.

## CONSULTATION

Development of Kojonup's Corporate Business Plan was undertaken straight from the Strategic Community Plan after it was developed.

## STATUTORY REQUIREMENTS

As part of the integrated planning and reporting process for local governments in WA, Local Government (Administration) Regulations 1996 require:

### ***'19C. Corporate Business Plans, requirements for (Act s. 5.56)***

- (1) A local government is to ensure that a strategic community plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.*
- (2) A strategic community plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.*
- (3) A strategic community plan for a district is to set out the vision, aspirations and objectives of the community in the district.*
- (4) A local government is to review the current strategic community plan for its district at least once every 4 years.*
- (5) In making or reviewing a strategic community plan, a local government is to have regard to —*
  - a) the capacity of its current resources and the anticipated capacity of its future resources; and*
  - b) strategic performance indicators and the ways of measuring its strategic performance by the application of those indicators; and*
  - c) demographic trends.*
- (6) Subject to subregulation (9), a local government may modify its strategic community plan, including extending the period the plan is made in respect of.*
- (7) A council is to consider a strategic community plan, or modifications of such a plan, submitted to it and is to determine\* whether or not to adopt the plan or the modifications.*

*\*Absolute majority required.*
- (8) If a strategic community plan is, or modifications of a strategic community plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.*
- (9) A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a strategic community plan and when preparing modifications of a strategic community plan.*

(10) *A strategic community plan for a district is to contain a description of the involvement of the electors and ratepayers of the district in the development of the plan or the preparation of modifications of the plan.'*

Long term planning will also be completed as an essential measure of good governance as a part of the Corporate Business Plan.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

*Placemaking* guides the future direction and vision for the Shire. The Corporate Business Plan will be primarily based on the contents of the SCP and will then flow into future budget and financial considerations.

*Placemaking* strategies have an unforeseen financial impact that, until the initiatives have been developed further, cannot be forecast at this stage. The adoption of the report by the Council does not have a direct financial impact.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>Risk rating – Nil</i>			
IMPLICATIONS			
The Corporate Business Plan is a vital document guiding the future direction and actions of the Shire; legislation requires timely review of this document and this item is in accordance with said legislation thereby mitigating risk of non-compliance.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER RECOMMENDATION**

That the Shire of Kojonup’s Corporate Business Plan 2023-2027, as attached, be adopted.

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.1.1 QUOTATION FOR EDGE LINE MARKING AND AUDIBLE LINE MARKING

AUTHOR	Craig McVee – Manager Works and Services
DATE	Monday, 12 February 2024
FILE NO	FM.TND.13
ATTACHMENT(S)	<b>CONFIDENTIAL</b> 14.1.1.1 - Quotation– Line Marking Kojonup-Darkan Rd – Intersectional Line Markers 14.1.1.2 – Quotation - Installation of Audible Edge Lines Kojonup-Darkan Rd – Workforce Road Services

**STATUTORY REQUIREMENTS**

*Section 5.23(2) of the Local Government Act 1995* permits the Council to close a meeting, or part of a meeting, to members of the public if the meeting deals with any of the following:

- (a) a matter affecting an employee or employees; and
- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
  - (i) a trade secret; or
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
- (f) a matter that if disclosed, could be reasonably expected to —
  - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
  - (ii) endanger the security of the local government’s property; or
  - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and

(g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*.

Subsection (3) requires a decision to close a meeting, or part of a meeting and the reason for the decision to be recorded in the minutes.

**PROCEDURAL MOTION**

**That the meeting proceed behind closed doors in accordance with Section 5.23(2) (e) of the *Local Government Act 1995* at \_\_\_\_\_ pm.**

**PROCEDURAL MOTION**

**That the meeting be reopened to the public at \_\_\_\_\_ pm.**

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

14.2.1 QUOTATION FOR EDGE LINE MARKING AND AUDIBLE LINE MARKING

15 CLOSURE

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

**16**    **ATTACHMENTS (SEPARATE)**  
*(USC – Under Separate Cover)*

6.1	6.1.1	Unconfirmed Minutes of an Ordinary Meeting of Council held on 12 December 2023
9.4.1	9.4.1.1	Monthly Financial Statements – 1 to 31 December 2023
	9.4.1.2	Monthly Financial Statements – 1 to 30 January 2024
9.4.2	9.4.2.1	Monthly Payments Listing – 1 to 31 December 2023
	9.4.2.2	Monthly Payments Listing – 1 to 30 January 2023
9.4.3	9.4.3.1 <b>USC</b>	A9852 – Newstead Road
9.4.4	9.4.4.1	Rate Write-offs – Various Properties
9.4.5	9.4.5.1	Terms of Reference – Advisory Committees of Council
	9.4.5.2 <b>USC</b>	Expression of Interest – Community Representative Position – Audit and Risk Committee
	9.4.5.3 <b>USC</b>	Expression of Interest – Community Representative Position – Natural Resource Management Committee
	9.4.5.4 <b>USC</b>	Agreement to appointment – Community Representative Position – Kojonup Aging in Place Committee
	9.4.5.5 <b>USC</b>	Agreement to appointment – Community Representative Position – Kojonup Aging in Place Committee
9.4.6	9.4.6.1	Unconfirmed LEMC Meeting minutes 5 February 2024
9.4.7	9.4.7.1	Unconfirmed BFAC Minutes – 14 February 2024
9.4.8	9.4.8.1	Memorandum of Understanding (MOU) between Department of Fire and Emergency Services and the Shires of Cranbrook, Gnowangerup and Kojonup



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Shire of Kojonup – Ordinary Council Meeting – Agenda – 20 February 2024

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- |        |                     |  |
|--------|---------------------|--|
| 9.4.9  | 9.4.9.1             | Portion A, Lot 9999 Thornbury Close, Kojonup   |
|        | 9.4.9.2             | Sworn Valuation, Portion A Lot 9999 Thornbury Close, Kojonup                           |
|        | 9.4.9.3             | Minute Item 13.1 - 15 February 2020 Ordinary Meeting                                   |
|        | 9.4.9.4 <b>USC</b>  | Correspondence from Syd Matthews & Co Pty Ltd – 9 January 2024                         |
| 9.4.10 | 9.4.10.1            | Unconfirmed minutes of an Audit and Risk Committee Meeting held 6 February 2024        |
| 9.4.11 | 9.4.11.1            | Annual Financial Report - Shire of Kojonup - 30 June 2023                              |
|        | 9.4.11.2            | Final Management Letter - Shire of Kojonup - 30 June 2023                              |
|        | 9.4.11.3            | Transmittal Letter to CEO - Shire of Kojonup - 30 June 2023                            |
|        | 9.4.11.4            | Opinion - Shire of Kojonup - 30 June 2023  |
| 9.4.12 | 9.4.12.1            | Compliance Audit Return 2023   |
| 9.4.13 | 9.4.13.1            | Volunteer Handbook – existing (2022) copy showing proposed change                      |
| 9.4.14 | 9.4.14.1 <b>USC</b> | Unconfirmed minutes of a Kojonup Aging in Place Committee Meeting held 7 February 2024 |
| 9.4.15 | 9.4.15.1            | Corporate Business Plan July 2023 to June 2027   |

**CONFIDENTIAL**

- |        |          |  |
|--------|----------|--|
| 14.1.1 | 14.1.1.1 | Quotation– Line Marking Kojonup-Darkan Rd – Intersectional Line Markers                    |
|        | 14.1.1.2 | Quotation - Installation of Audible Edge Lines Kojonup-Darkan Rd – Workforce Road Services |

SHIRE OF KOJONUP

**Kojonup**



**MINUTES**

**Ordinary Council  
Meeting**

**12 December 2023**

MINUTES OF AN ORDINARY COUNCIL MEETING HELD ON 12 DECEMBER 2023

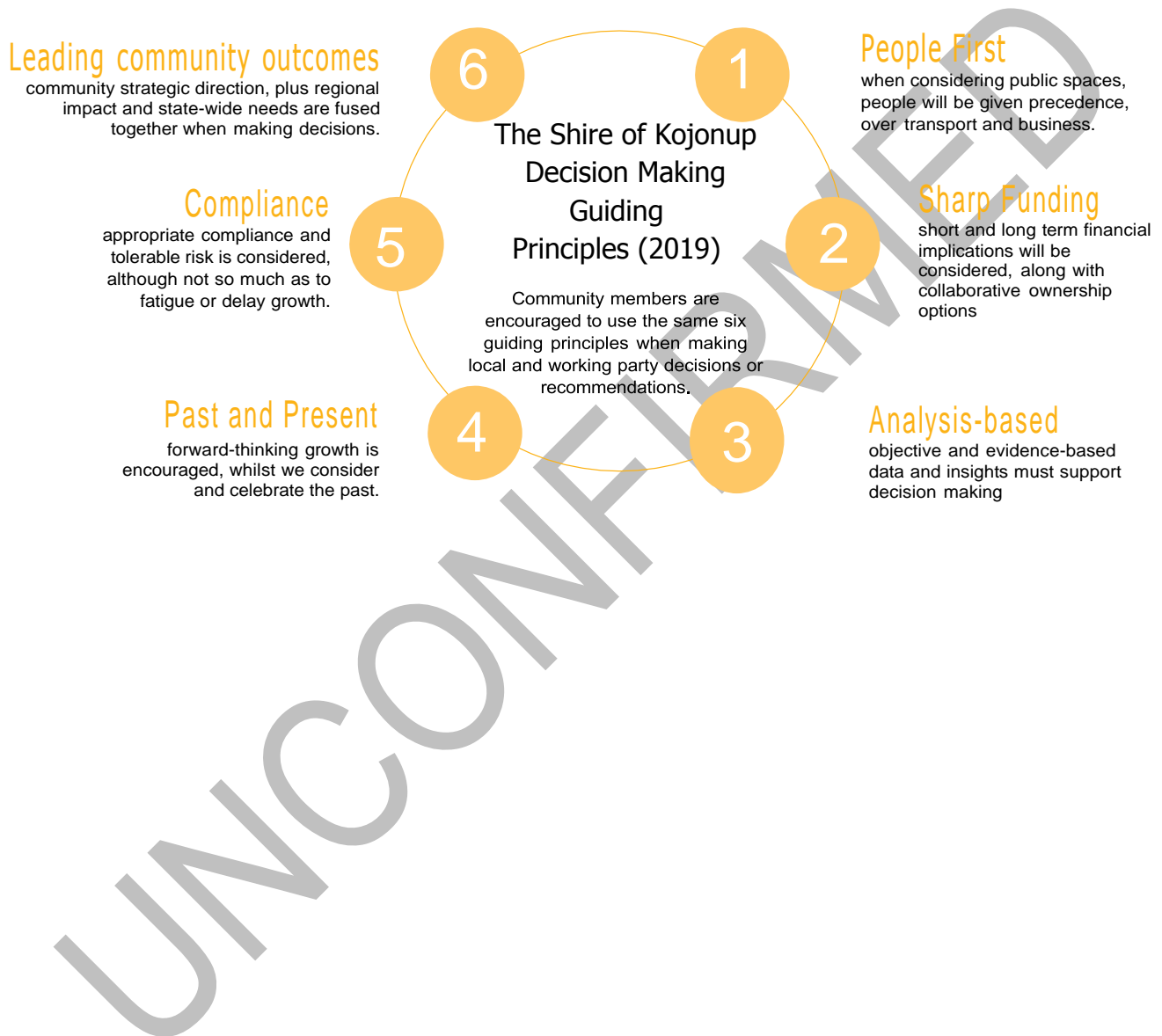
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UNCONFIRMED

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 Bilney

Shire President

Cr Wieringa

Deputy Shire President

Cr Radford

Cr Webb

Cr Egerton-Warburton

Cr Mathwin

Cr Mickle

**STAFF**

Grant Thompson

Chief Executive Officer

Jill Johnson

Manager Financial and Corporate Services

Robert Jehu

Manager Regulatory Services

Estelle Lottering

Project Manager and Community Services

**VISITORS**

Robert Sexton

Chairperson, George Church Community Medical Centre Inc. (GCCMC)

Kevin Broom

Member, GCCMC

Roy Bailey

Member, GCCMC

**3.1 APOLOGIES**

Nil

**3.2 APPROVED LEAVE OF ABSENCE**

Nil

**4 DECLARATION OF INTEREST**

Nil

**5 PUBLIC QUESTION TIME**

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

Not applicable

**5.2 PUBLIC QUESTION TIME**

Nil

6 CONFIRMATION OF MINUTES

6.1 **ORDINARY COUNCIL MEETING 21 NOVEMBER 2023**

Unconfirmed Minutes of an Ordinary Council Meeting held 21 November 2023 are at [attachment 6.1.1](#).

**OFFICER RECOMMENDATION/COUNCIL DECISION**

133/23 Moved Cr Mathwin                      Seconded Cr Radford

That the Minutes of an Ordinary Council Meeting held 21 November 2023 be confirmed as a true record.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

7 PRESENTATIONS

7.1 **PETITIONS**

Nil

7.2 **PRESENTATIONS**

7.2.1 **ROBERT SEXTON – GEORGE CHURCH COMMUNITY MEDICAL CENTRE INC. (GCCMC)**

The Chairperson of the GCCMC, Robert Sexton, gave a presentation and update on the General Practitioner situation in Kojonup.

Mr Sexton advised Council that, as an incorporated body, members of the GCCMC are elected annually.

Mr Sexton noted an apology for GCCMC Secretary, Catherine Ivey, being unable to attend this presentation.

The Chairperson advised as follows:

- The GCCMC doesn't owe any money on the Medical Centre or its contents;
- The GCCMC supplies housing for a Doctor having renovated 39 Vanzuilecom Street – only rented to a General Practitioner (GP) operating in Kojonup;
- The current GP retired this week – may not have a doctor until at least February 2024;
- Have spoken to neighbouring shires which have, in the last two years, endeavoured to attract a doctor - to learn any lessons for recruitment;
- The GCCMC needs to work together with Council to attract a GP to Kojonup;
- The GCCMC is in constant contact with Rural Health West working on a plan to attract a GP;
- St Luke's Medical Practice has advertised for a GP to replace the current requirement;
- At this stage there is no visible solution and it will take time to replace the GP.

*Robert Sexton, Kevin Broom and Roy Bailey left the meeting at 3:22pm.*



**7.3 DEPUTATIONS**

Nil

**7.4 DELEGATES' REPORTS**

**7.4.1 CR BILNEY – WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA) GREAT SOUTHERN ZONE MEETING 24 NOVEMBER 2023**

(see attachment 7.4.1.1)

**8 METHOD OF DEALING WITH AGENDA BUSINESS**

12 – QUESTIONS FROM MEMBERS WITHOUT NOTICE was brought forward to be addressed between Report Items 9.3 and 9.4.

**9 REPORTS**

UNCONFIRMED

9.1 KEY PILLAR ‘PLACE’ REPORTS

9.1.1 KOJONUP COMMUNITY MEN’S SHED INC. – LICENCE AGREEMENT/RENT WAIVER

<b>AUTHOR</b>	Judy Stewart, Manager Governance and Administration
<b>DATE</b>	Tuesday, 5 December 2023
<b>FILE NO</b>	CP.LEA.1
<b>ATTACHMENT(S)</b>	<p>9.1.1.1 - Excerpt from 20 October 2020 Ordinary Council Meeting Minutes</p> <p>9.1.1.2 - Kojonup Community Men’s Shed Inc. – correspondence</p> <p>9.1.1.3 – Excerpt from 27 July 2021 Ordinary Council Meeting Minutes</p> <p>9.1.1.4 – Excerpt from 7 February 2023 Ordinary Council Meeting Minutes</p> <p>9.1.1.5 – Excerpt from 28 February 2023 Special Council Meeting Minutes</p> <p>9.1.1.6 – Excerpt from 16 May 2023 Ordinary Council Meeting Minutes</p> <p><b>UNDER SEPARATE COVER</b></p> <p>9.1.1.7 - Licence Agreement and Appendix A</p>

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Lifestyle	2. Proactive Community Spirit  12. A High Performing Council	2.6 Wellbeing Advancement  12.6 SoK asset management

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to consider extending a licence agreement with the Kojonup Community Men’s Shed Inc. (Men’s Shed) for the use of premises at 133/135 Albany Highway, Kojonup and to continue foregoing rent until the new Men’s Shed has been constructed and is operational.

**BACKGROUND**

The following summarises the Council decisions listed below:

At Council's 27 July 2021 Ordinary Meeting, the Men's Shed had its licence to operate from the premises at 133/135 Albany Highway extended to 30 June 2023 and had its rent foregone on the basis that a grant application to replace the existing shed with a new shed was successful. As at 27 July 2021, it was the intention to place a new shed on Lot 507 (Reserve 51700) located between Benn Parade and Gordon Street.

Subsequently, a grant application was successful and a Request for Proposal (RFP 01 of 2022/2023) was taken to Council's 7 February 2023 whereupon it was tabled for discussion at Council's 28 February 2023 with a request to the Chief Executive Officer to investigate the option of placing the new men's shed on the existing men's shed location at 133/135 Albany Highway, Kojonup.

At its 28 February 2023 Special Council Meeting, Council resolved to endorse RFP 01 of 2022/2023 with the site location, site parameters and map for the new men's shed changed to accommodate the construction of the new men's shed at 135 Albany Highway, Kojonup.

At its 16 May 2023 Ordinary Meeting, Council resolved to accept proposals for the following components (one proposal received for each component):

1. site preparation and services excavation, plumbing services and construction; and
2. electrical works.

The Manager Regulatory Services has advised that due to inclement weather and changes to floor plans since May 2023, construction has been delayed.

Council, at its 20 October 2020 Ordinary Meeting, resolved as follows:

*132/20*

*That Council, conditional upon the Men's Shed contributing an amount to be negotiated towards the architectural designs of a new Benn Parade joint facility,*

- 1. Agrees to amend its licence agreement with the Kojonup Community Men's Shed Inc. (Men's Shed) for 133/135 Albany Highway, Kojonup, by foregoing rental charges until the expiry of the current licence agreement (30 June 2021) and that both parties re-consider this arrangement prior to the expiry of the licence agreement on 30 June 2021 if wishing to continue the licence arrangement after that date;*

*AND*

- 2. Agrees to Men's Shed's use of the space previously leased to another party, as per the attached diagram and within the scope of the above existing licence agreement.*

Council, at its 27 July 2021 Ordinary Meeting, resolved as follows:

*79/21*

*That:*

- 1) The draft Licence Agreement (Agreement) with the Kojonup Community Men's Shed Inc. (Men's Shed), as amended and attached, be endorsed for a further twelve months to 30 June 2022; and*

2) *The Agreement be automatically extended to 30 June 2023 if:*

*By 30 June 2022, a grant application is successful to build a new, community shared facility on Lot 507, Reserve 51700; and*

*The Shire of Kojonup has obtained permission from the Department of Planning, Lands and Heritage and The State Heritage Council respectively, by 30 June 2022, to change the purpose of Reserve 51700 to include community uses and to place a new building on Lot 507, Reserve 51700.*

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

6/23

*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.*

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

13/23

*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.*

Council, at its 16 May 2023 Ordinary Meeting, resolved as follows:

49/23

*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.*

**COMMENT**

Due to delays outside the Kojonup Men’s Shed Inc.’s control, the construction of the new men’s shed has extended past the previously resolved extended Licence and waiver of rent period (30 June 2023).

The author is now requesting Council acknowledges that the Licence agreement has expired and that, with imminent demolition of the existing building and construction of the new men’s shed, Council continues to forego the rent fee for the men’s shed premises and requests drafting of a new Licence agreement by officers in readiness for tenancy of the new men’s shed upon its completion and readiness for occupation.

**CONSULTATION**

Manager Regulatory Services – delay in construction advice

**STATUTORY REQUIREMENTS**

Nil

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Men’s Shed has previously retrospectively paid \$2,600 per annum (\$50 per week) to operate out of 133/135 Albany Highway, Kojonup. This amount was initially waived (Council Motion 44/20), along with fees/rentals for other community organisations, due to situations caused by COVID-19. Following the initial waiving of fees and rentals, Men’s Shed’s financial position and its intention to apply for grant funding for a new facility was considered by Council in October 2020 resulting in rent foregone for the remainder of the Licence agreement to 30 June 2021 (Council Motion 132/20).

Council, at its 27 July 2021 Ordinary Meeting, extended its Agreement with the Men’s Shed to 30 June 2023 on the basis that a grant application for replacement of the shed was successful.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 – Engagement	Inadequate involvement with or support of community groups	Support local community Volunteer groups	Nil
10 – Management of Facilities, Venues and Events	Stressful interactions with hirers/users (financial issues or not adhering to	Lease agreements for Shire facilities	

	rules of use of facility)		
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
<p>Two risks are evident should the Men’s Shed become financially unsustainable due partly to the combined costs of outgoings and rental payments (the latter imposed by the Shire). These risks include:</p> <ul style="list-style-type: none"> <li>• <i>reputation</i> given that three like or larger sized Men’s Sheds in surrounding areas are provided premises at a peppercorn rate by their local governments; and</li> <li>• <i>health</i> given that the loss of an activity dedicated to men’s health and wellbeing would no longer be available within the community at a time when men’s mental health is a major health focus both nationally and in country areas.</li> </ul>			

#### ASSET MANAGEMENT IMPLICATIONS

Regular and continued use of a facility ensures that a building has occupants who report to Council should damage occur or the need for repairs arise.

As a building asset, capital and maintenance responsibilities will occur as the building ages – responsibility for maintenance will depend on future licence agreement arrangements with users of the facility.

The new building will sit within the Shire’s Building Assessment Framework.

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

Nil

#### VOTING REQUIREMENTS

Absolute Majority – continued waiving of rent fee

#### OFFICER RECOMMENDATION/COUNCIL DECISION

134/23 Moved Cr Radford

Seconded Cr Egerton-Warburton

1. That Council acknowledges that its Licence agreement with the Kojonup Men’s Shed Inc. (Men’s Shed) has expired and approves continued waiving of a rent fee (retrospective from 01 July 2023) for the men’s shed premises until such time that a new men’s shed is ready for occupation by the Kojonup Men’s Shed Inc.

2. That Council requests that the Chief Executive Officer drafts a new Licence agreement in readiness for the Kojonup Men’s Shed Inc.’s tenancy of the new men’s shed, for Council and Men’s Shed consideration.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

#### 9.2 KEY PILLAR ‘ECONOMICS’ REPORTS

#### 9.3 KEY PILLAR ‘VISITATION’ REPORTS

## 12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Questions to the Manager Financial and Corporate Services, pertaining to the Monthly Financial Statements for the period ending 30 November 2023:

1. Could you outline what items "Transport" as seen on p.5 cover is defined as?

Response:

*Transport is the maintenance of Roads/Streets/Aerodromes.*

*The timing of road projects and receipt of invoices affects the year to date budget – it is a timing issue and at the moment the schedule of works is behind, a series of invoices have just been received and will impact the budget over the coming month.*

*Depreciation on Road Assets is \$3.37m which is a large portion of the budgeted amount.*

2. Can you explain the difference in 'Law, Order and Public Safety' and this month we have \$10.9k spent, against a budgeted figure of \$114k.

Response:

*There are no expenses for Community Emergency Services Manager (shared role) to date, decrease in fire hazard reduction and employment costs.*

3. With the Net Operating costs of the Cafe, under the Trading costs, do the figures also include long term repairs and maintenance as well as normal operating costs? For instance, item 8546, Minor equipment and repairs (\$7k), 8554, Other minor expenses (\$10.8K), and 8557, Cafe Building Maintenance (\$22.6k). These three items add up to \$40.6k.

Response:

*8546 – Minor Equipment & Repairs – this is mostly allocated to refrigeration and plumbing repairs.*

*8557 – Café Building Maintenance – yearly structural maintenance and set up costs of café and a new floors etc.*

*8554 – Other Minor Expenses – all cleaning products and non-food items.*

4. It's good to see that the Grounds Maintenance costs are mostly at or under budget but I see Piesse Park with \$9k spent against a budget of \$4k (Item 8422), KP Rose Maze \$20.7k spent against a budget of \$12.2k (8174).

Response:

*Parks and Gardens staff – will need to query this with the Senior Horticulturist.*

5. Also the Kodja Place, has a Cost of Goods, products for sale I assume, at \$26k (8444) and further down Retail Sales at \$28.2k (8243). I assume there are other items that are not sold, or maybe it is a seasonal affect with stocking up for Christmas.

Response:

*That is correct, the Kodja Place shop has been replenishing and stocking up for Christmas sales.*

6. Building Admin salaries (8552) has \$26k spent against a budgeted figure of \$10.7k.

Response: *Building Maintenance Officer wages and in addition to paying out previous Building Maintenance Officer's leave entitlements.*

7. Wash down bay repairs \$13.8k. What happened here?

Response:

*A new pump was purchased and installed at the wash bay; CGS Engineers repaired the backing frame and mesh. Also associated with an insurance claim.*

8. Could you also itemise the \$5.26k spent on the Sale Yard maintenance (8800)?

Response:

*Spraying - \$1,363.00 and the remainder to Liquid Salvage to pump out liquid waste before installing new pump.*

All that said, the financial results look good to date overall, but I note that the big ticket items of depreciation have not yet been brought to book because of auditing requirements and this fact makes the bottom line on many categories look better than they really are, given that depreciation is an unavoidable expense and will come eventually. Perhaps it should be in a separate category.

Response:

*Unfortunately, the depreciation cannot be separated but a cash flow report, which is planned, will assist with understanding the bottom line better.*



## 9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

### 9.4.1 FINANCIAL MANAGEMENT – MONTHLY FINANCIAL STATEMENTS (OCTOBER AND NOVEMBER 2023)

<b>AUTHOR</b>	Jill Johnson – Manager Financial and Corporate Services
<b>DATE</b>	Wednesday, 6 December 2023
<b>FILE NO</b>	FM.FNR.2
<b>ATTACHMENT(S)</b>	9.4.1.1 – Monthly Financial Statements 1 to 31 October 2023 9.4.1.2 – Monthly Financial Statements 1 to 30 November 2023

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to note the Monthly Financial Statements for the periods ending 31 October 2023 and 30 November 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 Statements of Financial Activity for the period 1 July 2023 to 30 November 2023 represents three (5) months, or 41% of the year.

The following items are worthy of noting:

- Closing surplus position of \$6,045,248.
- Capital expenditure achieved 19.1% of budgeted projects.
- Cash holdings of \$9,715m of which \$3.454m is held in cash backed reserve accounts and \$6.261 is unrestricted cash.
- Rates debtors outstanding equate to 29% of total rates raised for 2023/2024.
- 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

D L Consulting – Monthly Financial Statements

**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**

135/23 Moved Cr Wieringa                      Seconded Cr Egerton-Warburton  
That the monthly financial statements for the periods ending 31 October 2023 and 30  
November 2023, as attached, be noted.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.2 MONTHLY PAYMENTS LISTINGS – 1 TO 31 OCTOBER 2023 AND 1 TO 30 NOVEMBER 2023

AUTHOR	Tonya Pearce – Finance and Rates Officer
DATE	Tuesday, 05 December 2023
FILE NO	FM.AUT.1
ATTACHMENT	9.4.2.1 – Monthly Payments Listing - 1 to 31 October 2023 9.4.2.2 – Monthly Payments Listing - 1 to 30 November 2023

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

To receive the list of payments covering the months of October and November 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**

136/23 Moved Cr Egerton-Warburton                      Seconded Cr Mathwin  
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 October 2023		TO – 30 November 2023
Municipal Cheques	14370-14373	\$27,390.85
EFTs	32828 - 33236	\$1,739,312.31
Direct Debits		\$1,336,795.35
<b>Total</b>		<b>\$3,103,498.51</b>

be received.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.3 SHIRE OF KOJONUP CAT REPEAL LOCAL LAW 2024 AND SHIRE OF KOJONUP CATS LOCAL LAW 2024

AUTHOR	Stephanie Swain – Senior Ranger
DATE	Tuesday, 5 December 2023
FILE NO	LE.LCL.3
ATTACHMENT(S)	9.4.3.1 – Proposed <i>Shire of Kojonup Cats Local Law 2024</i> – Draft 9.4.3.2 – Proposed <i>Shire of Kojonup Cat Repeal Local Law 2024</i> – Draft 9.4.3.3 - Attachment - Ordinary Council Meeting Minutes - 26 September 2023 excerpt - 9.4.3 – <i>Shire of Kojonup Cat Local Law 2023</i> 9.4.3.4 - Email correspondence received from Department of Local Government, Sport and Cultural Industries – 3 November 2023

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b>                  To be <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to consider the amended *Shire of Kojonup Cats Local Law 2024* and *Shire of Kojonup Repeal Cat Local Law 2024* for proposal and public consultation.

**BACKGROUND**

At its Ordinary Meeting held on 18 April 2023, Council resolved to propose the *Shire of Kojonup Cats Local Law 2023* and the *Shire of Kojonup Repeal Cat Local Law 2023* in conjunction with an agreed undertaking with the Joint Standing Committee on Delegated Legislation (JSCDL).

The *Shire of Kojonup Repeal Cat Local Law 2023* and the *Shire of Kojonup Cats Local Law 2023* were proposed with the following purpose and effect:

***SHIRE OF KOJONUP CAT REPEAL LOCAL LAW 2023***

***PURPOSE:*** To repeal the *Shire of Kojonup Cat Local Law 2022*.

***EFFECT:*** The local law will be revoked and abrogated.

### **SHIRE OF KOJONUP CATS LOCAL LAW 2023**

**PURPOSE:** *To provide additional controls and management of matters relating to cats that are not specified in the Cat Act 2011, and to further promote and encourage responsible cat ownership.*

**EFFECT:** *The effect of this local law is to provide a framework for the control of nuisance cats, cat management facilities and limits on the number of cats permitted to be kept, in line with the provisions contained within the Cat Act 2011 and the Local Government Act 1995.*

Further background on the *Shire of Kojonup Cat Local Law 2023* and *Shire of Kojonup Cat (Repeal) Local Law 2023* is detailed in the Shire of Kojonup (Shire) 26 September 2023 Ordinary Council Meeting minutes excerpt attached (9.4.3.3).

At Council's Ordinary Council Meeting held 26 September 2023, the amended proposed Local Laws were presented to Council where they were endorsed for re-advertisement. On Thursday, 12 October 2023, the Local Laws were publically advertised for a period of 6 weeks.

During this second round of public consultation, the Shire received further comment from the Department of Local Government, Sport and Cultural Industries (DLGSCI) dated 3 November 2023 (attachment 9.4.3.4). These comments suggest further amendments and are excerpted below:

*'Cat Repeal Local Law 2023*

*The Department did not identify any issues regarding this local law.*

*Cat Local Law 2023*

#### **1. Minor Edits**

- *Clause 1.4 can be deleted, as the Shire is already repealing this local law via the Cat Repeal Local Law 2023. Alternatively, if this clause is retained, the repeal local law is unnecessary.*
- *Clause 1.5:*
  - *In the definition of "Act" change the citation to italics.*
  - *Remove the capital letters from all definitions except those in which a capital is required (e.g. Act, CEO, Local Government).*
  - *In the definition of nuisance at the end of paragraph (b) insert "and".*
  - *Create a definition for "children's playground".*
- *Clause 3.3: Change "clause 4.2" to "clause 3.2".*
- *Clause 3.4: In subclause (2) change "clause 4.3" to "clause 3.3".*
- *Clause 3.6(1)(a): Change "clause 4.8" to "cause 3.7".*
- *Clause 4.4: Update the cross references.*
- *Clause 5.2: Change "section 6.1" to "clause 5.1".*
- *Schedule 2: In the second column, change "4.7(3)" to "3.7(3)".*
- *Replace all instances of "shall" with "must".'*

The DLGSCI also noted that the Shire only met the minimum requirements of the public advertisements as per the *Local Government Act 1995*, and mentioned the following:

*'Public notice*

*The Shire has provided sufficient evidence of public notice as required by the local law checklist.*

*However, the Shire should be aware that the Act requires several kinds of notice to be issued in order for "local public notice" to have occurred (e.g. notice on website). The Shire should ensure that these additional elements have also been met.'*

No further comments or submissions surrounding the proposed local laws were received.

#### COMMENT

These Local Laws have been previously referred to as 2023 local laws; however, as their gazettal will now occur in 2024, they have been updated and from hereon will be referred to as 2024 local laws. The attached draft local laws have also been updated to 2024.

All suggestions for amendments made by the DLGSCI have been implemented into the draft *Shire of Kojonup Cats Local Law 2024* and *Shire of Kojonup Repeal Cat Local Law 2024* (as attached at 9.4.3.1 and 9.4.3.2) for consideration.

As suggested by the DLGSCI, a definition of 'Children's Playground' was inserted into the *Shire of Kojonup Cats Local Law 2024* as follows:

*'Children's playground means an outdoor area designated for children's play; and is inclusive of any sandpit area, playground equipment or within any fenced playground boundary;'*

The afore-mentioned amendments (mainly the removal of Clause 1.4 and the insertion of a definition for 'Children's Playground') being made to the draft *Shire of Kojonup Cats Local Law 2024* represent what are considered to be significant changes to what was initially proposed to Council on 26 September 2023.

The Shire also recognises that the Joint Standing Committee on Delegated Legislation (JSCDL) may note that, without having the *Shire of Kojonup Cats Local Law 2024*, *Shire of Kojonup Cat (Repeal) Local Law 2024* and the *Shire of Kojonup Parking (Amendment) Local Law 2024* advertised on the Shire website for the entire 6 week consultation period, may affect the legislative process and their decision to support the Local Laws.

This, in turn, requires Council to re-advertise the proposed local laws, inclusive of the amendments, for a period of no less than 6 (six) weeks as per Section 3.12(3) of the *Local Government Act 1995*.

#### CONSULTATION

Minister for Local Government, Sport and Cultural Industries  
Department of Local Government, Sport and Cultural Industries

UNCONFIRMED



**STATUTORY REQUIREMENTS**

**Local Government Act 1995**

Section 3.12. Procedure for making local laws:

*(1) In making a local law a local government is to follow the procedure described in this section, in the sequence in which it is described.*

*(2A) Despite subsection (1), a failure to follow the procedure described in this section does not invalidate a local law if there has been substantial compliance with the procedure.*

*(2) At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner.*

*(3) The local government is to —*

*(a) give local public notice stating that —*

*(i) the local government proposes to make a local law the purpose and effect of which is summarized in the notice; and*

*(ii) a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and*

*(iii) submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given; and*

*(b) as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister; and*

*(c) provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.*

*[(3a) deleted]*

*(4) After the last day for submissions, the local government is to consider any submissions made and may make the local law\* as proposed or make a local law\* that is not significantly different from what was proposed. \* Absolute majority required.*

*(5) After making the local law, the local government is to publish it in the Gazette and give a copy of it to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister.*

*(6) After the local law has been published in the Gazette the local government is to give local public notice —*

*(a) stating the title of the local law; and*

*(b) summarizing the purpose and effect of the local law (specifying the day on which it comes into operation); and*

*(c) advising that the local law is published on the local government's official website and that copies of the local law may be inspected at or obtained from the local government's office.*

(7) *The Minister may give directions to local governments requiring them to provide to the Parliament copies of local laws they have made and any explanatory or other material relating to them.*

(8) *In this section —  
making in relation to a local law, includes making a local law to amend the text of, or repeal, a local law.*

**Cat Act 2011 – Section 79**

**79. Local laws**

(1) *A local government may make local laws prescribing all matters that are required or permitted to be prescribed by a local law, or are necessary or convenient to be so prescribed, for it to perform any of its functions under this Act.*

(2) *A local law made under this Act does not apply outside the local government’s district unless it is made to apply outside the district under section 80.*

(3) *Without limiting subsection (1), a local law may be made as to one or more of the following—*

- (a) the registration of cats;*
- (b) removing and impounding cats;*
- (c) keeping, transferring and disposing of cats kept at cat management facilities;*
- (d) the humane destruction of cats;*
- (e) cats creating a nuisance;*
- (f) specifying places where cats are prohibited absolutely;*
- (g) requiring that in specified areas a portion of the premises on which a cat is kept must be enclosed in a manner capable of confining cats;*
- (h) limiting the number of cats that may be kept at premises, or premises of a particular type;*
- (i) the establishment, maintenance, licensing, regulation, construction, use, record keeping and inspection of cat management facilities;*
- (j) the regulation of approved cat breeders, including record keeping and inspection; and*
- (k) fees and charges payable in respect of any matter under this Act.*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Advertising costs are associated with the advertising and gazettal of the afore-mentioned local laws, for which there is provision within the budget at Chart of Account code 1922 - Advertising.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Failure to Fulfil Compliance Requirements (Statutory/Regulatory)	Inadequate compliance framework	Nil; however, governance calendar reminder system is in place	Nil
<i>Risk rating – Adequate</i>			
IMPLICATIONS			
Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

UNCONFIRMED

OFFICER RECOMMENDATION/COUNCIL DECISION

137/23 Moved Cr Radford                      Seconded Cr Mickle

That Council:

1. Endorses the *Shire of Kojonup Cat Repeal Local Law 2024* and the *Shire of Kojonup Cats Local Law 2024*, as presented, for proposal:

2. Pursuant to the *Local Government Act 1995* section 3.12(3) and (3a), and all other legislation enabling it, provides public notice that it proposes to make the *Shire of Kojonup Cat Repeal Local Law 2024* and the *Shire of Kojonup Cats Local Law 2024* with the following purpose and effect:

*SHIRE OF KOJONUP CAT REPEAL LOCAL LAW 2024*

*PURPOSE: To repeal the Shire of Kojonup Cat Local Law 2022.*

*EFFECT: The local law will be revoked and abrogated.*

*SHIRE OF KOJONUP CATS LOCAL LAW 2024*

*PURPOSE: To provide additional controls and management of matters relating to cats that are not specified in the Cat Act 2011, and to further promote and encourage responsible cat ownership.*

*EFFECT: The effect of this local law is to provide a framework for the control of nuisance cats, cat management facilities and limits on the number of cats permitted to be kept, in line with the provisions contained within the Cat Act 2011 and the Local Government Act 1995;*

3. Advertises the proposed local laws, as referred to in point 1 above, for a period of not less than 6 (six) weeks, with advertisements to appear in the Great Southern Herald, in the local newsletter, on Shire of Kojonup (Shire) Noticeboards and on the Shire website;

4. In accordance with the *Local Government Act 1995* section 3.12(3), advises the Minister for Local Government, Sport and Cultural Industries of the proposed local laws as referred to in Point 1 above; and

5. Considers public comments, if any, prior to consideration of adopting the proposed local laws as referred to in Point 1 above.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.4 SHIRE OF KOJONUP PARKING (AMENDMENT) LOCAL LAW 2024

AUTHOR	Stephanie Swain – Senior Ranger
DATE	Tuesday, 5 December 2023
FILE NO	LE.LCL.3
ATTACHMENT(S)	<p>9.4.4.1 – Proposed <i>Shire of Kojonup Parking Amendment Local Law 2024</i> - Draft</p> <p>9.4.4.2 – Proposed <i>Shire of Kojonup Parking Local Law 2022</i> (Consolidated version) - Draft</p> <p>9.4.4.3 – Attachment - Ordinary Council Meeting Minutes - 26 September 2023 - 9.4.3 - <i>Parking Local Law 2023</i></p> <p>9.4.4.4 - Email correspondence received from Department of Local Government, Sport and Cultural Industries – 3 November 2023</p>

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b>                  To be <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to consider the amended *Shire of Kojonup Parking (Amendment) Local Law 2024* for proposal and public consultation.

**BACKGROUND**

At its Ordinary Meeting held 18 April 2023, Council resolved to propose the *Shire of Kojonup Parking (Amendment) Local Law 2023* in conjunction with an agreed undertaking with the Joint Standing Committee on Delegated Legislation (JSCDL).

The *Shire of Kojonup Parking (Amendment) Local Law 2023* was presented with the following purpose and effect:

**SHIRE OF KOJONUP PARKING (AMENDMENT) LOCAL LAW 2023**

**PURPOSE:** *To amend certain provisions of the Shire of Kojonup Parking Local Law 2022.*

**EFFECT:** *To provide further clarity of the requirements specified in Clause 4.5 (Event Parking) for the Shire of Kojonup to provide public notice of upcoming events and implement time limits on parking facilities utilised under this clause as well as correct typographical errors.*

Further background on the *Shire of Kojonup Parking (Amendment) Local Law 2023* is detailed in the Shire of Kojonup 26 September 2023 Ordinary Council Meeting minutes excerpt attached (attachment 9.4.4.3).

At Council's Ordinary Council Meeting on 26 September 2023, the amended proposed Local Law was presented to Council where it was endorsed for re-advertisement. On Thursday, 12 October 2023, the Local Laws were publically advertised for a period of 6 weeks.

During this second round of public consultation, the Shire of Kojonup (Shire) received further comment from the Department of Local Government, Sport and Cultural Industries (DLGSCI) dated 3 November 2023 (attachment 9.4.4.4). These comments suggest further amendments and are excerpted below:

*Parking Amendment Local Law 2023*

1. *Minor Edits*

- *Amend clause 2.2 to read as follows:*
  - 2.2.1. *Clause 4.5 amended*
    - Insert new subclause into clause 4.5 as follows:*
      - (1) *In this clause –*
        - 'particular event' means an event at which entertainment is provided to the public on an irregular basis whether from an entertainment venue or from some other place;*
    - *Switch clause 2.2 and 2.3 around, so that clause 2.3 amendments occur first. Alternatively, merge clause 2.2 and 2.3 together and ensure the insertion of the new subclause (1) occurs after the previous subclause (1) is renumbered.*
    - *Reword clause 2.4 to correct syntax as follows:*
      - 2.4 *Clause 3.7(2)(b) amended*
        - In clause 3.7(2)(b) delete "either the driver of motor vehicle" and replace with "either the driver or a passenger in the motor vehicle".*
    - *Clause 2.5: The deletion of "is" in paragraph (a) still results in an issue where paragraphs (b) and (c) don't flow correctly. The Shire may wish to delete the first instance of "is" instead as this will result in all three paragraphs reading correctly.*
    - *Clause 2.8: After "delete" insert "all instances of".*

The DLGSCI also noted the Shire only met the minimum requirements of the public advertisements as per the *Local Government Act 1995*, and mentioned the following:

*'Public notice*

*The Shire has provided sufficient evidence of public notice as required by the local law checklist.*

*However, the Shire should be aware that the Act requires several kinds of notice to be issued in order for "local public notice" to have occurred (e.g. notice on website). The Shire should ensure that these additional elements have also been met.'*

No further comments or submissions surrounding this proposed local law were received.

#### COMMENT

This Local Law has been previously referred to as a 2023 local law; however, as its gazettal will now occur in 2024, it has been updated and from hereon will be referred to as a 2024 local law. The attached draft local laws have also been updated to 2024.

All amendments suggested by the DLGSCI have been incorporated into the newly proposed *Shire of Kojonup Parking (Amendment) Local Law 2024*; both this local law and the *Shire of Kojonup Parking Local Law 2022 (consolidated version)* (as attached at 9.4.4.1 and 9.4.4.2) for consideration.

The format style of the *Shire of Kojonup Parking (Amendment) Local Law 2024 (Local Law)* has also been modified to provide for consistency with the DLGSCI's suggestions.

The Shire recognises that these amendments are only minor and do not affect the rights, obligations or entitlements of the *Local Law* and, therefore, does not deem this *Local Law* to be significantly different to what was first proposed to Council on the 26 September 2023.

However, officers also recognise that the Joint Standing Committee on Delegated Legislation (JSCDL) may note that, without having the *Shire of Kojonup Parking (Amendment) Local Law 2023* advertised on the Shire website for the entire 6 week consultation period, this may affect the legislative process and their decision to support the *Local Law*.

This, in turn, requires Council to re-advertise the proposed local laws, inclusive of the amendments, for a period of no less than 6 (six) weeks as per Section 3.12(3) of *the Local Government Act 1995*.

#### CONSULTATION

Minister for Local Government, Sport and Cultural Industries  
Department of Local Government, Sport and Cultural Industries

#### STATUTORY REQUIREMENTS

##### *Local Government Act 1995*

Section 3.12. Procedure for making local laws:

(1) *In making a local law a local government is to follow the procedure described in this section, in the sequence in which it is described.*

(2A) *Despite subsection (1), a failure to follow the procedure described in this section does not invalidate a local law if there has been substantial compliance with the procedure.*

(2) *At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner.*

(3) *The local government is to —*

(a) *give local public notice stating that —*

(i) *the local government proposes to make a local law the purpose and effect of which is summarized in the notice; and*



*(ii) a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and*  
*(iii) submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given; and*

*(b) as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister; and*

*(c) provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.*

*[(3a) deleted]*

*(4) After the last day for submissions, the local government is to consider any submissions made and may make the local law\* as proposed or make a local law\* that is not significantly different from what was proposed. \* Absolute majority required.*

*(5) After making the local law, the local government is to publish it in the Gazette and give a copy of it to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister.*

*(6) After the local law has been published in the Gazette the local government is to give local public notice —*

*(a) stating the title of the local law; and*

*(b) summarizing the purpose and effect of the local law (specifying the day on which it comes into operation); and*

*(c) advising that the local law is published on the local government's official website and that copies of the local law may be inspected at or obtained from the local government's office.*

*(7) The Minister may give directions to local governments requiring them to provide to the Parliament copies of local laws they have made and any explanatory or other material relating to them.*

*(8) In this section —*

*making in relation to a local law, includes making a local law to amend the text of, or repeal, a local law.*

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Advertising costs are associated with the advertising and gazettal of the afore-mentioned local laws, for which there is provision within the budget at Chart of Account code 1922 - Advertising.



**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Failure to Fulfil Compliance Requirements (Statutory/Regulatory)	Inadequate compliance framework	Nil; however, governance calendar reminder system is in place	Nil
<i>Risk rating – Adequate</i>			
IMPLICATIONS			
Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

UNCONFIRMED

OFFICER RECOMMENDATION/COUNCIL DECISION

138/23 Moved Cr Egerton-Warburton                      Seconded Cr Radford

That Council:

1. Proposes the *Shire of Kojonup Parking (Amendment) Local Law 2024* and the *Shire of Kojonup Parking Local Law 2022*, as presented; and

2. Pursuant to the *Local Government Act 1995* section 3.12(3) and (3a), and all other legislation enabling it, provides public notice that it proposes to make the *Shire of Kojonup Parking (Amendment) Local Law 2024* and the *Shire of Kojonup Parking Local Law 2022* with the following purpose and effect:

SHIRE OF KOJONUP PARKING (AMENDMENT) LOCAL LAW 2024

PURPOSE: To amend certain provisions of the Shire of Kojonup Parking Local Law 2022.

EFFECT: To provide further clarity of the requirements specified in Clause 4.5 (Event Parking) for the Shire of Kojonup to provide public notice of upcoming events and implement time limits on parking facilities utilised under this clause as well as correct typographical errors.

3. Advertises the proposed local laws, as referred to in point 1 above, for a period of not less than 6 (six) weeks with advertisements to appear in the Great Southern Herald, the local newsletter circulating within the district, Shire of Kojonup (Shire) Notice Boards and on the Shire website;

4. In accordance with the *Local Government Act 1995* section 3.12(3), advises the Minister for Local Government, Sport and Cultural Industries of the proposed local laws, as referred to in Point 1 above; and

5. Considers public comments, if any, prior to consideration of adopting the proposed local laws as referred to in Point 1 above.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

**9.4.5 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES – 8 AUGUST 2023 AND 7 NOVEMBER 2023 AND ENDORSEMENT OF A DUAL FIRE CONTROL OFFICER WITH THE SHIRE OF WEST ARTHUR**

AUTHOR	Estelle Lottering – Project Manager and Community Services
DATE	Friday, 1 December 2023
FILE NO	ES.CIR.2
ATTACHMENT(S)	9.4.5.1 – BFAC Minutes – 8 August 2023 - Confirmed 9.4.5.2 – BFAC Minutes – 7 November 2023 – Unconfirmed 9.4.5.3 – Appointment of Dual Fire Control Officer for the 2023/2024 Fire Season

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the confirmed minutes of a BFAC meeting held 8 August 2023 and the unconfirmed minutes of a BFAC meeting held 7 November 2023 and endorse the appointment of a Dual Fire Control Officer from the Shire of West Arthur for the 2023/2024 fire season.

**BACKGROUND**

The BFAC is established under Section 67 of the *Bush Fires Act 1954* and plays an important role in the Council’s decision-making process. Minutes of these meetings are presented to Council to be received.

**COMMENT**

Confirmed minutes of BFAC meeting held 8 August 2023 and unconfirmed minutes of a BFAC meeting held 7 November 2023 are attached for Council to receive.

Correspondence is also attached, from the Shire of West Arthur, requesting endorsement of a Dual Fire Control Officer for the 2023/2024 fire season.

**CONSULTATION**

Members of the Bush Fire Advisory Committee.

**STATUTORY REQUIREMENTS**

Section 38, 40 & 67 of the *Bush Fires Act 1954*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
Risk Rating - <i>Adequate</i>			
IMPLICATIONS			
Under legislation, the Shire of Kojonup (Shire) may establish and maintain a BFAC. The risk of not having a BFAC is that Staff and Councillors do not necessarily possess the relevant knowledge or experience regarding bush fires. The Shire is reliant on the BFAC to be able to provide this knowledge and to support volunteer bush fire efforts, training and resourcing requirements in protecting community safety and assets.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

139/23 Moved Cr Radford

Seconded Cr Webb

1. That the confirmed minutes of a Bush Fire Advisory Committee meeting held 8 August 2023 be received.
2. That the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 7 November 2023 be received.
3. That Council endorses the appointment of Neil Morrell as a Dual Fire Control Officer with the Shire of West Arthur for the 2023/2024 fire season.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

UNCONFIRMED

#### 9.4.6 DELEGATION REGISTER – ANNUAL REVIEW

<b>AUTHOR</b>	Judy Stewart – Manager Governance and Administration
<b>DATE</b>	Monday, 3 December 2023
<b>FILE NO</b>	PE.AUT.2
<b>ATTACHMENT(S)</b>	9.4.6.1 Delegation Register – existing (2022) copy – showing changes

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to conduct an annual review of Council's Delegation Register (Register).

#### BACKGROUND

Section 5.46 (2) of the *Local Government Act 1995* requires that delegations be reviewed at least once every financial year. Council's Delegation Register was last reviewed by the Council in October 2022.

Council has resolved to adopt and delegate the functions referred to within the attached Delegations Register to the Chief Executive Officer (CEO). Under the *Local Government Act 1995*, the Council is only able to delegate to the CEO and the CEO may then on-delegate to other Officers. When a decision is made under delegation, it is as if that decision has been made by the Council.

Any changes made by Council between its annual reviews of the Register are amended in the Register immediately following the Council meeting wherein the change was resolved.

#### COMMENT

A review of the Delegation Register has been undertaken in accordance with the *Local Government Act 1995* to ensure that it contains the requirements for the Shire of Kojonup to function efficiently and to ensure good governance.

All managers and other relevant staff were given the opportunity to participate in the Register review.

A summary of delegations with recommended, consequential changes are as follows:

- ADMIN 018 – Donations to Local Groups or Individuals  
Addition of Chief Executive Officer (CEO) having delegated authority to determine waiving fees for community asset use when there is a benefit to the community or special groups.
- EMPL 004 – Staff Employment, Salaries & Contracts  
Addition of CEO having delegated authority to negotiate contracted positions with flexibility to package remuneration to suit recruitment requirements.
- FIN 001 – Payments from Municipal & Trust Fund  
Update of sub-delegation authority.
- RANGER 002 – Appointment of Authorised Persons  
Re-numbered to be RANGER 006 for logical sequencing of delegations.
- RANGER 003 – Institute Proceedings for Offences under the *Caravan Parks and Camping Grounds Act 1995*  
New delegation.
- RANGER 004 – Institute Proceedings for Offences under the *Litter Act 1979*  
New delegation.
- RANGER 005 – Institute Proceedings for Offences under the *Control of Vehicles (Off-Road Areas) Act 1978*  
New delegation.
- RANGER 006 – Appointment of Authorised Persons  
Re-numbering of RANGER 002 for logical sequencing of delegations.

#### CONSULTATION

Chief Executive Officer  
Manager Works and Services  
Manager Springhaven  
Manager Regulatory Services  
Manager Financial and Corporate Services  
Project Manager and Community Services  
Manager Kodja Place, Tourism and Marketing  
Finance and Payroll Officer  
Senior Ranger  
Works Administration Officer

#### STATUTORY REQUIREMENTS

The *Local Government Act 1995*, sections 5.42 to 5.46 and Regulation 19 of the *Local Government (Administration) Regulations 1996* relate to delegations.

Specifically, section 5.42 of the *Local Government Act 1995* allows for the delegation of some powers and duties from the Council to the CEO. Section 5.42 states:

(1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.

\*Absolute majority required.

A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

#### POLICY IMPLICATIONS

There are no policy implications for this report.

#### FINANCIAL IMPLICATIONS

This report or its recommendation does not in itself have a financial implication.

#### RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	Ineffective policies & processes; Ineffective monitoring of changes to legislation.	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
This report ensures legislative compliance and continues a framework of delegations to ensure that the Council and staff are aware of and are undertaking their respective roles and responsibilities.			

#### 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/COUNCIL DECISION

140/23 Moved Cr Egerton-Warburton Seconded Cr Mickle

That the Delegation Register dated December 2023, with amendments as presented, be adopted in accordance with section 5.42 of the *Local Government Act 1995*.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

UNCONFIRMED

#### 9.4.7 POLICY MANUAL REVIEW

<b>AUTHOR</b>	Judy Stewart – Manager Governance and Administration
<b>DATE</b>	Thursday, 4 November 2022
<b>FILE NO</b>	CM.POL.2
<b>ATTACHMENT(S)</b>	9.4.7.1 - Policy Manual – existing (November 2022) copy showing proposed changes

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting 12.3 SoK values and culture growth

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to conduct an annual review of Council's Policy Manual.

#### BACKGROUND

Council's Policy Manual is reviewed, in its entirety, on an annual basis and was last reviewed by Council in November 2022. Amendments to, and formation of, individual policies have been presented to Council for its consideration on an as needs basis in the interim, being incorporated into the Policy Manual at the time of amendment or formation.

#### COMMENT

The annual review of the Policy Manual has been undertaken by staff and proposed amendments are shown (tracked) in attachment 9.4.7.1. A summary of policies with recommended, consequential changes is as follows (other inconsequential changes include amendments relating to reviewing responsibilities [roles], updates to position titles, correction of double up [Policy 3.25]):

Policy 2.1.12 – COVID-19 Financial Hardship

- Deleted – no longer applicable.

Policy 2.2.6 – Salary Packaging

- Addition of wording to enable salary packaging flexibility for the CEO during the employee recruitment process.

Policy 2.2.7 – Staff Housing

- Updated to reflect contemporary local government recruitment practices as applicable to various roles throughout the organisation.

Policy 2.2.8 – Motor Vehicles – Officers

- Updated to reflect motor vehicle allocations as part of the local government recruitment process, delete and add conditions of use, and modify novated lease arrangements.

Policy 2.3.10 – Social Media

- Updates to roles authorised to administrate Shire Facebook pages.

Policy 3.1 – Code of Conduct

- Deleted - originally a Code of Conduct for Elected Members and Staff, superseded by Policy 3.25 Code of Conduct for Elected Members, Committee Members and Candidates

Policy 3.3 – Councillor Induction & Training

- Modified to remove references to training now covered by new Policy 3.28 – Councillors Continuing Professional Development

Policy 3.8 – Common Seal

- Update to guidelines for use of Common Seal to reflect role responsibility.

Policy 3.15 – Citizenship Ceremonies

- Updated to reflect all roles currently authorised to officiate at Citizenship Ceremonies.

Policy 3.20 – Motor Vehicle Use – Shire President

- Deleted to reflect current non-provision of a vehicle specifically allocated to the Shire President.

Policy 3.23 – Legal Representation Costs Indemnification

- Addition of Point 8 relating to not refusing a request for legal funding if the request is on reasonable grounds.

Policy 3.27 – Attendance at Events (Councillors and Chief Executive Officer)

- Addition of new policy, formed in accordance with s. 5.90A of the *Local Government Act 1995*.

Policy 3.28 – Councillors Continuing Professional Development

- Addition of new policy, formed in accordance with s. 5.128 of the *Local Government Act 1995*.

## CONSULTATION

Chief Executive Officer and Senior Management Team

Administration Staff via Administration Staff Meetings – review of a different policy on a regular basis to ensure relevance of content

## STATUTORY REQUIREMENTS

While policies have no legal status, it is considered best practice for local governments to have a set of policies that provide guidance to staff, effectively negating the need for staff to

constantly refer to Council. Council may adopt, amend or waive policies under Section 2.7 (2) of the *Local Government Act 1995*.

**POLICY IMPLICATIONS**

This item recommends amendments to several existing Council policies, as outlined under *Comment*.

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
8 - Errors, Omissions and Delays	Changes to legislation	Policies and Procedures	Nil
<i>Risk rating - Adequate</i>			
IMPLICATIONS			
Robust systems and controls, including guidance documents such as Council’s Policy Manual, reduce inconsistencies and risks associated with Shire operations. A lack of effective policies and processes can contribute to impulsive decision making (causes of compliance risk).			
Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

141/23 Moved Cr Wieringa                      Seconded Cr Mathwin

That the attached Shire of Kojonup Policy Manual, dated December 2023 and including amendments as presented, be adopted.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.8 TERMS OF REFERENCE – BUSH FIRE ADVISORY COMMITTEE

AUTHOR	Judy Stewart – Manager Governance and Administration
ATE	Sunday, 3 December 2023
FILE NO	GO.CNM.6
ATTACHMENT(S)	9.4.8.1 – Bush Fire Advisory Committee Terms of Reference - showing change

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

Council to consider updating its Terms of Reference (ToR) for its Bush Fire Advisory Committee (BFAC).

**BACKGROUND**

At its 21 November 2023 Ordinary Meeting, Council adopted reviewed Terms of Reference for its Advisory Committees including its BFAC.

**COMMENT**

Since its 21 November 2023 Ordinary Meeting, Councillors have expressed a desire to increase Councillor representation on its BFAC from two (2) Councillors to four (4) Councillors.

Attachment 9.4.8.1 shows the recommended change to Councillor representation on the BFAC, as above.

**CONSULTATION**

Chief Executive Officer

**STATUTORY REQUIREMENTS**

*Local Government Act 1995* – sections 5.8 to 5.25: Council meetings, committees and their meetings and electors' meetings

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
Risk rating - <i>Adequate</i>			
IMPLICATIONS			
Reviewing Terms of Reference allows Council to consider the ongoing relevance of its Committees, provides an opportunity to ensure that a Committee’s purpose continues to meet the needs of Council and the Community into the future, and lessens the risk of not identifying Community matters for consideration; particularly, within those Committees that include community membership.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Absolute Majority - establishing a committee and its terms of reference

**OFFICER RECOMMENDATION/COUNCIL DECISION**

142/23 Moved Cr Radford                      Seconded Cr Webb

That Council amends its Terms of Reference for its Bush Fire Advisory Committee by increasing Councillor representation from two (2) Councillors to four (4) Councillors.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.9 TERMS OF REFERENCE – ROADS AND TECHNICAL SERVICES ADVISORY COMMITTEE

AUTHOR	Grant Thompson – Manager Governance and Administration
ATE	Sunday, 3 December 2023
FILE NO	GO.CNM.6
ATTACHMENT(S)	9.4.9.1 – Roads and Technical Services Advisory Committee Terms of Reference

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

Council to consider creating an internal advisory committee with the Terms of Reference (ToR) for a Roads and Technical Services Advisory Committee (RTSAC).

**BACKGROUND**

Council has previously requested and demonstrated an interest in a roads liaison committee to be established as an avenue for transferring information to the Council on roads and technical services; in particular, the long term planning information regarding road formation and funding options.

**COMMENT**

Shire of Kojonup (Shire) officers are recommending a Roads and Technical Services Advisory Committee be established based on the presented ToR.

The RTSAC will be created to oversee and make recommendation to the Council on all matters pertaining to the long term planning of civil and technical services to assets and roads, and on all matters concerning the capital upgrades and to the maintenance of those assets. This includes roads and all civil or technical works.

There are no community members recommended for membership of the RTSAC; membership is recommended to be three (3) Councillors and two (2) proxy delegates for continuity.

The ToR for the new RTSAC are at attachment 9.4.9.1.

**CONSULTATION**

Shire President  
Briefing Sessions  
Manager Governance and Administration

**STATUTORY REQUIREMENTS**

*Local Government Act 1995* – sections 5.8 to 5.25: Council meetings, committees and their meetings and electors’ meetings

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
Risk rating - <i>Adequate</i>			
IMPLICATIONS			
Terms of Reference allows Council to consider the ongoing relevance of Committees, provides an opportunity to ensure that a Committee’s purpose continues to meets the needs of Council and the Community into the future, and lessens the risk of not identifying Community matters for consideration; particularly, within those Committees that include community membership.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Absolute Majority - establishing a committee and its terms of reference



OFFICER RECOMMENDATION/COUNCIL DECISION

143/23 Moved Cr Radford

Seconded Cr Webb

That Council creates a Roads and Technical Services Advisory Committee based on the presented Terms of Reference with representation from the following elected Councillors:

Cr Webb

Cr Radford

Cr Egerton-Warburton

Proxy Delegates

Cr Mathwin

Cr Mickle

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

UNCONFIDENTIAL

9.4.10 ADVISORY COMMITTEES OF COUNCIL – APPOINTMENT OF ELECTED MEMBERS FOLLOWING ELECTION

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Sunday, 3 December 2023
FILE NO	GO.CNM.9
ATTACHMENT(S)	9.4.10.1 – Advisory Committees of Council – Terms of Reference <b>UNDER SEPARATE COVER</b> 9.4.10.2 – Expression of Interest – Community Representative Position – Audit and Risk Committee

<p><b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b>                  To be <i>“The Cultural Experience Centre of the Great Southern”</i>                  STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

To review elected member representation on Council Advisory Committees following the October 2023 local government elections.

**BACKGROUND**

All appointments to committees, whether the person is an elected member, employee or community member, expired on 21 October 2023 in line with the local government election.

Since March 2004, the Council has dispensed with the structure of standing committees reporting to the Council each month in favour of a process where everything comes before the Council. Since this time, the Council has established an Audit and Risk Committee (required by legislation) and numerous formal advisory committees for specialist items and large projects.

At its Special Council Meeting held 7 November 2023, Council appointed Councillor delegates to External Organisations as follows:

*That Council appoints delegates to local and regional organisations as follows:*

(a) GREAT SOUTHERN ZONE OF WA LOCAL GOVERNMENT ASSOC.

Members President and Deputy President

Deputies Cr Egerton-Warburton and Cr Mathwin

(b) SOUTHERN LINK VROC (Voluntary Regional Organisation of Councils)

Members President and Deputy President

Deputy Cr Mathwin

GREAT SOUTHERN JOINT DEVELOPMENT ASSESSMENT PANEL

(\* subject to approval of the Minister for Planning)

Members Cr Bilney and Cr Egerton-Warburton

Deputy Cr Mickle and Cr Radford

(c) GREAT SOUTHERN REGIONAL ROAD GROUP

Member Cr Webb

Deputy Cr Radford

(d) GREAT SOUTHERN RECREATION ADVISORY GROUP

Member Cr Mickle

Deputy -

(e) GREAT SOUTHERN TREASURES

Member Cr Wieringa

CEO or the nominated delegate

(f) KOJONUP HOMES FOR THE AGED COMMITTEE

Member Cr Mathwin

Deputy Cr Mickle

(g) KODJA PLACE COMMUNITY FUND INC.

Member Shire President

Member Deputy Shire President

Proxy Cr Egerton-Warburton

At Council's 21 November 2023 Ordinary Meeting, the Terms of Reference for Council's Advisory Committee's were reviewed and amended where applicable. At this meeting, an Historical, Tourism and Cultural Committee was formed and the Springhaven Working Group was re-named Kojonup Aging in Place Committee.

The current Terms of Reference for Council's Advisory Committees are at attachment 9.4.10.1.

Councillors, at their 7 November 2023 Briefing Session, also discussed the formation of a committee to advise on Works and Services matters. The formation and terms of reference for this new committee are addressed previously in this agenda for Council's consideration.

#### COMMENT

Committee representation should be considered on the basis of equitable distribution amongst Councillors, utilisation of specific skills where appropriate, or to add diversity to existing groups to ensure the appropriate mix of skills are present.

The Act does not specifically mention anything about Deputies or proxies other than Deputy President and Deputy Presiding members. One of the pillars upon which the *Local Government Act 1995* is built, is for better decision-making and more efficient and effective local government (*Ref: Section 1.3 (2)*). Consequently, there is nothing that precludes Council from appointing deputies for each Committee.

#### FORMAL ADVISORY COMMITTEES

Established under the *Local Government Act 1995*, these Committees are an immediate extension of the Council. Each meeting shall be called, conducted and recorded in accordance with the Act (i.e. local public notice of meetings, public question time, Local Government (Council Meetings) Local Law 2020, formal minutes, etc.).

Minutes of these meetings will be presented to the Council and all recommendations are considered through a written report.

Formal Advisory Committees include:

Audit and Risk Committee  
Bush Fire Advisory Committee  
Kojonup Natural Resource Management (NRM) Advisory Committee  
Disability Access and Inclusion Committee

Earlier in this agenda (see Item 9.4.8), Council will have considered amending Councillor representation on its Bush Fire Advisory Committee (BFAC); Councillor representation on the BFAC will be dependent on the outcome of Item 9.4.8.

To date, one Expression of Interest has been received for a Community representative position on Council's Audit and Risk Committee; please see Under Separate Cover attachment 9.4.10.2.

#### **OTHER SHIRE COMMITTEES**

These Committees are less formal groups established by the Council. While they play an equally important advisory role to the Council's decision making process, they are not established in accordance with *Section 5.8* of the *Local Government Act 1995* and are deliberately less formal than the Advisory Committee's to better reflect the subject matter concerned.

Minutes of these meetings will be presented to the Council to ensure information flow.

Other Shire Committees include:

Kojonup Spring Advisory Committee  
Kojonup Aging in Place Committee  
Historical, Tourism and Cultural Committee  
Road and Technical Services Advisory Committee

The following Council Advisory Committee's were appointed Council and Employee delegates for the previous 2021 to 2023 term as follows:

#### *AUDIT AND RISK COMMITTEE*

*James Hope*  
*Roger House*  
*Cr Paul Webb*  
*Cr Roger Bilney*  
*Cr Alan Egerton-Warburton*  
*Cr Kevin Gale*

#### *BUSHFIRE ADVISORY COMMITTEE*

*Voting Members*  
*Cr Ned Radford*  
*Cr Paul Webb*

*The President of the Kojonup Bushfire Association;*  
*The Chief Bush Fire Control Officer;*  
*The Deputy Chief Bush Fire Control Officer;*  
*Senior Fire Control Officer (Zulu)*  
*Senior Fire control Officer (Zulu)*  
*Secretary of the Kojonup Bushfire Association*  
*Captain of the Volunteer Fire and rescue Service*

**KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE**

*Kath Mathwin*  
*Jennifer Edgerton-Warburton*  
*Cr Roger Bilney*  
*Cr Felicity Webb*

**DISABILITY ACCESS AND INCLUSION**

*Community members – Nick Trethowan, Cathy Shand and Goldie Hendricks;*  
*Community organisations – up to four Carers/Service providers who work with people covered by the DAIP and will be represented by one representative of each;*  
*Elected members:*  
*Cr Parminder Singh*  
*Cr Gale (proxy delegate)*  
*Chief Executive Officer or delegate will act as Chair;*

**KOJONUP SPRING ADVISORY COMMITTEE**

*Three (3) members from the Kojonup Aboriginal Corporation;*  
*Cr Cindy Wieringa;*  
*Cr Felicity Webb;*  
*Cr Alan Egerton Warburton;*

**SPRINGHAVEN WORKING GROUP**

*Cr Radford*  
*Cr Bilney*  
*Cr Egerton-Warburton*

**CONSULTATION**

Briefing Sessions – 7 November 2023

**STATUTORY REQUIREMENTS**

The appointment of members to Committees and their operation is set out in *Sections 5.8 to 5.25 of the Act and Regulations 14 to 14B of the Local Government (Administration) Regulations, 1995.*

A local government may, by absolute majority, establish Committees comprising of 3 or more persons, be it elected members, employees and/ or other persons, to exercise the powers and discharge the duties of the local government that can be delegated to committees.

Individual Councillors are entitled to be members of at least one committee, which comprises elected members only or elected members and employees.

*Section 5.10* allows the Shire President to be a member on any Committee that has an elected member and also the CEO (or their representative) to be on any Committee that has an employee as a member.

**POLICY IMPLICATIONS**

There are no known policy implications.

**FINANCIAL IMPLICATIONS**

There are no known financial implications.

**RISK MANAGEMENT IMPLICATIONS**

Nil

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

UNCONFIRMED

OFFICER RECOMMENDATION/COUNCIL DECISION

Moved Cr Mathwin

Seconded Cr Egerton-Warburton

1. That Council appoints the following membership to its Formal Advisory Committees as follows:

AUDIT AND RISK COMMITTEE

Community Member – Catherine Ivey

Community Member

Cr Mickle

Cr Mathwin

Cr Webb

Cr Bilney (Chairperson)

BUSHFIRE ADVISORY COMMITTEE

Voting Members

Cr Radford

Cr Webb

Cr Mathwin

Cr Bilney

The President of the Kojonup Bushfire Association

The Chief Bush Fire Control Officer

The Deputy Chief Bush Fire Control Officer

Senior Fire Control Officer (Zulu)

Senior Fire control Officer (Zulu)

Secretary of the Kojonup Bushfire Association

Captain of the Volunteer Fire and rescue Service

KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE

Community Member - None

Community Member

Community Member

Cr Egerton-Warburton

Cr Bilney

DISABILITY ACCESS AND INCLUSION

Community Member

Community Member

Community Organisation

Community Organisation

Elected members:

Cr Mickle

Cr Mathwin (proxy delegate)

Chief Executive Officer or delegate will act as Chair

AMENDMENT TO THE MOTION

144/23 Moved Cr Egerton-Warburton Seconded Cr Mickle

1. That the Terms of Reference for the Kojonup Spring Advisory Committee and the Historical, Tourism and Cultural Committee be amended to be two Council delegates each without a proxy delegate and that those two Council delegates for each Committee will be the same two people for both Committees.

2. That the above amendment to the Terms of Reference for the Kojonup Spring Advisory Committee and the Historical, Tourism and Cultural Committee be incorporated into this Motion.

CARRIED BY ABSOLUTE MAJORITY 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

THE SECOND DOT POINT OF THE AMENDMENT WAS INCORPORATED INTO THE FOLLOWING SECTION OF THE MOTION

2. That Council appoints the following membership to its other Shire Advisory Committees as follows:

KOJONUP SPRING ADVISORY COMMITTEE

Three (3) Members from the Kojonup Aboriginal Corporation

Two (2) Council Delegates:

Cr Wieringa

Cr Mickle

KOJONUP HISTORICAL, TOURISM AND CULTURAL COMMITTEE

Three (3) Community Members:

Ronice Blair

Barbara Hobbs

Two (2) Council Delegates:

Cr Wieringa

Cr Mickle

KOJONUP AGING IN PLACE COMMITTEE

External Independent Persons with relevant expertise (as determined by Council)

Cr Mathwin

Cr Egerton-Warburton

Cr Bilney

ROADS AND TECHNICAL SERVICES ADVISORY COMMITTEE

Cr Webb

Cr Radford

Cr Egerton-Warburton

Cr Mathwin (proxy delegate)

Cr Mickle (proxy delegate)



THE ORIGINAL MOTION INCORPORATING THE AMENDMENT WAS PUT

145/23 Moved Cr Mathwin                      Seconded Cr Egerton-Warburton

1. That Council appoints the following membership to its Formal Advisory Committees as follows:

**AUDIT AND RISK COMMITTEE**

Community Member – Catherine Ivey  
Community Member  
Cr Mickle  
Cr Mathwin  
Cr Webb  
Cr Bilney (Chairperson)

**BUSHFIRE ADVISORY COMMITTEE**

Voting Members  
Cr Radford  
Cr Webb  
Cr Mathwin  
Cr Bilney  
The President of the Kojonup Bushfire Association  
The Chief Bush Fire Control Officer  
The Deputy Chief Bush Fire Control Officer  
Senior Fire Control Officer (Zulu)  
Senior Fire control Officer (Zulu)  
Secretary of the Kojonup Bushfire Association  
Captain of the Volunteer Fire and rescue Service

**KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE**

Community Member - None  
Community Member  
Community Member  
Cr Egerton-Warburton  
Cr Bilney

**DISABILITY ACCESS AND INCLUSION**

Community Member  
Community Member  
Community Organisation  
Community Organisation  
Elected members:  
Cr Mickle  
Cr Mathwin (proxy delegate)  
Chief Executive Officer or delegate will act as Chair

2. That Council appoints the following membership to its other Shire Advisory Committees as follows:

**KOJONUP SPRING ADVISORY COMMITTEE**

Three (3) Members from the Kojonup Aboriginal Corporation

Two (2) Council Delegates:

Cr Wieringa

Cr Mickle

**KOJONUP HISTORICAL, TOURISM AND CULTURAL COMMITTEE**

Three (3) Community Members:

Ronice Blair

Barbara Hobbs

Sharon Malane

Two (2) Council Delegates:

Cr Wieringa

Cr Mickle

**KOJONUP AGING IN PLACE COMMITTEE**

External Independent Persons with relevant expertise (as determined by Council)

Cr Mathwin

Cr Egerton-Warburton

Cr Bilney

**ROADS AND TECHNICAL SERVICES ADVISORY COMMITTEE**

Cr Webb

Cr Radford

Cr Egerton-Warburton

Cr Mathwin (proxy delegate)

Cr Mickle (proxy delegate)

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr

**COUNCIL MOTION**

146/23 Moved Cr Egerton-Warburton Seconded Cr Webb

That the Chief Executive Officer readvertises and seeks nominations for Community members of Committees that did not receive nominations.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

COUNCIL DECISION

147/23 Moved Cr Mathwin

Seconded Cr Mickle

That Council appoints Cr Bilney as the Chairperson of the Kojonup Aging in Place Committee.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

UNCONFIRMED

9.4.11 LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC) MEETING MINUTES – 7 AUGUST 2023 AND 6 NOVEMBER 2023

AUTHOR	Estelle Lottering – Project Manager and Community Services
DATE	Monday, 4 December 2023
FILE NO	ES.MET.1
ATTACHMENT(S)	9.4.11.1 – Confirmed LEMC Meeting Minutes – 7 August 2023 9.4.11.2 – Unconfirmed LEMC Meeting minutes – 6 November 2023

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is to receive the confirmed minutes of LEMC Meeting held 7 August 2023 and the unconfirmed minutes of a LEMC meeting held 6 November 2023.

**BACKGROUND**

The LEMC is established under Section 38 of the *Emergency Management Act 2005* and plays an important role in the Council's decision-making process. Minutes of these meetings are presented to Council to be received.

**COMMENT**

All matters contained within the minutes are considered in this agenda item.

**CONSULTATION**

Members of the Local Emergency Management Committee.

**STATUTORY REQUIREMENTS**

Section 38 of the *Emergency Management Act 2005*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
<i>Risk Rating - Adequate</i>			
IMPLICATIONS			
Local governments are legislated to establish and maintain a LEMC. The risk of not having a LEMC would include lack of guidance for Staff, Councillors and relevant Community members who need to be able to work together under pressure in times of extreme stress should an emergency situation arise.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION/COUNCIL DECISION**

148/23 Moved Cr Radford                      Seconded Cr Wieringa

1. That the confirmed minutes of a Local Emergency Management Committee Meeting held 7 August 2023 be received.
2. That the unconfirmed minutes of a Local Emergency Management Committee Meeting held 6 November 2023 be received.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

9.4.12 JINGALUP GOLF COURSE - RESERVE 18033 - MANDATE REVOCATION

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Friday, 8 December 2023
FILE NO	R18033
ATTACHMENT(S)	9.4.12.1 – Email - Department of Planning, Lands and Heritage – Reserve 18033 9.4.12.2 – Email – A Caldwell – confirmation of Jingalup Golf Club being defunct 9.4.12.3 – Landgate – Reserve 18033

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
4. Performance	12. A High Performing Council	12.6 SOK Asset Management

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

To request the revocation of the Management Order on Reserve 18033 (Reserve) related to the Jingalup Golf Course.

**BACKGROUND**

As Council is aware, the Shire of Kojonup (Shire) is requesting the Management Order be lifted from Reserve 18033 in relation to the Jingalup Golf Club and transferred to the Shire due to the fact that the Jingalup Golf Club (Incorporated) is defunct and no longer exists. Currently, the golf course is not being managed and looked after.

**COMMENT**

Officers are recommending that the Council request the Management Order be lifted from Reserve 18033 (currently under the management of Jingalup Golf Club Inc.) with a view to the Shire eventually taking on the Management Order and responsibility of the Reserve on behalf of the Jingalup Community.

The Management Order will require the Shire at all times to be responsible for:

1. Use of the Reserve for the Designated Purpose and any activities or services to be carried out for the Designated Purpose;
2. Its care, control and management of the Reserve;
3. Use of the Infrastructure;
4. Any works to be done on the Reserve or to the Infrastructure;
5. Obtain and comply with all Authorisations required for any conduct, activity or use undertaken by the Management Body on the Reserve before that conduct, activity or use is undertaken;

6. Complying with the requirements of any other Written Law applicable to management of the land comprising the Reserve including the *Land Administration Act 1997*, *Local Government Act 1995*, *Bush Fires Act 1954*, *Wildlife Conservation Act 1950* and the *Environmental Protection Act 1986*.

#### **CONSULTATION**

Jingalup townsite Community

Council Briefing Sessions

Tanya McLean – Department of Planning, Lands and Heritage

R Radford - previous Jingalup Golf Club Treasurer

#### **STATUTORY REQUIREMENTS**

*Land Administration Act 1997*

*Bush Fires Act 1954*

*Wildlife Conservation Act 1950*

*Environmental Protection Act 1986*

*Local Government Act 1995*

#### **POLICY IMPLICATIONS**

There are no policy implications for this report other than identifying and establishing achievable and realistic goals and policies that meet mandatory ongoing governance and compliance of the Reserve.

#### **FINANCIAL IMPLICATIONS**

Upfront costs in this budget year of approximately \$20,000 is already budgeted and will be spent on securing the site and natural reserve activities such as weeding of the Reserve.

#### **RISK MANAGEMENT IMPLICATIONS**

Nil

#### **ASSET MANAGEMENT IMPLICATIONS**

The Shire will be responsible for the future management of the Reserve.

#### **VOTING REQUIREMENTS**

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

149/23 Moved Cr Webb

Seconded Cr Radford

That:

1. In the absence of an Agreement from the Jingalup Golf Club (now defunct), Council notes and supports the revocation of the Management Order on Reserve 18033 (Reserve) from the Jingalup Golf Club for transferral to the Shire of Kojonup (Shire) on an 'as is' basis;
2. Council instructs the Chief Executive Officer to:
  - a. prepare a Management Plan which addresses the Shire's financial, strategic, risk and asset management implications of the Reserve and which also enables Reserve 18033 to continue supplying water to the Jingalup community;
  - b. Request the Minister for Lands (Minister) to revoke the current Management Order to 'Jingalup Golf Club Inc', pursuant to section 50(2) of the *Land Administration Act 1997 (LAA)*, providing appropriate justification (due to the absence of agreement from the recorded management body) that revoking the Management order is in the public interest; and
3. Council approves a request to the Minister for transferral of the Management Order over Reserve 18033 to the Shire of Kojonup, pursuant to section 46 of the LAA and, if applicable, requests an amendment/change in Reserve purpose, pursuant to section 51 LAA.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Webb, Cr Egerton-Warburton, Cr Mathwin, Cr Mickle

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 4:31 pm.



ATTACHMENTS (SEPARATE)

6.1	6.1.1	Unconfirmed Minutes of an Ordinary Meeting of Council held on 21 November 2023
7.4	7.4.1	Cr Bilney – Western Australian Local Government Association (WALGA) Great Southern Zone meeting 24 November 2023
9.1.1	9.1.1.1	Excerpt from 20 October 2020 Ordinary Council Meeting Minutes
	9.1.1.2	Kojonup Community Men’s Shed Inc. – correspondence
	9.1.1.3	Excerpt from 27 July 2021 Ordinary Council Meeting Minutes
	9.1.1.4	Excerpt from 7 February 2023 Ordinary Council Meeting Minutes
	9.1.1.5	Excerpt from 28 February 2023 Special Council Meeting Minutes
	9.1.1.6	Excerpt from 16 May 2023 Ordinary Council Meeting Minutes
	9.1.1.7	Licence Agreement and Appendix A

UNDER SEPARATE COVER

9.4.1	9.4.1.1	Monthly Financial Statements – 1 to 31 October 2023
	9.4.1.2	Monthly Financial Statements – 1 to 30 November 2023
9.4.2	9.4.2.1	Monthly Payments Listing – 1 to 31 October 2023
	9.4.2.2	Monthly Payments Listing – 1 to 30 November 2023
9.4.3	9.4.3.1	Proposed Shire of Kojonup Cats Local Law 2023 – Draft
	9.4.3.2	Proposed Shire of Kojonup Cat Repeal Local Law 2023 – Draft
	9.4.3.3	Attachment - Ordinary Council Meeting Minutes - 26 September 2023 - 9.4.3 - Cat Local Law
	9.4.3.4	Email correspondence received from Department of Local Government, Sport and Cultural Industries – 3 November 2023
9.4.4	9.4.4.1	Proposed Shire of Kojonup Parking Amendment Local Law 2023 - Draft

	9.4.4.2	Proposed Shire of Kojonup Parking Local Law 2022 (Consolidated version) - Draft
	9.4.4.3	Attachment - Ordinary Council Meeting Minutes - 26 September 2023 - 9.4.3 - Parking Local Law
	9.4.4.4	Email correspondence received from Department of Local Government, Sport and Cultural Industries – 3 November 2023
9.4.5	9.4.5.1	BFAC Minutes – 8 August 2023 – Confirmed
	9.4.5.2	BFAC Minutes – 7 November 2023 – Unconfirmed
	9.4.5.3	Appointment of Dual Fire Control Officer for the 2023/2024 Fire Season
9.4.6	9.4.6.1	Delegation Register – existing (2022) copy – showing changes
9.4.7	9.4.7.1	Policy Manual – existing (November 2022) copy showing proposed changes
9.4.8	9.4.8.1	Bush Fire Advisory Committee Terms of Reference - showing changes
9.4.9	9.4.9.1	Roads and Technical Services Advisory Committee Terms of Reference
9.4.10	9.4.10.1	Advisory Committees of Council – Terms of Reference
UNDER SEPARATE COVER	9.4.10.2	Expression of Interest – Community Representative Position – Audit and Risk Committee
9.4.11	9.4.11.1	Confirmed LEMC Meeting Minutes – 7 August 2023
	9.4.11.2	Unconfirmed LEMC Meeting minutes – 6 November 2023
9.4.12	9.4.12.1	Email - Department of Planning, Lands and Heritage – Reserve 18033
	9.4.12.2	Email – A Caldwell – confirmation of Jinalup Golf Club being defunct
	9.4.12.3	Landgate – Reserve 18033



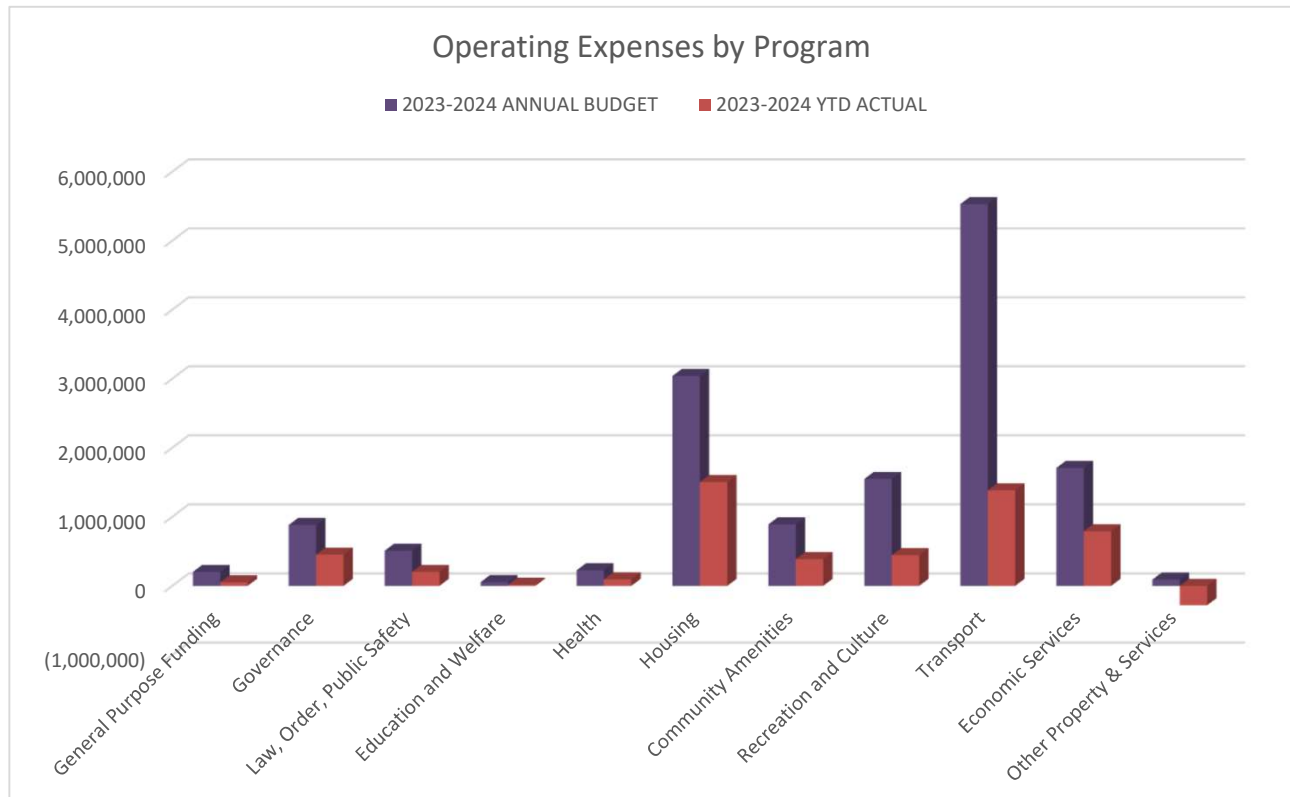
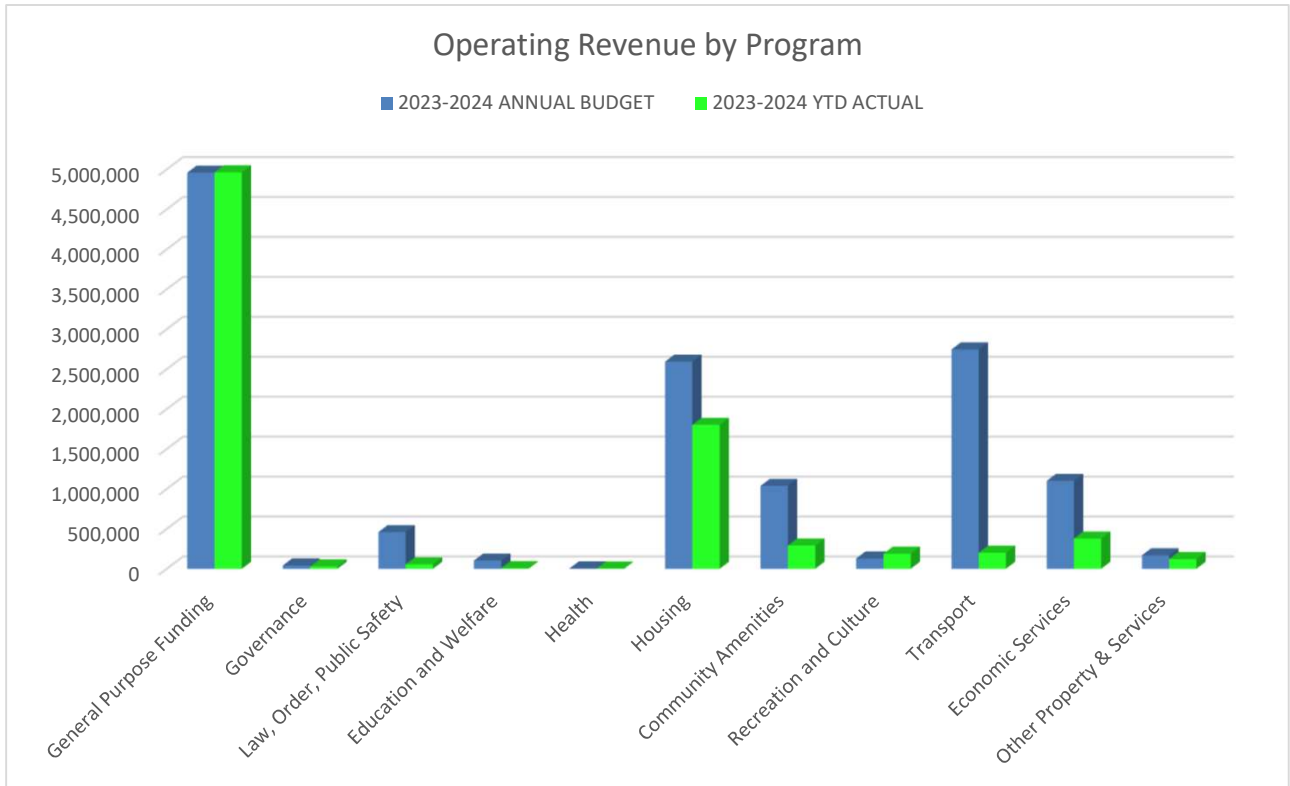
# MONTHLY FINANCIAL REPORT

**31 DECEMBER 2023**

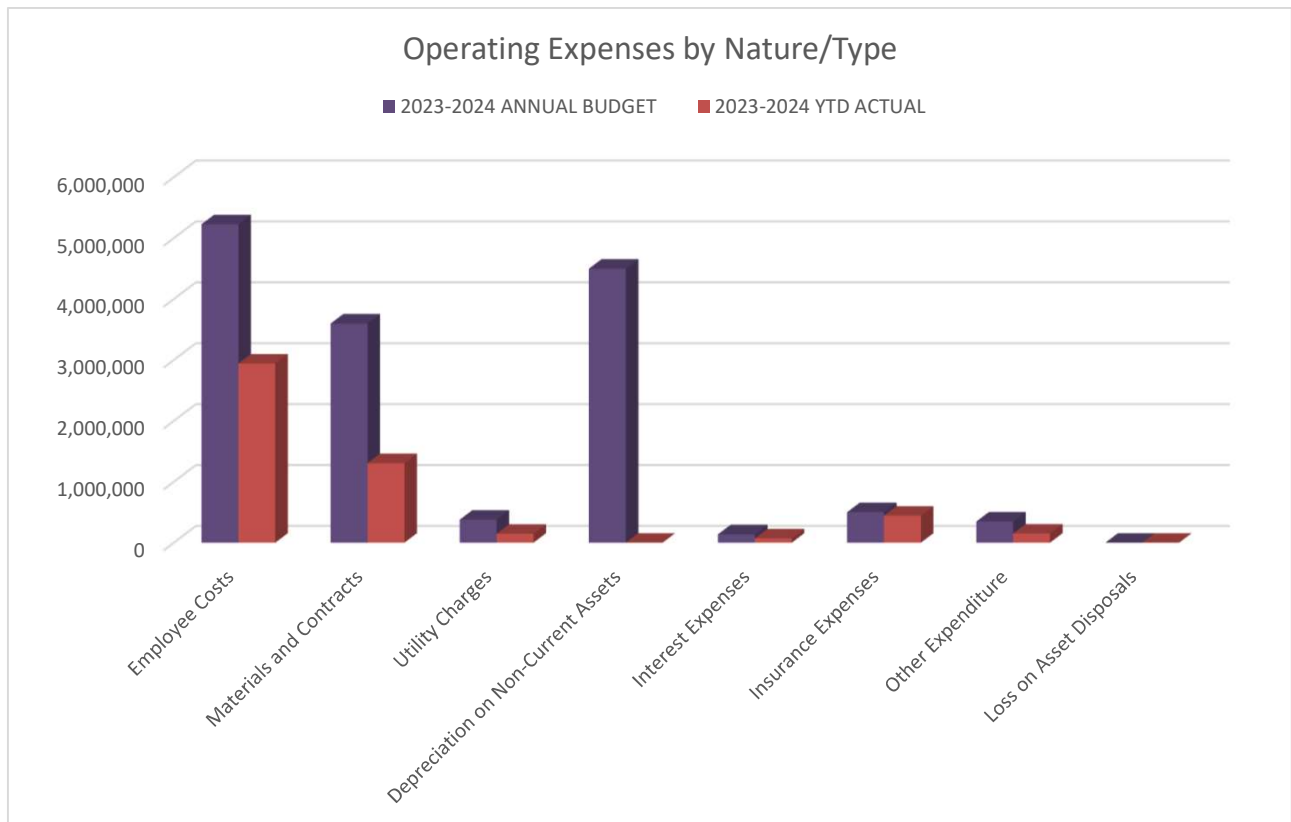
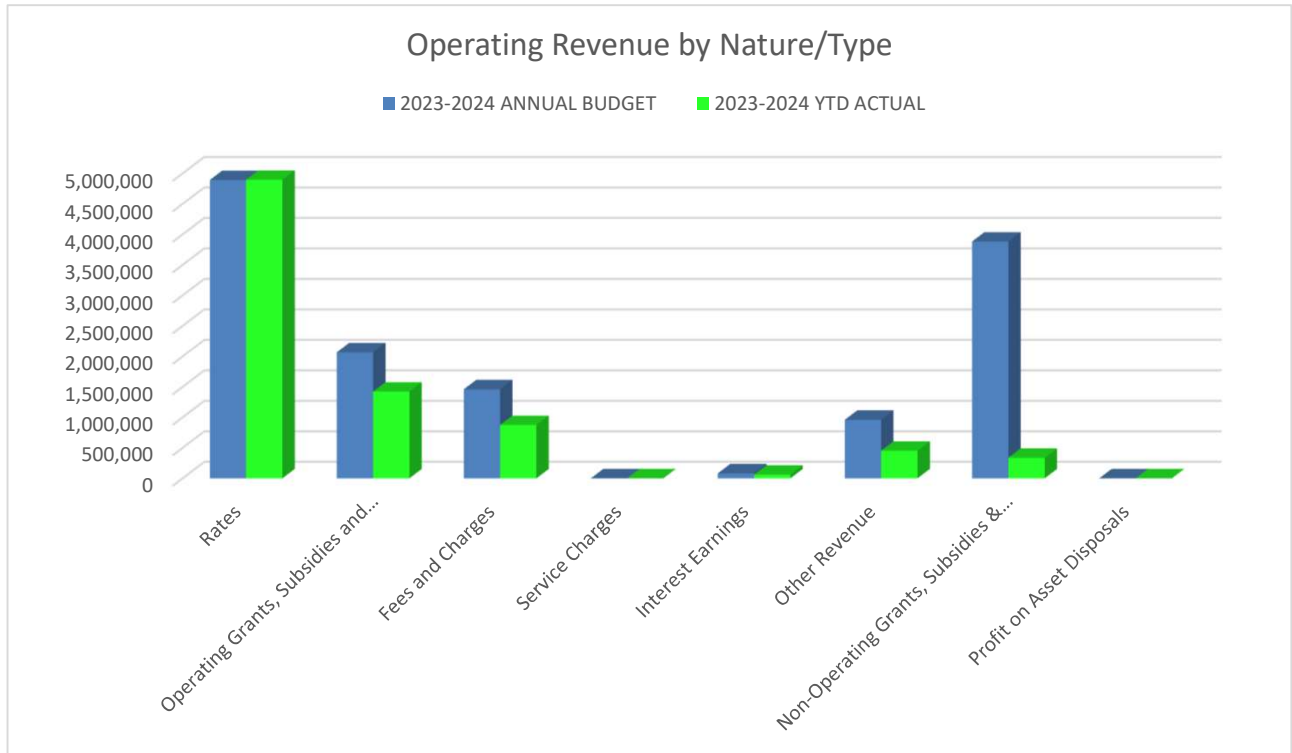
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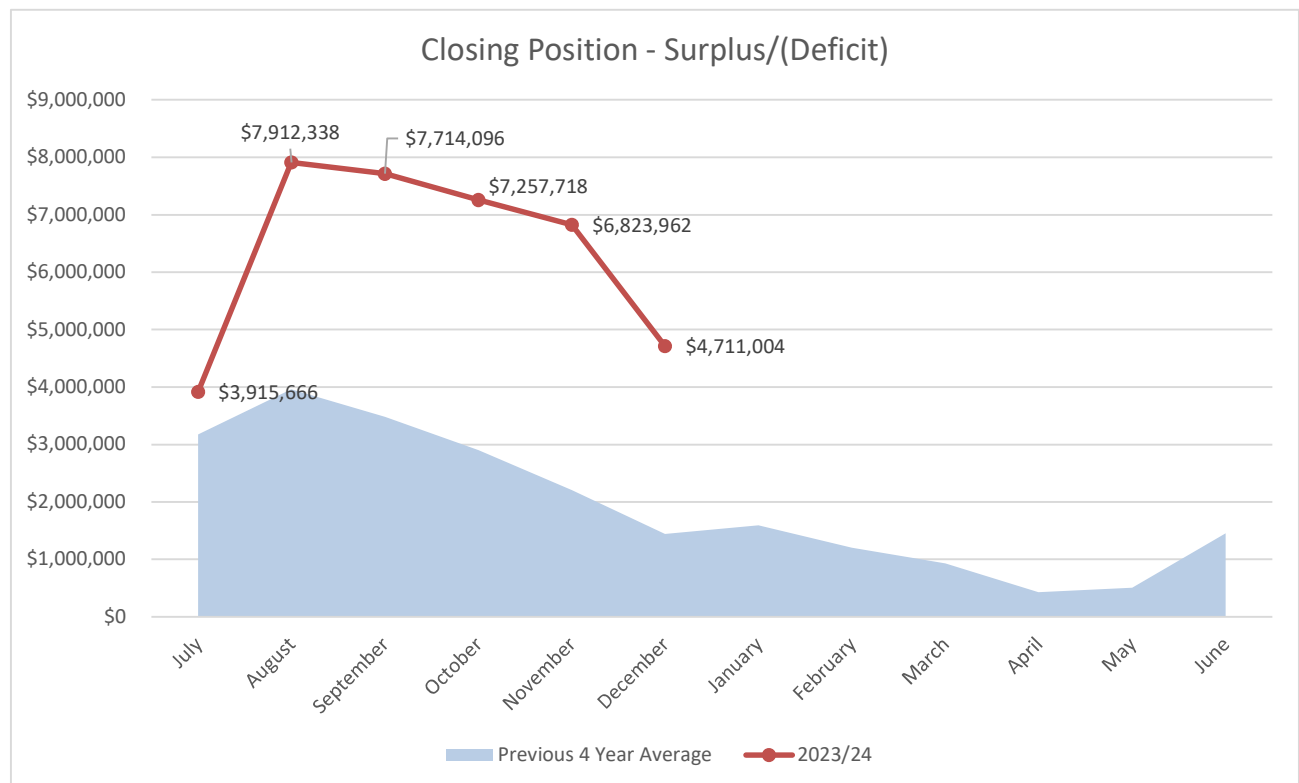
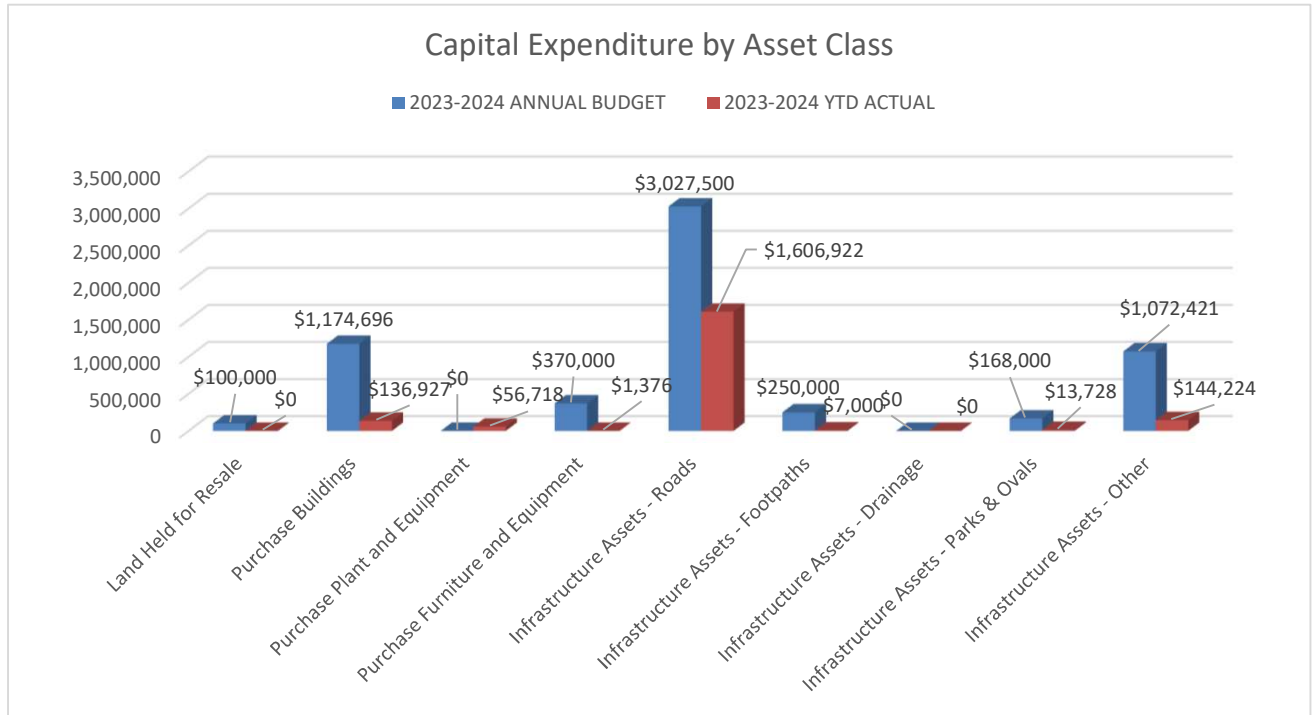
**SHIRE OF KOJONUP  
EXECUTIVE SUMMARY  
FOR THE PERIOD ENDING 31 DECEMBER 2023**



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



## SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 31 DECEMBER 2023



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

	<b>2023-2024 ANNUAL BUDGET</b>	<b>2023-2024 YTD BUDGET</b>	<b>2023-2024 YTD ACTUAL</b>
<b>EXPENDITURE (Excluding Finance Costs)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding	(201,589)	(62,376)	(50,781)
Governance	(882,169)	(484,025)	(452,343)
Law, Order, Public Safety	(508,738)	(295,990)	(201,878)
Education and Welfare	(54,217)	(29,212)	(15,350)
Health	(223,335)	(112,459)	(93,887)
Housing	(2,998,870)	(1,545,912)	(1,487,858)
Community Amenities	(890,212)	(490,254)	(386,818)
Recreation and Culture	(1,477,206)	(780,166)	(406,433)
Transport	(5,528,909)	(2,780,240)	(1,380,908)
Economic Services	(1,693,750)	(881,469)	(790,088)
Other Property and Services	(90,769)	(109,294)	279,490
<b>Operating Expenses</b>	<b>(14,549,764)</b>	<b>(7,571,396)</b>	<b>(4,986,852)</b>
<b>REVENUE</b>			
General Purpose Funding	4,959,041	4,932,956	4,962,526
Governance	41,840	22,670	29,757
Law, Order, Public Safety	187,550	117,234	50,647
Education and Welfare	2,750	1,375	7,734
Health	4,600	2,300	3,296
Housing	2,593,420	1,296,658	1,801,906
Community Amenities	298,945	283,194	291,793
Recreation and Culture	85,220	13,209	56,992
Transport	221,791	566,991	227
Economic Services	898,250	449,107	378,683
Other Property & Services	169,508	84,751	122,373
<b>Operating Revenue</b>	<b>9,462,915</b>	<b>7,770,446</b>	<b>7,705,935</b>
<i>Sub-total</i>	<b>(5,086,849)</b>	<b>199,050</b>	<b>2,719,082</b>
<b>FINANCE COSTS (INTEREST)</b>			
Law & Order	(9,038)		(9,038)
Health	(1,952)	(994)	(995)
Housing	(40,957)	(20,996)	(14,592)
Recreation & Culture	(70,559)	(38,078)	(37,976)
Transport	(1,875)	(957)	(957)
Economic Services	(13,537)	0	(6,931)
<b>Total Finance Costs</b>	<b>(137,918)</b>	<b>(61,025)</b>	<b>(70,488)</b>
<b>NON-OPERATING REVENUE</b>			
Law, Order & Public Safety	271,696	0	4,696
Education & Welfare	100,000	0	0
Housing	0	0	0
Community Amenities	739,833	0	0
Recreation & Culture	44,411	0	132,007
Transport	2,524,266	656,050	200,395
Economic Services	202,411	0	0
<b>Total Non-Operating Revenue</b>	<b>3,882,617</b>	<b>656,050</b>	<b>337,098</b>
<b>PROFIT/(LOSS) ON SALE OF ASSETS</b>			
Governance Loss	0		0
Housing - Loss	0	0	0
Other Property & Services - Loss	0	0	0
Other Property & Services - Profit	0	0	0
<b>Total Profit/(Loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET RESULT</b>	<b>(1,342,150)</b>	<b>794,075</b>	<b>2,985,693</b>
Changes in Revaluation Surplus			0
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,342,150)</b>	<b>794,075</b>	<b>2,985,693</b>

**"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)

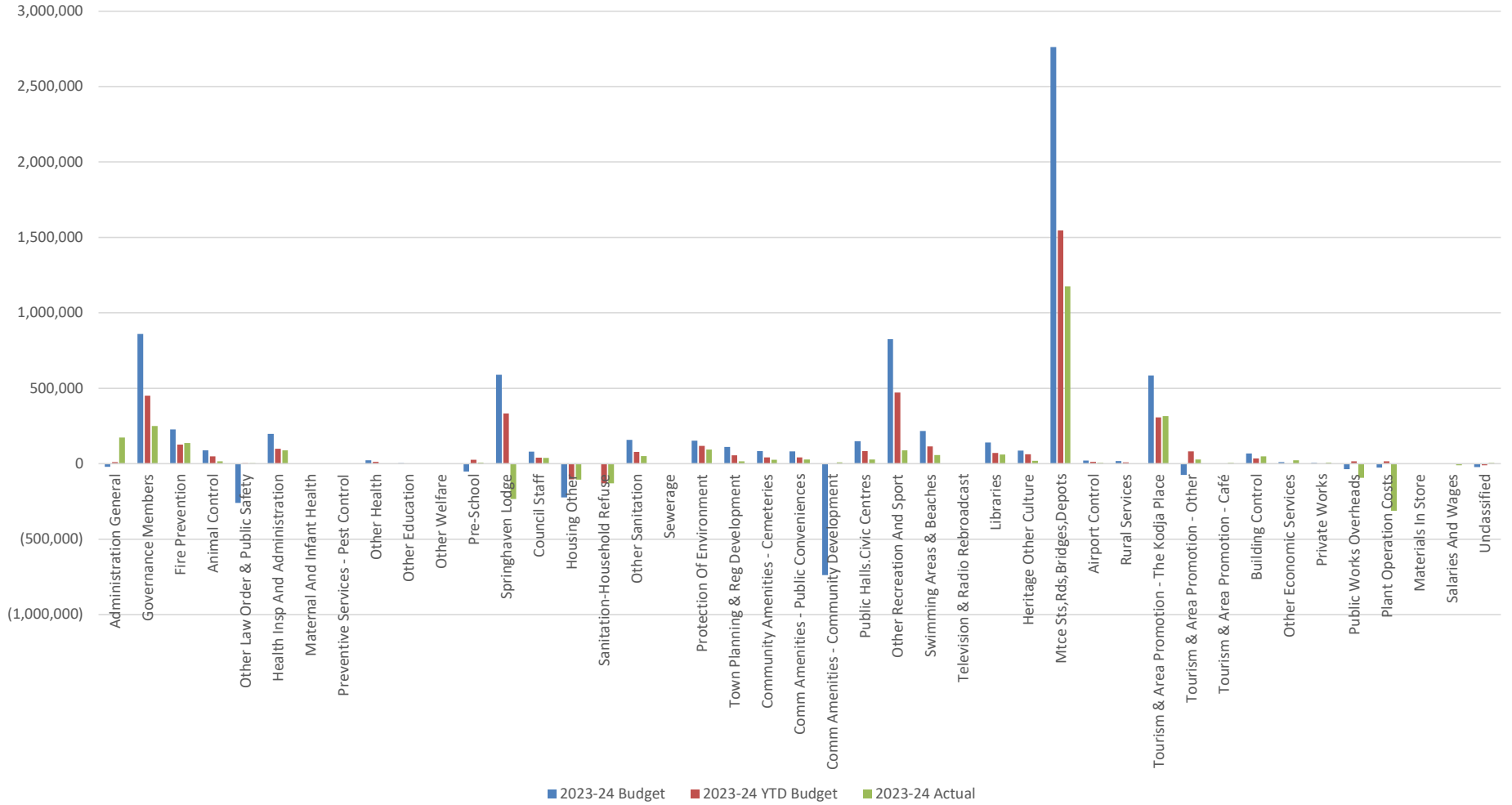


**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 31 DECEMBER 2023**

	<b>2023-2024 ANNUAL BUDGET</b>	<b>2023-2024 YTD BUDGET</b>	<b>2023-2024 YTD ACTUAL</b>
<b>Expenses</b>			
Employee Costs	(5,227,726)	(2,615,349)	(2,941,968)
Materials and Contracts	(3,597,906)	(1,816,470)	(1,305,527)
Utility Charges	(378,064)	(189,052)	(146,428)
Depreciation on Non-Current Assets	(4,497,915)	(2,248,868)	0
Interest Expenses	(137,918)	(70,063)	(70,488)
Insurance Expenses	(501,145)	(495,697)	(444,027)
Other Expenditure	(347,008)	(196,922)	(148,903)
	(14,687,682)	(7,632,421)	(5,057,340)
<b>Revenue</b>			
Rates	4,892,541	4,892,546	4,895,546
Operating Grants, Subsidies and Contributions	2,067,218	1,133,431	1,422,618
Fees and Charges	1,460,385	862,091	874,718
Service Charges	0	0	0
Interest Earnings	82,500	44,909	59,947
Other Revenue	960,271	477,467	453,105
	9,462,915	7,410,446	7,705,935
	(5,224,767)	(221,975)	2,648,595
Non-Operating Grants, Subsidies & Contributions	3,882,617	1,016,050	337,098
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	3,882,617	1,016,050	337,098
<b>Net Result</b>	<b>(1,342,150)</b>	<b>794,075</b>	<b>2,985,693</b>
<b>Other Comprehensive Income</b>			
Changes on revaluation of non-current assets	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,342,150)</b>	<b>794,075</b>	<b>2,985,693</b>



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



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

	Note	2022-23 ACTUAL \$	2023-24 ACTUAL \$	Variance \$
<b>Current assets</b>				
Unrestricted Cash & Cash Equivalents		3,015,335	4,825,679	1,810,344
Restricted Cash & Cash Equivalents		3,003,938	4,353,938	1,350,000
Trade and other receivables		2,305,520	2,035,209	-270,312
ATO Receivables		0	70,822	70,822
Contract Assets		12,760	12,760	0
Inventories		15,878	100,490	84,612
Land Held for Resale		169,861	169,861	0
<b>Total current assets</b>		<b>8,523,292</b>	<b>11,568,758</b>	<b>3,045,466</b>
<b>Non-current assets</b>				
Trade and other receivables		110,473	110,473	0
LG House Unit Trust		101,862	101,862	0
Land Held for Resale		0	0	0
Land		2,281,424	2,281,424	0
Buildings		26,963,384	27,100,311	136,927
Furniture & Equipment		356,922	358,297	1,376
Plant & Equipment		3,965,701	4,011,510	45,809
Tools		797	797	0
Roads Infrastructure		93,153,303	94,760,226	1,606,922
Kerbing Infrastructure		2,684,095	2,684,095	0
Drainage Infrastructure		11,518,902	11,518,902	0
Bridges Infrastructure		5,793,354	5,793,354	0
Footpaths Infrastructure		1,110,450	1,117,450	7,000
Parks Infrastructure		2,469,820	2,477,548	7,728
Other Infrastructure		5,898,884	6,049,108	150,224
<b>Total non-current assets</b>		<b>156,409,372</b>	<b>158,365,357</b>	<b>1,955,985</b>
<b>Total assets</b>		<b>164,932,664</b>	<b>169,934,115</b>	<b>5,001,452</b>
<b>Current liabilities</b>				
Trade and other payables		2,433,002	4,084,629	-1,651,627
ATO Liabilities		153,272	-26,940	180,213
Contracts Liability		819,547	1,598,261	-778,714
Interest-bearing loans and borrowings		447,038	212,669	234,369
Provisions		786,161	786,161	0
<b>Total current liabilities</b>		<b>4,639,020</b>	<b>6,654,779</b>	<b>-2,015,759</b>
<b>Non-current liabilities</b>				
Interest-bearing loans and borrowings		4,988,863	4,988,863	0
Non-Current Payables		0	0	0
Provisions		176,707	176,707	0
<b>Total non-current liabilities</b>		<b>5,165,569</b>	<b>5,165,569</b>	<b>0</b>
<b>Total liabilities</b>		<b>9,804,589</b>	<b>11,820,348</b>	<b>-2,015,759</b>
<b>Net assets</b>		<b>155,128,074</b>	<b>158,113,767</b>	<b>2,985,693</b>
<b>Equity</b>				
Retained surplus		71,068,011	69,718,011	-1,350,000
Net Result		0	2,985,693	2,985,693
Reserve - asset revaluation		81,056,126	81,056,126	0
Reserve - Cash backed		3,003,938	4,353,938	1,350,000
<b>Total equity</b>		<b>155,128,074</b>	<b>158,113,767</b>	<b>2,985,693</b>

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 DECEMBER 2023**

	2023-2024 ANNUAL BUDGET	2023-2024 YTD BUDGET (a)	2023-2024 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
<b>OPERATING REVENUE</b>						
Rates	\$ 4,892,541	\$ 4,892,546	\$ 4,895,546	Within Threshold	Within Threshold	
Operating Grants and Subsidies	2,067,218	1,133,431	1,422,618	289,187	25.51%	▲
Fees and Charges	1,460,385	862,091	874,718	12,627	Within Threshold	
Interest Earnings	82,500	44,909	59,947	15,037	33.48%	▲
Profit on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Revenue	960,271	477,467	453,105	(24,362)	Within Threshold	
	<b>9,462,915</b>	<b>7,410,446</b>	<b>7,705,935</b>			
<b>LESS OPERATING EXPENDITURE</b>						
Employee Costs	(5,227,726)	(2,615,349)	(2,941,968)	(326,619)	(12.49%)	▼
Materials & Contracts	(3,597,906)	(1,816,470)	(1,299,117)	517,353	28.48%	▲
Utilities	(378,064)	(189,052)	(146,428)	42,624	22.55%	▲
Depreciation on Non-Current Assets	(4,497,915)	(2,248,868)	0	2,248,868	100.00%	▲
Interest Expense	(137,918)	(70,063)	(70,488)	Within Threshold	Within Threshold	
Insurances	(501,145)	(495,697)	(444,027)	51,671	10.42%	▲
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(347,008)	(196,922)	(155,312)	41,609	21.13%	▲
	<b>(14,687,682)</b>	<b>(7,632,422)</b>	<b>(5,057,340)</b>			
<i>Increase/Decrease</i>	<b>(5,224,767)</b>	<b>(221,975)</b>	<b>2,648,595</b>			
<b>ADD</b>						
Movement in Springhaven Bonds	0	0	1,350,000	1,350,000	0.00%	
Profit on the disposal of assets	0	0	0	Within Threshold	0.00%	
Loss on the disposal of assets	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	4,497,915	2,248,868	0	(2,248,868)	(100.00%)	▼
	<b>4,499,915</b>	<b>2,248,868</b>	<b>1,350,000</b>			
<i>Sub Total</i>	<b>(724,852)</b>	<b>2,026,892</b>	<b>3,998,595</b>			
<b>INVESTING ACTIVITIES</b>						
Land Held for Resale	(100,000)	(33,333)	0	33,333	(100.00%)	
Purchase Buildings	(1,174,696)	(412,696)	(136,927)	275,769	(66.82%)	
Purchase Plant and Equipment	0	0	(56,718)	(56,718)	0.00%	
Purchase Furniture and Equipment	(370,000)	(150,000)	(1,376)	148,624	(99.08%)	
Infrastructure Assets - Roads	(3,027,500)	(1,698,250)	(1,606,922)	91,328	Within Threshold	
Infrastructure Assets - Footpaths	(250,000)	0	(7,000)	Within Threshold	0.00%	
Infrastructure Assets - Drainage	0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Parks & Ovals	(168,000)	(94,000)	(13,728)	80,272	(85.40%)	
Infrastructure Assets - Other	(1,072,421)	(315,503)	(144,224)	171,279	(54.29%)	
Proceeds from Sale of Assets	0	0	10,909	10,909	0.00%	
Contributions for the Development of Assets	3,882,617	1,016,050	337,098	(678,952)	(66.82%)	▼
	<b>(2,280,000)</b>	<b>(1,687,732)</b>	<b>(1,618,887)</b>			
<b>FINANCING ACTIVITIES</b>						
Repayment of Debt - Loan Principal	(447,119)	(234,329)	(234,369)	Within Threshold	Within Threshold	
Transfer from Reserves	0	0	0	Within Threshold	0.00%	
Transfer to Reserves	(37,569)	(334)	(1,350,000)	(1,349,666)	404410.57%	
	<b>(484,688)</b>	<b>(234,663)</b>	<b>(1,584,369)</b>			
Plus Rounding						
<i>Sub Total</i>	<b>(3,489,540)</b>	<b>104,498</b>	<b>795,338</b>			
<b>FUNDING FROM</b>						
Estimated Opening Surplus at 1 July	3,490,000	3,490,000	3,915,666	425,666	12.20%	▲
Closing Funds	0	0	0			
	<b>3,490,000</b>	<b>3,490,000</b>	<b>3,915,666</b>			
<b>NET SURPLUS/(DEFICIT)</b>	<b>460</b>	<b>3,594,498</b>	<b>4,711,004</b>			

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

	<b>ACTUAL</b> <b>30 JUNE 2023</b>	<b>ACTUAL</b> <b>YTD</b>
Cash - Unrestricted	\$3,015,335	\$4,825,679
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$3,003,938	\$4,353,938
Accounts Receivable - Rates	\$368,450	\$1,375,820
Accounts Receivable - Sundry	\$1,854,722	\$659,389
GST Receivable	(\$70,924)	\$58,412
Contract Assets	\$12,760	\$12,760
Inventories	\$15,878	\$100,490
Land held for Resale	\$169,861	\$169,861
Loans - Clubs	\$0	\$0
<b>CURRENT ASSETS</b>	<b>\$8,370,019</b>	<b>\$11,556,348</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables	(\$451,202)	(\$398,676)
ATO Liabilities	(\$10,949)	(\$325,752)
Unspent Grant Liabilities	(\$819,547)	(\$1,598,261)
Employee Provisions	(\$786,161)	(\$786,161)
Accrued Interest on Loans	(\$25,851)	(\$25,851)
Interest Bearing Loans	(\$447,038)	(\$212,669)
Springhaven Accommodation Bonds	(\$1,945,000)	(\$3,295,000)
<b>CURRENT LIABILITIES</b>	<b>(\$4,485,748)</b>	<b>(\$6,642,369)</b>
<b>LESS: EXCLUSIONS</b>		
Cash - Restricted Reserves	(\$3,003,938)	(\$4,353,938)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$447,038	\$212,669
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$169,861)	(\$169,861)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$1,945,000	\$3,295,000
Add Back Accrued Interest on Loans	\$25,851	\$25,851
Add: Current liabilities not expected to be cleared at end of year	\$786,161	\$786,161
Roundings	\$1	\$1
<b>NET CURRENT POSITION - SURPLUS/(DEFICIT)</b>	<b>\$3,915,666</b>	<b>\$4,711,004</b>

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 DECEMBER 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.

<b>REPORTING AREA</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>	<b>TIMING / PERMANENT</b>	<b>EXPLANATION</b>
<u>Operating Revenue</u>						
Operating Grants	1,133,431	1,422,618	289,187	26%	PERMANENT/ TIMING	Increase general purpose grant \$19k and local road grant \$21k received. Decrease in ESL Brigade funding of \$36k, Decrease in BRPC grant of \$24k, Increase in Kindy Cafe grant \$6k, Increase in Springhaven personal care subsidy of \$417k, Increase in Rail trail grant \$4k, Increase in Dept of Education oval contribution of \$37k, Decrease in MRWA direct grant of \$204k, Increase in Traineeship Grants of \$44k, for reporting period.
Interest Earnings	44,909	59,947	15,037	33%	TIMING	Increase in interest on unpaid bonds \$26k, decrease in non-payment rates penalty interest \$1k, decrease in reserve interest \$8k, for reporting period.
Other Revenue	477,467	453,105	(24,362)	Within Threshold	PERMANENT/ TIMING	Increase in Kodja Place retail sales \$27k, Decrease in Café trading income \$83k, Decrease in lease fees for KSC properties \$11k, for reporting period.

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

**EXPLANATION OF MATERIAL VARIANCES**

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**Defining a 'Material Variance'**

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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 BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(2,615,349)	(2,941,968)	(326,619)	-12%	PERMANENT/ TIMING	Increase in operational employee costs due to increase in wages for Springhaven of \$131k, and higher percentage of outside workers time spent on operational road maintenance. Expenditure on capital works is expected to increase in the coming months.
Materials & Contracts	(1,816,470)	(1,299,117)	517,353	28%	TIMING	Decrease in election expenses \$25k, decrease in Subscription expenses \$13k, decrease in Integrated Planning expense \$15k, decrease in Telephone expense \$11k, decrease in software licensing fees \$57k, decrease in website upgrade expenses \$15k, decrease in legal expenses \$24k, decrease in novated lease expenses \$11k, Increase in Brigade expenses \$52k, decrease in Springhaven contract labour \$149k, decrease in Springhaven operational expense \$11k, decrease in verge pickup expenses \$15k, decrease in bulk bin removal expenses \$11k, decrease in local planning strategy \$12k, decrease in Elverd Cottage expenses \$30k, decrease in Bridge maintenance expenses \$25k, decrease in Marketing & promotion expenses \$ 15k, decrease in Kodja Place retail stock \$25k, decrease in Black Cockatoo cafe expenses \$22k, decrease in other staff expenses \$12k, decrease in fuel & oil expenses \$43k, decrease in Radio communication expenses \$22k, for reporting period.
Utilities	(189,052)	(146,428)	42,624	23%	TIMING	Decrease in ILU & Jean Sullivan unit utilities \$4k, Decrease in swimming pool utilities \$11k, decrease in Street lighting utilities \$6k, decrease in Black Cockatoo Café utilities \$12k.
Depreciation on Assets	(2,248,868)	0	2,248,868	100%	TIMING	Depreciation unable to be raised until after annual audit is complete
Insurances	(495,697)	(444,027)	51,671	10%	PERMANENT/ TIMING	Decrease in Bushfire insurance \$50k, for reporting period.

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**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>						
Buildings	(412,696)	(136,927)	275,769	-67%	PERMANENT/ TIMING	Decrease in 34 Katanning Road project \$37k, Decrease in Springhaven Building expenses \$22k, Decrease in Loton Close Unit expenses \$10k, Decrease in Mens Shed project expenses \$187k, Decrease in Kodja Place expenses lower \$15k.
Plant & Equipment	0	(56,718)	(56,718)	0%	TIMING	Mower purchase not included in budget as authorised expenditure.
Infrastructure - Roads	(1,698,250)	(1,606,922)	91,328	Within Threshold	TIMING	Decrease in Balgarup Rd Seal \$8k, decrease in Hubbe Road \$15k, Decrease in Kojonup-Frankland Rd \$104k, Decrease in Kojonup-Darkan Rd reseal \$433k, Increase in Broomehill Rd \$25k, Increase in Kojonup-Darkan Blackspot project expenses \$300k for reporting period.
Infrastructure - Parks & Ovals	(94,000)	(13,728)	80,272	-85%	PERMANENT/ TIMING	Increase in Sports Complex Playground and outdoor Gym expenses \$7k (no approved budget allocation). Decrease in Netball court project expenses \$88k
Infrastructure - Others	(315,503)	(144,224)	171,279	-54%	TIMING	Decrease in Bushfire repeater tower project expenses of \$169k, decrease in Town furniture expenses of \$15k, increase in EV Charging Station project expenses \$25k, Decrease in Radio communication project expenses \$22k, for reporting period.
Proceeds from Sale of Assets	0	10,909	10,909	0%	PERMANENT	Mower trade-in not included in budget.
<u>Financing Activities</u>						
Transfer to Cash backed Reserves	(334)	(1,350,000)	(1,349,666)	404411%	TIMING	Deposits for new Springhaven residents not anticipated. Transferred to Bond Liability.

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**PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION**

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2023/2024 Original Budget	2023/2024 YTD Budget	2023/2024 YTD Actuals	% of Annual Budget
<b>Governance</b>									
C137	ICT Plan Implementation		CEO	F&E	Renewal	360,000	140,000	1,376	0%
C191	Shire Administration Centre - Building Renewal/Improvement		CEO	L&B	Renewal	20,000	8,000	0	0%
						<b>380,000</b>	<b>148,000</b>	<b>1,376</b>	
<b>Law Order &amp; Public Safety</b>									
C138	Bush Fire Repeater Tower	5.1.2	MRS	Infr.	New	350,000	269,500	99,604	28%
2885	CCTV Infrastructure		CEO	Infr.	New	267,000	0	0	0%
C440	Cat Pound		MRS	L&B	New	4,696	4,696	6,588	140%
						<b>621,696</b>	<b>274,196</b>	<b>106,192</b>	
<b>Education &amp; Welfare</b>									
C441	Old School - Re-Roof		BMC	L&B	Renewal	100,000	40,000	32,007	32%
						<b>100,000</b>	<b>40,000</b>	<b>32,007</b>	
<b>Housing</b>									
C157	Staff - 15 Loton Close		CEO	L&B	New	60,000	0	131	0%
C140	Staff - 34 Katanning Road		MRS	L&B	Upgrade	120,000	120,000	93,394	78%
C147	Springhaven - Furniture	2.2.6	MACS	F&E	New	10,000	10,000	0	0%
C195	Springhaven - Building	2.2.14	MACS	L&B	Renewal	30,000	22,500	0	0%
C313	Jean Sullivan Units - Building Renewal		BMC	L&B	Upgrade	10,000	0	0	0%
C145	ILU's - Building Renewal		BMC	L&B	Renewal	10,000	10,000	0	0%
						<b>240,000</b>	<b>162,500</b>	<b>93,525</b>	
<b>Community Amenities</b>									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	100,000	33,333	0	0%
C407	Refuse Site Development		MRS	Infr.	Upgrade	98,250	0	2,780	3%
C442	Men's Shed - Construction of New		MCCS	L&B	New	750,000	187,500	0	0%
C355	Town Furniture		MWS	Infr.	New	39,171	23,503	16,525	42%
						<b>987,421</b>	<b>244,336</b>	<b>19,305</b>	
<b>Recreation &amp; Culture</b>									
C198	Historic Buildings - Capital Improvement		BMC	L&B	Renewal	30,000	0	0	0%
C199	Memorial Hall/Theatrical/Harrison Place		MRS	L&B	New	10,000	0	0	0%
C408	Harrison Place Toilets & Park	1.1.8	MWS	L&B	Upgrade	10,000	0	0	0%
C443	Showgrounds Retaining Wall		CEO	Infr.	New	6,000	6,000	6,000	100%
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	Infr.	Renewal	88,000	88,000	0	0%
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	Infr.	New	0	0	7,728	0%
C444	Sporting Complex - Hall of Fame Signage		MCCS	Infr.	New	8,000	0	550	7%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	34,000	0	0	0%
C447	Contribution to Bowling Club New Green		MCCS	Infr.	Upgrade	0	0	0	0%
C448	Trails Hub Construction		MCCS	Infr.	New	40,000	0	0	0%
C412	Apex Park Drainage & Car Park & RV		MCCS	Infr.	Upgrade	0	0	0	0%
C413	Trails Construction		MCCS	Infr.	New	0	0	0	0%
						<b>226,000</b>	<b>94,000</b>	<b>14,278</b>	
<b>Transport - Plant Purchases</b>									
7604	Plant Major Purchases		MWS	P&E	New	0	0	56,718	0%
						<b>0</b>	<b>0</b>	<b>56,718</b>	



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**PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION**

COA Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2023/2024 Original Budget	2023/2024 YTD Budget	2023/2024 YTD Actuals	% of Annual Budget
<b>Transport - Infrastructure</b>								
C417 Widening - Shamrock Road	1.1.5	MWS	Infr.	Upgrade	660,000	0	113,134	17%
C436 Widening - Shamrock Road (2021/2022 Project)	1.1.5	MWS	Infr.	Upgrade	0	0	12	0%
C319 Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	150,000	150,000	46,267	31%
C320 Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	Infr.	Renewal	553,000	553,000	119,925	22%
C321 Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	Infr.	Renewal	150,000	150,000	175,395	117%
C172 Seal - Riverdale Road	1.1.5	MWS	Infr.	Renewal	413,000	0	2,982	1%
CJ453 Seal - Balgarup Road RTR	1.1.5	MWS	Infr.	Renewal	150,000	150,000	142,429	95%
C463 Kojonup Darkan Shoulder Blackspot		MWS	Infr.	Upgrade	669,000	669,000	964,781	144%
CJ464 Kojonup - Darkan Pavement Failure Repairs		MWS	Infr.	Upgrade	0	0	27,439	0%
C500 Tone Road - RTR		MWS	Infr.	Upgrade	100,000	0	0	0%
C501 Ballock Road - RTR		MWS	Infr.	Upgrade	70,000	0	0	0%
C502 Woodenup Road - RTR		MWS	Infr.	Upgrade	30,000	0	0	0%
C503 Boilup Road - RTR		MWS	Infr.	Upgrade	30,000	0	5,561	19%
C504 Hubbe Road - RTR		MWS	Infr.	Upgrade	52,500	26,250	8,998	17%
C174 Soldier Road - Footpath, Kerbing and Drainage		MWS	Infr.	Upgrade	250,000	0	7,000	3%
					<b>3,277,500</b>	<b>1,698,250</b>	<b>1,613,922</b>	
<b>Economic Services</b>								
C177 Kodja Place - Capital Renewal/Improvement	2.1.10	BMC	L&B	Renewal	20,000	20,000	4,807	24%
CJ457 EV Charger Parking Bay		MWS	Infr.	Upgrade	250,000	0	24,765	10%
C054 Promotional Signage at Airstrip	1.4.7	MCCS	Infr.	New	30,000	0	0	0%
					<b>300,000</b>	<b>20,000</b>	<b>29,572</b>	
<b>Other Property &amp; Services</b>								
C458 Radios - Communication		MWS	Infr.	Renewal	30,000	22,500	0	0%
					<b>30,000</b>	<b>22,500</b>	<b>0</b>	
<b>Total Capital Expenditure</b>					<b>6,162,617</b>	<b>2,703,782</b>	<b>1,966,894</b>	<b>31.9%</b>

<b>SUMMARIES:</b>				
Land Held for Resale	100,000	33,333	0	0.0%
Land & Buildings	1,174,696	412,696	136,927	11.7%
Infrastructure	4,517,921	2,107,753	1,771,874	39.2%
Plant & Equipment	0	0	56,718	0.0%
Furn & Equipment	370,000	150,000	1,376	0.4%
	<b>6,162,617</b>	<b>2,703,782</b>	<b>1,966,894</b>	<b>31.9%</b>
Asset Renewal	2,138,000	1,354,000	525,187	24.6%
New Asset	1,574,867	501,199	193,844	12.3%
Upgrading Asset	2,449,750	848,583	1,247,863	50.9%
	<b>6,162,617</b>	<b>2,703,782</b>	<b>1,966,894</b>	<b>31.9%</b>
Chief Executive Officer	813,000	187,333	7,507	0.9%
Manager Corporate & Community Services	916,000	275,500	8,278	0.9%
Manager Works & Services	3,606,671	1,744,253	1,711,931	47.5%
Senior Horticulturalist	34,000	0	0	0.0%
Manager Regulatory Services	582,946	394,196	202,366	34.7%
Building Maintenance Coordinator	170,000	70,000	36,814	21.7%
Manager Aged Care Services	40,000	32,500	0	0.0%
	<b>6,162,617</b>	<b>2,703,782</b>	<b>1,966,894</b>	<b>31.9%</b>

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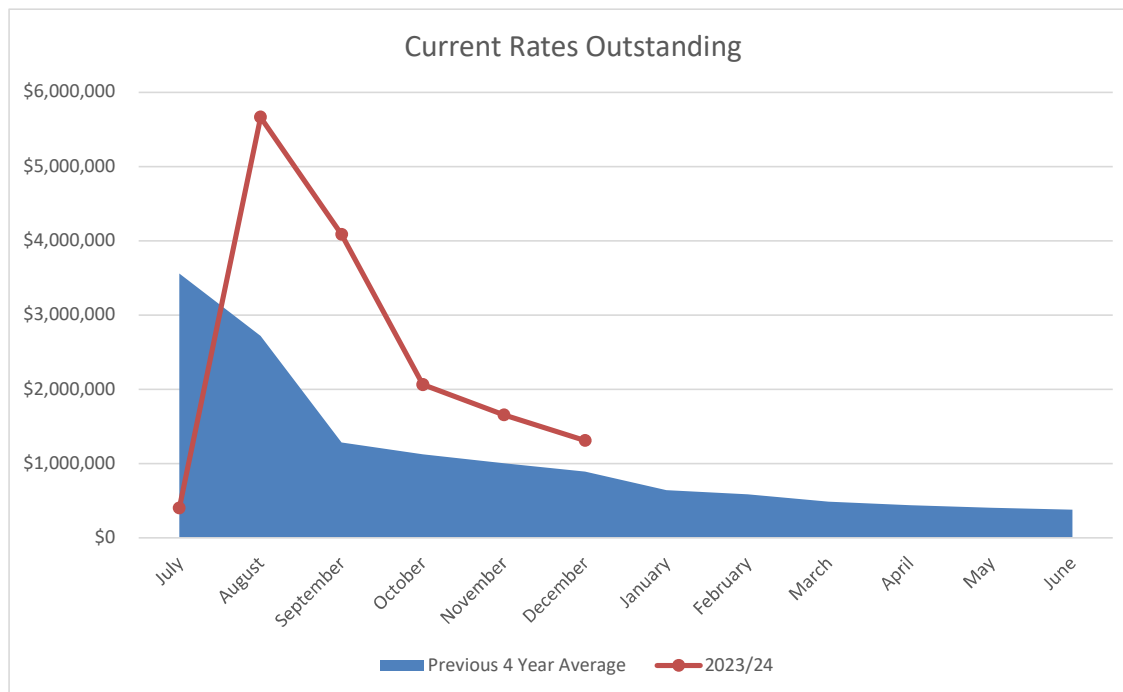
<b>RESERVES - CASH BACKED</b>	<b>2024 Actual Opening Balance</b>	<b>2024 Actual Transfer to</b>	<b>2024 Actual Transfer (from)</b>	<b>2024 Actual Closing Balance</b>	<b>2024 Budget Opening Balance</b>	<b>2024 Budget Transfer to</b>	<b>2024 Budget Transfer (from)</b>	<b>2024 Budget Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Plant Replacement	251,346	0	0	251,346	252,079	2,611	0	254,690
Employee Leave	247,421	0	0	247,421	245,886	30,908	0	276,794
Springhaven Lodge (Bonds)	1,945,000	1,350,000	0	3,295,000	1,945,000	0	0	1,945,000
Low Income Housing	84,750	0	0	84,750	84,224	83	0	84,307
Sporting Facility	63,655	0	0	63,655	63,260	63	0	63,323
Landfill Waste Management	81,262	0	0	81,262	80,758	80	0	80,838
Kodja Place Tourist Precinct	17	0	0	17	17	0	0	17
Community Grant Scheme	9,894	0	0	9,894	9,832	10	0	9,842
Independent Living Units	160,569	0	0	160,569	159,573	158	0	159,731
Natural Resource Management	98,909	0	0	98,909	98,295	97	0	98,392
Swimming Pool	41,083	0	0	41,083	40,829	40	0	40,869
The Kodja Place Building Upgrade & Renewal	17,880	0	0	17,880	17,769	18	0	17,787
Sporting Complex Building Upgrade & Renewal	1,137	0	0	1,137	1,129	0	0	1,129
Netball Court Resurfacing	1,013	0	0	1,013	1,007	3,501	0	4,508
Trails Network Construction	2	0	0	2	2	0	0	2
	<b>3,003,938</b>	<b>1,350,000</b>	<b>0</b>	<b>4,353,938</b>	<b>2,999,660</b>	<b>37,569</b>	<b>0</b>	<b>3,037,229</b>

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**RATES & SUNDRY RECEIVABLES**

**Rates:**

	1-Jul-23	Levy for 2023/24	Collectable	Received	Outstanding
Property Rates	\$ 206,954	\$ 4,893,624	\$ 5,100,578	\$ (4,026,937)	\$ 1,073,641
Rubbish Charges	\$ 37,874	\$ 284,560	\$ 322,434	\$ (260,069)	\$ 62,365
Emergency Services Levy	\$ 20,986	\$ 23,464	\$ 44,450	\$ -	\$ 44,450
Instalment fee & Interest	\$ -	\$ 16,692	\$ 16,692	\$ (16,692)	\$ -
Penalty & ESL Interest	\$ 100,282	\$ 7,488	\$ 107,770	\$ (4,189)	\$ 103,580
Excess Rates	\$ (60,914)	\$ -	\$ (60,914)	\$ (3,124)	\$ (64,038)
<b>Sub- Total</b>	<b>\$ 305,182</b>	<b>\$ 5,225,828</b>	<b>\$ 5,531,010</b>	<b>\$ (4,311,012)</b>	<b>\$ 1,219,998</b> 23%
<b>OTHER ITEMS</b>					
Pensioner Rebates to claim	\$ 84,702	\$ -	\$ 84,702	\$ 7,072	\$ 91,774
	\$ 389,884				<b>\$ 1,311,772</b>
Pensioner Deferred Rates	\$ 110,473	\$ -	\$ 110,473	\$ -	\$ 110,473
<b>Total Outstanding</b>	<b>\$ 415,655</b>	<b>\$ 5,225,828</b>	<b>\$ 5,641,483</b>	<b>\$ (4,311,012)</b>	<b>\$ 1,330,472</b>



**Sundry Debtors:**

	30-Jun-23		31/12/23		Movement This FY
Credit Balance	\$ (6,180)		\$ (20,587)		\$ 14,407
Current	\$ 125,937		\$ 118,727		\$ 7,210
30 - 60 days	\$ 469,099	65%	\$ 85,976	13%	\$ 383,123
60 - 90 days	\$ 5,339	1%	\$ 61,786	9%	\$ (56,447)
Greater than 90 days	\$ 126,515	18%	\$ 416,061	63%	\$ (289,546)
	<b>\$ 720,710</b>		<b>\$ 661,962</b>		

**SHIRE OF KOJONUP  
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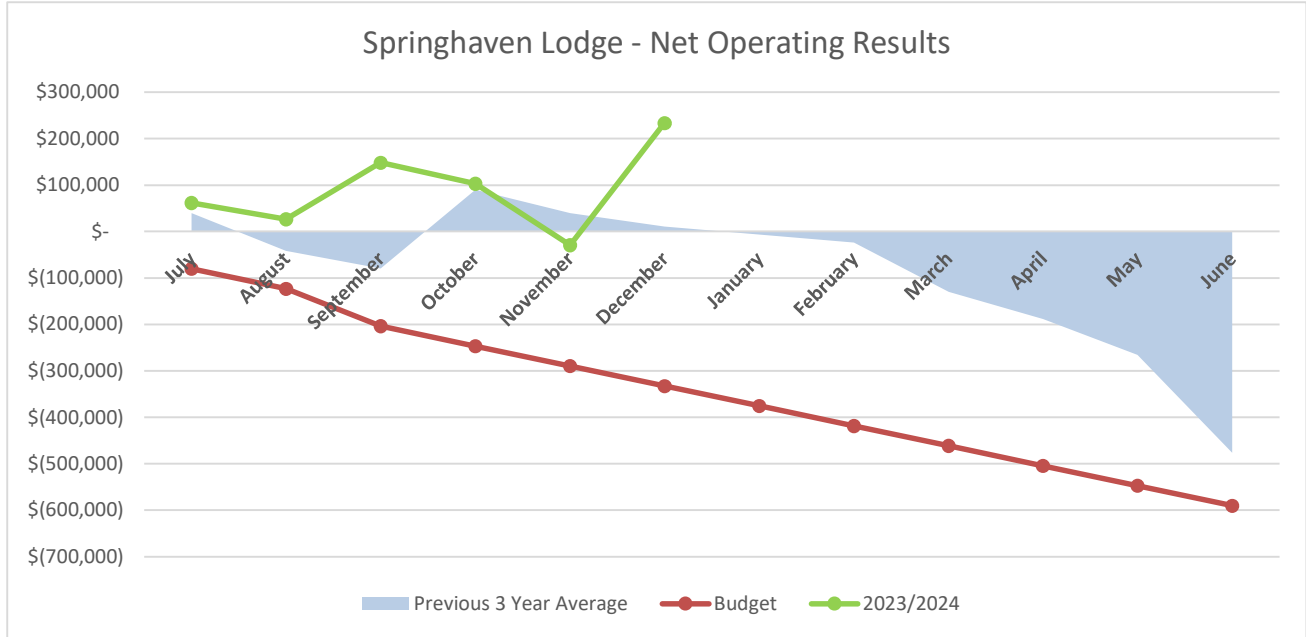
LOAN REPAYMENTS	Loan Number	2024 Actual	2024 New	2024 New	2024 Actual	2024 Actual	2024 Budget	2024 Budget	2024 Budget	2024 Budget	2024 Budget
		Principal 1 July 2023	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2023	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$	\$	\$	\$	\$
<b>Law, order, public safety</b>											
Communications Tower	150	400,000	0	(16,042)	(9,038)	383,958	400,000	0	(16,042)	(9,038)	383,958
<b>Health</b>											
Medical Centre Donation	137	114,972	0	(4,331)	(995)	110,641	114,972	0	(8,700)	(1,952)	106,272
<b>Housing</b>											
Bagg Street Unit	135	58,596	0	(5,019)	(826)	53,577	53,802	0	(10,115)	(1,575)	43,687
Aged Units - GSHI	139	20,369	0	(5,048)	(119)	15,321	20,369	0	(10,125)	(209)	10,244
Staff Housing - GSHI	140	796,591	0	(30,008)	(6,891)	766,583	796,591	0	(60,276)	(13,521)	736,315
GROH Housing - GSHI	138	823,080	0	(56,089)	(5,926)	766,991	823,079	0	(112,583)	(11,449)	710,496
Staff Housing - GSHI	144	44,406	0	(5,372)	(415)	39,034	44,406	0	(10,793)	(780)	33,613
GROH Housing - GSHI	145	44,406	0	(5,372)	(415)	39,034	44,406	0	(10,793)	(780)	33,613
Staff Housing Renovations	148	285,524	0	(7,478)	(6,300)	278,046	285,524	0	(15,049)	(12,643)	270,475
<b>Recreation and culture</b>											
Sports Complex	134	206,978	0	(8,900)	(4,908)	198,078	198,705	0	(18,020)	(9,800)	180,685
Sports Complex Wall	136	62,358	0	(4,918)	(620)	57,440	62,359	0	(9,885)	(1,192)	52,474
Netball Courts & Roof	143	1,337,732	0	(26,699)	(19,246)	1,311,032	1,337,732	0	(53,783)	(38,108)	1,283,949
Oval Lighting	142	206,908	0	(12,242)	(1,502)	194,666	206,908	0	(24,573)	(2,915)	182,335
Harrison PI Toilets & Park	146	366,615	0	(17,184)	(7,181)	349,431	366,615	0	(34,706)	(14,025)	331,909
Harrison PI Toilets & Park	149	200,000	0	(8,021)	(4,519)	191,979	200,000	0	(8,021)	(4,519)	191,979
<b>Transport</b>											
Airstrip Lighting	141	126,939	0	(5,060)	(957)	121,879	126,578	0	(10,157)	(1,875)	116,421
<b>Economic services</b>											
Land Development	147	353,855	0	(16,586)	(6,931)	337,269	353,855	0	(33,498)	(13,537)	320,357
		5,449,329	0	(234,369)	(76,788)	5,214,960	5,435,901	0	(447,119)	(137,918)	4,988,782

**SHIRE OF KOJONUP  
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**MAJOR BUSINESS UNITS**

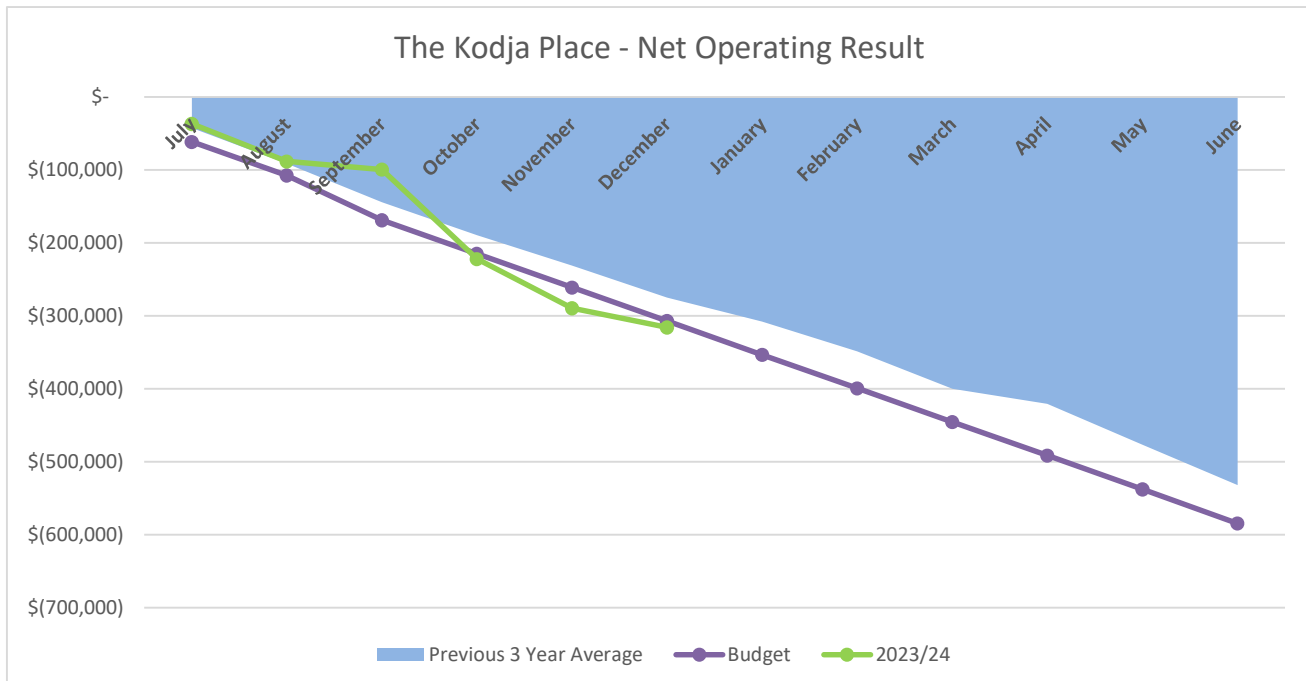
**Springhaven Lodge**

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.

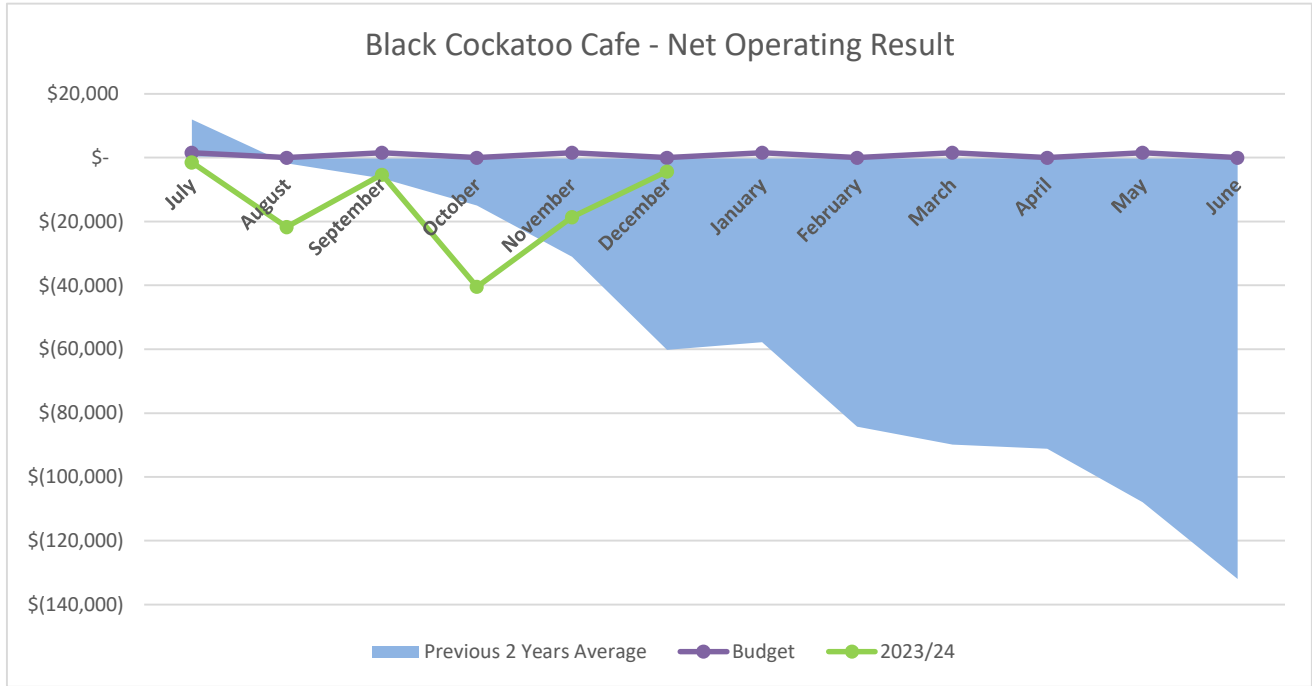


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**MAJOR BUSINESS UNITS**

**Black Cockatoo Café**

Effective from 1 July 2023, the Shire assumed ownership and operation of The Black Cockatoo Café, located in The Kodja Place Precinct. The following graph shows the trading results of the café.



**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET		
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense	
		<b>Proceeds Sale of Assets</b>					
9605	Proceeds Sale of Assets -	\$0	(\$10,909)	0%	\$0	\$0	
	<b>Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET</b>	\$0	(\$10,909)		\$0	\$0	
		<b>Written Down Value</b>					
New	00000 Written Down Value-	\$0	\$0		\$0	\$0	
	<b>Sub Total - WDV ON SALE OF ASSET</b>	\$0	\$0		\$0	\$0	
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	\$0	(\$10,909)		\$0	\$0	
	<b>Total - OPERATING STATEMENT</b>	\$0	(\$10,909)		\$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		% of Annual	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>GENERAL PURPOSE FUNDING - RATES</b>						
<b>OPERATING EXPENDITURE</b>						
1104	Rates Incentive Prize	\$2,500	\$0	0%	\$0	\$5,000
1112	Admin Allocated to Rates (Cash)	\$29,738	\$6,623	11%	\$0	\$59,479
1122	Admin Allocated to Rates (Non-Cash)	\$1,596	\$0	0%	\$0	\$3,192
1132	Rating Salaries	\$19,999	\$34,807	87%	\$0	\$40,000
1162	Superannuation	\$3,000	\$4,149	69%	\$0	\$6,000
1182	Rates Printing/postage	\$3,000	\$971	32%	\$0	\$3,000
1192	Valuation Expenses	\$480	\$2,739	3%	\$0	\$81,000
1202	Title Searches	\$245	\$0	0%	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$1,418	\$1,493	105%	\$0	\$1,418
1262	Legal Costs Incurred - Rates	\$400	\$0	0%	\$0	\$2,000
<b>Sub Total - GENERAL RATES OP/EXP</b>		\$62,376	\$50,781		\$0	\$201,589
<b>OPERATING INCOME</b>						
1003	General Rates Levied	(\$4,890,022)	(\$4,893,624)	100%	(\$4,890,022)	\$0
1023	Interim Rates	(\$300)	\$0	0%	(\$300)	\$0
1053	Back Rates	(\$100)	\$0	0%	(\$100)	\$0
1013	Ex-Gratia Rates	(\$2,219)	(\$2,046)	92%	(\$2,219)	\$0
1043	Non Payment Penalty Interest	(\$11,960)	(\$7,488)	33%	(\$23,000)	\$0
1073	Instalment Administration Charge	(\$3,500)	(\$4,293)	123%	(\$3,500)	\$0
1063	Instalment Interest Charge	(\$10,000)	(\$12,399)	124%	(\$10,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	\$0	0%	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$95	\$125	125%	\$100	\$0
1283	Settlement & Search Charges	(\$2,100)	(\$2,164)	62%	(\$3,500)	\$0
1263	Legal Expenses - Recovered	(\$400)	\$0	0%	(\$2,000)	\$0
<b>Sub Total - GENERAL RATES OP/INC</b>		(\$4,924,506)	(\$4,921,889)		(\$4,938,541)	\$0
<b>Total - GENERAL RATES</b>		(\$4,862,130)	(\$4,871,109)		(\$4,938,541)	\$201,589



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>OTHER GENERAL PURPOSE FUNDING</b>						
<b>OPERATING EXPENDITURE</b>						
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>					\$0	\$0
<b>OPERATING INCOME</b>						
1333	Financial Assistance Grant	\$0	(\$19,312)	0%	\$0	\$0
1343	Grants Commission Local Roads Grant	\$0	(\$21,326)	0%	\$0	\$0
1373	Interest Received - Municipal	(\$250)	\$0	0%	(\$500)	\$0
1393	Interest Received - Reserves	(\$8,200)	\$0	0%	(\$20,000)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>					(\$20,500)	\$0
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>					(\$20,500)	\$0
<b>Total - GENERAL PURPOSE FUNDING</b>					(\$4,959,041)	\$201,589

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>GOVERNANCE - MEMBERS OF COUNCIL</b>						
<b>OPERATING EXPENDITURE</b>						
002D	Depreciation	\$4,600	\$0	0%	\$0	\$9,200
1502	Meeting Attendance Fees	\$53,500	\$34,377	32%	\$0	\$107,000
1508	Members Travelling	\$469	\$91	13%	\$0	\$700
1512	Conferences & Training Expenses	\$15,250	\$4,793	31%	\$0	\$15,500
1522	Members Communications Allowance	\$12,000	\$7,671	32%	\$0	\$24,000
1532	Election Expenses	\$30,000	\$0	0%	\$0	\$30,000
1542	Presidents/Dep Allowances	\$19,000	\$11,276	30%	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$4,860	\$3,681	41%	\$0	\$9,000
1572	Refreshments & Functions Staff	\$4,500	\$2,865	48%	\$0	\$6,000
1592	Members Insurance	\$10,278	\$10,277	100%	\$0	\$10,278
1602	Subscriptions	\$15,000	\$37,164	248%	\$0	\$15,000
1612	Misc Expenses - Members	\$462	\$349	50%	\$0	\$700
1624	Integrated Planning Expenses	\$14,999	\$0	0%	\$0	\$30,000
1632	Vehicle Operating Expenses	\$2,700	\$640	21%	\$0	\$3,000
1642	Advertising	\$0	\$0	0%	\$0	\$0
1662	Audit Fees	\$1,640	\$3,495	9%	\$0	\$41,000
1702	Administration Allocation (Cash)	\$247,824	\$132,452	27%	\$0	\$495,667
1712	Administration Allocation (Non-Cash)	\$7,980	\$0	0%	\$0	\$15,960
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$2,000
1792	Legal Costs	\$1,530	\$0	0%	\$0	\$3,000
2075	VROC - Shared Services	\$2,000	\$0	0%	\$0	\$2,000
2078	VROC - Projects	\$2,000	\$0	0%	\$0	\$2,000
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$450,591	\$249,133		\$0	\$860,005
<b>OPERATING INCOME</b>						
1725	Donations/Contributions		\$0	0%	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		\$450,591	\$249,133		\$0	\$860,005
<b>GOVERNANCE - GENERAL</b>						
<b>OPERATING EXPENDITURE</b>						

**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	ADOPTED BUDGET	
		31 DECEMBER 2023			2023-2024	
		Budget	Actual	Budget	Income	Expense
003D	Depreciation (Sch 4)	\$39,898	\$0	0%	\$0	\$79,800
1852	Salaries - Admin	\$524,146	\$460,300	44%	\$0	\$1,048,333
1882	Admin Superannuation	\$64,106	\$71,882	56%	\$0	\$128,218
1892	Staff Insurances	\$32,686	\$34,477	105%	\$0	\$32,686
1902	FBT Admin Staff	\$8,670	\$3,721	22%	\$0	\$17,000
1912	Conference & Training	\$16,965	\$15,954	37%	\$0	\$43,500
1921	Staff Housing Subsidy	\$17,499	\$7,560	22%	\$0	\$35,000
1922	Advertising	\$2,700	\$2,543	25%	\$0	\$10,000
1931	Occupational Risk Co-Ordinator Costs	\$7,675	\$0	0%	\$0	\$15,350
1932	Occ Health & Safety	\$3,217	\$323	5%	\$0	\$6,434
1942	Staff Uniforms	\$3,400	\$1,650	41%	\$0	\$4,000
1952	Admin Staff Costs	\$9,900	\$7,865	44%	\$0	\$18,000
1957	Office Building Maintenance	\$5,390	\$4,522	45%	\$0	\$10,000
1958	Office - Cleaning & Assoc	\$20,099	\$37,014	93%	\$0	\$39,749
1959	Office - Utility Charges	\$6,924	\$4,857	35%	\$0	\$13,845
1962	Office Gardens & Surrounds-Mtce	\$9,270	\$4,465	25%	\$0	\$17,540
1972	Admin Printing & Stationery	\$15,354	\$12,593	41%	\$0	\$30,710
1982	Telephone & Internet	\$13,303	\$12,175	44%	\$0	\$27,715
2002	Office Equip Maint	\$500	\$0	0%	\$0	\$1,000
2004	Office - Insurance.	\$38,259	\$37,678	98%	\$0	\$38,259
2006	Donations CEO discretion	\$1,000	\$50	3%	\$0	\$2,000
2008	Donations - Council	\$2,000	\$50	3%	\$0	\$2,000
2012	Non Capital Purchases	\$1,417	\$219	4%	\$0	\$5,000
2022	Bank Charges	\$10,324	\$11,211	63%	\$0	\$17,800
2032	Postage & Freight	\$3,780	\$2,673	45%	\$0	\$6,000
2042	ICT Computer Support	\$42,849	\$70,381	63%	\$0	\$112,450
1992	ICT Software Licensing Fees	\$64,117	\$6,946	6%	\$0	\$126,235
2043	ICT Website Subscription & Upgrade	\$15,705	\$160	1%	\$0	\$16,055
2044	ICT Hardware Purchases (<\$5,000)	\$0	\$23	0%	\$0	\$0
2052	Admin Vehicle Expenses	\$7,250	\$6,489	45%	\$0	\$14,500
2062	Admin Legal Expenses	\$27,499	\$2,948	5%	\$0	\$55,000
2274	HR/IR Consultants	\$7,500	\$0	0%	\$0	\$15,000
2277	Finance Consultants	\$26,000	\$33,809	68%	\$0	\$50,000
2275	Records Management	\$2,590	\$2,000	39%	\$0	\$5,180
2278	Security Monitoring	\$525	\$360	34%	\$0	\$1,050
2287	Fair Value Revaluations	\$0	\$0	0%	\$0	\$15,000
2092	Mis Expense - Admin	\$1,020	\$1,183	58%	\$0	\$2,040
2102	Admin - Novated Lease Expenses	\$11,082	\$7,392	33%	\$0	\$22,164
2172	Less Admin Non Cash Realloc	(\$39,898)	\$0	0%	\$0	(\$79,800)
2182	Less Admin Cash Exp Realloc	(\$991,285)	(\$662,262)	33%	\$0	(\$1,982,649)

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$33,434	\$203,210		\$0	\$22,164
<b>OPERATING INCOME</b>						
2053	Sundry Misc Income - Admin	(\$50)	(\$758)	758%	(\$100)	\$0
2083	Police Licensing Commissions	(\$19,250)	(\$20,991)	60%	(\$35,000)	\$0
2113	Admin - Novated Lease Contributions	(\$3,360)	(\$8,007)		(\$6,720)	\$0
2143	Photocopying Fees	(\$10)	\$0	0%	(\$20)	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		(\$22,670)	(\$29,757)		(\$41,840)	\$0
<b>Total - GOVERNANCE - GENERAL</b>		\$10,764	\$173,453		(\$41,840)	\$22,164
<b>Total - GOVERNANCE</b>		\$461,355	\$422,586		(\$41,840)	\$882,169

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>LAW ORDER &amp; PUBLIC SAFETY</b>						
<b>FIRE PREVENTION</b>						
<b>OPERATING EXPENDITURE</b>						
2272	Emergency Operating Expenses	\$3,000	\$0	0%	\$0	\$6,000
2271	Emergency Operations Room - Storage	\$0	\$0	0%	\$0	\$0
2281	Community Emergency Services Manager	\$10,000	\$2,734	14%	\$0	\$20,000
2292	Fire Hazard Reduction	\$9,587	\$10,607	55%	\$0	\$19,175
2302	Ground & Aerial Inspections	\$4,300	\$0	0%	\$0	\$4,300
2322	Administration Costs	\$4,100	\$3,177	59%	\$0	\$5,400
2342	Fire Fighting - Shire Resources	\$2,300	\$701	18%	\$0	\$4,000
2372	Brigade Expenses	\$67,898	\$66,251	82%	\$0	\$81,151
2374	BRPC - Other Employment Cost	\$5,278	\$4,211	40%	\$0	\$10,557
2284	BRPC - Salaries	\$55,625	\$53,594	48%	\$0	\$111,255
2294	BRPC - Superannuation	\$6,037	\$6,523	54%	\$0	\$12,075
2382	Administration Allocated - Cash	\$29,738	\$19,868	33%	\$0	\$59,479
2442	Administration Allocated - Non-Cash	\$399	\$0	0%	\$0	\$798
2443	Interest on Loan - Bushfire	\$9,038	\$9,038	100%	\$0	\$9,038
004D	Buildings Depreciation	\$20,624	\$0	0%	\$0	\$41,250
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$227,925	\$176,703		\$0	\$384,478
<b>OPERATING INCOME</b>						
2363	Fines & Penalties	(\$750)	(\$1,565)	104%	(\$1,500)	\$0
2383	Sale of Fire Maps	(\$225)	(\$18)	4%	(\$450)	\$0
2393	Sundry Misc income - Fire	(\$1,600)	(\$32)	1%	(\$3,200)	\$0
2373	ESL Levy Funding	(\$36,500)	\$0	0%	(\$73,000)	\$0
2463	BRMC - Grant Income	(\$62,560)	(\$38,650)	0%	(\$78,200)	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$101,635)	(\$40,265)		(\$156,350)	\$0
<b>Total - FIRE PREVENTION</b>		\$126,290	\$136,438		(\$156,350)	\$384,478

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>ANIMAL CONTROL</b>						
<b>OPERATING EXPENDITURE</b>						
2492	Salaries	\$15,763	\$15,186	48%	\$0	\$31,528
2522	Superannuation	\$1,711	\$1,856	54%	\$0	\$3,422
2532	Other Employment Costs	\$3,433	\$2,985	74%	\$0	\$4,031
2542	Conference & Training	\$750	\$0	0%	\$0	\$1,500
2552	Ranger Vehicle	\$6,000	\$2,261	19%	\$0	\$12,000
2553	FBT Expenses	\$3,100	\$1,489	24%	\$0	\$6,200
2562	Dog Control Expenses	\$1,065	\$1,206	57%	\$0	\$2,130
2572	Dog Pound Expenses	\$1,300	\$48	2%	\$0	\$2,600
2582	Other Animal Control	\$250	\$0	0%	\$0	\$500
2583	Cat Control Expenses	\$330	\$20	3%	\$0	\$660
2584	Cat Pound Expenses	\$300	\$0	0%	\$0	\$600
2602	Administration Allocated - Cash	\$29,738	\$6,623	11%	\$0	\$59,479
2612	Administration Allocated - Non-Cash	\$399	\$0	0%	\$0	\$798
005D	Depreciation Buildings - Animal Control	\$225	\$0	0%	\$0	\$450
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$64,365	\$31,674		\$0	\$125,898
<b>OPERATING INCOME</b>						
2613	Cat Pound Grant	\$0	(\$4,696)	100%	(\$4,696)	\$0
2633	Ranger Income	(\$12,150)	(\$7,503)	31%	(\$24,300)	\$0
2653	Fines & Penalties - Dog Act	(\$300)	(\$29)	5%	(\$600)	\$0
2654	Fines & Penalties - Cat Act	(\$300)	(\$291)	0%	(\$600)	\$0
2663	Impounding Fees - Dogs	(\$750)	(\$190)	13%	(\$1,500)	\$0
2664	Impounding Fees - Cats	(\$100)	\$0	0%	(\$200)	\$0
2673	Dog Registrations	(\$1,750)	(\$1,833)	52%	(\$3,500)	\$0
2674	Cat Registrations	(\$250)	(\$536)	107%	(\$500)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$15,599)	(\$15,078)		(\$35,896)	\$0
<b>Total - ANIMAL CONTROL</b>		\$48,765	\$16,597		(\$35,896)	\$125,898

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>						
<b>OPERATING EXPENDITURE</b>						
2832	Vehicle Impounding	\$700	\$377	27%	\$0	\$1,400
2752	Salaries	\$0	\$2	0%	\$0	\$0
2862	Local Law review	\$3,000	\$2,160	36%	\$0	\$6,000
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$3,700	\$2,538		\$0	\$7,400
<b>OPERATING INCOME</b>						
2863	Income - Misc Other Law & Order	\$0	\$0	0%	\$0	\$0
2823	Non-Operating Grant income	\$0	\$0	0%	(\$267,000)	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		\$0	\$0		(\$267,000)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		\$3,700	\$2,538		(\$267,000)	\$7,400
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		\$178,755	\$155,573		(\$459,246)	\$517,776

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>HEALTH</b>						
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>						
<b>OPERATING EXPENDITURE</b>						
3102	Health Salaries	\$51,588	\$65,804	64%	\$0	\$103,180
3132	Superannuation	\$8,144	\$14,643	90%	\$0	\$16,289
3142	Fringe Benefits Tax	\$4,500	\$3,721	41%	\$0	\$9,000
3152	Conferences & Training	\$1,750	\$0	0%	\$0	\$3,500
3162	Health - Other Employment Costs	\$3,253	\$1,923	38%	\$0	\$5,088
3164	Health - Contractors	\$1,000	\$0	0%	\$0	\$2,000
3212	Admin Allocation to HIA - Cash	\$29,738	\$6,623	11%	\$0	\$59,479
3242	Analytical Expenses	\$1,000	\$463	23%	\$0	\$2,000
3252	Administration Allocated - Non-cash	\$598	\$0	0%	\$0	\$1,197
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$101,571	\$93,177		\$0	\$201,733
<b>OPERATING INCOME</b>						
3223	Health Act fees, Licences	(\$600)	(\$2,202)	184%	(\$1,200)	\$0
3233	Septic Tank Inspection Fees	(\$100)	(\$338)	169%	(\$200)	\$0
3253	Health Other income	(\$500)	\$0	0%	(\$1,000)	\$0
3283	Health Consultancy Income - Resource Sharing	(\$1,100)	(\$756)	34%	(\$2,200)	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		(\$2,300)	(\$3,296)		(\$4,600)	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$99,272	\$89,881		(\$4,600)	\$201,733



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>OTHER HEALTH</b>					
	<b>OPERATING EXPENDITURE</b>					
3362	Doctor's Surgery Maint	\$336	\$710	106%	\$0	\$672
3361	Interest Paid on Loans	\$994	\$995	51%	\$0	\$1,952
3368	Loan Guarantee Fee	\$519	\$0	0%	\$0	\$865
009D	Depreciation Buildings	\$10,032	\$0	0%	\$0	\$20,065
	<b>Sub Total - OTHER HEALTH OP/EXP</b>	\$11,881	\$1,705		\$0	\$23,554
	<b>OPERATING INCOME</b>					
	<b>Sub Total - OTHER HEALTH OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - OTHER HEALTH</b>	\$11,881	\$1,705		\$0	\$23,554
	<b>Total - HEALTH</b>	\$111,153	\$91,585		(\$4,600)	\$225,287

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>EDUCATION &amp; WELFARE</b>						
<b>EDUCATION</b>						
<b>OPERATING EXPENDITURE</b>						
3455	Play in the Park	\$1,250	\$86	3%	\$0	\$2,500
3452	Smart Start Expenses	\$100	\$0	0%	\$0	\$200
<b>Sub Total - EDUCATION OP/EXP</b>		\$1,350	\$86		\$0	\$2,700
<b>OPERATING INCOME</b>						
<b>Sub Total-EDUCATION OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - EDUCATION</b>		\$1,350	\$86		\$0	\$2,700
<b>PRE-SCHOOL/OTHER EDUCATION</b>						
<b>OPERATING EXPENDITURE</b>						
3462	Child Care Centre - Building Maint	\$3,910	\$3,465	67%	\$0	\$5,185
3464	Child Care Centre - Grounds Maint	\$500	\$0	0%	\$0	\$1,000
3477	Kindy Café	\$7,500	\$8,191	55%	\$0	\$15,000
3472	Playgroup/Toy Library - Building Maint	\$3,461	\$2,422	45%	\$0	\$5,349
3470	Playgroup/Toy Library - Minor Expenses	\$0	\$0	0%	\$0	\$0
3474	Playgroup/Toy Library - Grounds Maint	\$1,896	\$601	16%	\$0	\$3,793
3478	SPARK - Expenditure	\$0	\$585	0%	\$0	\$0
006D	DEPRECIATION (SCH 8)	\$10,595	\$0	0%	\$0	\$21,190
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$27,862	\$15,263		\$0	\$51,517
<b>OPERATING INCOME</b>						
3463	Occasional Care Rent	(\$1,375)	(\$1,251)	45%	(\$2,750)	\$0
3465	Grant - Kindy Café	\$0	(\$6,483)	0%	\$0	\$0
3483	LR&CIP Grant - Old School Roof	\$0	\$0	0%	(\$100,000)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$1,375)	(\$7,734)		(\$102,750)	\$0
<b>Total - OTHER EDUCATION</b>		\$26,487	\$7,530		(\$102,750)	\$51,517

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>WELFARE</b>					
	<b>OPERATING EXPENDITURE</b>					
010D	DEPRECIATION (SCH 8)	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - WELFARE OP/EXP</b>	\$0	\$0		\$0	\$0
	<b>OPERATING INCOME</b>					
	<b>Sub Total - WELFARE OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - WELFARE</b>	\$0	\$0		\$0	\$0
	<b>Total - EDUCATION &amp; WELFARE</b>	\$27,837	\$7,616		(\$102,750)	\$54,217

**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	ADOPTED BUDGET	
		31 DECEMBER 2023			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>HOUSING</b>						
<b>SPRING HAVEN HOUSING</b>						
3752	Spring Haven Salaries	\$882,262	\$865,957	49%	\$0	\$1,764,594
3742	Spring Haven - FBT Expenses	\$2,975	\$20,285	341%	\$0	\$5,950
3772	Spring Haven Superannuation	\$81,531	\$85,331	52%	\$0	\$163,068
3782	Conferences & Training	\$9,000	\$1,655	9%	\$0	\$18,000
3792	Uniforms & Protective Clothing	\$2,500	\$2,313	46%	\$0	\$5,000
3802	Recruitment Expenses	\$10,000	\$708	4%	\$0	\$20,000
3821	Spring H - Staff Housing Subsidy	\$6,000	\$59	0%	\$0	\$12,000
3822	Vehicle Expenses	\$3,500	\$2,705	39%	\$0	\$7,000
3842	Spring Haven Telephone	\$6,000	\$3,765	31%	\$0	\$12,000
3862	Subscriptions	\$5,295	\$5,378	51%	\$0	\$10,590
3872	Postage & Freight	\$625	\$2,687	215%	\$0	\$1,250
3882	Minor Office Expenses/Stationery	\$625	\$1,194	95%	\$0	\$1,250
3892	Office Equipment Maintenance	\$1,000	\$0	0%	\$0	\$2,000
3893	Software Operating	\$6,115	\$1,188	10%	\$0	\$12,230
3902	Spring Haven Building Operating Expenses	\$17,372	\$11,347	33%	\$0	\$34,745
3903	Spring Haven Building Maint (Unforseen)	\$3,804	\$20,881	274%	\$0	\$7,608
3904	Spring Haven Grounds Maint	\$9,305	\$12,012	65%	\$0	\$18,610
3906	Springhaven Building Non Cap	\$0	\$0	0%	\$0	\$0
3908	Spring H - Security	\$1,750	\$1,835	52%	\$0	\$3,500
3912	Medical/Pharmaceutical Services	\$22,999	\$30,945	67%	\$0	\$46,000
3913	Allied Health	\$15,549	\$22,805	73%	\$0	\$31,100
3914	Utilities	\$23,704	\$23,682	50%	\$0	\$47,410
3812	Spring H - Workers Comp/Journey Ins	\$39,611	\$41,790	106%	\$0	\$39,611
3916	Insurance	\$27,028	\$24,396	90%	\$0	\$27,028
3922	Cleaning & Laundry	\$5,150	\$3,247	32%	\$0	\$10,300
3932	Non-Capital Equipment Expenses	\$4,750	\$6,606	70%	\$0	\$9,500
3942	Meals & Refreshments	\$52,498	\$57,650	55%	\$0	\$105,000
3952	Residents Activities	\$1,050	\$371	18%	\$0	\$2,100
3962	Public Liability Insurance	\$8,184	\$8,184	100%	\$0	\$8,184
3974	Spring Haven Aged Care Consultants	\$3,000	\$960	16%	\$0	\$6,000
3918	Spring H - Consultants	\$10,000	\$960	5%	\$0	\$20,000
3928	Spring H - COVID-19 Additional Costs	\$0	\$4,886	0%	\$0	\$0
3982	Administration Allocated Non-Cash	\$1,995	\$0	0%	\$0	\$3,990
3992	Administration Allocated - Cash	\$49,564	\$99,339	100%	\$0	\$99,132
012D	Spring Haven Depreciation	\$77,247	\$0	0%	\$0	\$154,500

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
013D	Spring Haven Depreciation	\$7,750	\$0	0%	\$0	\$15,500
	<b>Sub Total - SPRING HAVEN HOUSING OP/EXP</b>	\$1,399,734	\$1,365,119		\$0	\$2,724,750
	<b>OPERATING INCOME</b>					
4003	Spring Haven Resident Rent	(\$249,990)	(\$298,812)	60%	(\$500,000)	\$0
4013	Spring Haven - Personal Care Grant Subsidy	(\$799,968)	(\$1,217,342)	76%	(\$1,600,000)	\$0
1395	INTEREST ON UNPAID BONDS	(\$14,499)	(\$40,060)	138%	(\$29,000)	\$0
4143	Miscellaneous Income	(\$1,250)	(\$42,471)	1699%	(\$2,500)	\$0
4023	Spring Haven Donations	(\$1,500)	\$0	0%	(\$3,000)	\$0
4303	Spring H - Grant - Security	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - SPRING HAVEN HOUSING OP/INC</b>	(\$1,067,207)	(\$1,598,685)		(\$2,134,500)	\$0
	<b>Total - SPRING HAVEN HOUSING</b>	\$332,526	(\$233,566)		(\$2,134,500)	\$2,724,750

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>STAFF HOUSING</b>						
<b>OPERATING EXPENDITURE</b>						
3768	Staff Housing Building Maintenance	\$7,275	\$23,173	159%	\$0	\$14,550
3769	Staff Housing - Operating Expenses	\$15,753	\$19,294	63%	\$0	\$30,857
3764	Staff Housing - Ground Maint. Various	\$3,364	\$9,719	144%	\$0	\$6,728
3774	Loss on Sale of Asset (Housing)	\$0	\$0	0%	\$0	\$0
3770	Loan Guarantee Fee L135 & L140	\$5,091	\$0	0%	\$0	\$8,485
3771	Staff Housing Loan Interest	\$14,121	\$14,016	51%	\$0	\$27,739
011D	Housing Depreciation	\$47,758	\$0	0%	\$0	\$95,520
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$93,362	\$66,203		\$0	\$183,879
<b>OPERATING INCOME</b>						
3703	Residential Rent - Staff	(\$52,498)	(\$26,609)	25%	(\$105,000)	\$0
3705	BBRF Grant - Key Workers	\$0	\$0	0%	\$0	\$0
016P	Profit on Sale of Asset	\$0	\$0	0%	\$0	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		(\$52,498)	(\$26,609)		(\$105,000)	\$0
<b>Total - STAFF HOUSING</b>		\$40,864	\$39,593		(\$105,000)	\$183,879

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>HOUSING OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
4062	Loton Close ILU's Building Maint	\$6,700	\$9,012	71%	\$0	\$12,700
4064	Loton Close ILU's Grounds Maint	\$4,832	\$2,292	24%	\$0	\$9,664
4065	Loton Close ILU's Utilities	\$17,909	\$15,355	43%	\$0	\$35,810
4066	Loton Close ILU's Insurance	\$7,883	\$8,810	112%	\$0	\$7,883
4202	J Sullivan Units Building Maintenance	\$7,537	\$11,011	75%	\$0	\$14,637
4204	J Sullivan Units Grounds Maintenance	\$3,630	\$2,703	37%	\$0	\$7,260
4205	J Sullivan Units Utilities	\$5,374	\$3,363	31%	\$0	\$10,745
4206	J Sullivan Units Insurance	\$3,530	\$2,039	58%	\$0	\$3,530
4254	Interest Paid on Loans	\$6,875	\$6,876	52%	\$0	\$13,218
4255	Loan Guarantee Fee (Housing Other)	\$4,572	\$0	0%	\$0	\$7,620
4232	Bagg Street Units Operating	\$908	\$2,979	164%	\$0	\$1,816
4256	GROH - Building Maintenance	\$4,065	\$6,688	106%	\$0	\$6,315
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$73,813	\$71,128		\$0	\$131,198
<b>OPERATING INCOME</b>						
4083	Loton Close ILU's Rent	(\$83,457)	(\$80,637)	48%	(\$166,920)	\$0
4103	Loton Close ILU's - Power Recoups	(\$7,500)	(\$8,968)	60%	(\$15,000)	\$0
4203	J Sullivan Units - Rent	(\$18,499)	(\$18,980)	51%	(\$37,000)	\$0
4243	GROH - Rent	(\$67,497)	(\$68,027)	50%	(\$135,000)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$176,953)	(\$176,612)		(\$353,920)	\$0
<b>Total - HOUSING OTHER</b>		(\$103,140)	(\$105,484)		(\$353,920)	\$131,198
<b>Total - HOUSING</b>		\$270,250	(\$299,457)		(\$2,593,420)	\$3,039,827

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES</b>						
<b>SANITATION - HOUSEHOLD REFUSE</b>						
<b>OPERATING EXPENDITURE</b>						
5022	Refuse Collection - Kerbside	\$38,498	\$39,142	51%	\$0	\$77,000
5012	Refuse Site Maintenance	\$4,330	\$600	7%	\$0	\$8,660
5013	Refuse Site Rehabilitation	\$1,657	\$131	4%	\$0	\$3,314
5002	Recycling Depot/Transfer Stn - Contract	\$56,867	\$82,728	76%	\$0	\$108,738
5122	Recycling Collection - Kerbside	\$34,684	\$32,708	47%	\$0	\$69,370
5142	Recycling Education	\$300	\$675	113%	\$0	\$600
5123	Waste Management Planning	\$0	\$0	0%	\$0	\$0
014D	Depreciation (Sch 10)	\$2,145	\$0	0%	\$0	\$4,290
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$138,481	\$155,984		\$0	\$271,972
<b>OPERATING INCOME</b>						
5023	Collection Charges - Kerbside	(\$267,445)	(\$284,560)	106%	(\$267,445)	\$0
5033	Recycling/Transfer Station Rental	(\$1,150)	\$0	0%	(\$2,300)	\$0
5103	TIPPING FEES/BIN HIRE	\$0	\$0	0%	\$0	\$0
5183	Sale of Recyclables	(\$500)	\$0	0%	(\$1,000)	\$0
010P	Profit on Sale of asset	\$0	\$0	0%	\$0	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$269,095)	(\$284,560)		(\$270,745)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$130,614)	(\$128,576)		(\$270,745)	\$271,972



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>SANITATION OTHER</b>					
	<b>OPERATING EXPENDITURE</b>					
5027	Verge Pick Up - Hard Waste	\$14,999	\$0	0%	\$0	\$30,000
5251	Street Bins Collection - Contract	\$19,799	\$18,639	47%	\$0	\$39,600
5252	Street Bins Collection	\$127	\$0	0%	\$0	\$254
5262	Repair Street Bins	\$100	\$174	87%	\$0	\$200
5263	Drum Muster	\$2,500	\$0	0%	\$0	\$5,000
5264	Transport of Waste & Loader Hire	\$31,119	\$32,322	52%	\$0	\$62,240
5265	Bulk Bin Hire Expenses	\$1,390	\$0	0%	\$0	\$2,780
5266	Bulk Bin Removal Expenses	\$11,097	\$0	0%	\$0	\$22,195
	<b>Sub Total - SANITATION OTHER OP/EXP</b>	\$81,131	\$51,135		\$0	\$162,269
	<b>OPERATING INCOME</b>					
5103	Tip Fees	\$0	\$0	0%	\$0	\$0
5303	Litter Infringements	(\$100)	\$0	0%	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$2,500)	\$0	0%	(\$5,000)	\$0
	<b>Sub Total - SANITATION OTHER OP/INC</b>	(\$2,600)	\$0		(\$5,200)	\$0
	<b>Total - SANITATION OTHER</b>	\$78,531	\$51,135		(\$5,200)	\$162,269

**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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
		<b>SEWERAGE</b>				
		<b>OPERATING EXPENDITURE</b>				
026D	Sewer Depreciation Sch 10	\$0	\$0	0%	\$0	\$0
5090	Liquid Waste Pond - Maintenance	\$685	\$652	48%	\$0	\$1,370
	<b>Sub Total - SEWERAGE OP/EXP</b>	\$685	\$652		\$0	\$1,370
		<b>OPERATING INCOME</b>				
5190	Liquid Waste Disposal Fees	\$0	\$0		\$0	\$0
	<b>Sub Total - SEWERAGE OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - SEWERAGE</b>	\$685	\$652		\$0	\$1,370

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>PROTECTION OF THE ENVIRONMENT</b>						
<b>OPERATING EXPENDITURE</b>						
5619	Southern Dirt Contribution	\$15,000	\$15,000	100%	\$0	\$15,000
5612	NRM Office Expenses	\$150	\$0	0%	\$0	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	\$7,500	\$2,818	19%	\$0	\$15,000
5689	NRM - Superannuation	\$0	\$0	0%	\$0	\$0
5601	NRM Vehicle Costs	\$365	\$0	0%	\$0	\$730
5614	NRM - Grant Expenditure	\$0	\$0	0%	\$0	\$0
5681	Noxious Weeds	\$1,743	\$2,717	78%	\$0	\$3,486
5684	Landcare Publications	\$250	\$0	0%	\$0	\$500
5686	NRM - Enviromental Reserve M'ment	\$4,703	\$10,302	110%	\$0	\$9,407
5687	Reserve Clean Up	\$3,795	\$0	0%	\$0	\$7,590
5722	NRM - State NRM Grant Expenditure	\$69,000	\$49,941	72%	\$0	\$69,000
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	\$5,000	\$0	0%	\$0	\$10,000
5734	NRM - Future Drought Fund Grant Exp.	\$0	\$0	0%	\$0	\$0
5752	Administration Allocation Cash	\$9,913	\$13,245	67%	\$0	\$19,826
5742	Administration Allocation Non-Cash	\$997	\$0	0%	\$0	\$1,995
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>		\$118,416	\$94,023		\$0	\$152,834
<b>OPERATING INCOME</b>						
5603	NRM Grants	\$0	\$0	0%	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		\$118,416	\$94,023		\$0	\$152,834

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT</b>						
<b>OPERATING EXPENDITURE</b>						
5842	Town Planning Expenses	\$14,999	\$11,517	38%	\$0	\$30,000
5872	Superannuation	\$0	\$0	0%	\$0	\$0
5882	Insurances	\$0	\$0	0%	\$0	\$0
5922	TPS Review	\$12,500	\$0	0%	\$0	\$25,000
5923	Town Planning Consultants	\$0	\$0	0%	\$0	\$0
5954	Municipal Heritage Review	\$0	\$0	0%	\$0	\$0
5952	Town Planning Legal Costs	\$0	\$0	0%	\$0	\$0
5962	Administration Allocated Cash	\$29,738	\$6,623	11%	\$0	\$59,479
5832	Administration Allocated Non-Cash	\$399	\$0	0%	\$0	\$798
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$57,636	\$18,140		\$0	\$115,277
<b>OPERATING INCOME</b>						
5973	Planning Fees	(\$2,250)	(\$2,446)	54%	(\$4,500)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$2,250)	(\$2,446)		(\$4,500)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		\$55,386	\$15,693		(\$4,500)	\$115,277

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - CEMETERIES</b>						
<b>OPERATING EXPENDITURE</b>						
5999	Cemetery Digital Database	\$400	\$0	0%	\$0	\$800
6001	Cemetery - Grave Digging	\$16,982	\$21,912	65%	\$0	\$33,966
6006	Kojonup Cemetery - Niche Wall Maint	\$993	\$62	3%	\$0	\$1,986
6002	Kojonup Cemetery - Grounds Maint	\$10,020	\$8,351	42%	\$0	\$20,040
6000	Kojonup Cemetery - Trees	\$1,070	\$0	0%	\$0	\$2,140
6012	Boscabel Cemetery - Grounds Maint	\$288	\$285	50%	\$0	\$576
6014	Muradup Cemetery - Grounds Maintenance	\$3,249	\$1,006	15%	\$0	\$6,498
015D	Community Amenities Buildings Depreciation	\$18,197	\$0	0%	\$0	\$36,395
<b>Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP</b>		\$51,198	\$31,615		\$0	\$102,401
<b>OPERATING INCOME</b>						
6013	Cemetery Fees (Inc Gst)	(\$9,000)	(\$3,375)	19%	(\$18,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$250)	(\$1,370)	274%	(\$500)	\$0
<b>Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC</b>		(\$9,250)	(\$4,745)		(\$18,500)	\$0
<b>Total - COMMUNITY AMENITIES CEMETERIES</b>		\$41,949	\$26,870		(\$18,500)	\$102,401

**SHIRE OF KOJONUP**

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - PUBLIC CONVENIENCES &amp; OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
6042	Harrison Place Conveniences - Maint	\$125	\$135	54%	\$0	\$250
6044	Harrison Place Conveniences - Cleaning	\$5,095	\$8,850	90%	\$0	\$9,840
6024	Curly Wig - Building Maintenance	\$0	\$0	0%	\$0	\$0
6034	CWA - Building Maintenance	\$1,720	\$822	28%	\$0	\$2,985
6052	Town Street & Park Seating	\$964	\$0	0%	\$0	\$1,928
6054	Townscape Plan	\$0	\$0	0%	\$0	\$0
6112	Community Resource Centre / Telecentre	\$1,256	\$1,813	75%	\$0	\$2,413
6132	Community Bus Maintenance	\$1,100	\$464	24%	\$0	\$1,950
6144	Loan Guarantee Fee - Loan 146	\$1,000	\$0	0%	\$0	\$2,000
6142	Administration Allocated Non-Cash	\$997	\$0	0%	\$0	\$1,995
6152	Administration Allocated Cash	\$29,738	\$14,901	25%	\$0	\$59,479
<b>Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP</b>		\$41,995	\$26,984	\$3	\$0	\$82,840
<b>OPERATING INCOME</b>						
6133	Community Bus Hire	\$0	\$0	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC</b>		\$0	\$0	\$0	\$0	\$0
<b>Total - COMMUNITY AMENITIES PUBLIC CONVEN &amp; OTHER</b>		\$41,995	\$26,984		\$0	\$82,840

**SHIRE OF KOJONUP**

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT</b>						
<b>OPERATING EXPENDITURE</b>						
6064	Men's Shed - Building Maintenance	\$711	\$255	20%	\$0	\$1,249
6172	SMALL GRANT EXPENDITURE	\$0	\$8,031	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP</b>		\$711	\$8,286		\$0	\$1,249
<b>OPERATING INCOME</b>						
6045	LR&CIP Grant - Mens Shed	\$0	\$0	0%	(\$739,833)	\$0
6123	Events - Ticket Sales and Misc Revenue	\$0	(\$41)	0%	\$0	\$0
6143	LotteryWest Grant - Mens Shed	\$0	\$0	0%	\$0	\$0
6173	SMALL GRANTS	\$0	\$0	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC</b>		\$0	(\$41)		(\$739,833)	\$0
<b>Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT</b>		\$711	\$8,245		(\$739,833)	\$1,249
<b>Total - COMMUNITY AMENITIES</b>		\$207,060	\$95,026		(\$1,038,778)	\$890,212

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>RECREATION &amp; CULTURE</b>						
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>						
<b>OPERATING EXPENDITURE</b>						
6202	Memorial Hall - Cleaning & Operations	\$18,347	\$13,347	49%	\$0	\$27,270
6212	RSL Hall - Cleaning & Operations	\$6,049	\$1,666	16%	\$0	\$10,320
6214	Memorial Hall - Building Maintenance	\$6,875	\$2,765	20%	\$0	\$13,750
6216	Mobrup Hall - Building Expenses	\$0	\$72	0%	\$0	\$0
6218	Muradup Hall - Building Expenses	\$1,705	\$1,355	68%	\$0	\$2,005
6219	Qualeup Hall - Building Expenses	\$209	\$16	4%	\$0	\$349
6224	Memorial Hall - Grounds Maintenance	\$3,724	\$1,851	26%	\$0	\$7,048
6227	Boscabel Hall - Building Expenses	\$484	\$16	2%	\$0	\$784
6232	All Halls - Cutlery & Crockery	\$1,000	\$0	0%	\$0	\$2,000
6324	RSL Hall - Building Maintenance	\$1,855	\$935	30%	\$0	\$3,160
6146	Interest on Loan - Loan 146 & 149	\$11,700	\$7,181	39%	\$0	\$18,544
6147	Loan Guarantee Fee - Loan 146 & 149	\$2,250	\$0	0%	\$0	\$4,500
016D	Public Halls Building Depreciation	\$31,436	\$0	0%	\$0	\$62,875
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$85,635	\$29,204		\$0	\$152,605
<b>OPERATING INCOME</b>						
6203	Memorial Hall Rentals	(\$1,100)	(\$373)	17%	(\$2,200)	\$0
6213	RSL Hall Rentals	(\$900)	(\$465)	26%	(\$1,800)	\$0
6225	Lotteries Grants	\$0	\$0	0%	\$0	\$0
6243	Grant - LR&CIP (Harrison Place)	\$0	\$0	0%	\$0	\$0
6233	Grant - LR & CIP (Memorial Hall)	\$0	\$0	0%	\$0	\$0
017P	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$2,000)	(\$838)		(\$4,000)	\$0
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		\$83,635	\$28,366		(\$4,000)	\$152,605



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>OTHER RECREATION &amp; SPORT</b>						
<b>OPERATING EXPENDITURE</b>						
6362	Kojonup Springs Conveniences	\$8,953	\$9,448	53%	\$0	\$17,907
6364	Kojonup Springs Grounds Maintenance	\$5,951	\$3,925	33%	\$0	\$11,902
6372	Apex Park Conveniences - Operating	\$22,668	\$21,528	49%	\$0	\$44,223
6373	Apex Park Conveniences - Building Maint	\$1,737	\$2,768	80%	\$0	\$3,475
6374	Apex Park - Grounds Maint	\$24,647	\$22,763	46%	\$0	\$48,960
6382	Railway Reserve Conveniences	\$2,591	\$2,203	46%	\$0	\$4,781
6392	Newstead Park - Grounds Maint	\$6,013	\$5,299	44%	\$0	\$12,027
6394	Railway Reserve Grounds Maint	\$7,926	\$9,872	67%	\$0	\$14,722
6402	Sports Complex - Netball Conveniences	\$5,558	\$3,145	30%	\$0	\$10,566
6403	Sports Complex - Netball Area Maint	\$563	\$1,355	120%	\$0	\$1,126
6404	Sports Complex - Grounds Maint	\$73,277	\$61,971	42%	\$0	\$146,560
6408	Sports Complex - Conveniences	\$4,924	\$2,111	21%	\$0	\$9,849
6412	Hillman Park - Grounds Maint	\$9,109	\$6,275	34%	\$0	\$18,218
6414	Sports Complex - Reticulation	\$9,085	\$624	3%	\$0	\$18,170
6415	Oval Lighting	\$2,150	\$1,427	33%	\$0	\$4,300
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$4,728	\$10,123	107%	\$0	\$9,457
6425	Sports Complex - Hockey Club Building	\$230	\$21	5%	\$0	\$430
6434	Water - Turkey Nest Dam Maintenance	\$6,052	\$4,927	41%	\$0	\$12,104
6435	Water - Showgrounds Maint	\$1,372	\$5,946	217%	\$0	\$2,745
6444	Muradup Townsite Grounds	\$4,503	\$3,059	34%	\$0	\$9,007
6452	Playground Safety & Minor Upgrades	\$1,714	\$307	9%	\$0	\$3,428
6454	Kojonup Town Entrances	\$2,335	\$1,696	36%	\$0	\$4,670
6474	Industrial Area Slashing & Spraying	\$1,316	\$1,545	59%	\$0	\$2,633
6477	Sports Complex - Utilities & Insurance	\$14,624	\$11,105	56%	\$0	\$19,803
6486	Rail Trails	\$6,072	\$0	0%	\$0	\$12,145
6492	Myrtle Benn Reserve	\$2,634	\$471	9%	\$0	\$5,269
6494	Sundry Reserves	\$8,926	\$18,345	112%	\$0	\$16,391
6552	Sports Complex - Cleaning	\$7,234	\$4,159	29%	\$0	\$14,468
6554	Sports Complex - Building Maint	\$2,425	\$3,989	82%	\$0	\$4,851
6558	Loan Guarantee Fee - Loans 136, 142, 143	\$6,540	\$0	0%	\$0	\$10,900
6559	Recreation - Interest on Loans	\$26,378	\$30,795	59%	\$0	\$52,015
6592	Skate Park	\$358	\$324	45%	\$0	\$715
6792	Admin Allocation - Cash	\$19,826	\$12,914	33%	\$0	\$39,653
7107	Polocrosse Works Requested	\$427	\$0	0%	\$0	\$855
017D	Other Sport Buildings Depreciation	\$171,836	\$0	0%	\$0	\$343,685

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$474,683	\$264,441		\$0	\$932,010
<b>OPERATING INCOME</b>						
6463	Grant - Drought Communities (Netball Roof)	\$0	(\$100,000)	0%	\$0	\$0
6473	Grant - Rail Trails	\$0	(\$3,636)	0%	\$0	\$0
6513	Contrib-Foot Club Sports Complex	\$0	\$0	0%	(\$4,800)	\$0
6523	Complex Bldg Fees	(\$1,700)	(\$3,355)	99%	(\$3,400)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	0%	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	(\$36,796)	147%	(\$25,000)	\$0
6623	Grant - CSRFF	\$0	\$0	0%	\$0	\$0
6633	Grant - LR&CI Program	\$0	(\$32,007)	72%	(\$44,411)	\$0
6643	Grant - Trails	\$0	\$0	0%	\$0	\$0
6663	Contribution - Apex Club	\$0	\$0	0%	(\$26,000)	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		(\$1,700)	(\$175,794)		(\$106,611)	\$0
<b>Total - OTHER RECREATION &amp; SPORT</b>		<b>\$472,983</b>	<b>\$88,646</b>		<b>(\$106,611)</b>	<b>\$932,010</b>

**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	ADOPTED BUDGET	
		31 DECEMBER 2023			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>SWIMMING AREAS &amp; BEACHES</b>						
<b>OPERATING EXPENDITURE</b>						
6252	Building Maintenance	\$3,000	\$777	13%	\$0	\$6,000
6254	Consumables & Minor Expenses	\$750	\$376	25%	\$0	\$1,500
6257	Utilities & Telephone	\$14,935	\$3,745	13%	\$0	\$29,865
6258	Insurance	\$11,897	\$11,809	99%	\$0	\$11,897
6261	Maintenance - Pool Building	\$1,620	\$1,778	62%	\$0	\$2,870
6262	Grounds Maintenance	\$2,193	\$1,277	29%	\$0	\$4,387
6264	Swimmin Pool - Chemicals	\$4,750	\$5,676	60%	\$0	\$9,500
6271	Non-Capital Purchases per 10yr Plan	\$750	\$0	0%	\$0	\$1,500
6272	Equipment Maintenance	\$3,900	\$2,607	33%	\$0	\$7,800
6274	Kiosk - COGS	\$1,750	\$1,931	55%	\$0	\$3,500
6352	Swimming Pool Salaries	\$25,815	\$32,616	63%	\$0	\$51,633
6353	Superannuation	\$2,809	\$1,669	30%	\$0	\$5,619
6354	Conferences & Training	\$750	\$0	0%	\$0	\$1,500
6356	Staff Housing Subsidy (S/Pool)	\$3,500	\$0	0%	\$0	\$7,000
6292	Administration Allocated Cash	\$19,826	\$6,623	17%	\$0	\$39,653
050D	Depreciation Buildings	\$26,474	\$0	0%	\$0	\$52,950
<b>Sub Total - SWIMMING AREAS &amp; BEACHES OP/EXP</b>		\$124,720	\$70,884		\$0	\$237,174
<b>OPERATING INCOME</b>						
6294	Pool Entry Fees	(\$4,000)	(\$7,211)	90%	(\$8,000)	\$0
6295	Pool Kiosk Sales	(\$2,500)	(\$2,190)	44%	(\$5,000)	\$0
6296	Pool Daily Entry Fees	(\$3,000)	(\$2,928)	49%	(\$6,000)	\$0
<b>Sub Total - SWIMMING AREAS &amp; BEACHES OP/INC</b>		(\$9,500)	(\$12,329)		(\$19,000)	\$0
<b>Total - SWIMMING AREAS &amp; BEACHES</b>		\$115,220	\$58,555		(\$19,000)	\$237,174

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>TV &amp; RADIO BROADCASTING &amp; RETRANSMISSION</b>						
<b>OPERATING EXPENDITURE</b>						
6752	Television Translator	\$77	\$39	50%	\$0	\$77
6772	VHF Repeater Operating/Maintenance	\$125	\$0	0%	\$0	\$250
<b>Sub Total - TV &amp; RADIO RETRANSMISSION OP/EXP</b>		\$202	\$39		\$0	\$327
<b>Total - TV &amp; RADIO RETRANSMISSION</b>		\$202	\$39		\$0	\$327
<b>LIBRARIES</b>						
<b>OPERATING EXPENDITURE</b>						
6812	Library Salaries	\$44,562	\$40,077	45%	\$0	\$89,127
6842	Superannuation	\$6,781	\$4,632	34%	\$0	\$13,563
6852	Emp Insurances (Lib)	\$2,836	\$2,985	105%	\$0	\$2,836
6862	Conference & Training (Lib)	\$500	\$0	0%	\$0	\$1,000
6882	Library Operating Expenses	\$1,500	\$369	12%	\$0	\$3,000
6892	Lib Software Licencing	\$925	\$3,964	214%	\$0	\$1,850
6902	Library Resource Purchases	\$1,000	\$213	11%	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$2,200	\$1,908	43%	\$0	\$4,400
6942	Administration Allocated Cash	\$9,913	\$6,623	33%	\$0	\$19,826
6952	Administration Allocated Non-Cash	\$997	\$0	0%	\$0	\$1,995
6982	Seniors Week Grant Expenses	\$0	\$0	0%	\$0	\$0
<b>Sub Total - LIBRARIES OP/EXP</b>		\$71,214	\$60,770		\$0	\$139,597
<b>OPERATING INCOME</b>						
6963	Library Fines & Penalties - Lost Books	\$0	\$0	0%	\$0	\$0
6973	Sundry Income	(\$10)	(\$38)	190%	(\$20)	\$0
6983	Seniors Week Grant	\$0	\$0	0%	\$0	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$10)	(\$38)		(\$20)	\$0
<b>Total - LIBRARIES</b>		\$71,204	\$60,732		(\$20)	\$139,597

**HERITAGE & OTHER CULTURE**

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>OPERATING EXPENDITURE</b>						
7002	Historical Society - Donation	\$63	\$0	0%	\$0	\$0
7012	Historical Soc. Rooms	\$0	\$37		\$0	\$125
7022	Old Military Barracks	\$1,493	\$92	3%	\$0	\$2,986
7024	Old Post Office - Building Maintenance	\$2,423	\$849	21%	\$0	\$4,083
7032	Elverd Cottage - Building Mtce	\$30,951	\$1,020	3%	\$0	\$31,805
7034	Elverd Cottage - Ground Maint	\$789	\$1,547	98%	\$0	\$1,577
7046	Old Post Office - Grounds Maintenance	\$1,001	\$0	0%	\$0	\$1,752
7106	Showgrounds - Building Maintenance	\$6,982	\$4,131	49%	\$0	\$8,382
7101	Annual Show - Works Assistance	\$4,280	\$9,514	111%	\$0	\$8,560
7103	Muradup & Jingalup War Memorials	\$440	\$0	0%	\$0	\$881
7222	Military Barracks - Ground Maint	\$4,055	\$1,882	26%	\$0	\$7,271
019D	Depreciation Buildings	\$9,315	\$0	0%	\$0	\$18,630
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$61,791	\$19,071		\$0	\$86,052
<b>OPERATING INCOME</b>						
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - OTHER CULTURE</b>		\$61,791	\$19,071		\$0	\$86,052
<b>Total - RECREATION AND CULTURE</b>		<b>\$805,035</b>	<b>\$255,410</b>		<b>(\$129,631)</b>	<b>\$1,547,765</b>

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>						
<b>OPERATING EXPENDITURE</b>						
7632	Town Streets - Drainage Mtce	\$9,765	\$7,514	38%	\$0	\$19,530
7642	ROADS MTCE - FLOOD DAMAGE.	\$0	\$0	0%	\$0	\$0
7652	Road Maintenance	\$3,538	\$1,982		\$0	\$7,076
7662	Bridge Maintenance	\$61,679	\$38,542	40%	\$0	\$95,548
7672	Footpath Maintenance	\$7,510	\$1,006	7%	\$0	\$15,020
7682	Lighting Of Streets	\$31,751	\$25,841	41%	\$0	\$63,505
7692	Depot Maint	\$20,997	\$22,295	58%	\$0	\$38,642
7694	Depot - Grounds & Nursery Maint	\$1,846	\$5,109	138%	\$0	\$3,692
7695	Depot - OHS Minor Items	\$628	\$0	0%	\$0	\$1,257
7704	Depot Cleaning	\$16,664	\$14,058	42%	\$0	\$33,330
RM01	Grading - Winter	\$394,572	\$605,926	77%	\$0	\$789,175
RM03	Drainage Maintenance	\$69,711	\$59,795	43%	\$0	\$139,428
RM04	Bitumen Patching/Repair	\$42,178	\$95,349	113%	\$0	\$84,360
RM05	Guide Post & Signage	\$25,094	\$67,210	134%	\$0	\$50,190
RM06	Roadside Spraying	\$19,009	\$14,041	37%	\$0	\$38,020
RM08	Rural Limb & Tree Removal - Fallen	\$29,527	\$39,092	66%	\$0	\$59,056
RM10	Traffic Counter Transportation	\$1,197	\$1,966	82%	\$0	\$2,395
RM11	Kerb Maintenance	\$1,659	\$2,452	74%	\$0	\$3,318
RM15	Trees Rural Major Works	\$71,717	\$165,379	115%	\$0	\$143,440
RM16	Townsite-Kojonup-Verge Mtce	\$46,263	\$50,157	54%	\$0	\$92,530
RM17	Townsite Trees - General Mtce	\$7,105	\$13,370	94%	\$0	\$14,210
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$1,690	\$1,465	43%	\$0	\$3,380
RM19	Townsite Trees - Pruning - Contractor	\$6,004	\$2,295	19%	\$0	\$12,009
RM20	Road Accident Recovery	\$535	\$0	0%	\$0	\$1,071
RM22	Removal of Street Trees	\$3,864	\$912	12%	\$0	\$7,728
RM23	Townsite Street Sweeping	\$5,500	\$3,780	34%	\$0	\$11,000
RM24	Carpark Line marking	\$2,760	\$3,517	64%	\$0	\$5,520
7701	Blackwood Rd Solar Dam Maintenance	\$271	\$0		\$0	\$543
7702	Administration Allocated Cash	\$198,257	\$132,452	33%	\$0	\$396,530
020D	Depreciation on Road Assets	\$1,688,265	\$0	0%	\$0	\$3,376,665
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		<b>\$2,769,558</b>	<b>\$1,376,527</b>		<b>\$0</b>	<b>\$5,508,168</b>

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 DECEMBER 2023			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>OPERATING INCOME</b>						
7405	Roads Grants RRG	(\$474,400)	(\$200,395)	17%	(\$1,186,000)	\$0
7323	Grant - LR&CIP	\$0	\$0	0%	(\$270,766)	\$0
7375	Main Roads WA Direct Grant	(\$203,791)	\$0	0%	(\$203,791)	\$0
7325	Grant - Special	\$0	\$0	0%	(\$275,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$181,650)	\$0	0%	(\$432,500)	\$0
7465	Government Road Grants - Blackspot Funding	(\$360,000)	\$0		(\$360,000)	\$0
7605	Sale of Small Items	(\$3,200)	(\$227)	3%	(\$8,000)	\$0
7683	Street Lighting Contribution	\$0	\$0	0%	(\$10,000)	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$1,223,041)	(\$200,622)		(\$2,746,057)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		\$1,546,517	\$1,175,905		(\$2,746,057)	\$5,508,168

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>AERODROMES</b>					
	<b>OPERATING EXPENDITURE</b>					
7762	Airport Building - Maintenance	\$2,285	\$1,328	34%	\$0	\$3,945
7761	Interest on Loan 141 ( Airstrip)	\$957	\$957	51%	\$0	\$1,875
7764	Airport Building - Cleaning	\$987	\$664	34%	\$0	\$1,974
7771	Loan Guarantee Fee (Airstrip)	\$420	\$0	0%	\$0	\$840
7772	Airstrip Operations	\$25	\$0	0%	\$0	\$50
7774	Airstrip Ground Maintenance	\$6,966	\$2,389	17%	\$0	\$13,932
	<b>Sub Total - AERODROMES OP/EXP</b>	\$11,639	\$5,338		\$0	\$22,616
	<b>OPERATING INCOME</b>					
7793	Sundry Income - Airport	\$0	\$0	0%	\$0	\$0
7794	RADS Grant - Airstrip	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - AERODROMES OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - AERODROMES</b>	\$11,639	\$5,338		\$0	\$22,616
	<b>Total - TRANSPORT</b>	\$1,558,156	\$1,181,242		(\$2,746,057)	\$5,530,784



**SHIRE OF KOJONUP**

MONTHLY FINANCIAL REPORT

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>ECONOMIC SERVICES</b>					
	<b>RURAL SERVICES</b>					
	<b>OPERATING EXPENDITURE</b>					
023D	Depreciation (Sch 13)	\$2,130	\$0	0%	\$0	\$4,260
8002	Water Standpipes	\$17,494	\$17,780	51%	\$0	\$34,984
8006	Rural Street Addressing	\$50	\$0	0%	\$0	\$100
	<b>Sub Total - RURAL SERVICES OP/EXP</b>	\$19,674	\$17,780		\$0	\$39,344
	<b>OPERATING INCOME</b>					
8003	Water Standpipe Charges	(\$11,000)	(\$19,052)	87%	(\$22,000)	\$0
	<b>Sub Total - RURAL SERVICES OP/INC</b>	(\$11,000)	(\$19,052)		(\$22,000)	\$0
	<b>Total - RURAL SERVICES</b>	\$8,675	(\$1,272)		(\$22,000)	\$39,344

**SHIRE OF KOJONUP**

MONTHLY FINANCIAL REPORT

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM AND AREA PROMOTION - KODJA PLACE</b>						
<b>OPERATING EXPENDITURE</b>						
8302	Salaries (Tour)	\$119,851	\$125,016	52%	\$0	\$239,711
8344	Superannuation - Visitors Centre	\$16,053	\$16,833	52%	\$0	\$32,107
8364	Tour Guide Expenses	\$2,500	\$9,521	190%	\$0	\$5,000
8322	Employee Insurances (Tour)	\$5,657	\$5,970	106%	\$0	\$5,657
8342	Conferences & Training	\$2,000	\$716	18%	\$0	\$4,000
8109	Story Area (Mosaic)	\$5,000	\$0	0%	\$0	\$10,000
8367	Story Area (Digital)	\$5,000	\$20,956	210%	\$0	\$10,000
8110	Catering	\$2,500	\$781	16%	\$0	\$5,000
8368	Activity (Educational)	\$1,000	\$166	8%	\$0	\$2,000
8126	Insurances - Various	\$15,747	\$15,029	95%	\$0	\$15,747
8152	Public Liability Insurance - Kodja Place	\$9,002	\$9,002	100%	\$0	\$9,002
8142	Printing, Stationary & Office Expenses	\$5,500	\$4,849	44%	\$0	\$11,000
8162	Building Maintenance	\$1,500	\$1,238	41%	\$0	\$3,000
8164	Utilities	\$10,243	\$6,112	28%	\$0	\$21,483
8166	Cleaning	\$13,849	\$21,455	77%	\$0	\$27,700
8172	Grounds Maintenance	\$7,855	\$8,143	52%	\$0	\$15,710
8174	Kodja Place Rose Maze Grounds Maint	\$14,719	\$25,375	86%	\$0	\$29,440
8192	Misc Expenses	\$2,500	\$0	0%	\$0	\$5,000
8358	Kodja Place Website	\$1,000	\$0	0%	\$0	\$2,000
8444	Retail Stock - COGS	\$24,999	\$27,937	56%	\$0	\$50,000
8394	Events	\$5,000	\$14,619	146%	\$0	\$10,000
8412	General Administration Allocated Cash	\$49,564	\$58,279	59%	\$0	\$99,132
8422	General Administration Allocated Non-Cash	\$798	\$0	0%	\$0	\$1,596
022D	Depreciation	\$33,324	\$0	0%	\$0	\$66,650
055D	Depreciation	\$360	\$0	0%	\$0	\$720
<b>Sub Total - TOURISM &amp; AREA PROMOTION KODJA OP/EXP</b>		\$355,520	\$371,998		\$0	\$681,655

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 DECEMBER 2023			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>OPERATING INCOME</b>						
8205	Kodja Place - Visitor Fees	(\$2,350)	(\$2,200)	47%	(\$4,700)	\$0
8203	Kodja Place - Hire Fees	(\$1,500)	(\$2,387)	80%	(\$3,000)	\$0
8204	Tour Groups	(\$1,100)	(\$986)	45%	(\$2,200)	\$0
8207	Kodja Place - Activity Fees	(\$500)	(\$814)	81%	(\$1,000)	\$0
8123	Mature Aged Noongar Traineeship	\$0	\$0	0%	\$0	\$0
8193	Sundry Misc Income - Kodja Place	\$0	(\$3)		\$0	\$0
8213	Cafe Lease Fees	\$0	\$0	0%	\$0	\$0
8223	Membership Fees & Brochure Racking	(\$250)	(\$77)	15%	(\$500)	\$0
8233	Events	(\$6,000)	(\$6,879)	57%	(\$12,000)	\$0
8243	Retail Sales	(\$30,999)	(\$38,412)	62%	(\$62,000)	\$0
8263	Sales - Commissions	(\$3,500)	(\$2,831)	40%	(\$7,000)	\$0
8283	Donations	(\$750)	(\$512)	34%	(\$1,500)	\$0
8284	RV Fee Income	(\$1,250)	(\$973)		(\$2,500)	\$0
8285	Trans WA Income	(\$250)	\$16		(\$500)	\$0
8286	Photocopy Charges	(\$50)	(\$4)		(\$100)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION KODJA OP/INC</b>		<b>(\$48,498)</b>	<b>(\$56,061)</b>		<b>(\$97,000)</b>	<b>\$0</b>
<b>Total - TOURISM &amp; AREA PROMOTION KODJA PLACE</b>		<b>\$307,022</b>	<b>\$315,936</b>		<b>(\$97,000)</b>	<b>\$681,655</b>

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM &amp; AREA PROMOTION OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
8101	Kojonup Marketing & Promotions	\$15,000	\$0	0%	\$0	\$15,000
8107	Great Southern Treasures	\$20,000	\$20,000	100%	\$0	\$20,000
8414	Wool Wagon	\$125	\$0	0%	\$0	\$250
8354	Subscriptions, Accreditation, etc.	\$2,500	\$1,978	40%	\$0	\$5,000
8374	Australia Day Breakfast	\$1,000	\$242	12%	\$0	\$2,000
8371	EV Charging Station	\$5,250	\$5,797	55%	\$0	\$10,500
8432	Railway Station Building Maintenance	\$1,000	\$337	17%	\$0	\$2,000
8402	Railway Station Building - Operating	\$1,172	\$258	22%	\$0	\$1,172
029D	Depreciation	\$37,608	\$0	0%	\$0	\$75,220
<b>Sub Total - TOURISM &amp; AREA PROM OTHER OP/EXP</b>		\$83,655	\$28,612		\$0	\$131,142
<b>OPERATING INCOME</b>						
8494	EV Charging Station	(\$1,500)	(\$1,661)	55%	(\$3,000)	\$0
8413	Tourism - Non-Operating Grant Income				(\$202,411)	\$0
<b>Sub Total - TOURISM &amp; AREA PROM OTHER OP/INC</b>		(\$1,500)	(\$1,661)		(\$205,411)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION OTHER</b>		<b>\$82,155</b>	<b>\$26,952</b>		<b>(\$205,411)</b>	<b>\$131,142</b>

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM &amp; AREA PROMOTION - CAFÉ</b>						
<b>OPERATING EXPENDITURE</b>						
8502	Café Salaries	\$198,992	\$140,356	35%	\$0	\$398,000
8532	Café Superannuation	\$21,889	\$9,230	21%	\$0	\$43,780
8534	Café Utilities	\$16,453	\$4,313	13%	\$0	\$32,900
8536	Café Insurance	\$1,000	\$0	0%	\$0	\$2,000
8542	Café Bank Fees	\$4,250	\$0	0%	\$0	\$8,500
8546	Café Minor Equipment & Repairs	\$1,500	\$7,037	235%	\$0	\$3,000
8554	Café Other Minor Expenses	\$1,500	\$11,718	391%	\$0	\$3,000
8555	Café Uniforms & Safety Wear	\$750	\$0	0%	\$0	\$1,500
8556	Café Telephone & IT	\$250	\$0	0%	\$0	\$500
8557	Café Building Maintenance	\$1,000	\$22,650	1132%	\$0	\$2,000
8562	Café Training Expenses	\$1,000	\$0	0%	\$0	\$2,000
8564	Café Other Employment Costs	\$1,410	\$0	0%	\$0	\$2,820
8567	Cost of Goods Sold	\$124,995	\$102,821	41%	\$0	\$250,000
<b>Sub Total - TOURISM &amp; AREA PROM CAFE OP/EXP</b>		\$374,989	\$298,125		\$0	\$750,000
<b>OPERATING INCOME</b>						
8503	Trading Income	(\$374,985)	(\$289,175)	0%	(\$750,000)	\$0
8533	Catering	\$0	(\$4,661)	0%	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROM CAFE OP/INC</b>		(\$374,985)	(\$293,836)		(\$750,000)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION CAFÉ</b>		<b>\$4</b>	<b>\$4,289</b>		<b>(\$750,000)</b>	<b>\$750,000</b>

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>BUILDING CONTROL</b>					
	<b>OPERATING EXPENDITURE</b>					
8552	Building Admin. Salaries	\$12,897	\$30,616	119%	\$0	\$25,795
8572	Superannuation	\$2,036	\$3,007	74%	\$0	\$4,073
8602	Other Emp Costs (Bldg)	\$3,011	\$2,985	94%	\$0	\$3,186
8612	Vehicle Operating Bld Svyr	\$7,500	\$7,152	48%	\$0	\$15,000
8622	Building Control Expenses	\$1,000	\$0	0%	\$0	\$2,000
8672	Admin Realloc Cash (Bldg)	\$9,913	\$6,623	33%	\$0	\$19,826
8682	Admin Realloc Non Cash (Bldg)	\$798	\$0	0%	\$0	\$1,596
8684	Loan Guarantee Fee - Loan 147	\$1,300	\$0	0%	\$0	\$2,600
	<b>Sub Total - BUILDING CONTROL OP/EXP</b>	\$38,455	\$50,383		\$0	\$74,076
	<b>OPERATING INCOME</b>					
8653	Building Licence Fees	(\$3,000)	(\$1,474)	25%	(\$6,000)	\$0
8663	Bcitr & Brb Commissions	(\$125)	(\$345)	138%	(\$250)	\$0
8633	Private Pool Inspection Charges	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - BUILDING CONTROL OP/INC</b>	(\$3,125)	(\$1,819)		(\$6,250)	\$0
	<b>Total - BUILDING CONTROL</b>	\$35,330	\$48,563		(\$6,250)	\$74,076

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>OTHER ECONOMIC SERVICES</b>						
<b>OPERATING EXPENDITURE</b>						
033D	Depreciation (Sch 13 - Saleyards)	\$0	\$0	0%	\$0	\$0
8011	Wash Down Bay - Repairs	\$2,020	\$13,839	361%	\$0	\$3,831
8801	Wash Down Bay - Other	\$294	\$0	0%	\$0	\$589
8807	Wash Down Bay - Utility Charges	\$3,786	\$3,610	48%	\$0	\$7,570
8800	Saleyards - Ground Maintenance	\$1,967	\$5,260	134%	\$0	\$3,935
8808	Saleyards - Insurances	\$608	\$391	64%	\$0	\$608
8802	Saleyards - Other	\$500	\$91	9%	\$0	\$1,000
8872	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$0
8862	Subdivision - Interest on Loans	\$0	\$6,931	51%	\$0	\$13,537
	Land Development Expenses	\$0	\$0	0%	\$0	\$0
<b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>		\$9,176	\$30,121		\$0	\$31,070
<b>OPERATING INCOME</b>						
8013	Washdown Bay Fees	(\$10,000)	(\$6,254)	31%	(\$20,000)	\$0
8803	Saleyards - Income	\$0	\$0	0%	\$0	\$0
<b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>		(\$10,000)	(\$6,254)		(\$20,000)	\$0
<b>Total - OTHER ECONOMIC SERVICES</b>		(\$824)	\$23,867		(\$20,000)	\$31,070
<b>Total - ECONOMIC SERVICES</b>		\$432,361	\$418,335	\$0	(\$1,100,661)	\$1,707,287

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>OTHER PROPERTY AND SERVICES</b>					
	<b>PRIVATE WORKS</b>					
	<b>OPERATING EXPENDITURE</b>					
9002	Private Works	\$4,766	\$8,329	87%	\$0	\$9,532
9008	Pte Works-Other Councils-Roads	\$2,625	\$0	0%	\$0	\$5,250
	<b>Sub Total - PRIVATE WORKS OP/EXP</b>	\$7,391	\$8,329		\$0	\$14,782
	<b>OPERATING INCOME</b>					
9003	Private Works Income	(\$5,000)	(\$955)	10%	(\$10,000)	\$0
9009	Pte Works-Income-Other Councils-Roads	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - PRIVATE WORKS OP/INC</b>	(\$5,000)	(\$955)		(\$10,000)	\$0
	<b>Total - PRIVATE WORKS</b>	<b>\$2,391</b>	<b>\$7,375</b>		<b>(\$10,000)</b>	<b>\$14,782</b>



**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>PUBLIC WORKS OVERHEADS</b>						
<b>OPERATING EXPENDITURE</b>						
9022	Salaries-Works-Supervisors; Assistance	\$138,906	\$137,840	50%	\$0	\$277,823
9042	Superannuation (Supervisors)	\$19,575	\$14,746	38%	\$0	\$39,151
9052	Conferences & Training (Supervisors)	\$1,950	\$0	0%	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$2,836	\$2,985	105%	\$0	\$2,836
9072	Other Staff Expenses (Inc. FBT)	\$13,952	\$6,999	25%	\$0	\$27,905
9502	Allowances	\$6,615	\$0	0%	\$0	\$13,230
9081	Staff Housing Subsidy (Public Works)	\$2,000	\$0	0%	\$0	\$4,000
9082	Vehicle Operating	\$11,025	\$4,592	21%	\$0	\$22,050
9084	Consulting Technical	\$8,269	\$0	0%	\$0	\$16,538
9092	Office Expenses	\$6,595	\$5,176	39%	\$0	\$13,190
9094	Minor Equipment/Consumables	\$4,135	\$1,035	13%	\$0	\$8,270
9095	RAMM Inventory	\$0	\$12,265	0%	\$0	\$0
9102	Training	\$48,498	\$23,370	24%	\$0	\$97,000
9112	Meetings	\$16,839	\$13,289	39%	\$0	\$33,680
9122	Annual Leave	\$88,295	\$68,016	39%	\$0	\$176,597
9132	Public Holidays	\$38,260	\$7,852	10%	\$0	\$76,523
9142	Sick Leave	\$38,260	\$32,636	43%	\$0	\$76,523
9152	Superannuation	\$118,853	\$104,141	44%	\$0	\$237,716
9162	Workers Comp Ins	\$52,862	\$152,172	288%	\$0	\$52,862
9172	Staff Functions	\$1,739	\$32	1%	\$0	\$3,479
9182	INSURANCE ON WORKS	\$6,470	\$6,445	100%	\$0	\$6,470
9192	Long Service Leave	\$24,871	\$28,689	58%	\$0	\$49,744
9202	Safety Equipment & P.P.E.	\$11,025	\$23,670	107%	\$0	\$22,050
9232	PWOH - NOVATED LEASE EXPENSES	\$23,087	\$15,391		\$0	\$46,175
9262	Emp Insurances - Pwo	\$5,320	\$5,320	100%	\$0	\$5,320
9280	Cleaners - Annual Leave	\$2,950	\$2,257	38%	\$0	\$5,900
9281	Cleaners - Long Service Leave	\$1,575	\$960	30%	\$0	\$3,150
9282	Cleaners - Sick Leave	\$1,075	\$0	0%	\$0	\$2,150
9284	Cleaners - Public Holidays	\$1,575	\$128	4%	\$0	\$3,150
9286	Cleaners - Superannuation	\$2,625	\$508	10%	\$0	\$5,250
9254	Cleaners - Administration	\$2,425	\$2,692	56%	\$0	\$4,850
9302	Admin Realloc - Cash (Pwo)	\$198,257	\$132,452	33%	\$0	\$396,530
9332	Admin Non Cash Realloc (Pwo)	\$21,944	\$0	0%	\$0	\$43,890
9421	Small Items (Chainsaws, Mowers, etc)	\$1,655	\$0	0%	\$0	\$3,310
9422	Sundry Plant Recovery - Automatic Recoveries	\$10,000	\$6,502	33%	\$0	\$20,000

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
9312	Less Allocated To Works & Services	(\$900,570)	(\$888,768)	49%	\$0	(\$1,801,212)
	<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>	\$33,746	(\$76,608)		\$0	\$0
	<b>OPERATING INCOME</b>					
9323	Sundry Misc Income - Pwo	(\$250)	\$0	0%	(\$500)	\$0
9233	PWOH - NOVATED LEASE CONTRIBUTION INCOME	(\$17,503)	(\$16,674)	48%	(\$35,007)	\$0
	<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>	(\$17,753)	(\$16,674)		(\$35,507)	\$0
	<b>Total - PUBLIC WORKS OVERHEADS</b>	<b>\$15,993</b>	<b>(\$93,282)</b>		<b>(\$35,507)</b>	<b>\$0</b>

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>PLANT OPERATION COSTS</b>						
<b>OPERATING EXPENDITURE</b>						
9372	Wages & Overheads	\$90,000	\$36,614	20%	\$0	\$180,008
9352	Tyres & Tubes	\$4,250	\$18,412	217%	\$0	\$8,500
9344	Vehicle Tracking	\$11,000	\$8,315	38%	\$0	\$22,000
9362	Parts,Ext Work & Sundries	\$55,236	\$63,293	57%	\$0	\$110,476
9382	Vehicles - Insurance	\$72,441	\$70,614	97%	\$0	\$72,441
9386	Vehicles - Licences	\$0	\$0	0%	\$0	\$15,000
9342	Fuels & Oils	\$152,494	\$109,268	36%	\$0	\$305,000
9363	Purchase of Tools	\$1,650	\$1,124	34%	\$0	\$3,300
9402	Less Poc Allocated To W. & S.	(\$358,348)	(\$373,011)	52%	\$0	(\$716,725)
021D	Depreciation (Sch 12)	\$157,069	\$0	0%	\$0	\$314,150
025D	Depreciation W/Back	(\$157,069)	(\$238,907)	76%	\$0	(\$314,150)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$28,722	(\$304,279)		\$0	\$0
<b>OPERATING INCOME</b>						
9393	Income - Diesel Fuel Rebates	(\$12,500)	(\$7,318)	29%	(\$25,000)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$12,500)	(\$7,318)		(\$25,000)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		\$16,223	(\$311,597)		(\$25,000)	\$0
<b>MATERIALS AND STOCK</b>						
<b>OPERATING EXPENDITURE</b>						
9452	Stock Variance A/C	\$0	\$0	0%	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0		\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0		\$0	\$0

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>OTHER PROPERTY AND SERVICES</b>					
	<b>SALARIES AND WAGES</b>					
	<b>OPERATING EXPENDITURE</b>					
9482	Salaries & Wages Drawn	\$2,711,254	\$2,874,794	53%	\$0	\$5,422,724
9492	Workers Compensation	\$24,999	\$5,315	11%	\$0	\$50,000
9512	Salary & Wage Alloc To W. & S.	(\$2,711,254)	(\$2,792,919)	52%	\$0	(\$5,422,724)
	<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	\$24,999	\$87,189		\$0	\$50,000
	<b>OPERATING INCOME</b>					
9493	Workers Compensation Income	(\$24,999)	(\$52,734)	105%	(\$50,000)	\$0
9543	APPRENTICESHIP/TRAINEE GRANTS	\$0	(\$44,775)	0%	\$0	\$0
	<b>Sub Total - SALARIES AND WAGES OP/INC</b>	(\$24,999)	(\$97,509)		(\$50,000)	\$0
	<b>Total - SALARIES AND WAGES</b>	\$0	(\$10,320)		(\$50,000)	\$50,000

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>UNCLASSIFIED</b>					
	<b>OPERATING EXPENDITURE</b>					
9572	Land Survey & Leasing	\$0	\$3,474	0%	\$0	\$0
9682	Misc Expenses-Other Property	\$5,387	\$2,404	30%	\$0	\$7,887
024D	Depreciation on Assets	\$9,050	\$0	0%	\$0	\$18,100
	<b>Sub Total - UNCLASSIFIED OP/EXP</b>	\$14,437	\$5,879		\$0	\$25,987
	<b>OPERATING INCOME</b>					
9625	SMALL ITEMS INSUR INCOME	(\$1,000)	\$0	0%	(\$2,000)	\$0
9626	Sundry Misc Income - Other Property	(\$13,999)	\$0	0%	(\$28,000)	\$0
9627	Sundry Inc - Insurance Premium Refund	(\$2,500)	\$0	0%	(\$5,000)	\$0
9683	Lease Of Ksc Properties	(\$7,000)	\$0	0%	(\$14,000)	\$0
9695	Recoverable Costs Income	(\$0)	\$83	-8251%	(\$1)	\$0
	<b>Sub Total - UNCLASSIFIED OP/INC</b>	(\$24,500)	\$83		(\$49,001)	\$0
	<b>Total - UNCLASSIFIED</b>	(\$10,063)	\$5,961		(\$49,001)	\$25,987
	<b>Total - OTHER PROPERTY AND SERVICES</b>	\$24,544	(\$401,863)		(\$169,508)	\$90,769

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>FUND TRANSFERS</b>						
<b>EXPENDITURE</b>						
	Tfr to Employee Leave Res.	\$118	\$0	0%	\$0	\$30,908
	Transfer To Plant Res.	\$0	\$0	0%	\$0	\$2,611
	Transfer to Springhaven Lodge Res.	\$0	\$1,350,000	0%	\$0	\$0
	Transfer to Low Income Housing Res.	\$41	\$0	0%	\$0	\$83
	Transfer to Sporting Facility Res.	\$31	\$0	0%	\$0	\$63
	Transfer to Landfill Waste Mgmt Res.	\$40	\$0	0%	\$0	\$80
	Transfer to Community Grants Res.	\$5	\$0	0%	\$0	\$10
	Transfer To Independent Living Units Res.	\$79	\$0	0%	\$0	\$158
	Transfer to Natural Resource Mgmt Res.	\$48	\$0	0%	\$0	\$97
	Transfer To Swimming Pool Res.	\$20	\$0	0%	\$0	\$40
	Transfer to Kodja Place Building Res.	\$9	\$0	0%	\$0	\$18
	Transfer to Netball Court Surfacing Res.	\$8	\$0	0%	\$0	\$3,501
	<b>Sub Total - TRANSFERS TO RESERVE</b>	\$400	\$1,350,000		\$0	\$37,569
<b>INCOME</b>						
	Transfer from Employee Reserve	\$0	\$0	0%	\$0	\$0
	Transfer from Plant Reserve	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - TRANSFERS FROM RESERVE</b>	\$0	\$0		\$0	\$0
	<b>Total - TRANSFERS</b>	\$400	\$1,350,000		\$0	\$37,569
	<b>Total - FUND TRANSFER</b>	\$400	\$1,350,000		\$0	\$37,569
	NEW - (Surplus) / Deficit - Opening 1 July	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$0
	<b>Sub Total - SURPLUS C/FWD</b>	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$0
	<b>Total - SURPLUS</b>	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>LIABILITY LOANS - PRINCIPAL REPAYMENT</b>						
<b>EXPENDITURE</b>						
New	Loan 150 - Communications tower	\$16,042	\$0	0%	\$0	\$16,042
New	Loan 137 - Medical Centre	\$4,331	\$4,331	50%	\$0	\$8,700
New	Loan 135 - Bagg St House	\$5,019	\$5,019	50%	\$0	\$10,115
New	Loan 139 - Aged Units	\$5,048	\$5,048	50%	\$0	\$10,125
New	Loan 140 - Staff Housing	\$30,008	\$30,008	50%	\$0	\$60,276
New	Loan 138 - GROH Housing	\$56,089	\$56,089	50%	\$0	\$112,583
New	Loan 144 - Staff Housing	\$5,371	\$5,372	50%	\$0	\$10,793
New	Loan 145 - GROH Housing	\$5,371	\$5,372	50%	\$0	\$10,793
New	Loan 148 - Staff Housing renovations	\$7,441	\$7,478	50%	\$0	\$15,049
New	Loan 134 - Sports Complex	\$8,900	\$8,900	49%	\$0	\$18,020
New	Loan 136 - Sports Complex Wall	\$4,918	\$4,918	50%	\$0	\$9,885
New	Loan 143 - Netball Courts & Roof	\$26,699	\$26,699	50%	\$0	\$53,783
New	Loan 142 - Oval Lighting	\$12,242	\$12,242	50%	\$0	\$24,573
New	Loan 146 - Harrison Place Toilets & Park	\$17,184	\$17,184	50%	\$0	\$34,706
New	Loan 149 - Harrison Place Toilets & Park	\$8,021	\$0	0%	\$0	\$8,021
New	Loan 141 - Airstrip Lighting	\$5,059	\$5,060	50%	\$0	\$10,157
New	Loan 147 - Land Development	\$16,586	\$16,586	50%	\$0	\$33,498
<b>Sub Total - LOAN REPAYMENTS</b>		\$218,287	\$210,307		\$0	\$447,119
<b>INCOME</b>						
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment	\$0	\$0		\$0	\$0
<b>Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS</b>					<b>\$0</b>	<b>\$0</b>
<b>Total - NON CURRENT LIABILITIES</b>		<b>\$218,287</b>	<b>\$210,307</b>		<b>\$0</b>	<b>\$447,119</b>

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>NEW LOANS RAISED</b>					
	<b>INCOME</b>					
9967	New Loan 149 - Communications Tower	\$0	\$0	0%	\$0	\$0
9968	New Loan 150 - Harrison Place Toilets & Park	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - New Loans Raised</b>	\$0	\$0		\$0	\$0
	<b>Total - NEW LOANS - CURRENT LIABILITIES</b>	\$0	\$0		\$0	\$0
	<b>NON CASH ITEMS WRITTEN BACK</b>					
	Depreciation Written Back	(\$2,248,868)	\$0		\$0	(\$4,497,915)
	Profit on Sale of Assets Written Back	\$0	\$0		\$0	\$0
	Loss on Sale of Assets Written Back	\$0	\$0		\$0	\$0
	Movement in Springhaven Lodge Bonds Reserve Bank Account	\$0	(\$1,350,000)		\$0	\$0
	Movement in Doubtful Debts	\$0	\$0		\$0	(\$2,000)
	<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	(\$2,248,868)	(\$1,350,000)		\$0	(\$4,499,915)
	<b>Total - NON CASH ITEMS</b>	(\$2,248,868)	(\$1,350,000)		\$0	(\$4,499,915)



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>GOVERNANCE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C137	ICT Plan Implementation	\$140,000	\$1,376	0%	\$0	\$360,000
	<b>Sub Total - CAPITAL WORKS</b>	\$140,000	\$1,376		\$0	\$360,000
	<b>Total - GOVERNANCE</b>	\$140,000	\$1,376		\$0	\$360,000
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>HOUSING</b>					
	<b>EXPENDITURE</b>					
C147	Springhaven - Furniture	\$10,000	\$0	0%	\$0	\$10,000
	<b>Sub Total - CAPITAL WORKS</b>	\$10,000	\$0		\$0	\$10,000
	<b>Total - HOUSING</b>	\$10,000	\$0		\$0	\$10,000
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>ECONOMIC SERVICES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C351	Black Cockatoo Cafe Furniture & Equipment	\$0	\$0		\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0		\$0	\$0
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$0		\$0	\$0
	<b>Total - FURNITURE AND EQUIPMENT</b>	\$150,000	\$1,376		\$0	\$370,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>LAND</b>					
	<b>COMMUNITY AMENITIES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C310	Subdivision Construction	\$33,333	\$0	0%	\$0	\$100,000
	<b>Sub Total - CAPITAL WORKS</b>	\$33,333	\$0		\$0	\$100,000
	<b>Total- COMMUNITY AMENITIES</b>	\$33,333	\$0		\$0	\$100,000
	<b>Total - LAND</b>	\$33,333	\$0		\$0	\$100,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>BUILDINGS</b>					
	<b>GOVERNANCE</b>					
	<b>EXPENDITURE</b>					
C191	Office Building Capital Renewal	\$8,000	\$0	0%	\$0	\$20,000
	<b>Sub Total - CAPITAL WORKS</b>	\$8,000	\$0		\$0	\$20,000
	<b>TOTAL - GOVERNANCE</b>	\$8,000	\$0		\$0	\$20,000
	<b>BUILDINGS</b>					
	<b>LAW ORDER AND PUBLIC SAFETY</b>					
	<b>EXPENDITURE</b>					
C440	Cat Pound	\$4,696	\$6,588	140%	\$0	\$4,696
	<b>Sub Total - CAPITAL WORKS</b>	\$4,696	\$6,588		\$0	\$4,696
	<b>TOTAL - LAW ORDER AND PUBLIC SAFETY</b>	\$4,696	\$6,588		\$0	\$4,696
	<b>BUILDINGS</b>					
	<b>EDUCATION &amp; WELFARE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C441	Old School - Re-Roof	\$40,000	\$32,007	0%	\$0	\$100,000
	<b>Sub Total - CAPITAL WORKS</b>	\$40,000	\$32,007		\$0	\$100,000
	<b>TOTAL - EDUCATION &amp; WELFARE</b>	\$40,000	\$32,007		\$0	\$100,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>BUILDINGS - CAPITAL EXPENDITURE</b>						
<b>HOUSING</b>						
C157	CEO Residence - 15 Loton Close	\$0	\$131	0%	\$0	\$60,000
C140	Staff House - 34 Katanning Road	\$120,000	\$93,394	78%	\$0	\$120,000
C195	Springhaven - Building	\$22,500	\$0	0%	\$0	\$30,000
C313	Jean Sullivan Units	\$0	\$0	0%	\$0	\$10,000
C145	Loton Close Units	\$10,000	\$0	0%	\$0	\$10,000
<b>Sub Total - CAPITAL WORKS</b>		\$152,500	\$93,525		\$0	\$230,000
<b>Total - HOUSING</b>		\$152,500	\$93,525		\$0	\$230,000
<b>BUILDINGS</b>						
<b>COMMUNITY AMENITIES</b>						
<b>CAPITAL EXPENDITURE</b>						
C442	Mens Shed - Construction of New	\$187,500	\$0	0%	\$0	\$750,000
<b>Sub Total - CAPITAL WORKS</b>		\$187,500	\$0		\$0	\$750,000
<b>Total - COMMUNITY AMENITIES</b>		\$187,500	\$0		\$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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>BUILDINGS</b>					
	<b>RECREATION AND CULTURE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C198	Historic Buildings - Capital Improvement	\$0	\$0	0%	\$0	\$30,000
C199	Memorial hall/Theatrical/Harrison Place Toilets	\$0	\$0	0%	\$0	\$10,000
C408	Harrison Place Toilets & Park	\$0	\$0	0%	\$0	\$10,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0		\$0	\$50,000
	<b>Total - RECREATION AND CULTURE</b>	\$0	\$0		\$0	\$50,000
	<b>BUILDINGS</b>					
	<b>ECONOMIC SERVICES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C177	Kodja Place Capital Renewal	\$20,000	\$4,807	24%	\$0	\$20,000
	<b>Sub Total - CAPITAL WORKS</b>	\$20,000	\$4,807		\$0	\$20,000
	<b>Total - ECONOMIC SERVICES</b>	\$20,000	\$4,807		\$0	\$20,000
	<b>Total - BUILDINGS</b>	\$412,696	\$136,927		\$0	\$1,174,696

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>PLANT AND EQUIPMENT</b>					
	<b>TRANSPORT</b>					
	<b>CAPITAL EXPENDITURE</b>					
7604	Major Plant Purchases	\$0	\$56,718	0%	\$0	\$0
C162	Major Plant Repairs	\$0	\$0		\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$56,718		\$0	\$0
	<b>Total - TRANSPORT</b>	\$0	\$56,718		\$0	\$0
	<b>Total - PLANT AND EQUIPMENT</b>	\$0	\$56,718		\$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		% of Annual Budget	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
<b>INFRASTRUCTURE ASSETS - ROAD RESERVES</b>						
<b>CAPITAL EXPENDITURE</b>						
<b>Roads to Recovery Projects</b>						
CJ453	Seal - Balgarup Road	\$150,000	\$142,429	95%	\$0	\$150,000
C500	Tone Road - RTR	\$0	\$0	0%	\$0	\$100,000
C501	Ballock Road - RTR	\$0	\$0	0%	\$0	\$70,000
C502	Woodenup Road - RTR	\$0	\$0	0%	\$0	\$30,000
C503	Boilup Road - RTR	\$0	\$5,561	19%	\$0	\$30,000
C504	Hubbe Road - RTR	\$26,250	\$8,998	17%	\$0	\$52,500
<b>RRG Projects</b>						
C417	Widening - Shamrock Road	\$0	\$113,134	17%	\$0	\$660,000
C436	Widening - Shamrock Road (2021/2022 Project)	\$0	\$12	0%	\$0	\$0
C319	Bitumen Reseal - Kojonup-Frankland Road	\$150,000	\$46,267	31%	\$0	\$150,000
C320	Bitumen Reseal - Kojonup Darkan Road	\$553,000	\$119,925	22%	\$0	\$553,000
C321	Bitumen Reseal - Broomehill-Kojonup Road	\$150,000	\$175,395	117%	\$0	\$150,000
C461	Kojonup Darkan Shoulder Seal	\$0	\$0		\$0	\$0
C463	Kojonup Darkan Shoulder Blackspot	\$669,000	\$964,781	144%	\$0	\$669,000
<b>Commodity Route Projects</b>						
C172	Seal - Riverdale Road	\$0	\$2,982	1%	\$0	\$413,000
<b>Municipal Fund Projects</b>						
CJ464	Kojonup - Darkan Pavement Failure Repairs	\$0	\$27,439	0%	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$1,698,250	\$1,606,922		\$0	\$3,027,500
<b>Total - ROADS</b>		\$1,698,250	\$1,606,922		\$0	\$3,027,500
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>		\$1,698,250	\$1,606,922		\$0	\$3,027,500

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
	<b>INFRASTRUCTURE - FOOTPATHS</b>					
C174	Footpath - Soldier Rd	\$0	\$7,000	3%	\$0	\$250,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$7,000		\$0	\$250,000
	<b>Total - INFRASTRUCTURE ASSETS FOOTPATHS</b>	<b>\$0</b>	<b>\$7,000</b>		<b>\$0</b>	<b>\$250,000</b>
	<b>INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE</b>					
	<b>RECREATION &amp; CULTURE</b>					
C357	Apex Park Playground	\$0	\$0	0%	\$0	\$34,000
C274	Sporting Complex - Netball Court Project	\$88,000	\$0	0%	\$0	\$88,000
C443	Showgrounds Retaining Wall	\$6,000	\$6,000	100%	\$0	\$6,000
C411	Sporting Complex - Playground & Outdoor Gym	\$0	\$7,728	0%	\$0	\$0
C448	Trails Hub Construction	\$0	\$0	0%	\$0	\$40,000
	<b>Sub-Total - CAPITAL WORKS</b>	\$94,000	\$13,728		\$0	\$168,000
	<b>Total - RECREATION &amp; CULTURE</b>	<b>\$94,000</b>	<b>\$13,728</b>		<b>\$0</b>	<b>\$168,000</b>
	<b>Total - INFRASTRUCTURE PARKS</b>	<b>\$94,000</b>	<b>\$13,728</b>		<b>\$0</b>	<b>\$168,000</b>



**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
C138	Bushfire Repeater Tower	\$269,500	\$99,604	28%	\$0	\$350,000
2885	CCTV Capital Expenditure	\$0	\$0		\$0	\$267,000
	<b>Sub-Total - CAPITAL WORKS</b>	\$269,500	\$99,604		\$0	\$617,000
	<b>Total - LAW, ORDER &amp; PUBLIC SAFETY</b>	<b>\$269,500</b>	<b>\$99,604</b>		<b>\$0</b>	<b>\$617,000</b>
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>COMMUNITY AMENITIES</b>				
		<b>CAPITAL EXPENDITURE</b>				
C355	Town Furniture	\$23,503	\$16,525	42%	\$0	\$39,171
C407	Refuse Site Development	\$0	\$2,780	3%	\$0	\$98,250
	<b>Sub Total - CAPITAL WORKS</b>	\$23,503	\$19,305		\$0	\$137,421
	<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>\$23,503</b>	<b>\$19,305</b>		<b>\$0</b>	<b>\$137,421</b>
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>RECREATION &amp; CULTURE</b>				
C444	Sporting Complex - Hall of Fame Signage	\$0	\$550	7%	\$0	\$8,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$550		\$0	\$8,000
	<b>Total - OTHER RECREATION</b>	<b>\$0</b>	<b>\$550</b>		<b>\$0</b>	<b>\$8,000</b>

**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	ADOPTED BUDGET	
		31 DECEMBER 2023 Budget	Actual		2023-2024 Income	Expense
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>ECONOMIC SERVICES</b>				
C054	Promotional Signage at Airstrip	\$0	\$0	0%	\$0	\$30,000
CJ457	EV Charging Station	\$0	\$24,765	10%	\$0	\$250,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$24,765		\$0	\$280,000
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$24,765		\$0	\$280,000
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>OTHER PROPERTY &amp; SERVICES</b>				
C458	Radios - Communication	\$22,500	\$0	0%	\$0	\$30,000
C459	Traffic Counters	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$22,500	\$0		\$0	\$30,000
	<b>Total - OTHER PROPERTY &amp; SERVICES</b>	\$22,500	\$0		\$0	\$30,000
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	\$315,503	\$144,224	\$0	\$0	\$1,072,421
	<b>GRAND TOTALS</b>	(\$3,610,473)	(\$4,628,008)		(\$16,835,532)	\$16,835,072



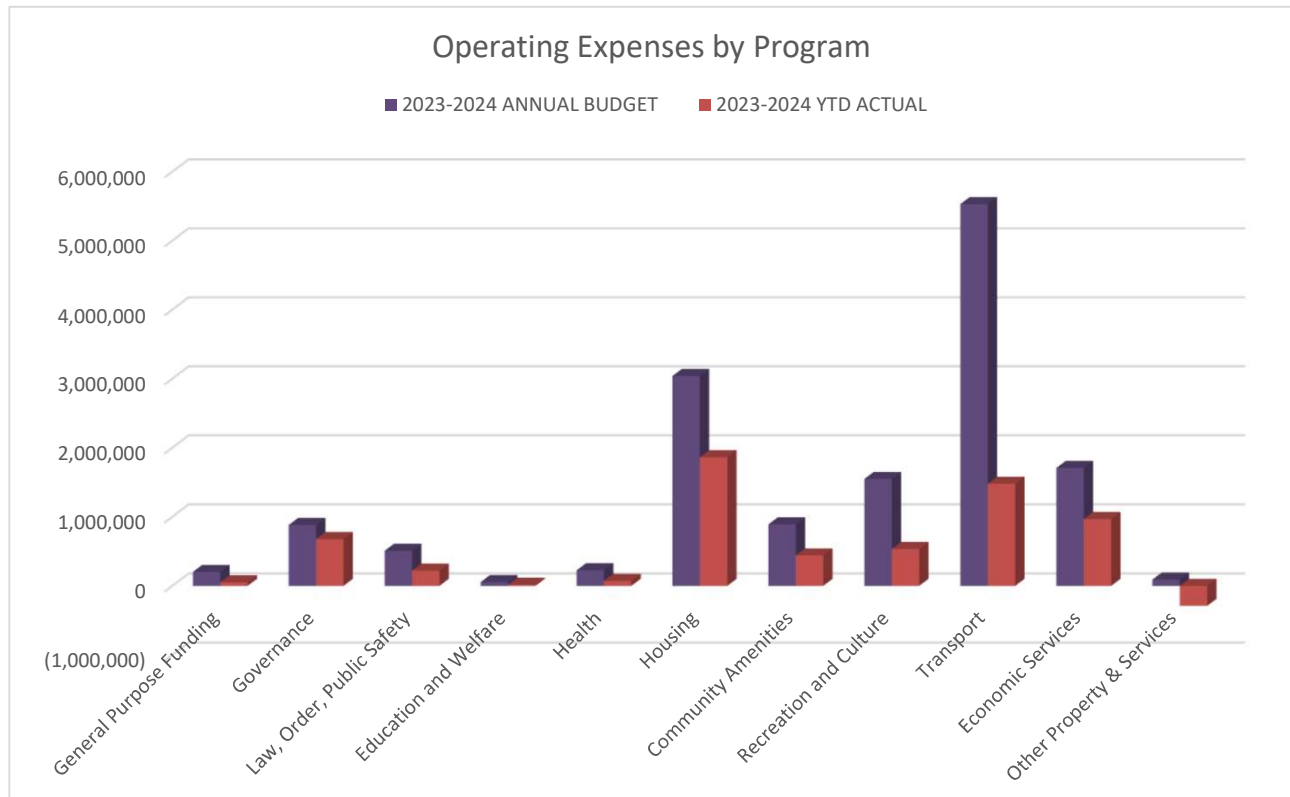
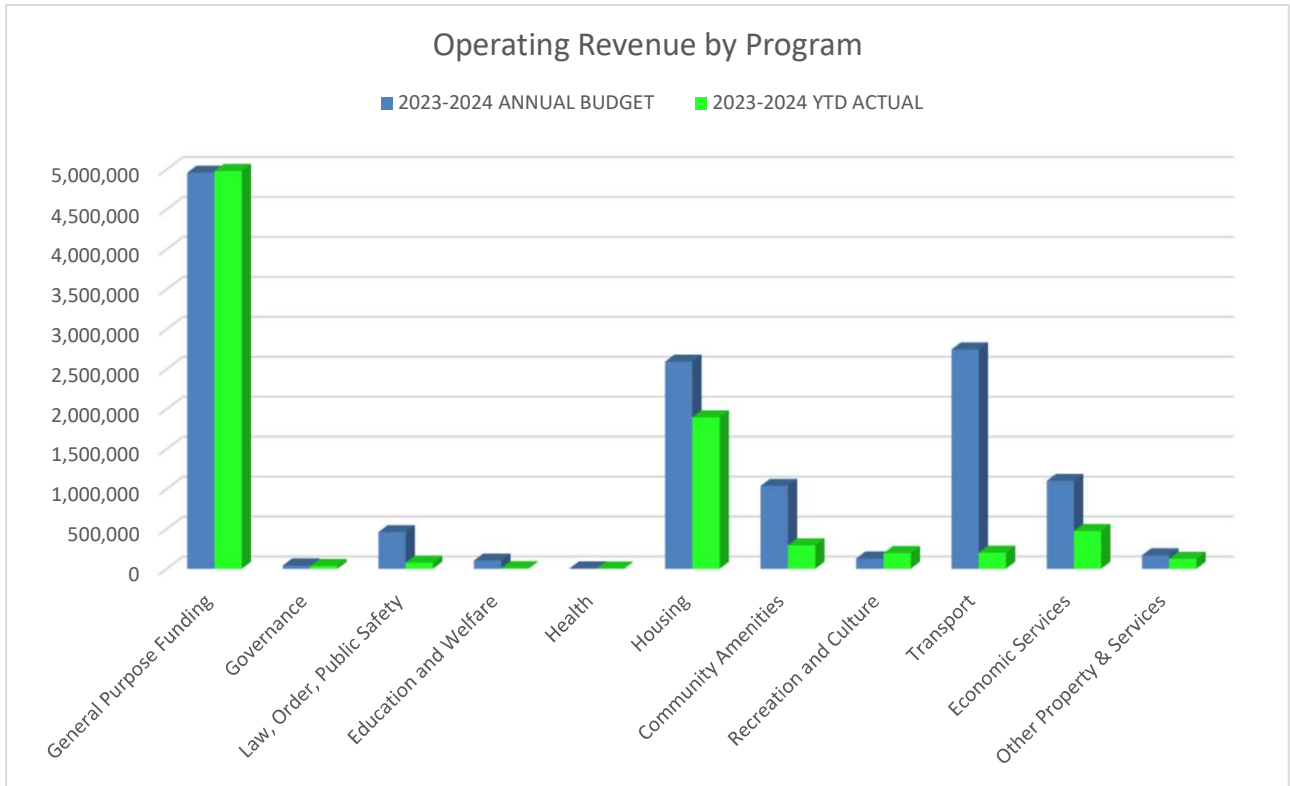
# MONTHLY FINANCIAL REPORT

31 JANUARY 2024

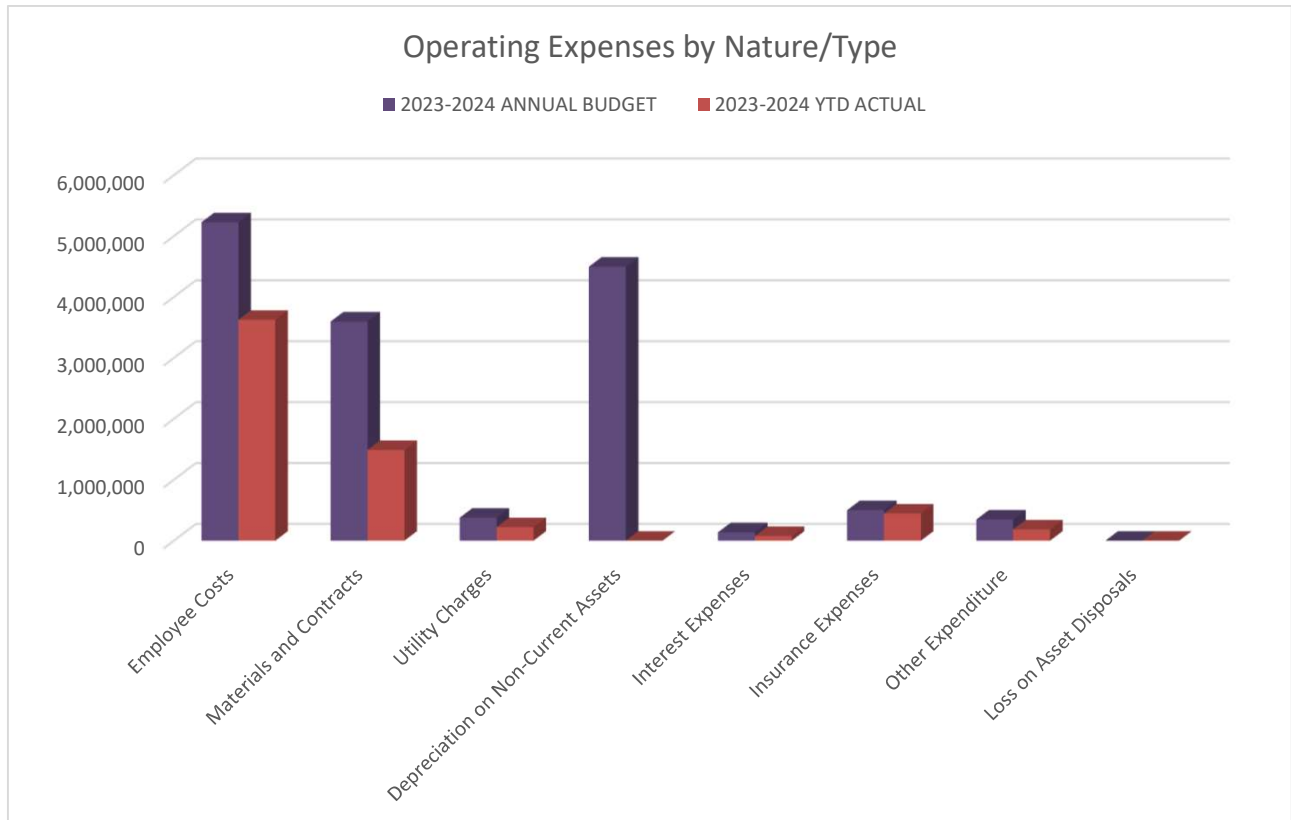
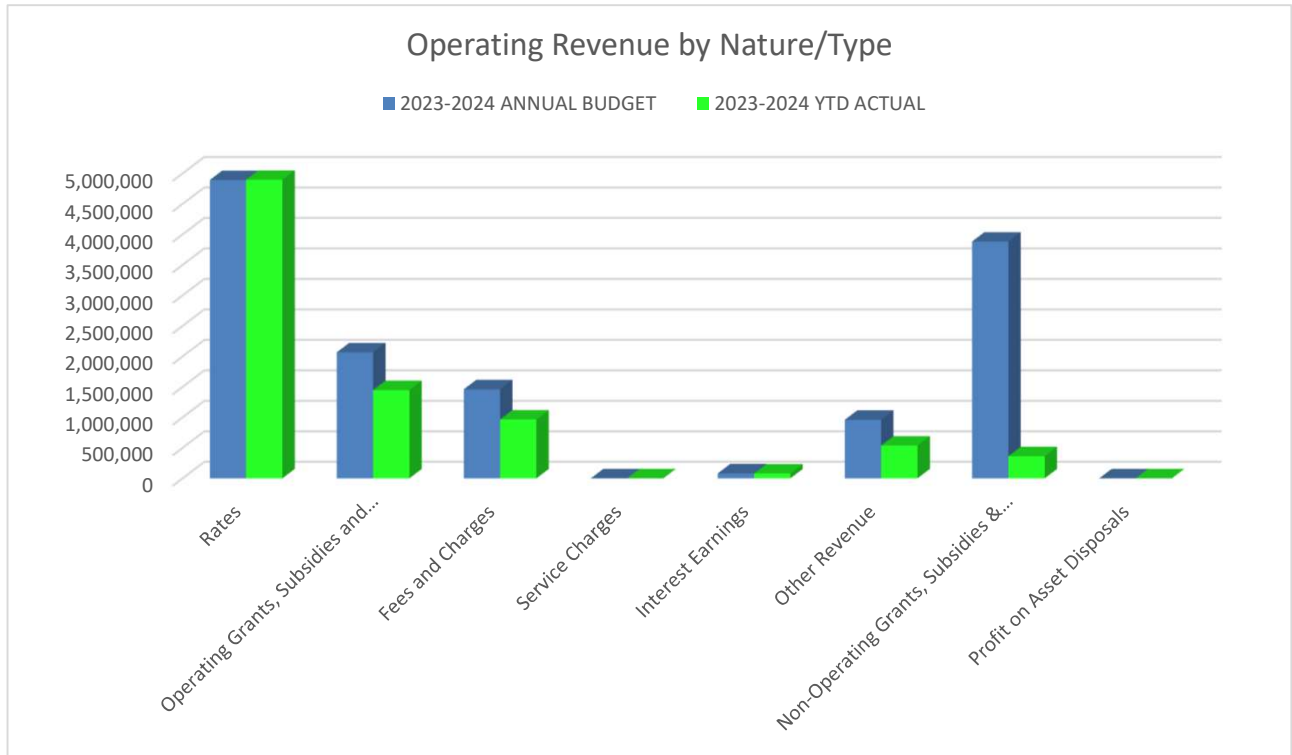
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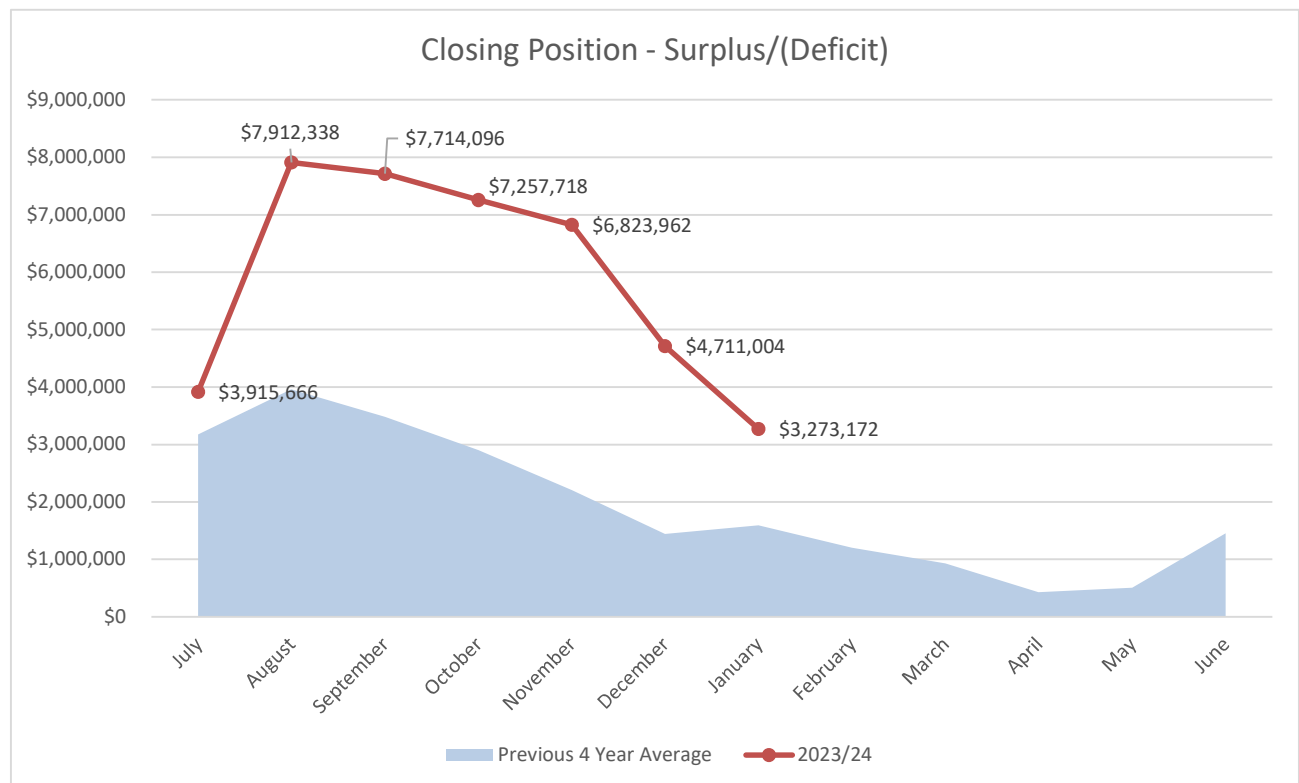
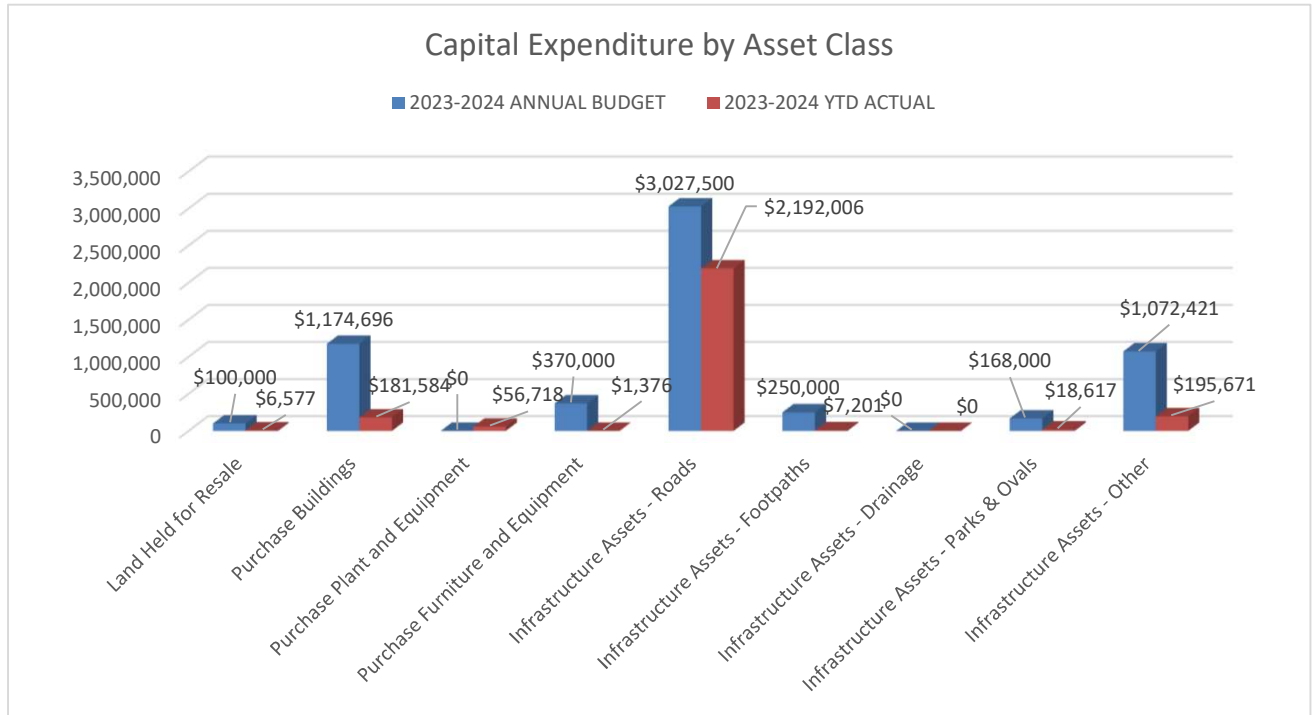
**SHIRE OF KOJONUP  
EXECUTIVE SUMMARY  
FOR THE PERIOD ENDING 31 JANUARY 2024**



**SHIRE OF KOJONUP  
EXECUTIVE SUMMARY  
FOR THE PERIOD ENDING 31 JANUARY 2024**



## SHIRE OF KOJONUP EXECUTIVE SUMMARY FOR THE PERIOD ENDING 31 JANUARY 2024



**SHIRE OF KOJONUP  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDING 31 JANUARY 2024**

	2023-2024 ANNUAL BUDGET	2023-2024 YTD BUDGET	2023-2024 YTD ACTUAL	VARIANCE
<b>EXPENDITURE (Excluding Finance Costs)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
General Purpose Funding	(201,589)	(71,822)	(50,855)	-29%
Governance	(882,169)	(517,708)	(677,928)	31%
Law, Order, Public Safety	(508,738)	(331,226)	(221,297)	-33%
Education and Welfare	(54,217)	(33,337)	(16,581)	-50%
Health	(223,335)	(130,879)	(70,211)	-46%
Housing	(2,998,870)	(1,793,214)	(1,840,767)	3%
Community Amenities	(890,212)	(557,627)	(440,812)	-21%
Recreation and Culture	(1,477,206)	(899,085)	(495,228)	-45%
Transport	(5,528,909)	(3,239,348)	(1,477,579)	-54%
Economic Services	(1,693,750)	(1,017,243)	(967,529)	-5%
Other Property and Services	(90,769)	(106,525)	289,130	-371%
<b>Operating Expenses</b>	<b>(14,549,764)</b>	<b>(8,698,013)</b>	<b>(5,969,656)</b>	
<b>REVENUE</b>				
General Purpose Funding	4,959,041	4,937,473	4,980,491	1%
Governance	41,840	25,690	33,880	32%
Law, Order, Public Safety	187,550	120,263	71,512	-41%
Education and Welfare	2,750	1,604	7,942	395%
Health	4,600	2,683	3,396	27%
Housing	2,593,420	1,512,768	1,871,185	24%
Community Amenities	298,945	285,819	294,063	3%
Recreation and Culture	85,220	15,411	63,961	315%
Transport	221,791	566,991	227	-100%
Economic Services	898,250	523,958	473,060	-10%
Other Property & Services	169,508	98,876	124,717	26%
<b>Operating Revenue</b>	<b>9,462,915</b>	<b>8,091,536</b>	<b>7,924,435</b>	
<i>Sub-total</i>	<b>(5,086,849)</b>	<b>(606,477)</b>	<b>1,954,779</b>	
<b>FINANCE COSTS (INTEREST)</b>				
Law & Order	(9,038)		(9,038)	
Health	(1,952)	(994)	(995)	0%
Housing	(40,957)	(20,996)	(20,892)	0%
Recreation & Culture	(70,559)	(38,078)	(37,976)	0%
Transport	(1,875)	(957)	(957)	0%
Economic Services	(13,537)	0	(6,931)	0%
<b>Total Finance Costs</b>	<b>(137,918)</b>	<b>(61,025)</b>	<b>(76,788)</b>	
<b>NON-OPERATING REVENUE</b>				
Law, Order & Public Safety	271,696	0	4,696	0%
Education & Welfare	100,000	0	0	0%
Housing	0	0	25,627	0%
Community Amenities	739,833	0	0	0%
Recreation & Culture	44,411	0	132,007	0%
Transport	2,524,266	656,050	200,395	-69%
Economic Services	202,411	0	0	0%
<b>Total Non-Operating Revenue</b>	<b>3,882,617</b>	<b>656,050</b>	<b>362,725</b>	
<b>PROFIT/(LOSS) ON SALE OF ASSETS</b>				
Governance Loss	0		0	
Housing - Loss	0	0	0	0%
Other Property & Services - Loss	0	0	0	0%
Other Property & Services - Profit	0	0	0	0%
<b>Total Profit/(Loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET RESULT</b>	<b>(1,342,150)</b>	<b>(11,452)</b>	<b>2,240,717</b>	
Changes in Revaluation Surplus			0	
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,342,150)</b>	<b>(11,452)</b>	<b>2,240,717</b>	

**"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)

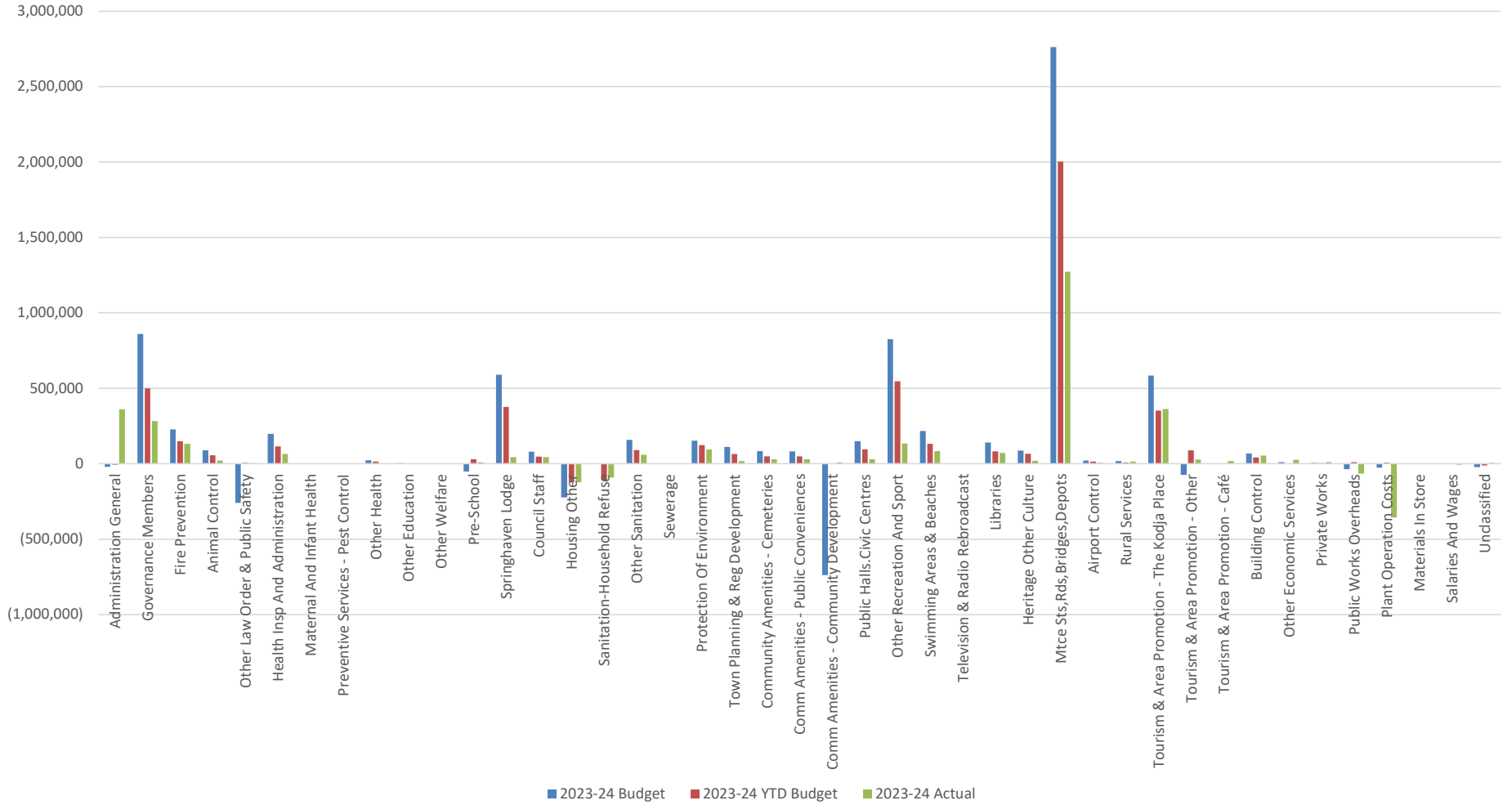


**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 31 JANUARY 2024**

	<b>2023-2024 ANNUAL BUDGET</b>	<b>2023-2024 YTD BUDGET</b>	<b>2023-2024 YTD ACTUAL</b>
<b>Expenses</b>			
Employee Costs	(5,227,726)	(3,052,229)	(3,625,498)
Materials and Contracts	(3,597,906)	(2,079,260)	(1,489,884)
Utility Charges	(378,064)	(222,315)	(222,287)
Depreciation on Non-Current Assets	(4,497,915)	(2,623,679)	0
Interest Expenses	(137,918)	(70,063)	(76,788)
Insurance Expenses	(501,145)	(496,605)	(447,253)
Other Expenditure	(347,008)	(214,887)	(184,733)
	(14,687,682)	(8,759,038)	(6,046,444)
<b>Revenue</b>			
Rates	4,892,541	4,892,546	4,895,546
Operating Grants, Subsidies and Contributions	2,067,218	1,271,861	1,447,550
Fees and Charges	1,460,385	960,441	965,024
Service Charges	0	0	0
Interest Earnings	82,500	51,668	79,429
Other Revenue	960,271	555,020	536,886
	9,462,915	7,731,536	7,924,435
	(5,224,767)	(1,027,502)	1,877,992
Non-Operating Grants, Subsidies & Contributions	3,882,617	1,016,050	362,725
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	3,882,617	1,016,050	362,725
<b>Net Result</b>	<b>(1,342,150)</b>	<b>(11,452)</b>	<b>2,240,717</b>
<b>Other Comprehensive Income</b>			
Changes on revaluation of non-current assets	0	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(1,342,150)</b>	<b>(11,452)</b>	<b>2,240,717</b>



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



**SHIRE OF KOJONUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDING 31 JANUARY 2024**

	Note	2022-23 ACTUAL \$	2023-24 ACTUAL \$	Variance \$
<b>Current assets</b>				
Unrestricted Cash & Cash Equivalents		3,015,335	4,068,486	1,053,151
Restricted Cash & Cash Equivalents		3,003,938	4,353,938	1,350,000
Trade and other receivables		2,305,520	1,641,899	-663,622
ATO Receivables		0	177,552	177,552
Contract Assets		12,760	12,760	0
Inventories		15,878	115,122	99,244
Land Held for Resale		169,861	176,438	6,577
<b>Total current assets</b>		<b>8,523,292</b>	<b>10,546,194</b>	2,022,902
<b>Non-current assets</b>				
Trade and other receivables		110,473	110,473	0
LG House Unit Trust		101,862	101,862	0
Land Held for Resale		0	0	0
Land		2,281,424	2,281,424	0
Buildings		26,963,384	27,144,968	181,584
Furniture & Equipment		356,922	367,388	10,466
Plant & Equipment		3,965,701	4,002,420	36,719
Tools		797	797	0
Roads Infrastructure		93,153,303	95,345,310	2,192,006
Kerbing Infrastructure		2,684,095	2,684,095	0
Drainage Infrastructure		11,518,902	11,518,902	0
Bridges Infrastructure		5,793,354	5,793,354	0
Footpaths Infrastructure		1,110,450	1,117,651	7,201
Parks Infrastructure		2,469,820	2,482,437	12,617
Other Infrastructure		5,898,884	6,100,555	201,671
<b>Total non-current assets</b>		<b>156,409,372</b>	<b>159,051,636</b>	2,642,264
<b>Total assets</b>		<b>164,932,664</b>	<b>169,597,830</b>	4,665,167
<b>Current liabilities</b>				
Trade and other payables		2,433,002	4,416,339	-1,983,337
ATO Liabilities		153,272	50,041	103,231
Contracts Liability		819,547	1,598,261	-778,714
Interest-bearing loans and borrowings		447,038	212,669	234,369
Provisions		786,161	786,161	0
<b>Total current liabilities</b>		<b>4,639,020</b>	<b>7,063,470</b>	-2,424,450
<b>Non-current liabilities</b>				
Interest-bearing loans and borrowings		4,988,863	4,988,863	0
Non-Current Payables		0	0	0
Provisions		176,707	176,707	0
<b>Total non-current liabilities</b>		<b>5,165,569</b>	<b>5,165,569</b>	0
<b>Total liabilities</b>		<b>9,804,589</b>	<b>12,229,039</b>	-2,424,450
<b>Net assets</b>		<b>155,128,074</b>	<b>157,368,791</b>	2,240,717
<b>Equity</b>				
Retained surplus		71,068,011	69,718,011	-1,350,000
Net Result		0	2,240,717	2,240,717
Reserve - asset revaluation		81,056,126	81,056,126	0
Reserve - Cash backed		3,003,938	4,353,938	1,350,000
<b>Total equity</b>		<b>155,128,074</b>	<b>157,368,791</b>	2,240,717

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 JANUARY 2024**

	2023-2024 ANNUAL BUDGET	2023-2024 YTD BUDGET (a)	2023-2024 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
<b>OPERATING REVENUE</b>						
Rates	\$ 4,892,541	\$ 4,892,546	\$ 4,895,546	Within Threshold	Within Threshold	
Operating Grants and Subsidies	2,067,218	1,271,861	1,447,550	175,689	13.81%	▲
Fees and Charges	1,460,385	960,441	965,024	Within Threshold	Within Threshold	
Interest Earnings	82,500	51,668	79,429	27,761	53.73%	▲
Profit on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Revenue	960,271	555,020	536,886	(18,134)	Within Threshold	
	<b>9,462,915</b>	<b>7,731,536</b>	<b>7,924,435</b>			
<b>LESS OPERATING EXPENDITURE</b>						
Employee Costs	(5,227,726)	(3,052,229)	(3,625,498)	(573,269)	(18.78%)	▼
Materials & Contracts	(3,597,906)	(2,079,260)	(1,483,475)	595,785	28.65%	▲
Utilities	(378,064)	(222,315)	(222,287)	Within Threshold	Within Threshold	
Depreciation on Non-Current Assets	(4,497,915)	(2,623,679)	0	2,623,679	100.00%	▲
Interest Expense	(137,918)	(70,063)	(76,788)	Within Threshold	Within Threshold	
Insurances	(501,145)	(496,605)	(447,253)	49,352	Within Threshold	
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(347,008)	(214,887)	(191,142)	23,745	11.05%	▲
	<b>(14,687,682)</b>	<b>(8,759,039)</b>	<b>(6,046,444)</b>			
<i>Increase/Decrease</i>	<b>(5,224,767)</b>	<b>(1,027,502)</b>	<b>1,877,992</b>			
<b>ADD</b>						
Movement in Springhaven Bonds	0	0	1,350,000	1,350,000	0.00%	
Profit on the disposal of assets	0	0	0	Within Threshold	0.00%	
Loss on the disposal of assets	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	4,497,915	2,623,679	0	(2,623,679)	(100.00%)	▼
	<b>4,499,915</b>	<b>2,623,679</b>	<b>1,350,000</b>			
<i>Sub Total</i>	<b>(724,852)</b>	<b>1,596,177</b>	<b>3,227,992</b>			
<b>INVESTING ACTIVITIES</b>						
Land Held for Resale	(100,000)	(33,333)	(6,577)	26,756	(80.27%)	
Purchase Buildings	(1,174,696)	(717,696)	(181,584)	536,112	(74.70%)	
Purchase Plant and Equipment	0	0	(56,718)	(56,718)	0.00%	
Purchase Furniture and Equipment	(370,000)	(150,000)	(1,376)	148,624	(99.08%)	
Infrastructure Assets - Roads	(3,027,500)	(1,916,050)	(2,192,006)	(275,956)	14.40%	
Infrastructure Assets - Footpaths	(250,000)	0	(7,201)	Within Threshold	0.00%	
Infrastructure Assets - Drainage	0	0	0	Within Threshold	0.00%	
Infrastructure Assets - Parks & Ovals	(168,000)	(94,000)	(18,617)	75,383	(80.19%)	
Infrastructure Assets - Other	(1,072,421)	(409,378)	(195,671)	213,707	(52.20%)	
Proceeds from Sale of Assets	0	0	10,909	10,909	0.00%	
Contributions for the Development of Assets	3,882,617	1,016,050	362,725	(653,325)	(64.30%)	▼
	<b>(2,280,000)</b>	<b>(2,304,407)</b>	<b>(2,286,116)</b>			
<b>FINANCING ACTIVITIES</b>						
Repayment of Debt - Loan Principal	(447,119)	(234,329)	(234,369)	Within Threshold	Within Threshold	
Transfer from Reserves	0	0	0	Within Threshold	0.00%	
Transfer to Reserves	(37,569)	(334)	(1,350,000)	(1,349,666)	404410.57%	
	<b>(484,688)</b>	<b>(234,663)</b>	<b>(1,584,369)</b>			
Plus Rounding						
<i>Sub Total</i>	<b>(3,489,540)</b>	<b>(942,893)</b>	<b>(642,494)</b>			
<b>FUNDING FROM</b>						
Estimated Opening Surplus at 1 July	3,490,000	3,490,000	3,915,666	425,666	12.20%	▲
Closing Funds	0	0	0			
	<b>3,490,000</b>	<b>3,490,000</b>	<b>3,915,666</b>			
<b>NET SURPLUS/(DEFICIT)</b>	<b>460</b>	<b>2,547,107</b>	<b>3,273,172</b>			

**SHIRE OF KOJONUP**  
**SUMMARISED NET CURRENT POSITION**  
**FOR THE PERIOD ENDING 31 JANUARY 2024**

	<b>ACTUAL 30 JUNE 2023</b>	<b>ACTUAL YTD</b>
Cash - Unrestricted	\$3,015,335	\$4,068,486
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$3,003,938	\$4,353,938
Accounts Receivable - Rates	\$368,450	\$1,308,505
Accounts Receivable - Sundry	\$1,854,722	\$333,394
GST Receivable	(\$70,924)	\$177,552
Contract Assets	\$12,760	\$12,760
Inventories	\$15,878	\$115,122
Land held for Resale	\$169,861	\$176,438
Loans - Clubs	\$0	\$0
<b>CURRENT ASSETS</b>	<b>\$8,370,019</b>	<b>\$10,546,194</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables	(\$451,202)	(\$400,446)
ATO Liabilities	(\$10,949)	(\$745,083)
Unspent Grant Liabilities	(\$819,547)	(\$1,598,261)
Employee Provisions	(\$786,161)	(\$786,161)
Accrued Interest on Loans	(\$25,851)	(\$25,851)
Interest Bearing Loans	(\$447,038)	(\$212,669)
Springhaven Accommodation Bonds	(\$1,945,000)	(\$3,295,000)
<b>CURRENT LIABILITIES</b>	<b>(\$4,485,748)</b>	<b>(\$7,063,470)</b>
<b>LESS: EXCLUSIONS</b>		
Cash - Restricted Reserves	(\$3,003,938)	(\$4,353,938)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$447,038	\$212,669
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$169,861)	(\$176,438)
Less Provision for Doubtful Debts	\$1,142	\$1,142
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$1,945,000	\$3,295,000
Add Back Accrued Interest on Loans	\$25,851	\$25,851
Add: Current liabilities not expected to be cleared at end of year	\$786,161	\$786,161
Roundings	\$1	\$1
<b>NET CURRENT POSITION - SURPLUS/(DEFICIT)</b>	<b>\$3,915,666</b>	<b>\$3,273,172</b>

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

**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.

<b>REPORTING AREA</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>	<b>TIMING / PERMANENT</b>	<b>EXPLANATION</b>
<u>Operating Revenue</u>						
Operating Grants	1,271,861	1,447,550	175,689	14%	PERMANENT/ TIMING	Increase general purpose grant \$19k and local road grant \$21k received. Decrease in ESL Brigade funding of \$17k, Decrease in BRPC grant of \$24k, Increase in Kindy Cafe grant \$6k, Increase in Springhaven personal care subsidy of \$284k, Increase in Rail trail grant \$4k, Increase in Dept of Education oval contribution of \$37k, Decrease in MRWA direct grant of \$204k, Increase in Traineeship Grants of \$44k, for reporting period.
Interest Earnings	51,668	79,429	27,761	54%	TIMING	Increase in interest on unpaid bonds \$25k, increase in non-payment rates penalty interest \$11k, decrease in reserve interest \$10k, for reporting period.
Other Revenue	555,020	536,886	(18,134)	Within Threshold	PERMANENT/ TIMING	Increase in Springhaven Miscellaneous Income of \$41k, increase in Kodja Place retail sales \$30k, Decrease in Café trading income \$61k, Decrease in lease fees for KSC properties \$16k, for reporting period.

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

**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.

<b>REPORTING AREA</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>	<b>TIMING / PERMANENT</b>	<b>EXPLANATION</b>
<u>Operating Expenses</u>						
Employee Costs	(3,052,229)	(3,625,498)	(573,269)	-19%	PERMANENT/ TIMING	Increase in operational employee costs due to increase in wages for Springhaven of \$248k, and higher percentage of outside workers time spent on operational road maintenance. Expenditure on capital works is expected to increase in the coming months.
Materials & Contracts	(2,079,260)	(1,483,475)	595,785	29%	TIMING	Decrease in election expenses \$25k, decrease in Subscription expenses \$13k, decrease in Integrated Planning expense \$17k, decrease in software licensing fees \$58k, decrease in website upgrade expenses \$10k, decrease in legal expenses \$29k, decrease in Springhaven contract labour \$146k, decrease in Springhaven operational expense \$10k, decrease in verge pickup expenses \$17k, decrease in bulk bin removal expenses \$12k, decrease in local planning strategy \$14k, decrease in Elverd Cottage expenses \$30k, decrease in Bridge maintenance expenses \$29k, decrease in Marketing & Promotion expenses \$15k, decrease in Kodja Place retail stock \$29k, decrease in Black Cockatoo cafe expenses \$10k, decrease in other staff expenses \$17k, decrease in fuel & oil expenses \$58k, decrease Sundry Plant Recovery expenses of \$11k, decrease in Radio communication expenses \$30k, for reporting period.
Depreciation on Assets	(2,623,679)	0	2,623,679	100%	TIMING	Depreciation unable to be raised until after annual audit is complete
Insurances	(496,605)	(447,253)	49,352	Within Threshold	PERMANENT/ TIMING	Decrease in Bushfire insurance \$50k, for reporting period.
Other Expenses	(214,887)	(191,142)	23,745	11%	TIMING	Decrease in Conference expenses \$7k, Increase in Subscription expenses \$34k increase, Decrease in loan guarantee fee \$29k, Increase in Southern Dirt contribution \$6k, increase in Kodja Place Retail Stock expenses of \$33k, for reporting period.

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

**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.

<b>REPORTING AREA</b>	<b>YTD BUDGET</b>	<b>YTD ACTUAL</b>	<b>VARIANCE \$</b>	<b>VARIANCE %</b>	<b>TIMING / PERMANENT</b>	<b>EXPLANATION</b>
<u>Investing Activities</u>						
Buildings	(717,696)	(181,584)	536,112	-75%	PERMANENT/ TIMING	Decrease in 34 Katanning Road project \$4k, decrease in Springhaven Building expenses \$30k, decrease in Jean Sullivan Unit expenses \$10k, decrease in Loton Close Unit expenses \$10k, decrease in Mens Shed project expenses \$373k, decrease in Kodja Place expenses lower \$15k.
Plant & Equipment	0	(56,718)	(56,718)	0%	TIMING	Mower purchase not included in budget as authorised expenditure.
Infrastructure - Roads	(1,916,050)	(2,192,006)	(275,956)	14%	TIMING	Decrease in Hubbe Road \$18k, Increase in Kojonup-Frankland Rd \$6k, Decrease in Kojonup-Darkan Rd reseal \$422k, Increase in Broomehill Rd \$25k, Increase in Kojonup-Darkan Blackspot project expenses \$614k, increase for Kojonup-Darkan Road pavement failure project of \$146k for reporting period.
Infrastructure - Parks & Ovals	(94,000)	(18,617)	75,383	-80%	PERMANENT/ TIMING	Increase in Sports Complex Playground and outdoor Gym expenses \$8k (no approved budget allocation). Decrease in Netball court project expenses \$83k
Infrastructure - Others	(409,378)	(195,671)	213,707	-52%	TIMING	Decrease in Bushfire repeater tower project expenses of \$250k, decrease in Town furniture expenses of \$12k, increase in EV Charging Station project expenses \$75k, Decrease in Radio communication project expenses \$30k, for reporting period.
Proceeds from Sale of Assets	0	10,909	10,909	0%	PERMANENT	Mower trade-in not included in budget.
<u>Financing Activities</u>						
Transfer to Cash backed Reserves	(334)	(1,350,000)	(1,349,666)	404411%	TIMING	Deposits for new Springhaven residents not anticipated. Transferred to Bond Liability.

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

**PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION**

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2023/2024 Original Budget	2023/2024 YTD Budget	2023/2024 YTD Actuals	% of Annual Budget
<b>Governance</b>									
C137	ICT Plan Implementation		CEO	F&E	Renewal	360,000	140,000	1,376	0%
C191	Shire Administration Centre - Building Renewal/Improvement		CEO	L&B	Renewal	20,000	8,000	0	0%
						<b>380,000</b>	<b>148,000</b>	<b>1,376</b>	
<b>Law Order &amp; Public Safety</b>									
C138	Bush Fire Repeater Tower	5.1.2	MRS	Infr.	New	350,000	350,000	99,604	28%
2885	CCTV Infrastructure		CEO	Infr.	New	267,000	0	0	0%
C440	Cat Pound		MRS	L&B	New	4,696	4,696	6,588	140%
						<b>621,696</b>	<b>354,696</b>	<b>106,192</b>	
<b>Education &amp; Welfare</b>									
C441	Old School - Re-Roof		BMC	L&B	Renewal	100,000	80,000	51,163	51%
						<b>100,000</b>	<b>80,000</b>	<b>51,163</b>	
<b>Housing</b>									
C157	Staff - 15 Loton Close		CEO	L&B	New	60,000	60,000	131	0%
C140	Staff - 34 Katanning Road		MRS	L&B	Upgrade	120,000	120,000	116,196	97%
C147	Springhaven - Furniture	2.2.6	MACS	F&E	New	10,000	10,000	0	0%
C195	Springhaven - Building	2.2.14	MACS	L&B	Renewal	30,000	30,000	0	0%
C313	Jean Sullivan Units - Building Renewal		BMC	L&B	Upgrade	10,000	10,000	0	0%
C145	ILU's - Building Renewal		BMC	L&B	Renewal	10,000	10,000	0	0%
						<b>240,000</b>	<b>240,000</b>	<b>116,327</b>	
<b>Community Amenities</b>									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	100,000	33,333	6,577	7%
C407	Refuse Site Development		MRS	Infr.	Upgrade	98,250	0	2,780	3%
C442	Men's Shed - Construction of New		MCCS	L&B	New	750,000	375,000	2,700	0%
C355	Town Furniture		MWS	Infr.	New	39,171	29,378	17,347	44%
						<b>987,421</b>	<b>437,711</b>	<b>29,404</b>	
<b>Recreation &amp; Culture</b>									
C198	Historic Buildings - Capital Improvement		BMC	L&B	Renewal	30,000	0	0	0%
C199	Memorial Hall/Theatrical/Harrison Place		MRS	L&B	New	10,000	0	0	0%
C408	Harrison Place Toilets & Park	1.1.8	MWS	L&B	Upgrade	10,000	0	0	0%
C443	Showgrounds Retaining Wall		CEO	Infr.	New	6,000	6,000	6,000	100%
C274	Sporting Complex - Netball Court Resurface & Roof	1.2.10, 1.2.13	MCCS	Infr.	Renewal	88,000	88,000	4,889	6%
C411	Sporting Complex - Playground & Outdoor Gym	1.2.10	MCCS	Infr.	New	0	0	7,728	0%
C444	Sporting Complex - Hall of Fame Signage		MCCS	Infr.	New	8,000	0	550	7%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	34,000	0	0	0%
C447	Contribution to Bowling Club New Green		MCCS	Infr.	Upgrade	0	0	0	0%
C448	Trails Hub Construction		MCCS	Infr.	New	40,000	0	0	0%
C412	Apex Park Drainage & Car Park & RV		MCCS	Infr.	Upgrade	0	0	0	0%
C413	Trails Construction		MCCS	Infr.	New	0	0	0	0%
						<b>226,000</b>	<b>94,000</b>	<b>19,167</b>	
<b>Transport - Plant Purchases</b>									
7604	Plant Major Purchases		MWS	P&E	New	0	0	56,718	0%
						<b>0</b>	<b>0</b>	<b>56,718</b>	



**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	2023/2024 Original Budget	2023/2024 YTD Budget	2023/2024 YTD Actuals	% of Annual Budget
<b>Transport - Infrastructure</b>									
C417	Widening - Shamrock Road	1.1.5	MWS	Infr.	Upgrade	660,000	217,800	113,134	17%
C436	Widening - Shamrock Road (2021/2022 Project)	1.1.5	MWS	Infr.	Upgrade	0	0	12	0%
C319	Bitumen Reseal - Kojonup-Frankland Road	1.1.5	MWS	Infr.	Renewal	150,000	150,000	156,249	104%
C320	Bitumen Reseal - Kojonup Darkan Road	1.1.5	MWS	Infr.	Renewal	553,000	553,000	131,361	24%
C321	Bitumen Reseal - Broomehill-Kojonup Road	1.1.5	MWS	Infr.	Renewal	150,000	150,000	175,395	117%
C172	Seal - Riverdale Road	1.1.5	MWS	Infr.	Renewal	413,000	0	21,271	5%
CJ453	Seal - Balgarup Road RTR	1.1.5	MWS	Infr.	Renewal	150,000	150,000	150,507	100%
C463	Kojonup Darkan Shoulder Blackspot		MWS	Infr.	Upgrade	669,000	669,000	1,283,464	192%
CJ464	Kojonup - Darkan Pavement Failure Repairs		MWS	Infr.	Upgrade	0	0	145,974	0%
C500	Tone Road - RTR		MWS	Infr.	Upgrade	100,000	0	0	0%
C501	Ballock Road - RTR		MWS	Infr.	Upgrade	70,000	0	80	0%
C502	Woodenup Road - RTR		MWS	Infr.	Upgrade	30,000	0	0	0%
C503	Boilup Road - RTR		MWS	Infr.	Upgrade	30,000	0	5,561	19%
C504	Hubbe Road - RTR		MWS	Infr.	Upgrade	52,500	26,250	8,998	17%
C174	Soldier Road - Footpath, Kerbing and Drainage		MWS	Infr.	Upgrade	250,000	0	7,201	3%
						<b>3,277,500</b>	<b>1,916,050</b>	<b>2,199,207</b>	
<b>Economic Services</b>									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	BMC	L&B	Renewal	20,000	20,000	4,807	24%
CJ457	EV Charger Parking Bay		MWS	Infr.	Upgrade	250,000	0	75,390	30%
C054	Promotional Signage at Airstrip	1.4.7	MCCS	Infr.	New	30,000	0	0	0%
						<b>300,000</b>	<b>20,000</b>	<b>80,197</b>	
<b>Other Property &amp; Services</b>									
C458	Radios - Communication		MWS	Infr.	Renewal	30,000	30,000	0	0%
						<b>30,000</b>	<b>30,000</b>	<b>0</b>	
<b>Total Capital Expenditure</b>						<b>6,162,617</b>	<b>3,320,457</b>	<b>2,659,751</b>	<b>43.2%</b>

<b>SUMMARIES:</b>				
Land Held for Resale	100,000	33,333	6,577	6.6%
Land & Buildings	1,174,696	717,696	181,584	15.5%
Infrastructure	4,517,921	2,419,428	2,413,495	53.4%
Plant & Equipment	0	0	56,718	0.0%
Furn & Equipment	370,000	150,000	1,376	0.4%
	<b>6,162,617</b>	<b>3,320,457</b>	<b>2,659,751</b>	<b>43.2%</b>
Asset Renewal	2,138,000	1,409,000	697,018	32.6%
New Asset	1,574,867	835,074	197,366	12.5%
Upgrading Asset	2,449,750	1,076,383	1,765,367	72.1%
	<b>6,162,617</b>	<b>3,320,457</b>	<b>2,659,751</b>	<b>43.2%</b>
Chief Executive Officer	813,000	247,333	14,084	1.7%
Manager Corporate & Community Services	916,000	463,000	15,867	1.7%
Manager Works & Services	3,606,671	1,975,428	2,348,663	65.1%
Senior Horticulturalist	34,000	0	0	0.0%
Manager Regulatory Services	582,946	474,696	225,167	38.6%
Building Maintenance Coordinator	170,000	120,000	55,969	32.9%
Manager Aged Care Services	40,000	40,000	0	0.0%
	<b>6,162,617</b>	<b>3,320,457</b>	<b>2,659,751</b>	<b>43.2%</b>

**SHIRE OF KOJONUP**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDING 31 JANUARY 2024**

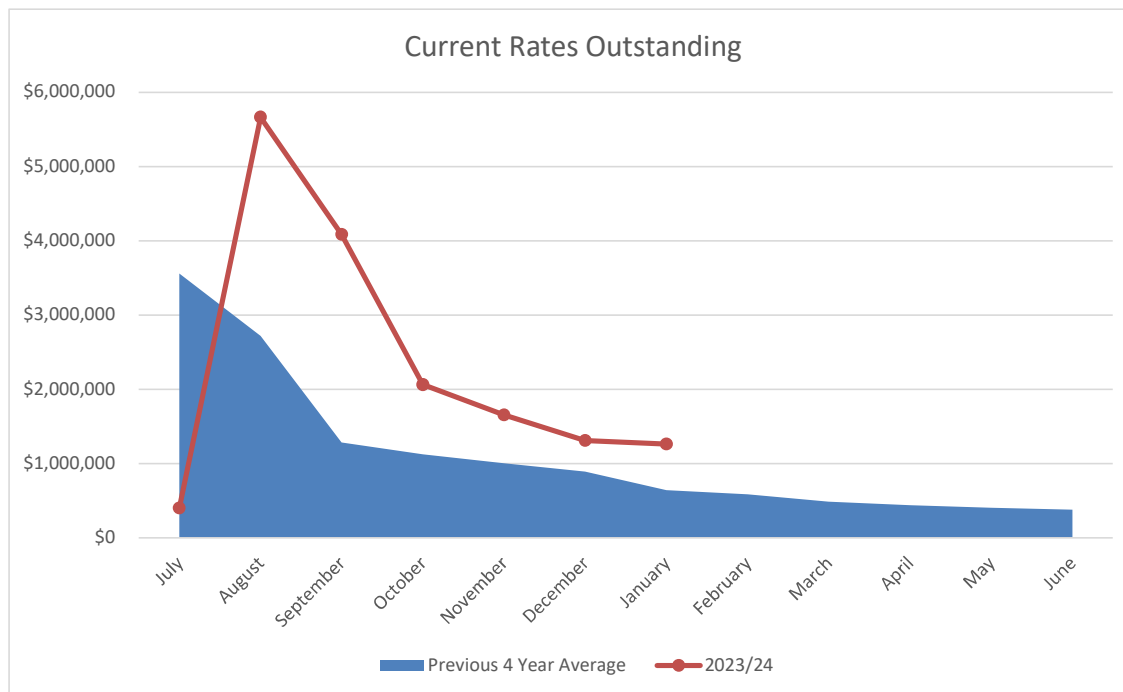
<b>RESERVES - CASH BACKED</b>	<b>2024 Actual Opening Balance</b>	<b>2024 Actual Transfer to</b>	<b>2024 Actual Transfer (from)</b>	<b>2024 Actual Closing Balance</b>	<b>2024 Budget Opening Balance</b>	<b>2024 Budget Transfer to</b>	<b>2024 Budget Transfer (from)</b>	<b>2024 Budget Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Plant Replacement	251,346	0	0	251,346	252,079	2,611	0	254,690
Employee Leave	247,421	0	0	247,421	245,886	30,908	0	276,794
Springhaven Lodge (Bonds)	1,945,000	1,350,000	0	3,295,000	1,945,000	0	0	1,945,000
Low Income Housing	84,750	0	0	84,750	84,224	83	0	84,307
Sporting Facility	63,655	0	0	63,655	63,260	63	0	63,323
Landfill Waste Management	81,262	0	0	81,262	80,758	80	0	80,838
Kodja Place Tourist Precinct	17	0	0	17	17	0	0	17
Community Grant Scheme	9,894	0	0	9,894	9,832	10	0	9,842
Independent Living Units	160,569	0	0	160,569	159,573	158	0	159,731
Natural Resource Management	98,909	0	0	98,909	98,295	97	0	98,392
Swimming Pool	41,083	0	0	41,083	40,829	40	0	40,869
The Kodja Place Building Upgrade & Renewal	17,880	0	0	17,880	17,769	18	0	17,787
Sporting Complex Building Upgrade & Renewal	1,137	0	0	1,137	1,129	0	0	1,129
Netball Court Resurfacing	1,013	0	0	1,013	1,007	3,501	0	4,508
Trails Network Construction	2	0	0	2	2	0	0	2
	<b>3,003,938</b>	<b>1,350,000</b>	<b>0</b>	<b>4,353,938</b>	<b>2,999,660</b>	<b>37,569</b>	<b>0</b>	<b>3,037,229</b>

**SHIRE OF KOJONUP  
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FOR THE PERIOD ENDING 31 JANUARY 2024**

**RATES & SUNDRY RECEIVABLES**

**Rates:**

	1-Jul-23	Levy for 2023/24	Collectable	Received	Outstanding
Property Rates	\$ 206,954	\$ 4,893,624	\$ 5,100,578	\$ (4,109,297)	\$ 991,281
Rubbish Charges	\$ 37,874	\$ 284,560	\$ 322,434	\$ (261,775)	\$ 60,659
Emergency Services Levy	\$ 20,986	\$ 21,852	\$ 42,838	\$ -	\$ 42,838
Instalment fee & Interest	\$ -	\$ 16,692	\$ 16,692	\$ (16,692)	\$ -
Penalty & ESL Interest	\$ 100,282	\$ 25,134	\$ 125,416	\$ (5,434)	\$ 119,982
Excess Rates	\$ (60,914)	\$ -	\$ (60,914)	\$ 17,079	\$ (43,835)
<b>Sub- Total</b>	<b>\$ 305,182</b>	<b>\$ 5,241,862</b>	<b>\$ 5,547,044</b>	<b>\$ (4,376,119)</b>	<b>\$ 1,170,925</b> 22%
<b>OTHER ITEMS</b>					
Pensioner Rebates to claim	\$ 84,702	\$ -	\$ 84,702	\$ 9,033	\$ 93,735
	\$ 389,884				<b>\$ 1,264,661</b>
Pensioner Deferred Rates	\$ 110,473	\$ -	\$ 110,473	\$ -	\$ 110,473
<b>Total Outstanding</b>	<b>\$ 415,655</b>	<b>\$ 5,241,862</b>	<b>\$ 5,657,518</b>	<b>\$ (4,376,119)</b>	<b>\$ 1,281,399</b>



**Sundry Debtors:**

	30-Jun-23		31/01/24		Movement This FY
Credit Balance	\$ (6,180)		\$ (166,565)		\$ 160,385
Current	\$ 125,937		\$ 13,450		\$ 112,487
30 - 60 days	\$ 469,099	65%	\$ 27,796	8%	\$ 441,303
60 - 90 days	\$ 5,339	1%	\$ 17,970	5%	\$ (12,631)
Greater than 90 days	\$ 126,515	18%	\$ 443,316	132%	\$ (316,801)
	<b>\$ 720,710</b>		<b>\$ 335,967</b>		

**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

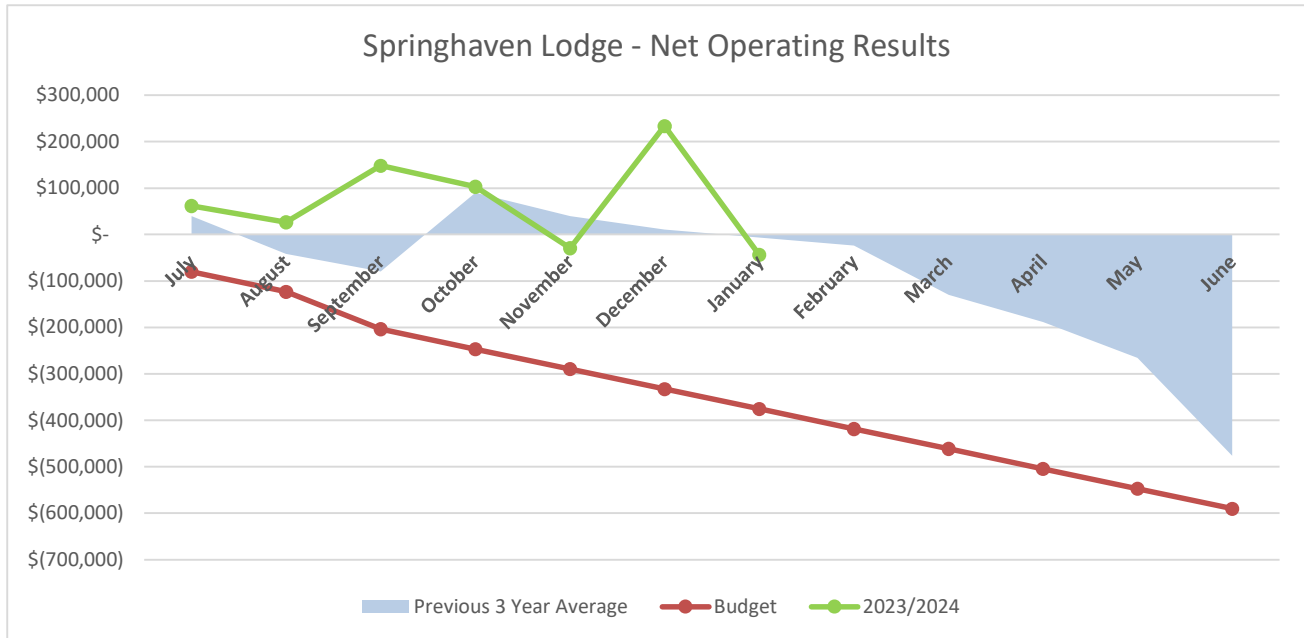
LOAN REPAYMENTS	Loan Number	2024 Actual	2024 New	2024 New	2024 Actual	2024 Actual	2024 Budget	2024 Budget	2024 Budget	2024 Budget	2024 Budget
		Principal 1 July 2023	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2023	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$	\$	\$	\$	
<b>Law, order, public safety</b>											
Communications Tower	150	400,000	0	(16,042)	(9,038)	383,958	400,000	0	(16,042)	(9,038)	383,958
<b>Health</b>											
Medical Centre Donation	137	114,972	0	(4,331)	(995)	110,641	114,972	0	(8,700)	(1,952)	106,272
<b>Housing</b>											
Bagg Street Unit	135	58,596	0	(5,019)	(826)	53,577	53,802	0	(10,115)	(1,575)	43,687
Aged Units - GSHI	139	20,369	0	(5,048)	(119)	15,321	20,369	0	(10,125)	(209)	10,244
Staff Housing - GSHI	140	796,591	0	(30,008)	(6,891)	766,583	796,591	0	(60,276)	(13,521)	736,315
GROH Housing - GSHI	138	823,080	0	(56,089)	(5,926)	766,991	823,079	0	(112,583)	(11,449)	710,496
Staff Housing - GSHI	144	44,406	0	(5,372)	(415)	39,034	44,406	0	(10,793)	(780)	33,613
GROH Housing - GSHI	145	44,406	0	(5,372)	(415)	39,034	44,406	0	(10,793)	(780)	33,613
Staff Housing Renovations	148	285,524	0	(7,478)	(6,300)	278,046	285,524	0	(15,049)	(12,643)	270,475
<b>Recreation and culture</b>											
Sports Complex	134	206,978	0	(8,900)	(4,908)	198,078	198,705	0	(18,020)	(9,800)	180,685
Sports Complex Wall	136	62,358	0	(4,918)	(620)	57,440	62,359	0	(9,885)	(1,192)	52,474
Netball Courts & Roof	143	1,337,732	0	(26,699)	(19,246)	1,311,032	1,337,732	0	(53,783)	(38,108)	1,283,949
Oval Lighting	142	206,908	0	(12,242)	(1,502)	194,666	206,908	0	(24,573)	(2,915)	182,335
Harrison PI Toilets & Park	146	366,615	0	(17,184)	(7,181)	349,431	366,615	0	(34,706)	(14,025)	331,909
Harrison PI Toilets & Park	149	200,000	0	(8,021)	(4,519)	191,979	200,000	0	(8,021)	(4,519)	191,979
<b>Transport</b>											
Airstrip Lighting	141	126,939	0	(5,060)	(957)	121,879	126,578	0	(10,157)	(1,875)	116,421
<b>Economic services</b>											
Land Development	147	353,855	0	(16,586)	(6,931)	337,269	353,855	0	(33,498)	(13,537)	320,357
		5,449,329	0	(234,369)	(76,788)	5,214,960	5,435,901	0	(447,119)	(137,918)	4,988,782

**SHIRE OF KOJONUP  
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**MAJOR BUSINESS UNITS**

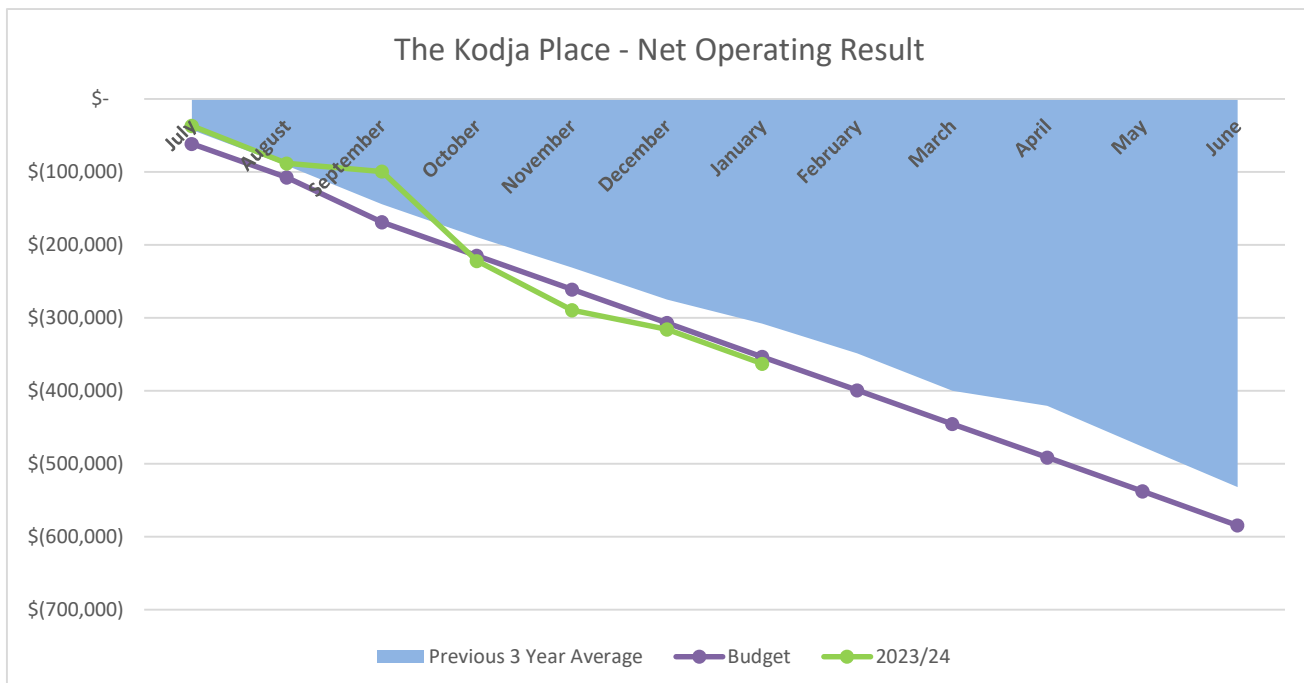
**Springhaven Lodge**

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.

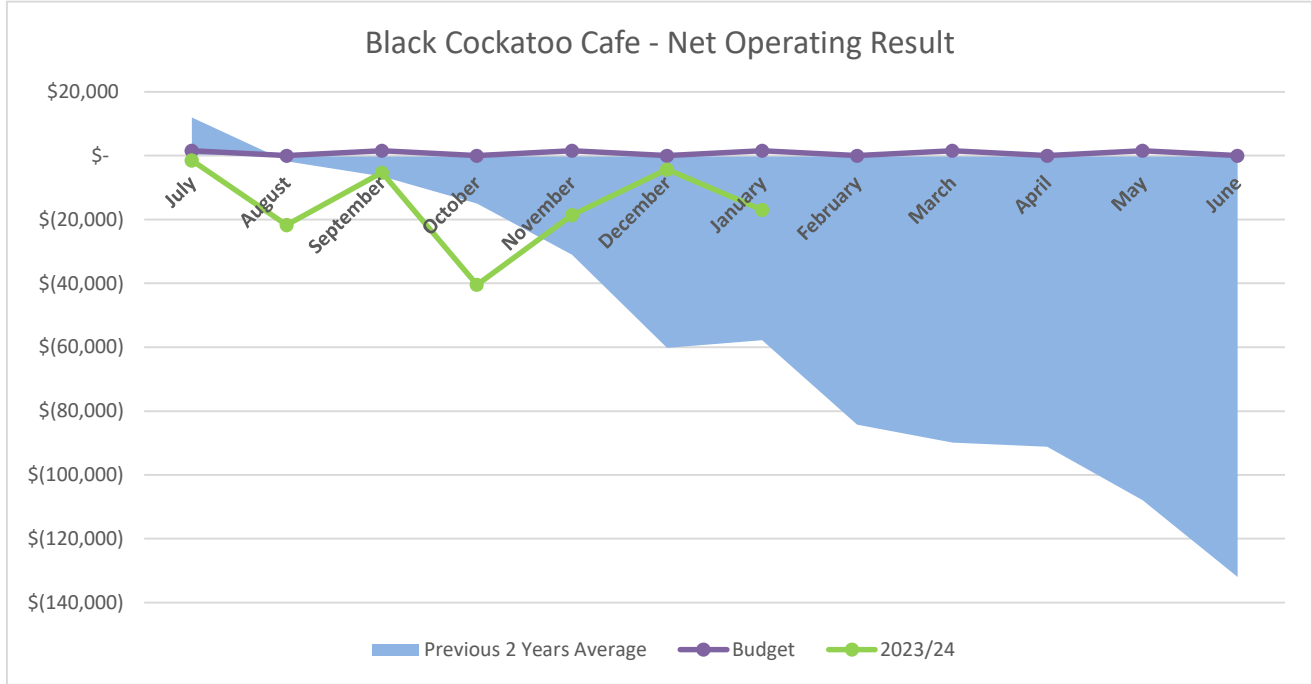


**SHIRE OF KOJONUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JANUARY 2024**

**MAJOR BUSINESS UNITS**

**Black Cockatoo Café**

Effective from 1 July 2023, the Shire assumed ownership and operation of The Black Cockatoo Café, located in The Kodja Place Precinct. The following graph shows the trading results of the café.



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
		<b>Proceeds Sale of Assets</b>				
9605	Proceeds Sale of Assets -	\$0	(\$10,909)	0%	\$0	\$0
	<b>Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET</b>	\$0	(\$10,909)		\$0	\$0
		<b>Written Down Value</b>				
New	00000 Written Down Value-	\$0	\$0		\$0	\$0
	<b>Sub Total - WDV ON SALE OF ASSET</b>	\$0	\$0		\$0	\$0
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	\$0	(\$10,909)		\$0	\$0
	<b>Total - OPERATING STATEMENT</b>	\$0	(\$10,909)		\$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		% of Annual	ADOPTED BUDGET	
		31 JANUARY 2024			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>GENERAL PURPOSE FUNDING - RATES</b>						
<b>OPERATING EXPENDITURE</b>						
1104	Rates Incentive Prize	\$2,700	\$0	0%	\$0	\$5,000
1112	Admin Allocated to Rates (Cash)	\$34,695	\$6,623	11%	\$0	\$59,479
1122	Admin Allocated to Rates (Non-Cash)	\$1,862	\$0	0%	\$0	\$3,192
1132	Rating Salaries	\$23,332	\$34,807	87%	\$0	\$40,000
1162	Superannuation	\$3,500	\$4,149	69%	\$0	\$6,000
1182	Rates Printing/postage	\$3,000	\$971	32%	\$0	\$3,000
1192	Valuation Expenses	\$600	\$2,813	3%	\$0	\$81,000
1202	Title Searches	\$315	\$0	0%	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$1,418	\$1,493	105%	\$0	\$1,418
1262	Legal Costs Incurred - Rates	\$400	\$0	0%	\$0	\$2,000
<b>Sub Total - GENERAL RATES OP/EXP</b>		\$71,822	\$50,855		\$0	\$201,589
<b>OPERATING INCOME</b>						
1003	General Rates Levied	(\$4,890,022)	(\$4,893,624)	100%	(\$4,890,022)	\$0
1023	Interim Rates	(\$300)	\$0	0%	(\$300)	\$0
1053	Back Rates	(\$100)	\$0	0%	(\$100)	\$0
1013	Ex-Gratia Rates	(\$2,219)	(\$2,046)	92%	(\$2,219)	\$0
1043	Non Payment Penalty Interest	(\$14,260)	(\$25,134)	109%	(\$23,000)	\$0
1073	Instalment Administration Charge	(\$3,500)	(\$4,293)	123%	(\$3,500)	\$0
1063	Instalment Interest Charge	(\$10,000)	(\$12,399)	124%	(\$10,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	\$0	0%	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$95	\$125	125%	\$100	\$0
1283	Settlement & Search Charges	(\$2,275)	(\$2,482)	71%	(\$3,500)	\$0
1263	Legal Expenses - Recovered	(\$400)	\$0	0%	(\$2,000)	\$0
<b>Sub Total - GENERAL RATES OP/INC</b>		(\$4,926,981)	(\$4,939,854)		(\$4,938,541)	\$0
<b>Total - GENERAL RATES</b>		(\$4,855,159)	(\$4,888,999)		(\$4,938,541)	\$201,589



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>OTHER GENERAL PURPOSE FUNDING</b>						
<b>OPERATING EXPENDITURE</b>						
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>					\$0	\$0
<b>OPERATING INCOME</b>						
1333	Financial Assistance Grant	\$0	(\$19,312)	0%	\$0	\$0
1343	Grants Commission Local Roads Grant	\$0	(\$21,326)	0%	\$0	\$0
1373	Interest Received - Municipal	(\$292)	\$0	0%	(\$500)	\$0
1393	Interest Received - Reserves	(\$10,200)	\$0	0%	(\$20,000)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>					(\$20,500)	\$0
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>					(\$20,500)	\$0
<b>Total - GENERAL PURPOSE FUNDING</b>					(\$4,959,041)	\$201,589

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>GOVERNANCE - MEMBERS OF COUNCIL</b>						
<b>OPERATING EXPENDITURE</b>						
002D	Depreciation	\$5,366	\$0	0%	\$0	\$9,200
1502	Meeting Attendance Fees	\$53,500	\$51,746	48%	\$0	\$107,000
1508	Members Travelling	\$469	\$388	55%	\$0	\$700
1512	Conferences & Training Expenses	\$15,250	\$9,787	63%	\$0	\$15,500
1522	Members Communications Allowance	\$12,000	\$11,813	49%	\$0	\$24,000
1532	Election Expenses	\$30,000	\$0	0%	\$0	\$30,000
1542	Presidents/Dep Allowances	\$19,000	\$13,176	35%	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$5,310	\$7,381	82%	\$0	\$9,000
1572	Refreshments & Functions Staff	\$4,980	\$3,785	63%	\$0	\$6,000
1592	Members Insurance	\$10,278	\$10,277	100%	\$0	\$10,278
1602	Subscriptions	\$15,000	\$37,164	248%	\$0	\$15,000
1612	Misc Expenses - Members	\$462	\$958	137%	\$0	\$700
1624	Integrated Planning Expenses	\$17,499	\$0	0%	\$0	\$30,000
1632	Vehicle Operating Expenses	\$2,700	\$640	21%	\$0	\$3,000
1642	Advertising	\$0	\$0	0%	\$0	\$0
1662	Audit Fees	\$3,280	\$3,495	9%	\$0	\$41,000
1702	Administration Allocation (Cash)	\$289,128	\$132,452	27%	\$0	\$495,667
1712	Administration Allocation (Non-Cash)	\$9,310	\$0	0%	\$0	\$15,960
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$2,000
1792	Legal Costs	\$1,620	\$0	0%	\$0	\$3,000
2075	VROC - Shared Services	\$2,000	\$0	0%	\$0	\$2,000
2078	VROC - Projects	\$2,000	\$0	0%	\$0	\$2,000
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$499,152	\$283,062		\$0	\$860,005
<b>OPERATING INCOME</b>						
1725	Donations/Contributions		\$0	0%	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		\$499,152	\$283,062		\$0	\$860,005

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>GOVERNANCE - GENERAL</b>						
<b>OPERATING EXPENDITURE</b>						
003D	Depreciation (Sch 4)	\$46,548	\$0	0%	\$0	\$79,800
1852	Salaries - Admin	\$611,503	\$614,576	59%	\$0	\$1,048,333
1882	Admin Superannuation	\$74,791	\$85,414	67%	\$0	\$128,218
1892	Staff Insurances	\$32,686	\$34,477	105%	\$0	\$32,686
1902	FBT Admin Staff	\$13,090	\$3,721	22%	\$0	\$17,000
1912	Conference & Training	\$16,965	\$17,592	40%	\$0	\$43,500
1921	Staff Housing Subsidy	\$20,416	\$7,560	22%	\$0	\$35,000
1922	Advertising	\$4,100	\$2,543	25%	\$0	\$10,000
1931	Occupational Risk Co-Ordinator Costs	\$8,954	\$7,578	49%	\$0	\$15,350
1932	Occ Health & Safety	\$3,234	\$485	8%	\$0	\$6,434
1942	Staff Uniforms	\$3,400	\$1,749	44%	\$0	\$4,000
1952	Admin Staff Costs	\$10,650	\$7,865	44%	\$0	\$18,000
1957	Office Building Maintenance	\$6,206	\$4,717	47%	\$0	\$10,000
1958	Office - Cleaning & Assoc	\$23,373	\$25,808	65%	\$0	\$39,749
1959	Office - Utility Charges	\$8,385	\$6,946	50%	\$0	\$13,845
1962	Office Gardens & Surrounds-Mtce	\$10,648	\$5,099	29%	\$0	\$17,540
1972	Admin Printing & Stationery	\$17,896	\$16,396	53%	\$0	\$30,710
1982	Telephone & Internet	\$15,520	\$15,176	55%	\$0	\$27,715
2002	Office Equip Maint	\$583	\$0	0%	\$0	\$1,000
2004	Office - Insurance.	\$38,259	\$37,678	98%	\$0	\$38,259
2006	Donations CEO discretion	\$1,000	\$50	3%	\$0	\$2,000
2008	Donations - Council	\$2,000	\$50	3%	\$0	\$2,000
2012	Non Capital Purchases	\$1,417	\$819	16%	\$0	\$5,000
2022	Bank Charges	\$11,214	\$12,716	71%	\$0	\$17,800
2032	Postage & Freight	\$4,080	\$3,014	50%	\$0	\$6,000
2042	ICT Computer Support	\$54,698	\$71,443	64%	\$0	\$112,450
1992	ICT Software Licensing Fees	\$66,137	\$7,445	6%	\$0	\$126,235
2043	ICT Website Subscription & Upgrade	\$15,972	\$5,782	36%	\$0	\$16,055
2044	ICT Hardware Purchases (<\$5,000)	\$0	\$23	0%	\$0	\$0
2052	Admin Vehicle Expenses	\$8,458	\$10,544	73%	\$0	\$14,500
2062	Admin Legal Expenses	\$32,082	\$2,948	5%	\$0	\$55,000
2274	HR/IR Consultants	\$8,750	\$0	0%	\$0	\$15,000
2277	Finance Consultants	\$30,800	\$33,809	68%	\$0	\$50,000
2275	Records Management	\$3,022	\$2,153	42%	\$0	\$5,180
2278	Security Monitoring	\$650	\$540	51%	\$0	\$1,050

**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	ADOPTED BUDGET	
		31 JANUARY 2024			2023-2024	
		Budget	Actual	Budget	Income	Expense
2287	Fair Value Revaluations	\$0	\$0	0%	\$0	\$15,000
2092	Mis Expense - Admin	\$1,190	\$1,788	88%	\$0	\$2,040
2102	Admin - Novated Lease Expenses	\$12,928	\$8,624	39%	\$0	\$22,164
2172	Less Admin Non Cash Realloc	(\$46,548)	\$0	0%	\$0	(\$79,800)
2182	Less Admin Cash Exp Realloc	(\$1,156,499)	(\$662,262)	33%	\$0	(\$1,982,649)
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$18,557	\$394,865		\$0	\$22,164
<b>OPERATING INCOME</b>						
2053	Sundry Misc Income - Admin	(\$58)	(\$808)	808%	(\$100)	\$0
2083	Police Licensing Commissions	(\$21,700)	(\$23,217)	66%	(\$35,000)	\$0
2113	Admin - Novated Lease Contributions	(\$3,920)	(\$9,855)		(\$6,720)	\$0
2143	Photocopying Fees	(\$12)	\$0	0%	(\$20)	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		(\$25,690)	(\$33,880)		(\$41,840)	\$0
<b>Total - GOVERNANCE - GENERAL</b>		(\$7,133)	\$360,986		(\$41,840)	\$22,164
<b>Total - GOVERNANCE</b>		<b>\$492,019</b>	<b>\$644,048</b>		<b>(\$41,840)</b>	<b>\$882,169</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>LAW ORDER &amp; PUBLIC SAFETY</b>						
<b>FIRE PREVENTION</b>						
<b>OPERATING EXPENDITURE</b>						
2272	Emergency Operating Expenses	\$3,500	\$1,133	19%	\$0	\$6,000
2271	Emergency Operations Room - Storage	\$0	\$0	0%	\$0	\$0
2281	Community Emergency Services Manager	\$10,000	\$2,734	14%	\$0	\$20,000
2292	Fire Hazard Reduction	\$11,185	\$10,607	55%	\$0	\$19,175
2302	Ground & Aerial Inspections	\$4,300	\$4,375	102%	\$0	\$4,300
2322	Administration Costs	\$4,258	\$3,177	59%	\$0	\$5,400
2342	Fire Fighting - Shire Resources	\$2,583	\$701	18%	\$0	\$4,000
2372	Brigade Expenses	\$70,107	\$67,043	83%	\$0	\$81,151
2374	BRPC - Other Employment Cost	\$6,158	\$4,211	40%	\$0	\$10,557
2284	BRPC - Salaries	\$64,896	\$61,502	55%	\$0	\$111,255
2294	BRPC - Superannuation	\$7,043	\$7,999	66%	\$0	\$12,075
2382	Administration Allocated - Cash	\$34,695	\$19,868	33%	\$0	\$59,479
2442	Administration Allocated - Non-Cash	\$465	\$0	0%	\$0	\$798
2443	Interest on Loan - Bushfire	\$9,038	\$9,038	100%	\$0	\$9,038
004D	Buildings Depreciation	\$24,062	\$0	0%	\$0	\$41,250
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$252,290	\$192,387		\$0	\$384,478
<b>OPERATING INCOME</b>						
2363	Fines & Penalties	(\$875)	(\$3,170)	211%	(\$1,500)	\$0
2383	Sale of Fire Maps	(\$262)	(\$36)	8%	(\$450)	\$0
2393	Sundry Misc income - Fire	(\$1,867)	(\$32)	1%	(\$3,200)	\$0
2373	ESL Levy Funding	(\$36,500)	(\$18,750)	26%	(\$73,000)	\$0
2463	BRMC - Grant Income	(\$62,560)	(\$38,650)	0%	(\$78,200)	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$102,064)	(\$60,638)		(\$156,350)	\$0
<b>Total - FIRE PREVENTION</b>		\$150,226	\$131,749		(\$156,350)	\$384,478

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>ANIMAL CONTROL</b>						
<b>OPERATING EXPENDITURE</b>						
2492	Salaries	\$18,391	\$18,340	58%	\$0	\$31,528
2522	Superannuation	\$1,996	\$2,307	67%	\$0	\$3,422
2532	Other Employment Costs	\$3,533	\$2,985	74%	\$0	\$4,031
2542	Conference & Training	\$875	\$0	0%	\$0	\$1,500
2552	Ranger Vehicle	\$7,000	\$2,261	19%	\$0	\$12,000
2553	FBT Expenses	\$3,617	\$1,489	24%	\$0	\$6,200
2562	Dog Control Expenses	\$1,242	\$1,317	62%	\$0	\$2,130
2572	Dog Pound Expenses	\$1,517	\$48	2%	\$0	\$2,600
2582	Other Animal Control	\$292	\$0	0%	\$0	\$500
2583	Cat Control Expenses	\$385	\$20	3%	\$0	\$660
2584	Cat Pound Expenses	\$350	\$0	0%	\$0	\$600
2602	Administration Allocated - Cash	\$34,695	\$6,623	11%	\$0	\$59,479
2612	Administration Allocated - Non-Cash	\$465	\$0	0%	\$0	\$798
005D	Depreciation Buildings - Animal Control	\$262	\$0	0%	\$0	\$450
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$74,619	\$35,389		\$0	\$125,898
<b>OPERATING INCOME</b>						
2613	Cat Pound Grant	\$0	(\$4,696)	100%	(\$4,696)	\$0
2633	Ranger Income	(\$14,174)	(\$7,503)	31%	(\$24,300)	\$0
2653	Fines & Penalties - Dog Act	(\$350)	(\$29)	5%	(\$600)	\$0
2654	Fines & Penalties - Cat Act	(\$350)	(\$291)	0%	(\$600)	\$0
2663	Impounding Fees - Dogs	(\$875)	(\$245)	16%	(\$1,500)	\$0
2664	Impounding Fees - Cats	(\$117)	\$0	0%	(\$200)	\$0
2673	Dog Registrations	(\$2,042)	(\$2,270)	65%	(\$3,500)	\$0
2674	Cat Registrations	(\$292)	(\$536)	107%	(\$500)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$18,199)	(\$15,570)		(\$35,896)	\$0
<b>Total - ANIMAL CONTROL</b>		\$56,420	\$19,819		(\$35,896)	\$125,898

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>						
<b>OPERATING EXPENDITURE</b>						
2832	Vehicle Impounding	\$817	\$397	28%	\$0	\$1,400
2752	Salaries	\$0	\$2	0%	\$0	\$0
2862	Local Law review	\$3,500	\$2,160	36%	\$0	\$6,000
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$4,316	\$2,558		\$0	\$7,400
<b>OPERATING INCOME</b>						
2863	Income - Misc Other Law & Order	\$0	\$0	0%	\$0	\$0
2823	Non-Operating Grant income	\$0	\$0	0%	(\$267,000)	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		\$0	\$0		(\$267,000)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		\$4,316	\$2,558		(\$267,000)	\$7,400
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		\$210,963	\$154,126		(\$459,246)	\$517,776

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>HEALTH</b>						
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>						
<b>OPERATING EXPENDITURE</b>						
3102	Health Salaries	\$60,186	\$38,262	37%	\$0	\$103,180
3132	Superannuation	\$9,502	\$18,179	112%	\$0	\$16,289
3142	Fringe Benefits Tax	\$5,250	\$3,721	41%	\$0	\$9,000
3152	Conferences & Training	\$2,042	\$0	0%	\$0	\$3,500
3162	Health - Other Employment Costs	\$3,559	\$1,923	38%	\$0	\$5,088
3164	Health - Contractors	\$1,167	\$0	0%	\$0	\$2,000
3212	Admin Allocation to HIA - Cash	\$34,695	\$6,623	11%	\$0	\$59,479
3242	Analytical Expenses	\$1,167	\$463	23%	\$0	\$2,000
3252	Administration Allocated - Non-cash	\$698	\$0	0%	\$0	\$1,197
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$118,264	\$69,171		\$0	\$201,733
<b>OPERATING INCOME</b>						
3223	Health Act fees, Licences	(\$700)	(\$2,302)	192%	(\$1,200)	\$0
3233	Septic Tank Inspection Fees	(\$117)	(\$338)	169%	(\$200)	\$0
3253	Health Other income	(\$583)	\$0	0%	(\$1,000)	\$0
3283	Health Consultancy Income - Resource Sharing	(\$1,283)	(\$756)	34%	(\$2,200)	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		(\$2,683)	(\$3,396)		(\$4,600)	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$115,581	\$65,775		(\$4,600)	\$201,733



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>OTHER HEALTH</b>					
	<b>OPERATING EXPENDITURE</b>					
3362	Doctor's Surgery Maint	\$392	\$1,040	155%	\$0	\$672
3361	Interest Paid on Loans	\$994	\$995	51%	\$0	\$1,952
3368	Loan Guarantee Fee	\$519	\$0	0%	\$0	\$865
009D	Depreciation Buildings	\$11,704	\$0	0%	\$0	\$20,065
	<b>Sub Total - OTHER HEALTH OP/EXP</b>	\$13,609	\$2,034		\$0	\$23,554
	<b>OPERATING INCOME</b>					
	<b>Sub Total - OTHER HEALTH OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - OTHER HEALTH</b>	\$13,609	\$2,034		\$0	\$23,554
	<b>Total - HEALTH</b>	\$129,190	\$67,810		(\$4,600)	\$225,287

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>EDUCATION &amp; WELFARE</b>						
<b>EDUCATION</b>						
<b>OPERATING EXPENDITURE</b>						
3455	Play in the Park	\$1,458	\$86	3%	\$0	\$2,500
3452	Smart Start Expenses	\$117	\$0	0%	\$0	\$200
<b>Sub Total - EDUCATION OP/EXP</b>		\$1,575	\$86		\$0	\$2,700
<b>OPERATING INCOME</b>						
<b>Sub Total-EDUCATION OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - EDUCATION</b>		\$1,575	\$86		\$0	\$2,700
<b>PRE-SCHOOL/OTHER EDUCATION</b>						
<b>OPERATING EXPENDITURE</b>						
3462	Child Care Centre - Building Maint	\$4,081	\$3,465	67%	\$0	\$5,185
3464	Child Care Centre - Grounds Maint	\$583	\$0	0%	\$0	\$1,000
3477	Kindy Café	\$8,750	\$9,173	61%	\$0	\$15,000
3472	Playgroup/Toy Library - Building Maint	\$3,776	\$2,671	50%	\$0	\$5,349
3470	Playgroup/Toy Library - Minor Expenses	\$0	\$0	0%	\$0	\$0
3474	Playgroup/Toy Library - Grounds Maint	\$2,212	\$601	16%	\$0	\$3,793
3478	SPARK - Expenditure	\$0	\$585	0%	\$0	\$0
006D	DEPRECIATION (SCH 8)	\$12,360	\$0	0%	\$0	\$21,190
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$31,762	\$16,494		\$0	\$51,517
<b>OPERATING INCOME</b>						
3463	Occasional Care Rent	(\$1,604)	(\$1,459)	53%	(\$2,750)	\$0
3465	Grant - Kindy Café	\$0	(\$6,483)	0%	\$0	\$0
3483	LR&CIP Grant - Old School Roof	\$0	\$0	0%	(\$100,000)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$1,604)	(\$7,942)		(\$102,750)	\$0

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>Total - OTHER EDUCATION</b>	\$30,158	\$8,552		(\$102,750)	\$51,517
	<b>WELFARE</b>					
	<b>OPERATING EXPENDITURE</b>					
010D	DEPRECIATION (SCH 8)	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - WELFARE OP/EXP</b>	\$0	\$0		\$0	\$0
	<b>OPERATING INCOME</b>					
	<b>Sub Total - WELFARE OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - WELFARE</b>	\$0	\$0		\$0	\$0
	<b>Total - EDUCATION &amp; WELFARE</b>	\$31,733	\$8,638		(\$102,750)	\$54,217

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>HOUSING</b>						
<b>SPRING HAVEN HOUSING</b>						
3752	Spring Haven Salaries	\$1,029,305	\$1,133,231	64%	\$0	\$1,764,594
3742	Spring Haven - FBT Expenses	\$3,471	\$20,285	341%	\$0	\$5,950
3772	Spring Haven Superannuation	\$95,119	\$106,632	65%	\$0	\$163,068
3782	Conferences & Training	\$10,500	\$1,655	9%	\$0	\$18,000
3792	Uniforms & Protective Clothing	\$2,917	\$2,313	46%	\$0	\$5,000
3802	Recruitment Expenses	\$11,666	\$1,008	5%	\$0	\$20,000
3821	Spring H - Staff Housing Subsidy	\$7,000	\$59	0%	\$0	\$12,000
3822	Vehicle Expenses	\$4,083	\$2,705	39%	\$0	\$7,000
3842	Spring Haven Telephone	\$7,000	\$4,425	37%	\$0	\$12,000
3862	Subscriptions	\$6,177	\$5,703	54%	\$0	\$10,590
3872	Postage & Freight	\$729	\$3,979	318%	\$0	\$1,250
3882	Minor Office Expenses/Stationery	\$729	\$1,194	95%	\$0	\$1,250
3892	Office Equipment Maintenance	\$1,167	\$2,758	138%	\$0	\$2,000
3893	Software Operating	\$7,134	\$1,188	10%	\$0	\$12,230
3902	Spring Haven Building Operating Expenses	\$20,267	\$30,989	89%	\$0	\$34,745
3903	Spring Haven Building Maint (Unforseen)	\$4,438	\$21,699	285%	\$0	\$7,608
3904	Spring Haven Grounds Maint	\$10,855	\$13,898	75%	\$0	\$18,610
3906	Springhaven Building Non Cap	\$0	\$0	0%	\$0	\$0
3908	Spring H - Security	\$2,042	\$1,835	52%	\$0	\$3,500
3912	Medical/Pharmaceutical Services	\$26,832	\$35,483	77%	\$0	\$46,000
3913	Allied Health	\$18,141	\$25,139	81%	\$0	\$31,100
3914	Utilities	\$27,655	\$31,501	66%	\$0	\$47,410
3812	Spring H - Workers Comp/Journey Ins	\$39,611	\$41,790	106%	\$0	\$39,611
3916	Insurance	\$27,028	\$24,396	90%	\$0	\$27,028
3922	Cleaning & Laundry	\$6,008	\$3,566	35%	\$0	\$10,300
3932	Non-Capital Equipment Expenses	\$5,541	\$6,867	72%	\$0	\$9,500
3942	Meals & Refreshments	\$61,248	\$67,300	64%	\$0	\$105,000
3952	Residents Activities	\$1,225	\$664	32%	\$0	\$2,100
3962	Public Liability Insurance	\$8,184	\$8,184	100%	\$0	\$8,184
3974	Spring Haven Aged Care Consultants	\$3,500	\$960	16%	\$0	\$6,000
3918	Spring H - Consultants	\$11,666	\$960	5%	\$0	\$20,000
3928	Spring H - COVID-19 Additional Costs	\$0	\$4,886	0%	\$0	\$0
3982	Administration Allocated Non-Cash	\$2,327	\$0	0%	\$0	\$3,990

**SHIRE OF KOJONUP**

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ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income Expense	
3992	Administration Allocated - Cash	\$57,825	\$99,339	100%	\$0	\$99,132
012D	Spring Haven Depreciation	\$90,121	\$0	0%	\$0	\$154,500
013D	Spring Haven Depreciation	\$9,041	\$0	0%	\$0	\$15,500
<b>Sub Total - SPRING HAVEN HOUSING OP/EXP</b>		\$1,620,552	\$1,706,589		\$0	\$2,724,750
<b>OPERATING INCOME</b>						
4003	Spring Haven Resident Rent	(\$291,655)	(\$334,996)	67%	(\$500,000)	\$0
4013	Spring Haven - Personal Care Grant Subsidy	(\$933,296)	(\$1,217,585)	76%	(\$1,600,000)	\$0
1395	INTEREST ON UNPAID BONDS	(\$16,916)	(\$41,896)	144%	(\$29,000)	\$0
4143	Miscellaneous Income	(\$1,458)	(\$42,471)	1699%	(\$2,500)	\$0
4023	Spring Haven Donations	(\$1,750)	(\$44)	1%	(\$3,000)	\$0
4303	Spring H - Grant - Security	\$0	\$0	0%	\$0	\$0
<b>Sub Total - SPRING HAVEN HOUSING OP/INC</b>		(\$1,245,075)	(\$1,662,620)		(\$2,134,500)	\$0
<b>Total - SPRING HAVEN HOUSING</b>		\$375,477	\$43,970		(\$2,134,500)	\$2,724,750

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>STAFF HOUSING</b>						
<b>OPERATING EXPENDITURE</b>						
3768	Staff Housing Building Maintenance	\$8,487	\$25,388	174%	\$0	\$14,550
3769	Staff Housing - Operating Expenses	\$18,270	\$23,707	77%	\$0	\$30,857
3764	Staff Housing - Ground Maint. Various	\$3,925	\$10,156	151%	\$0	\$6,728
3774	Loss on Sale of Asset (Housing)	\$0	\$0	0%	\$0	\$0
3770	Loan Guarantee Fee L135 & L140	\$8,485	\$0	0%	\$0	\$8,485
3771	Staff Housing Loan Interest	\$14,121	\$14,016	51%	\$0	\$27,739
011D	Housing Depreciation	\$55,718	\$0	0%	\$0	\$95,520
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$109,005	\$73,268		\$0	\$183,879
<b>OPERATING INCOME</b>						
3703	Residential Rent - Staff	(\$61,248)	(\$30,401)	29%	(\$105,000)	\$0
3705	BBRF Grant - Key Workers	\$0	\$0	0%	\$0	\$0
016P	Profit on Sale of Asset	\$0	\$0	0%	\$0	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		(\$61,248)	(\$30,401)		(\$105,000)	\$0
<b>Total - STAFF HOUSING</b>		\$47,758	\$42,867		(\$105,000)	\$183,879

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>HOUSING OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
4062	Loton Close ILU's Building Maint	\$7,700	\$9,215	73%	\$0	\$12,700
4064	Loton Close ILU's Grounds Maint	\$5,637	\$2,678	28%	\$0	\$9,664
4065	Loton Close ILU's Utilities	\$21,580	\$20,445	57%	\$0	\$35,810
4066	Loton Close ILU's Insurance	\$7,883	\$8,810	112%	\$0	\$7,883
4202	J Sullivan Units Building Maintenance	\$8,720	\$11,198	77%	\$0	\$14,637
4204	J Sullivan Units Grounds Maintenance	\$4,235	\$2,703	37%	\$0	\$7,260
4205	J Sullivan Units Utilities	\$5,374	\$5,102	47%	\$0	\$10,745
4206	J Sullivan Units Insurance	\$3,530	\$2,039	58%	\$0	\$3,530
4254	Interest Paid on Loans	\$6,875	\$6,876	52%	\$0	\$13,218
4255	Loan Guarantee Fee (Housing Other)	\$7,620	\$0	0%	\$0	\$7,620
4232	Bagg Street Units Operating	\$1,059	\$3,138	173%	\$0	\$1,816
4256	GROH - Building Maintenance	\$4,440	\$9,597	152%	\$0	\$6,315
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$84,653	\$81,802		\$0	\$131,198
<b>OPERATING INCOME</b>						
4083	Loton Close ILU's Rent	(\$97,366)	(\$94,175)	56%	(\$166,920)	\$0
4103	Loton Close ILU's - Power Recoups	(\$8,750)	(\$8,968)	60%	(\$15,000)	\$0
4203	J Sullivan Units - Rent	(\$21,582)	(\$21,900)	59%	(\$37,000)	\$0
4243	GROH - Rent	(\$78,747)	(\$78,749)	58%	(\$135,000)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$206,445)	(\$203,792)		(\$353,920)	\$0
<b>Total - HOUSING OTHER</b>		(\$121,793)	(\$121,989)		(\$353,920)	\$131,198
<b>Total - HOUSING</b>		\$301,442	(\$35,153)		(\$2,593,420)	\$3,039,827

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES</b>						
<b>SANITATION - HOUSEHOLD REFUSE</b>						
<b>OPERATING EXPENDITURE</b>						
5022	Refuse Collection - Kerbside	\$44,915	\$45,040	58%	\$0	\$77,000
5012	Refuse Site Maintenance	\$5,051	\$600	7%	\$0	\$8,660
5013	Refuse Site Rehabilitation	\$1,933	\$131	4%	\$0	\$3,314
5002	Recycling Depot/Transfer Stn - Contract	\$65,511	\$105,898	97%	\$0	\$108,738
5122	Recycling Collection - Kerbside	\$40,464	\$40,256	58%	\$0	\$69,370
5142	Recycling Education	\$350	\$675	113%	\$0	\$600
5123	Waste Management Planning	\$0	\$0	0%	\$0	\$0
014D	Depreciation (Sch 10)	\$2,502	\$0	0%	\$0	\$4,290
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$160,727	\$192,600		\$0	\$271,972
<b>OPERATING INCOME</b>						
5023	Collection Charges - Kerbside	(\$267,445)	(\$284,560)	106%	(\$267,445)	\$0
5033	Recycling/Transfer Station Rental	(\$1,342)	\$0	0%	(\$2,300)	\$0
5103	TIPPING FEES/BIN HIRE	\$0	\$0	0%	\$0	\$0
5183	Sale of Recyclables	(\$583)	\$0	0%	(\$1,000)	\$0
010P	Profit on Sale of asset	\$0	\$0	0%	\$0	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$269,370)	(\$284,560)		(\$270,745)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$108,642)	(\$91,960)		(\$270,745)	\$271,972



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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>SANITATION OTHER</b>					
	<b>OPERATING EXPENDITURE</b>					
5027	Verge Pick Up - Hard Waste	\$17,499	\$0	0%	\$0	\$30,000
5251	Street Bins Collection - Contract	\$23,099	\$21,717	55%	\$0	\$39,600
5252	Street Bins Collection	\$148	\$0	0%	\$0	\$254
5262	Repair Street Bins	\$117	\$174	87%	\$0	\$200
5263	Drum Muster	\$2,917	\$0	0%	\$0	\$5,000
5264	Transport of Waste & Loader Hire	\$36,305	\$38,056	61%	\$0	\$62,240
5265	Bulk Bin Hire Expenses	\$1,622	\$0	0%	\$0	\$2,780
5266	Bulk Bin Removal Expenses	\$12,947	\$0	0%	\$0	\$22,195
	<b>Sub Total - SANITATION OTHER OP/EXP</b>	\$94,653	\$59,946		\$0	\$162,269
	<b>OPERATING INCOME</b>					
5103	Tip Fees	\$0	\$0	0%	\$0	\$0
5303	Litter Infringements	(\$117)	\$0	0%	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$2,917)	\$0	0%	(\$5,000)	\$0
	<b>Sub Total - SANITATION OTHER OP/INC</b>	(\$3,033)	\$0		(\$5,200)	\$0
	<b>Total - SANITATION OTHER</b>	\$91,620	\$59,946		(\$5,200)	\$162,269

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>SEWERAGE</b>					
	<b>OPERATING EXPENDITURE</b>					
026D	Sewer Depreciation Sch 10	\$0	\$0	0%	\$0	\$0
5090	Liquid Waste Pond - Maintenance	\$799	\$652	48%	\$0	\$1,370
	<b>Sub Total - SEWERAGE OP/EXP</b>	\$799	\$652		\$0	\$1,370
	<b>OPERATING INCOME</b>					
5190	Liquid Waste Disposal Fees	\$0	\$0		\$0	\$0
	<b>Sub Total - SEWERAGE OP/INC</b>	\$0	\$0		\$0	\$0
	<b>Total - SEWERAGE</b>	\$799	\$652		\$0	\$1,370

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>PROTECTION OF THE ENVIRONMENT</b>						
<b>OPERATING EXPENDITURE</b>						
5619	Southern Dirt Contribution	\$15,000	\$15,000	100%	\$0	\$15,000
5612	NRM Office Expenses	\$175	\$0	0%	\$0	\$300
5616	NRM - Salaries & Wages/Consultancy Fees	\$8,750	\$2,818	19%	\$0	\$15,000
5689	NRM - Superannuation	\$0	\$0	0%	\$0	\$0
5601	NRM Vehicle Costs	\$426	\$0	0%	\$0	\$730
5614	NRM - Grant Expenditure	\$0	\$0	0%	\$0	\$0
5681	Noxious Weeds	\$2,033	\$2,717	78%	\$0	\$3,486
5684	Landcare Publications	\$292	\$0	0%	\$0	\$500
5686	NRM - Enviromental Reserve M'ment	\$5,487	\$10,302	110%	\$0	\$9,407
5687	Reserve Clean Up	\$4,427	\$0	0%	\$0	\$7,590
5722	NRM - State NRM Grant Expenditure	\$69,000	\$49,941	72%	\$0	\$69,000
5723	NRM - Myrtle Benn/Rob. Rd Reveg Plan	\$5,833	\$0	0%	\$0	\$10,000
5734	NRM - Future Drought Fund Grant Exp.	\$0	\$0	0%	\$0	\$0
5752	Administration Allocation Cash	\$11,565	\$13,245	67%	\$0	\$19,826
5742	Administration Allocation Non-Cash	\$1,164	\$0	0%	\$0	\$1,995
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP</b>		\$124,152	\$94,023		\$0	\$152,834
<b>OPERATING INCOME</b>						
5603	NRM Grants	\$0	\$0	0%	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		\$124,152	\$94,023		\$0	\$152,834

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>TOWN PLANNING AND REGIONAL DEVELOPMENT</b>						
<b>OPERATING EXPENDITURE</b>						
5842	Town Planning Expenses	\$17,499	\$13,131	44%	\$0	\$30,000
5872	Superannuation	\$0	\$0	0%	\$0	\$0
5882	Insurances	\$0	\$0	0%	\$0	\$0
5922	TPS Review	\$14,583	\$0	0%	\$0	\$25,000
5923	Town Planning Consultants	\$0	\$0	0%	\$0	\$0
5954	Municipal Heritage Review	\$0	\$0	0%	\$0	\$0
5952	Town Planning Legal Costs	\$0	\$0	0%	\$0	\$0
5962	Administration Allocated Cash	\$34,695	\$6,623	11%	\$0	\$59,479
5832	Administration Allocated Non-Cash	\$465	\$0	0%	\$0	\$798
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$67,242	\$19,754		\$0	\$115,277
<b>OPERATING INCOME</b>						
5973	Planning Fees	(\$2,625)	(\$2,446)	54%	(\$4,500)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$2,625)	(\$2,446)		(\$4,500)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		\$64,617	\$17,307		(\$4,500)	\$115,277

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		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - CEMETERIES</b>						
<b>OPERATING EXPENDITURE</b>						
5999	Cemetery Digital Database	\$467	\$0	0%	\$0	\$800
6001	Cemetery - Grave Digging	\$19,813	\$24,508	72%	\$0	\$33,966
6006	Kojonup Cemetery - Niche Wall Maint	\$1,158	\$62	3%	\$0	\$1,986
6002	Kojonup Cemetery - Grounds Maint	\$11,690	\$9,868	49%	\$0	\$20,040
6000	Kojonup Cemetery - Trees	\$1,248	\$0	0%	\$0	\$2,140
6012	Boscabel Cemetery - Grounds Maint	\$336	\$285	50%	\$0	\$576
6014	Muradup Cemetery - Grounds Maintenance	\$3,790	\$1,006	15%	\$0	\$6,498
015D	Community Amenities Buildings Depreciation	\$21,230	\$0	0%	\$0	\$36,395
<b>Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP</b>		\$59,732	\$35,729		\$0	\$102,401
<b>OPERATING INCOME</b>						
6013	Cemetery Fees (Inc Gst)	(\$10,500)	(\$5,575)	31%	(\$18,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$292)	(\$1,440)	288%	(\$500)	\$0
<b>Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC</b>		(\$10,791)	(\$7,015)		(\$18,500)	\$0
<b>Total - COMMUNITY AMENITIES CEMETERIES</b>		\$48,940	\$28,714		(\$18,500)	\$102,401

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		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - PUBLIC CONVENIENCES &amp; OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
6042	Harrison Place Conveniences - Maint	\$146	\$135	54%	\$0	\$250
6044	Harrison Place Conveniences - Cleaning	\$5,886	\$11,118	113%	\$0	\$9,840
6024	Curly Wig - Building Maintenance	\$0	\$0	0%	\$0	\$0
6034	CWA - Building Maintenance	\$2,015	\$959	32%	\$0	\$2,985
6052	Town Street & Park Seating	\$1,125	\$0	0%	\$0	\$1,928
6054	Townscape Plan	\$0	\$0	0%	\$0	\$0
6112	Community Resource Centre / Telecentre	\$1,256	\$2,244	93%	\$0	\$2,413
6132	Community Bus Maintenance	\$1,242	\$464	24%	\$0	\$1,950
6144	Loan Guarantee Fee - Loan 146	\$2,000	\$0	0%	\$0	\$2,000
6142	Administration Allocated Non-Cash	\$1,164	\$0	0%	\$0	\$1,995
6152	Administration Allocated Cash	\$34,695	\$14,901	25%	\$0	\$59,479
<b>Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP</b>		<b>\$49,527</b>	<b>\$29,822</b>	<b>\$3</b>	<b>\$0</b>	<b>\$82,840</b>
<b>OPERATING INCOME</b>						
6133	Community Bus Hire	\$0	\$0	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - COMMUNITY AMENITIES PUBLIC CONVEN &amp; OTHER</b>		<b>\$49,527</b>	<b>\$29,822</b>		<b>\$0</b>	<b>\$82,840</b>

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT</b>						
<b>OPERATING EXPENDITURE</b>						
6064	Men's Shed - Building Maintenance	\$795	\$255	20%	\$0	\$1,249
6172	SMALL GRANT EXPENDITURE	\$0	\$8,031	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP</b>		\$795	\$8,286		\$0	\$1,249
<b>OPERATING INCOME</b>						
6045	LR&CIP Grant - Mens Shed	\$0	\$0	0%	(\$739,833)	\$0
6123	Events - Ticket Sales and Misc Revenue	\$0	(\$41)	0%	\$0	\$0
6143	LotteryWest Grant - Mens Shed	\$0	\$0	0%	\$0	\$0
6173	SMALL GRANTS	\$0	\$0	0%	\$0	\$0
<b>Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC</b>		\$0	(\$41)		(\$739,833)	\$0
<b>Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT</b>		\$795	\$8,245		(\$739,833)	\$1,249
<b>Total - COMMUNITY AMENITIES</b>		\$271,807	\$146,749		(\$1,038,778)	\$890,212

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ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>RECREATION &amp; CULTURE</b>						
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>						
<b>OPERATING EXPENDITURE</b>						
6202	Memorial Hall - Cleaning & Operations	\$19,607	\$13,946	51%	\$0	\$27,270
6212	RSL Hall - Cleaning & Operations	\$6,761	\$1,714	17%	\$0	\$10,320
6214	Memorial Hall - Building Maintenance	\$8,254	\$2,955	21%	\$0	\$13,750
6216	Mobrup Hall - Building Expenses	\$0	\$72	0%	\$0	\$0
6218	Muradup Hall - Building Expenses	\$1,755	\$1,355	68%	\$0	\$2,005
6219	Qualeup Hall - Building Expenses	\$232	\$16	4%	\$0	\$349
6224	Memorial Hall - Grounds Maintenance	\$4,278	\$2,277	32%	\$0	\$7,048
6227	Boscabel Hall - Building Expenses	\$534	\$16	2%	\$0	\$784
6232	All Halls - Cutlery & Crockery	\$1,167	\$0	0%	\$0	\$2,000
6324	RSL Hall - Building Maintenance	\$2,123	\$1,216	38%	\$0	\$3,160
6146	Interest on Loan - Loan 146 & 149	\$11,700	\$7,181	39%	\$0	\$18,544
6147	Loan Guarantee Fee - Loan 146 & 149	\$4,500	\$0	0%	\$0	\$4,500
016D	Public Halls Building Depreciation	\$36,676	\$0	0%	\$0	\$62,875
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$97,586	\$30,746		\$0	\$152,605
<b>OPERATING INCOME</b>						
6203	Memorial Hall Rentals	(\$1,283)	(\$786)	36%	(\$2,200)	\$0
6213	RSL Hall Rentals	(\$1,050)	(\$715)	40%	(\$1,800)	\$0
6225	Lotteries Grants	\$0	\$0	0%	\$0	\$0
6243	Grant - LR&CIP (Harrison Place)	\$0	\$0	0%	\$0	\$0
6233	Grant - LR & CIP (Memorial Hall)	\$0	\$0	0%	\$0	\$0
017P	Profit on Sale of Assets	\$0	\$0	0%	\$0	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$2,333)	(\$1,501)		(\$4,000)	\$0
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		\$95,252	\$29,245		(\$4,000)	\$152,605



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>OTHER RECREATION &amp; SPORT</b>						
<b>OPERATING EXPENDITURE</b>						
6362	Kojonup Springs Conveniences	\$10,418	\$12,053	67%	\$0	\$17,907
6364	Kojonup Springs Grounds Maintenance	\$6,943	\$3,925	33%	\$0	\$11,902
6372	Apex Park Conveniences - Operating	\$26,522	\$27,895	63%	\$0	\$44,223
6373	Apex Park Conveniences - Building Maint	\$2,027	\$2,768	80%	\$0	\$3,475
6374	Apex Park - Grounds Maint	\$28,398	\$26,634	54%	\$0	\$48,960
6382	Railway Reserve Conveniences	\$2,928	\$2,649	55%	\$0	\$4,781
6392	Newstead Park - Grounds Maint	\$7,015	\$6,085	51%	\$0	\$12,027
6394	Railway Reserve Grounds Maint	\$9,058	\$10,888	74%	\$0	\$14,722
6402	Sports Complex - Netball Conveniences	\$6,543	\$3,990	38%	\$0	\$10,566
6403	Sports Complex - Netball Area Maint	\$657	\$1,355	120%	\$0	\$1,126
6404	Sports Complex - Grounds Maint	\$85,490	\$80,217	55%	\$0	\$146,560
6408	Sports Complex - Conveniences	\$5,745	\$2,397	24%	\$0	\$9,849
6412	Hillman Park - Grounds Maint	\$10,627	\$6,693	37%	\$0	\$18,218
6414	Sports Complex - Reticulation	\$10,599	\$1,102	6%	\$0	\$18,170
6415	Oval Lighting	\$2,752	\$1,638	38%	\$0	\$4,300
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$5,516	\$10,307	109%	\$0	\$9,457
6425	Sports Complex - Hockey Club Building	\$263	\$21	5%	\$0	\$430
6434	Water - Turkey Nest Dam Maintenance	\$7,223	\$8,886	73%	\$0	\$12,104
6435	Water - Showgrounds Maint	\$1,601	\$7,798	284%	\$0	\$2,745
6444	Muradup Townsite Grounds	\$5,254	\$3,435	38%	\$0	\$9,007
6452	Playground Safety & Minor Upgrades	\$2,000	\$307	9%	\$0	\$3,428
6454	Kojonup Town Entrances	\$2,724	\$2,489	53%	\$0	\$4,670
6474	Industrial Area Slashing & Spraying	\$1,536	\$1,545	59%	\$0	\$2,633
6477	Sports Complex - Utilities & Insurance	\$16,351	\$12,592	64%	\$0	\$19,803
6486	Rail Trails	\$7,084	\$0	0%	\$0	\$12,145
6492	Myrtle Benn Reserve	\$3,073	\$471	9%	\$0	\$5,269
6494	Sundry Reserves	\$10,170	\$18,388	112%	\$0	\$16,391
6552	Sports Complex - Cleaning	\$8,439	\$4,568	32%	\$0	\$14,468
6554	Sports Complex - Building Maint	\$2,830	\$4,488	93%	\$0	\$4,851
6558	Loan Guarantee Fee - Loans 136, 142, 143	\$6,540	\$0	0%	\$0	\$10,900
6559	Recreation - Interest on Loans	\$26,378	\$30,795	59%	\$0	\$52,015
6592	Skate Park	\$477	\$444	62%	\$0	\$715
6792	Admin Allocation - Cash	\$23,130	\$12,914	33%	\$0	\$39,653

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
7107	Polocrosse Works Requested	\$499	\$0	0%	\$0	\$855
017D	Other Sport Buildings Depreciation	\$200,475	\$0	0%	\$0	\$343,685
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$547,285	\$309,737		\$0	\$932,010
<b>OPERATING INCOME</b>						
6463	Grant - Drought Communities (Netball Roof)	\$0	(\$100,000)	0%	\$0	\$0
6473	Grant - Rail Trails	\$0	(\$3,636)	0%	\$0	\$0
6513	Contrib-Foot Club Sports Complex	\$0	\$0	0%	(\$4,800)	\$0
6523	Complex Bldg Fees	(\$1,983)	(\$3,355)	99%	(\$3,400)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	0%	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	(\$36,796)	147%	(\$25,000)	\$0
6623	Grant - CSRFF	\$0	\$0	0%	\$0	\$0
6633	Grant - LR&CI Program	\$0	(\$32,007)	72%	(\$44,411)	\$0
6643	Grant - Trails	\$0	\$0	0%	\$0	\$0
6663	Contribution - Apex Club	\$0	\$0	0%	(\$26,000)	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		(\$1,983)	(\$176,249)		(\$106,611)	\$0
<b>Total - OTHER RECREATION &amp; SPORT</b>		<b>\$545,301</b>	<b>\$133,488</b>		<b>(\$106,611)</b>	<b>\$932,010</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>SWIMMING AREAS &amp; BEACHES</b>						
<b>OPERATING EXPENDITURE</b>						
6252	Building Maintenance	\$3,500	\$1,016	17%	\$0	\$6,000
6254	Consumables & Minor Expenses	\$875	\$890	59%	\$0	\$1,500
6257	Utilities & Telephone	\$17,493	\$13,613	46%	\$0	\$29,865
6258	Insurance	\$11,897	\$11,809	99%	\$0	\$11,897
6261	Maintenance - Pool Building	\$1,828	\$1,778	62%	\$0	\$2,870
6262	Grounds Maintenance	\$2,559	\$1,357	31%	\$0	\$4,387
6264	Swimmin Pool - Chemicals	\$5,541	\$7,109	75%	\$0	\$9,500
6271	Non-Capital Purchases per 10yr Plan	\$875	\$0	0%	\$0	\$1,500
6272	Equipment Maintenance	\$4,550	\$3,031	39%	\$0	\$7,800
6274	Kiosk - COGS	\$2,042	\$3,592	103%	\$0	\$3,500
6352	Swimming Pool Salaries	\$30,118	\$46,820	91%	\$0	\$51,633
6353	Superannuation	\$3,278	\$3,234	58%	\$0	\$5,619
6354	Conferences & Training	\$875	\$683	46%	\$0	\$1,500
6356	Staff Housing Subsidy (S/Pool)	\$4,083	\$0	0%	\$0	\$7,000
6292	Administration Allocated Cash	\$23,130	\$6,623	17%	\$0	\$39,653
050D	Depreciation Buildings	\$30,886	\$0	0%	\$0	\$52,950
<b>Sub Total - SWIMMING AREAS &amp; BEACHES OP/EXP</b>		\$143,530	\$101,555		\$0	\$237,174
<b>OPERATING INCOME</b>						
6294	Pool Entry Fees	(\$4,666)	(\$7,370)	92%	(\$8,000)	\$0
6295	Pool Kiosk Sales	(\$2,917)	(\$4,804)	96%	(\$5,000)	\$0
6296	Pool Daily Entry Fees	(\$3,500)	(\$5,979)	100%	(\$6,000)	\$0
<b>Sub Total - SWIMMING AREAS &amp; BEACHES OP/INC</b>		(\$11,083)	(\$18,153)		(\$19,000)	\$0
<b>Total - SWIMMING AREAS &amp; BEACHES</b>		\$132,447	\$83,402		(\$19,000)	\$237,174

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>TV &amp; RADIO BROADCASTING &amp; RETRANSMISSION</b>						
<b>OPERATING EXPENDITURE</b>						
6752	Television Translator	\$77	\$39	50%	\$0	\$77
6772	VHF Repeater Operating/Maintenance	\$146	\$0	0%	\$0	\$250
<b>Sub Total - TV &amp; RADIO RETRANSMISSION OP/EXP</b>		\$223	\$39		\$0	\$327
<b>Total - TV &amp; RADIO RETRANSMISSION</b>		\$223	\$39		\$0	\$327
<b>LIBRARIES</b>						
<b>OPERATING EXPENDITURE</b>						
6812	Library Salaries	\$51,989	\$49,631	56%	\$0	\$89,127
6842	Superannuation	\$7,911	\$5,643	42%	\$0	\$13,563
6852	Emp Insurances (Lib)	\$2,836	\$2,985	105%	\$0	\$2,836
6862	Conference & Training (Lib)	\$583	\$0	0%	\$0	\$1,000
6882	Library Operating Expenses	\$1,750	\$369	12%	\$0	\$3,000
6892	Lib Software Licencing	\$1,079	\$3,964	214%	\$0	\$1,850
6902	Library Resource Purchases	\$1,167	\$460	23%	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$2,567	\$1,908	43%	\$0	\$4,400
6942	Administration Allocated Cash	\$11,565	\$6,623	33%	\$0	\$19,826
6952	Administration Allocated Non-Cash	\$1,164	\$0	0%	\$0	\$1,995
6982	Seniors Week Grant Expenses	\$0	\$0	0%	\$0	\$0
<b>Sub Total - LIBRARIES OP/EXP</b>		\$82,610	\$71,583		\$0	\$139,597
<b>OPERATING INCOME</b>						
6963	Library Fines & Penalties - Lost Books	\$0	\$0	0%	\$0	\$0
6973	Sundry Income	(\$12)	(\$65)	327%	(\$20)	\$0
6983	Seniors Week Grant	\$0	\$0	0%	\$0	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$12)	(\$65)		(\$20)	\$0
<b>Total - LIBRARIES</b>		\$82,598	\$71,517		(\$20)	\$139,597

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>HERITAGE &amp; OTHER CULTURE</b>						
<b>OPERATING EXPENDITURE</b>						
7002	Historical Society - Donation	\$63	\$0	0%	\$0	\$0
7012	Historical Soc. Rooms	\$0	\$71		\$0	\$125
7022	Old Military Barracks	\$1,742	\$92	3%	\$0	\$2,986
7024	Old Post Office - Building Maintenance	\$2,677	\$899	22%	\$0	\$4,083
7032	Elverd Cottage - Building Mtce	\$31,090	\$1,020	3%	\$0	\$31,805
7034	Elverd Cottage - Ground Maint	\$951	\$1,581	100%	\$0	\$1,577
7046	Old Post Office - Grounds Maintenance	\$1,109	\$0	0%	\$0	\$1,752
7106	Showgrounds - Building Maintenance	\$7,311	\$4,269	51%	\$0	\$8,382
7101	Annual Show - Works Assistance	\$4,993	\$9,514	111%	\$0	\$8,560
7103	Muradup & Jingalup War Memorials	\$514	\$0	0%	\$0	\$881
7222	Military Barracks - Ground Maint	\$4,614	\$2,098	29%	\$0	\$7,271
019D	Depreciation Buildings	\$10,867	\$0	0%	\$0	\$18,630
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$65,930	\$19,544		\$0	\$86,052
<b>OPERATING INCOME</b>						
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - OTHER CULTURE</b>		\$65,930	\$19,544		\$0	\$86,052
<b>Total - RECREATION AND CULTURE</b>		\$921,752	\$337,235		(\$129,631)	\$1,547,765

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>						
<b>OPERATING EXPENDITURE</b>						
7632	Town Streets - Drainage Mtce	\$11,392	\$8,169	42%	\$0	\$19,530
7642	ROADS MTCE - FLOOD DAMAGE.	\$0	\$0	0%	\$0	\$0
7652	Road Maintenance	\$4,128	\$1,982		\$0	\$7,076
7662	Bridge Maintenance	\$67,323	\$38,542	40%	\$0	\$95,548
7672	Footpath Maintenance	\$8,761	\$1,046	7%	\$0	\$15,020
7682	Lighting Of Streets	\$37,043	\$25,841	41%	\$0	\$63,505
7692	Depot Maint	\$24,554	\$26,592	69%	\$0	\$38,642
7694	Depot - Grounds & Nursery Maint	\$2,154	\$6,267	170%	\$0	\$3,692
7695	Depot - OHS Minor Items	\$733	\$0	0%	\$0	\$1,257
7704	Depot Cleaning	\$19,442	\$16,604	50%	\$0	\$33,330
RM01	Grading - Winter	\$460,334	\$650,520	82%	\$0	\$789,175
RM03	Drainage Maintenance	\$81,330	\$60,567	43%	\$0	\$139,428
RM04	Bitumen Patching/Repair	\$49,208	\$104,172	123%	\$0	\$84,360
RM05	Guide Post & Signage	\$29,276	\$71,746	143%	\$0	\$50,190
RM06	Roadside Spraying	\$22,177	\$14,041	37%	\$0	\$38,020
RM08	Rural Limb & Tree Removal - Fallen	\$34,448	\$47,927	81%	\$0	\$59,056
RM10	Traffic Counter Transportation	\$1,397	\$2,369	99%	\$0	\$2,395
RM11	Kerb Maintenance	\$1,935	\$4,501	136%	\$0	\$3,318
RM15	Trees Rural Major Works	\$83,670	\$165,379	115%	\$0	\$143,440
RM16	Townsite-Kojonup-Verge Mtce	\$53,974	\$57,037	62%	\$0	\$92,530
RM17	Townsite Trees - General Mtce	\$8,289	\$13,578	96%	\$0	\$14,210
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$1,972	\$7,456	221%	\$0	\$3,380
RM19	Townsite Trees - Pruning - Contractor	\$7,005	\$2,295	19%	\$0	\$12,009
RM20	Road Accident Recovery	\$625	\$0	0%	\$0	\$1,071
RM22	Removal of Street Trees	\$4,508	\$1,238	16%	\$0	\$7,728
RM23	Townsite Street Sweeping	\$6,416	\$3,780	34%	\$0	\$11,000
RM24	Carpark Line marking	\$3,220	\$3,517	64%	\$0	\$5,520
7701	Blackwood Rd Solar Dam Maintenance	\$317	\$4,271		\$0	\$543
7702	Administration Allocated Cash	\$231,300	\$132,452	33%	\$0	\$396,530
020D	Depreciation on Road Assets	\$1,969,642	\$0	0%	\$0	\$3,376,665
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		<b>\$3,226,572</b>	<b>\$1,472,911</b>		<b>\$0</b>	<b>\$5,508,168</b>

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual	ADOPTED BUDGET	
		31 JANUARY 2024			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>OPERATING INCOME</b>						
7405	Roads Grants RRG	(\$474,400)	(\$200,395)	17%	(\$1,186,000)	\$0
7323	Grant - LR&CIP	\$0	\$0	0%	(\$270,766)	\$0
7375	Main Roads WA Direct Grant	(\$203,791)	\$0	0%	(\$203,791)	\$0
7325	Grant - Special	\$0	\$0	0%	(\$275,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$181,650)	\$0	0%	(\$432,500)	\$0
7465	Government Road Grants - Blackspot Funding	(\$360,000)	\$0		(\$360,000)	\$0
7605	Sale of Small Items	(\$3,200)	(\$227)	3%	(\$8,000)	\$0
7683	Street Lighting Contribution	\$0	\$0	0%	(\$10,000)	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$1,223,041)	(\$200,622)		(\$2,746,057)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		\$2,003,531	\$1,272,288		(\$2,746,057)	\$5,508,168

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>AERODROMES</b>						
<b>OPERATING EXPENDITURE</b>						
7762	Airport Building - Maintenance	\$2,628	\$1,440	36%	\$0	\$3,945
7761	Interest on Loan 141 ( Airstrip)	\$957	\$957	51%	\$0	\$1,875
7764	Airport Building - Cleaning	\$1,151	\$840	43%	\$0	\$1,974
7771	Loan Guarantee Fee (Airstrip)	\$840	\$0	0%	\$0	\$840
7772	Airstrip Operations	\$29	\$0	0%	\$0	\$50
7774	Airstrip Ground Maintenance	\$8,127	\$2,389	17%	\$0	\$13,932
<b>Sub Total - AERODROMES OP/EXP</b>		\$13,733	\$5,626		\$0	\$22,616
<b>OPERATING INCOME</b>						
7793	Sundry Income - Airport	\$0	\$0	0%	\$0	\$0
7794	RADS Grant - Airstrip	\$0	\$0	0%	\$0	\$0
<b>Sub Total - AERODROMES OP/INC</b>		\$0	\$0		\$0	\$0
<b>Total - AERODROMES</b>		\$13,733	\$5,626		\$0	\$22,616
<b>Total - TRANSPORT</b>		\$2,017,264	\$1,277,914		(\$2,746,057)	\$5,530,784



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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>ECONOMIC SERVICES</b>					
	<b>RURAL SERVICES</b>					
	<b>OPERATING EXPENDITURE</b>					
023D	Depreciation (Sch 13)	\$2,485	\$0	0%	\$0	\$4,260
8002	Water Standpipes	\$18,429	\$35,929	103%	\$0	\$34,984
8006	Rural Street Addressing	\$58	\$0	0%	\$0	\$100
	<b>Sub Total - RURAL SERVICES OP/EXP</b>	\$20,972	\$35,929		\$0	\$39,344
	<b>OPERATING INCOME</b>					
8003	Water Standpipe Charges	(\$12,833)	(\$21,421)	97%	(\$22,000)	\$0
	<b>Sub Total - RURAL SERVICES OP/INC</b>	(\$12,833)	(\$21,421)		(\$22,000)	\$0
	<b>Total - RURAL SERVICES</b>	\$8,139	\$14,507		(\$22,000)	\$39,344

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM AND AREA PROMOTION - KODJA PLACE</b>						
<b>OPERATING EXPENDITURE</b>						
8302	Salaries (Tour)	\$139,826	\$149,961	63%	\$0	\$239,711
8344	Superannuation - Visitors Centre	\$18,728	\$21,217	66%	\$0	\$32,107
8364	Tour Guide Expenses	\$2,917	\$13,041	261%	\$0	\$5,000
8322	Employee Insurances (Tour)	\$5,657	\$5,970	106%	\$0	\$5,657
8342	Conferences & Training	\$2,333	\$716	18%	\$0	\$4,000
8109	Story Area (Mosaic)	\$5,833	\$130	1%	\$0	\$10,000
8367	Story Area (Digital)	\$5,833	\$20,956	210%	\$0	\$10,000
8110	Catering	\$2,917	\$787	16%	\$0	\$5,000
8368	Activity (Educational)	\$1,167	\$166	8%	\$0	\$2,000
8126	Insurances - Various	\$15,747	\$15,029	95%	\$0	\$15,747
8152	Public Liability Insurance - Kodja Place	\$9,002	\$9,002	100%	\$0	\$9,002
8142	Printing, Stationary & Office Expenses	\$6,416	\$5,495	50%	\$0	\$11,000
8162	Building Maintenance	\$1,750	\$1,238	41%	\$0	\$3,000
8164	Utilities	\$12,252	\$13,085	61%	\$0	\$21,483
8166	Cleaning	\$16,158	\$26,611	96%	\$0	\$27,700
8172	Grounds Maintenance	\$9,164	\$9,259	59%	\$0	\$15,710
8174	Kodja Place Rose Maze Grounds Maint	\$17,173	\$27,770	94%	\$0	\$29,440
8192	Misc Expenses	\$2,917	\$0	0%	\$0	\$5,000
8358	Kodja Place Website	\$1,167	\$0	0%	\$0	\$2,000
8444	Retail Stock - COGS	\$29,166	\$33,205	66%	\$0	\$50,000
8394	Events	\$5,833	\$15,128	151%	\$0	\$10,000
8412	General Administration Allocated Cash	\$57,825	\$58,279	59%	\$0	\$99,132
8422	General Administration Allocated Non-Cash	\$931	\$0	0%	\$0	\$1,596
022D	Depreciation	\$38,878	\$0	0%	\$0	\$66,650
055D	Depreciation	\$420	\$0	0%	\$0	\$720
<b>Sub Total - TOURISM &amp; AREA PROMOTION KODJA OP/EXP</b>		<b>\$410,007</b>	<b>\$427,045</b>		<b>\$0</b>	<b>\$681,655</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024			2023-2024	
		Budget	Actual	Budget	Income	Expense
<b>OPERATING INCOME</b>						
8205	Kodja Place - Visitor Fees	(\$2,742)	(\$2,502)	53%	(\$4,700)	\$0
8203	Kodja Place - Hire Fees	(\$1,750)	(\$2,387)	80%	(\$3,000)	\$0
8204	Tour Groups	(\$1,283)	(\$1,032)	47%	(\$2,200)	\$0
8207	Kodja Place - Activity Fees	(\$583)	(\$814)	81%	(\$1,000)	\$0
8123	Mature Aged Noongar Traineeship	\$0	\$312	0%	\$0	\$0
8193	Sundry Misc Income - Kodja Place	\$0	(\$163)		\$0	\$0
8213	Cafe Lease Fees	\$0	\$0	0%	\$0	\$0
8223	Membership Fees & Brochure Racking	(\$292)	(\$77)	15%	(\$500)	\$0
8233	Events	(\$7,000)	(\$6,879)	57%	(\$12,000)	\$0
8243	Retail Sales	(\$36,165)	(\$45,551)	73%	(\$62,000)	\$0
8263	Sales - Commissions	(\$4,083)	(\$3,091)	44%	(\$7,000)	\$0
8283	Donations	(\$875)	(\$606)	40%	(\$1,500)	\$0
8284	RV Fee Income	(\$1,458)	(\$1,155)		(\$2,500)	\$0
8285	Trans WA Income	(\$292)	(\$125)		(\$500)	\$0
8286	Photocopy Charges	(\$58)	(\$11)		(\$100)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION KODJA OP/INC</b>		(\$56,581)	(\$64,078)		(\$97,000)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION KODJA PLACE</b>		\$353,426	\$362,967		(\$97,000)	\$681,655

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM &amp; AREA PROMOTION OTHER</b>						
<b>OPERATING EXPENDITURE</b>						
8101	Kojonup Marketing & Promotions	\$15,000	\$110	1%	\$0	\$15,000
8107	Great Southern Treasures	\$20,000	\$20,000	100%	\$0	\$20,000
8414	Wool Wagon	\$146	\$0	0%	\$0	\$250
8354	Subscriptions, Accreditation, etc.	\$2,917	\$1,978	40%	\$0	\$5,000
8374	Australia Day Breakfast	\$1,167	\$242	12%	\$0	\$2,000
8371	EV Charging Station	\$6,125	\$6,947	66%	\$0	\$10,500
8432	Railway Station Building Maintenance	\$1,167	\$337	17%	\$0	\$2,000
8402	Railway Station Building - Operating	\$1,172	\$258	22%	\$0	\$1,172
029D	Depreciation	\$43,877	\$0	0%	\$0	\$75,220
<b>Sub Total - TOURISM &amp; AREA PROM OTHER OP/EXP</b>		\$91,569	\$29,872		\$0	\$131,142
<b>OPERATING INCOME</b>						
8494	EV Charging Station	(\$1,750)	(\$2,630)	88%	(\$3,000)	\$0
8413	Tourism - Non-Operating Grant Income				(\$202,411)	\$0
<b>Sub Total - TOURISM &amp; AREA PROM OTHER OP/INC</b>		(\$1,750)	(\$2,630)		(\$205,411)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION OTHER</b>		<b>\$89,819</b>	<b>\$27,241</b>		<b>(\$205,411)</b>	<b>\$131,142</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>TOURISM &amp; AREA PROMOTION - CAFÉ</b>						
<b>OPERATING EXPENDITURE</b>						
8502	Café Salaries	\$232,157	\$184,268	46%	\$0	\$398,000
8532	Café Superannuation	\$25,537	\$13,729	31%	\$0	\$43,780
8534	Café Utilities	\$20,729	\$11,684	36%	\$0	\$32,900
8536	Café Insurance	\$1,167	\$0	0%	\$0	\$2,000
8542	Café Bank Fees	\$4,958	\$0	0%	\$0	\$8,500
8546	Café Minor Equipment & Repairs	\$1,750	\$11,017	367%	\$0	\$3,000
8554	Café Other Minor Expenses	\$1,750	\$14,635	488%	\$0	\$3,000
8555	Café Uniforms & Safety Wear	\$875	\$0	0%	\$0	\$1,500
8556	Café Telephone & IT	\$292	\$314	63%	\$0	\$500
8557	Café Building Maintenance	\$1,167	\$22,650	1132%	\$0	\$2,000
8562	Café Training Expenses	\$1,167	\$0	0%	\$0	\$2,000
8564	Café Other Employment Costs	\$1,645	\$0	0%	\$0	\$2,820
8567	Cost of Goods Sold	\$145,828	\$135,255	54%	\$0	\$250,000
<b>Sub Total - TOURISM &amp; AREA PROM CAFE OP/EXP</b>		\$439,020	\$393,552		\$0	\$750,000
<b>OPERATING INCOME</b>						
8503	Trading Income	(\$437,483)	(\$371,925)	0%	(\$750,000)	\$0
8533	Catering	\$0	(\$4,661)	0%	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROM CAFE OP/INC</b>		(\$437,483)	(\$376,586)		(\$750,000)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION CAFÉ</b>		<b>\$1,538</b>	<b>\$16,967</b>		<b>(\$750,000)</b>	<b>\$750,000</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>BUILDING CONTROL</b>						
<b>OPERATING EXPENDITURE</b>						
8552	Building Admin. Salaries	\$15,046	\$35,887	139%	\$0	\$25,795
8572	Superannuation	\$2,376	\$3,227	79%	\$0	\$4,073
8602	Other Emp Costs (Bldg)	\$3,040	\$2,985	94%	\$0	\$3,186
8612	Vehicle Operating Bld Svyr	\$8,750	\$7,152	48%	\$0	\$15,000
8622	Building Control Expenses	\$1,167	\$0	0%	\$0	\$2,000
8672	Admin Realloc Cash (Bldg)	\$11,565	\$6,623	33%	\$0	\$19,826
8682	Admin Realloc Non Cash (Bldg)	\$931	\$0	0%	\$0	\$1,596
8684	Loan Guarantee Fee - Loan 147	\$2,600	\$0	0%	\$0	\$2,600
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$45,474	\$55,874		\$0	\$74,076
<b>OPERATING INCOME</b>						
8653	Building Licence Fees	(\$3,500)	(\$1,584)	26%	(\$6,000)	\$0
8663	Bcitr & Brb Commissions	(\$146)	(\$122)	49%	(\$250)	\$0
8633	Private Pool Inspection Charges	\$0	\$0	0%	\$0	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$3,646)	(\$1,706)		(\$6,250)	\$0
<b>Total - BUILDING CONTROL</b>		\$41,829	\$54,168		(\$6,250)	\$74,076

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>OTHER ECONOMIC SERVICES</b>						
<b>OPERATING EXPENDITURE</b>						
033D	Depreciation (Sch 13 - Saleyards)	\$0	\$0	0%	\$0	\$0
8011	Wash Down Bay - Repairs	\$2,322	\$13,839	361%	\$0	\$3,831
8801	Wash Down Bay - Other	\$344	\$0	0%	\$0	\$589
8807	Wash Down Bay - Utility Charges	\$4,047	\$5,659	75%	\$0	\$7,570
8800	Saleyards - Ground Maintenance	\$2,295	\$5,260	134%	\$0	\$3,935
8808	Saleyards - Insurances	\$608	\$391	64%	\$0	\$608
8802	Saleyards - Other	\$583	\$109	11%	\$0	\$1,000
8872	Loan Guarantee Fee	\$0	\$0	0%	\$0	\$0
8862	Subdivision - Interest on Loans	\$0	\$6,931	51%	\$0	\$13,537
	Land Development Expenses	\$0	\$0	0%	\$0	\$0
<b>Sub Total - OTHER ECONOMIC SERVICES OP/EXP</b>		\$10,200	\$32,188		\$0	\$31,070
<b>OPERATING INCOME</b>						
8013	Washdown Bay Fees	(\$11,666)	(\$6,639)	33%	(\$20,000)	\$0
8803	Saleyards - Income	\$0	\$0	0%	\$0	\$0
<b>Sub Total - OTHER ECONOMIC SERVICES OP/INC</b>		(\$11,666)	(\$6,639)		(\$20,000)	\$0
<b>Total - OTHER ECONOMIC SERVICES</b>		(\$1,466)	\$25,550		(\$20,000)	\$31,070
<b>Total - ECONOMIC SERVICES</b>		\$493,284	\$501,399	\$0	(\$1,100,661)	\$1,707,287

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>OTHER PROPERTY AND SERVICES</b>					
	<b>PRIVATE WORKS</b>					
	<b>OPERATING EXPENDITURE</b>					
9002	Private Works	\$5,560	\$11,012	116%	\$0	\$9,532
9008	Pte Works-Other Councils-Roads	\$3,062	\$0	0%	\$0	\$5,250
	<b>Sub Total - PRIVATE WORKS OP/EXP</b>	\$8,622	\$11,012		\$0	\$14,782
	<b>OPERATING INCOME</b>					
9003	Private Works Income	(\$5,833)	(\$955)	10%	(\$10,000)	\$0
9009	Pte Works-Income-Other Councils-Roads	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - PRIVATE WORKS OP/INC</b>	(\$5,833)	(\$955)		(\$10,000)	\$0
	<b>Total - PRIVATE WORKS</b>	<b>\$2,789</b>	<b>\$10,058</b>		<b>(\$10,000)</b>	<b>\$14,782</b>



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>PUBLIC WORKS OVERHEADS</b>						
<b>OPERATING EXPENDITURE</b>						
9022	Salaries-Works-Supervisors; Assistance	\$162,057	\$179,260	65%	\$0	\$277,823
9042	Superannuation (Supervisors)	\$22,837	\$17,642	45%	\$0	\$39,151
9052	Conferences & Training (Supervisors)	\$2,275	\$0	0%	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$2,836	\$2,985	105%	\$0	\$2,836
9072	Other Staff Expenses (Inc. FBT)	\$19,095	\$6,999	25%	\$0	\$27,905
9502	Allowances	\$7,717	\$0	0%	\$0	\$13,230
9081	Staff Housing Subsidy (Public Works)	\$2,333	\$0	0%	\$0	\$4,000
9082	Vehicle Operating	\$12,862	\$4,592	21%	\$0	\$22,050
9084	Consulting Technical	\$9,647	\$0	0%	\$0	\$16,538
9092	Office Expenses	\$7,694	\$6,132	46%	\$0	\$13,190
9094	Minor Equipment/Consumables	\$4,824	\$2,046	25%	\$0	\$8,270
9095	RAMM Inventory	\$0	\$12,265	0%	\$0	\$0
9102	Training	\$56,581	\$23,704	24%	\$0	\$97,000
9112	Meetings	\$19,646	\$17,588	52%	\$0	\$33,680
9122	Annual Leave	\$103,011	\$108,469	61%	\$0	\$176,597
9132	Public Holidays	\$44,637	\$52,771	69%	\$0	\$76,523
9142	Sick Leave	\$44,637	\$41,024	54%	\$0	\$76,523
9152	Superannuation	\$138,662	\$130,102	55%	\$0	\$237,716
9162	Workers Comp Ins	\$52,862	\$162,710	308%	\$0	\$52,862
9172	Staff Functions	\$2,029	\$32	1%	\$0	\$3,479
9182	INSURANCE ON WORKS	\$6,470	\$6,445	100%	\$0	\$6,470
9192	Long Service Leave	\$29,016	\$30,909	62%	\$0	\$49,744
9202	Safety Equipment & P.P.E.	\$12,862	\$23,780	108%	\$0	\$22,050
9232	PWOH - NOVATED LEASE EXPENSES	\$26,934	\$17,957		\$0	\$46,175
9262	Emp Insurances - Pwo	\$5,320	\$5,320	100%	\$0	\$5,320
9280	Cleaners - Annual Leave	\$3,442	\$2,257	38%	\$0	\$5,900
9281	Cleaners - Long Service Leave	\$1,837	\$1,601	51%	\$0	\$3,150
9282	Cleaners - Sick Leave	\$1,254	\$512	24%	\$0	\$2,150
9284	Cleaners - Public Holidays	\$1,837	\$768	24%	\$0	\$3,150
9286	Cleaners - Superannuation	\$3,062	\$781	15%	\$0	\$5,250
9254	Cleaners - Administration	\$2,829	\$3,438	71%	\$0	\$4,850
9302	Admin Realloc - Cash (Pwo)	\$231,300	\$132,452	33%	\$0	\$396,530
9332	Admin Non Cash Realloc (Pwo)	\$25,601	\$0	0%	\$0	\$43,890

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
9421	Small Items (Chainsaws, Mowers, etc)	\$1,931	\$0	0%	\$0	\$3,310
9422	Sundry Plant Recovery - Automatic Recoveries	\$11,666	\$6,502	33%	\$0	\$20,000
9312	Less Allocated To Works & Services	(\$1,050,665)	(\$1,046,150)	58%	\$0	(\$1,801,212)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$30,939	(\$45,109)		\$0	\$0
<b>OPERATING INCOME</b>						
9323	Sundry Misc Income - Pwo	(\$292)	\$0	0%	(\$500)	\$0
9233	PWOH - NOVATED LEASE CONTRIBUTION INCOME	(\$20,420)	(\$20,522)	59%	(\$35,007)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		(\$20,712)	(\$20,522)		(\$35,507)	\$0
<b>Total - PUBLIC WORKS OVERHEADS</b>		<b>\$10,228</b>	<b>(\$65,631)</b>		<b>(\$35,507)</b>	<b>\$0</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>PLANT OPERATION COSTS</b>						
<b>OPERATING EXPENDITURE</b>						
9372	Wages & Overheads	\$105,000	\$49,550	28%	\$0	\$180,008
9352	Tyres & Tubes	\$4,958	\$18,412	217%	\$0	\$8,500
9344	Vehicle Tracking	\$12,833	\$10,070	46%	\$0	\$22,000
9362	Parts,Ext Work & Sundries	\$64,442	\$65,991	60%	\$0	\$110,476
9382	Vehicles - Insurance	\$72,441	\$70,614	97%	\$0	\$72,441
9386	Vehicles - Licences	\$0	\$0	0%	\$0	\$15,000
9342	Fuels & Oils	\$177,910	\$120,046	39%	\$0	\$305,000
9363	Purchase of Tools	\$1,925	\$1,124	34%	\$0	\$3,300
9402	Less Poc Allocated To W. & S.	(\$418,073)	(\$416,586)	58%	\$0	(\$716,725)
021D	Depreciation (Sch 12)	\$183,247	\$0	0%	\$0	\$314,150
025D	Depreciation W/Back	(\$183,247)	(\$270,645)	86%	\$0	(\$314,150)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$21,436	(\$351,425)		\$0	\$0
<b>OPERATING INCOME</b>						
9393	Income - Diesel Fuel Rebates	(\$14,583)	(\$5,818)	23%	(\$25,000)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$14,583)	(\$5,818)		(\$25,000)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		\$6,853	(\$357,243)		(\$25,000)	\$0
<b>MATERIALS AND STOCK</b>						
<b>OPERATING EXPENDITURE</b>						
9452	Stock Variance A/C	\$0	\$0	0%	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0		\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0		\$0	\$0

**SHIRE OF KOJONUP**

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Details By function Under The Following Programme Titles

And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
		<b>OTHER PROPERTY AND SERVICES</b>				
		<b>SALARIES AND WAGES</b>				
		<b>OPERATING EXPENDITURE</b>				
9482	Salaries & Wages Drawn	\$3,163,129	\$3,561,705	66%	\$0	\$5,422,724
9492	Workers Compensation	\$29,166	\$8,495	17%	\$0	\$50,000
9512	Salary & Wage Alloc To W. & S.	(\$3,163,129)	(\$3,479,686)	64%	\$0	(\$5,422,724)
	<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	\$29,166	\$90,514		\$0	\$50,000
		<b>OPERATING INCOME</b>				
9493	Workers Compensation Income	(\$29,166)	(\$52,734)	105%	(\$50,000)	\$0
9543	APPRENTICESHIP/TRAINEE GRANTS	\$0	(\$44,775)	0%	\$0	\$0
	<b>Sub Total - SALARIES AND WAGES OP/INC</b>	(\$29,166)	(\$97,509)		(\$50,000)	\$0
	<b>Total - SALARIES AND WAGES</b>	\$0	(\$6,995)		(\$50,000)	\$50,000

**SHIRE OF KOJONUP**

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ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>UNCLASSIFIED</b>					
	<b>OPERATING EXPENDITURE</b>					
9572	Land Survey & Leasing	\$0	\$3,474	0%	\$0	\$0
9682	Misc Expenses-Other Property	\$5,804	\$2,404	30%	\$0	\$7,887
024D	Depreciation on Assets	\$10,558	\$0	0%	\$0	\$18,100
	<b>Sub Total - UNCLASSIFIED OP/EXP</b>	\$16,361	\$5,879		\$0	\$25,987
	<b>OPERATING INCOME</b>					
9625	SMALL ITEMS INSUR INCOME	(\$1,167)	\$0	0%	(\$2,000)	\$0
9626	Sundry Misc Income - Other Property	(\$16,333)	\$0	0%	(\$28,000)	\$0
9627	Sundry Inc - Insurance Premium Refund	(\$2,917)	\$0	0%	(\$5,000)	\$0
9683	Lease Of Ksc Properties	(\$8,166)	\$0	0%	(\$14,000)	\$0
9695	Recoverable Costs Income	(\$1)	\$87	-8669%	(\$1)	\$0
	<b>Sub Total - UNCLASSIFIED OP/INC</b>	(\$28,583)	\$87		(\$49,001)	\$0
	<b>Total - UNCLASSIFIED</b>	(\$12,221)	\$5,965		(\$49,001)	\$25,987
	<b>Total - OTHER PROPERTY AND SERVICES</b>	\$7,649	(\$413,847)		(\$169,508)	\$90,769

**SHIRE OF KOJONUP**

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And Type Of Activities Within The Programme

ACCOUNT	JOB	YEAR TO DATE		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>FUND TRANSFERS</b>						
<b>EXPENDITURE</b>						
	Tfr to Employee Leave Res.	\$138	\$0	0%	\$0	\$30,908
	Transfer To Plant Res.	\$0	\$0	0%	\$0	\$2,611
	Transfer to Springhaven Lodge Res.	\$0	\$1,350,000	0%	\$0	\$0
	Transfer to Low Income Housing Res.	\$48	\$0	0%	\$0	\$83
	Transfer to Sporting Facility Res.	\$37	\$0	0%	\$0	\$63
	Transfer to Landfill Waste Mgmt Res.	\$47	\$0	0%	\$0	\$80
	Transfer to Community Grants Res.	\$6	\$0	0%	\$0	\$10
	Transfer To Independent Living Units Res.	\$92	\$0	0%	\$0	\$158
	Transfer to Natural Resource Mgmt Res.	\$57	\$0	0%	\$0	\$97
	Transfer To Swimming Pool Res.	\$23	\$0	0%	\$0	\$40
	Transfer to Kodja Place Building Res.	\$10	\$0	0%	\$0	\$18
	Transfer to Netball Court Surfacing Res.	\$9	\$0	0%	\$0	\$3,501
	<b>Sub Total - TRANSFERS TO RESERVE</b>	\$467	\$1,350,000		\$0	\$37,569
<b>INCOME</b>						
	Transfer from Employee Reserve	\$0	\$0	0%	\$0	\$0
	Transfer from Plant Reserve	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - TRANSFERS FROM RESERVE</b>	\$0	\$0		\$0	\$0
	<b>Total - TRANSFERS</b>	\$467	\$1,350,000		\$0	\$37,569
	<b>Total - FUND TRANSFER</b>	\$467	\$1,350,000		\$0	\$37,569
	NEW - (Surplus) / Deficit - Opening 1 July	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$0
	<b>Sub Total - SURPLUS C/FWD</b>	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$0
	<b>Total - SURPLUS</b>	(\$3,490,000)	(\$3,808,607)		(\$3,490,000)	\$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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>LIABILITY LOANS - PRINCIPAL REPAYMENT</b>						
<b>EXPENDITURE</b>						
New	Loan 150 - Communications tower	\$16,042	\$0	0%	\$0	\$16,042
New	Loan 137 - Medical Centre	\$4,331	\$4,331	50%	\$0	\$8,700
New	Loan 135 - Bagg St House	\$5,019	\$5,019	50%	\$0	\$10,115
New	Loan 139 - Aged Units	\$5,048	\$5,048	50%	\$0	\$10,125
New	Loan 140 - Staff Housing	\$30,008	\$30,008	50%	\$0	\$60,276
New	Loan 138 - GROH Housing	\$56,089	\$56,089	50%	\$0	\$112,583
New	Loan 144 - Staff Housing	\$5,371	\$5,372	50%	\$0	\$10,793
New	Loan 145 - GROH Housing	\$5,371	\$5,372	50%	\$0	\$10,793
New	Loan 148 - Staff Housing renovations	\$7,441	\$7,478	50%	\$0	\$15,049
New	Loan 134 - Sports Complex	\$8,900	\$8,900	49%	\$0	\$18,020
New	Loan 136 - Sports Complex Wall	\$4,918	\$4,918	50%	\$0	\$9,885
New	Loan 143 - Netball Courts & Roof	\$26,699	\$26,699	50%	\$0	\$53,783
New	Loan 142 - Oval Lighting	\$12,242	\$12,242	50%	\$0	\$24,573
New	Loan 146 - Harrison Place Toilets & Park	\$17,184	\$17,184	50%	\$0	\$34,706
New	Loan 149 - Harrison Place Toilets & Park	\$8,021	\$0	0%	\$0	\$8,021
New	Loan 141 - Airstrip Lighting	\$5,059	\$5,060	50%	\$0	\$10,157
New	Loan 147 - Land Development	\$16,586	\$16,586	50%	\$0	\$33,498
<b>Sub Total - LOAN REPAYMENTS</b>		\$218,287	\$210,307		\$0	\$447,119
<b>INCOME</b>						
New	Loan 133 - Kojonup Bowls Club S/S Principal Repayment	\$0	\$0		\$0	\$0
<b>Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS</b>					<b>\$0</b>	<b>\$0</b>
<b>Total - NON CURRENT LIABILITIES</b>		<b>\$218,287</b>	<b>\$210,307</b>		<b>\$0</b>	<b>\$447,119</b>

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>NEW LOANS RAISED</b>					
	<b>INCOME</b>					
9967	New Loan 149 - Communications Tower	\$0	\$0	0%	\$0	\$0
9968	New Loan 150 - Harrison Place Toilets & Park	\$0	\$0	0%	\$0	\$0
	<b>Sub Total - New Loans Raised</b>	\$0	\$0		\$0	\$0
	<b>Total - NEW LOANS - CURRENT LIABILITIES</b>	\$0	\$0		\$0	\$0
	<b>NON CASH ITEMS WRITTEN BACK</b>					
	Depreciation Written Back	(\$2,623,679)	\$0		\$0	(\$4,497,915)
	Profit on Sale of Assets Written Back	\$0	\$0		\$0	\$0
	Loss on Sale of Assets Written Back	\$0	\$0		\$0	\$0
	Movement in Springhaven Lodge Bonds Reserve Bank Account	\$0	(\$1,350,000)		\$0	\$0
	Movement in Doubtful Debts	\$0	\$0		\$0	(\$2,000)
	<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	(\$2,623,679)	(\$1,350,000)		\$0	(\$4,499,915)
	<b>Total - NON CASH ITEMS</b>	(\$2,623,679)	(\$1,350,000)		\$0	(\$4,499,915)



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>GOVERNANCE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C137	ICT Plan Implementation	\$140,000	\$1,376	0%	\$0	\$360,000
	<b>Sub Total - CAPITAL WORKS</b>	\$140,000	\$1,376		\$0	\$360,000
	<b>Total - GOVERNANCE</b>	\$140,000	\$1,376		\$0	\$360,000
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>HOUSING</b>					
	<b>EXPENDITURE</b>					
C147	Springhaven - Furniture	\$10,000	\$0	0%	\$0	\$10,000
	<b>Sub Total - CAPITAL WORKS</b>	\$10,000	\$0		\$0	\$10,000
	<b>Total - HOUSING</b>	\$10,000	\$0		\$0	\$10,000
	<b>FURNITURE AND EQUIPMENT</b>					
	<b>ECONOMIC SERVICES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C351	Black Cockatoo Cafe Furniture & Equipment	\$0	\$0		\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0		\$0	\$0
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$0		\$0	\$0
	<b>Total - FURNITURE AND EQUIPMENT</b>	\$150,000	\$1,376		\$0	\$370,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>LAND</b>					
	<b>COMMUNITY AMENITIES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C310	Subdivision Construction	\$33,333	\$6,577	7%	\$0	\$100,000
	<b>Sub Total - CAPITAL WORKS</b>	\$33,333	\$6,577		\$0	\$100,000
	<b>Total- COMMUNITY AMENITIES</b>	\$33,333	\$6,577		\$0	\$100,000
	<b>Total - LAND</b>	\$33,333	\$6,577		\$0	\$100,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>BUILDINGS</b>					
	<b>GOVERNANCE</b>					
	<b>EXPENDITURE</b>					
C191	Office Building Capital Renewal	\$8,000	\$0	0%	\$0	\$20,000
	<b>Sub Total - CAPITAL WORKS</b>	\$8,000	\$0		\$0	\$20,000
	<b>TOTAL - GOVERNANCE</b>	\$8,000	\$0		\$0	\$20,000
	<b>BUILDINGS</b>					
	<b>LAW ORDER AND PUBLIC SAFETY</b>					
	<b>EXPENDITURE</b>					
C440	Cat Pound	\$4,696	\$6,588	140%	\$0	\$4,696
	<b>Sub Total - CAPITAL WORKS</b>	\$4,696	\$6,588		\$0	\$4,696
	<b>TOTAL - LAW ORDER AND PUBLIC SAFETY</b>	\$4,696	\$6,588		\$0	\$4,696
	<b>BUILDINGS</b>					
	<b>EDUCATION &amp; WELFARE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C441	Old School - Re-Roof	\$80,000	\$51,163	0%	\$0	\$100,000
	<b>Sub Total - CAPITAL WORKS</b>	\$80,000	\$51,163		\$0	\$100,000
	<b>TOTAL - EDUCATION &amp; WELFARE</b>	\$80,000	\$51,163		\$0	\$100,000

**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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>BUILDINGS - CAPITAL EXPENDITURE</b>						
<b>HOUSING</b>						
C157	CEO Residence - 15 Loton Close	\$60,000	\$131	0%	\$0	\$60,000
C140	Staff House - 34 Katanning Road	\$120,000	\$116,196	97%	\$0	\$120,000
C195	Springhaven - Building	\$30,000	\$0	0%	\$0	\$30,000
C313	Jean Sullivan Units	\$10,000	\$0	0%	\$0	\$10,000
C145	Loton Close Units	\$10,000	\$0	0%	\$0	\$10,000
<b>Sub Total - CAPITAL WORKS</b>		\$230,000	\$116,327		\$0	\$230,000
<b>Total - HOUSING</b>		\$230,000	\$116,327		\$0	\$230,000
<b>BUILDINGS</b>						
<b>COMMUNITY AMENITIES</b>						
<b>CAPITAL EXPENDITURE</b>						
C442	Mens Shed - Construction of New	\$375,000	\$2,700	0%	\$0	\$750,000
<b>Sub Total - CAPITAL WORKS</b>		\$375,000	\$2,700		\$0	\$750,000
<b>Total - COMMUNITY AMENITIES</b>		\$375,000	\$2,700		\$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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>BUILDINGS</b>					
	<b>RECREATION AND CULTURE</b>					
	<b>CAPITAL EXPENDITURE</b>					
C198	Historic Buildings - Capital Improvement	\$0	\$0	0%	\$0	\$30,000
C199	Memorial hall/Theatrical/Harrison Place Toilets	\$0	\$0	0%	\$0	\$10,000
C408	Harrison Place Toilets & Park	\$0	\$0	0%	\$0	\$10,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0		\$0	\$50,000
	<b>Total - RECREATION AND CULTURE</b>	\$0	\$0		\$0	\$50,000
	<b>BUILDINGS</b>					
	<b>ECONOMIC SERVICES</b>					
	<b>CAPITAL EXPENDITURE</b>					
C177	Kodja Place Capital Renewal	\$20,000	\$4,807	24%	\$0	\$20,000
	<b>Sub Total - CAPITAL WORKS</b>	\$20,000	\$4,807		\$0	\$20,000
	<b>Total - ECONOMIC SERVICES</b>	\$20,000	\$4,807		\$0	\$20,000
	<b>Total - BUILDINGS</b>	\$717,696	\$181,584		\$0	\$1,174,696

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>PLANT AND EQUIPMENT</b>					
	<b>TRANSPORT</b>					
	<b>CAPITAL EXPENDITURE</b>					
7604	Major Plant Purchases	\$0	\$56,718	0%	\$0	\$0
C162	Major Plant Repairs	\$0	\$0		\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$56,718		\$0	\$0
	<b>Total - TRANSPORT</b>	\$0	\$56,718		\$0	\$0
	<b>Total - PLANT AND EQUIPMENT</b>	\$0	\$56,718		\$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		% of Annual Budget	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
<b>INFRASTRUCTURE ASSETS - ROAD RESERVES</b>						
<b>CAPITAL EXPENDITURE</b>						
<b>Roads to Recovery Projects</b>						
CJ453	Seal - Balgarup Road	\$150,000	\$150,507	100%	\$0	\$150,000
C500	Tone Road - RTR	\$0	\$0	0%	\$0	\$100,000
C501	Ballock Road - RTR	\$0	\$80	0%	\$0	\$70,000
C502	Woodenup Road - RTR	\$0	\$0	0%	\$0	\$30,000
C503	Boilup Road - RTR	\$0	\$5,561	19%	\$0	\$30,000
C504	Hubbe Road - RTR	\$26,250	\$8,998	17%	\$0	\$52,500
<b>RRG Projects</b>						
C417	Widening - Shamrock Road	\$217,800	\$113,134	17%	\$0	\$660,000
C436	Widening - Shamrock Road (2021/2022 Project)	\$0	\$12	0%	\$0	\$0
C319	Bitumen Reseal - Kojonup-Frankland Road	\$150,000	\$156,249	104%	\$0	\$150,000
C320	Bitumen Reseal - Kojonup Darkan Road	\$553,000	\$131,361	24%	\$0	\$553,000
C321	Bitumen Reseal - Broomehill-Kojonup Road	\$150,000	\$175,395	117%	\$0	\$150,000
C461	Kojonup Darkan Shoulder Seal	\$0	\$0		\$0	\$0
C463	Kojonup Darkan Shoulder Blackspot	\$669,000	\$1,283,464	192%	\$0	\$669,000
<b>Commodity Route Projects</b>						
C172	Seal - Riverdale Road	\$0	\$21,271	5%	\$0	\$413,000
<b>Municipal Fund Projects</b>						
CJ464	Kojonup - Darkan Pavement Failure Repairs	\$0	\$145,974	0%	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$1,916,050	\$2,192,006		\$0	\$3,027,500
<b>Total - ROADS</b>		\$1,916,050	\$2,192,006		\$0	\$3,027,500
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>		\$1,916,050	\$2,192,006		\$0	\$3,027,500

**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
	<b>INFRASTRUCTURE - FOOTPATHS</b>					
C174	Footpath - Soldier Rd	\$0	\$7,201	3%	\$0	\$250,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$7,201		\$0	\$250,000
	<b>Total - INFRASTRUCTURE ASSETS FOOTPATHS</b>	<b>\$0</b>	<b>\$7,201</b>		<b>\$0</b>	<b>\$250,000</b>
	<b>INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE</b>					
	<b>RECREATION &amp; CULTURE</b>					
C357	Apex Park Playground	\$0	\$0	0%	\$0	\$34,000
C274	Sporting Complex - Netball Court Project	\$88,000	\$4,889	6%	\$0	\$88,000
C443	Showgrounds Retaining Wall	\$6,000	\$6,000	100%	\$0	\$6,000
C411	Sporting Complex - Playground & Outdoor Gym	\$0	\$7,728	0%	\$0	\$0
C448	Trails Hub Construction	\$0	\$0	0%	\$0	\$40,000
	<b>Sub-Total - CAPITAL WORKS</b>	\$94,000	\$18,617		\$0	\$168,000
	<b>Total - RECREATION &amp; CULTURE</b>	<b>\$94,000</b>	<b>\$18,617</b>		<b>\$0</b>	<b>\$168,000</b>
	<b>Total - INFRASTRUCTURE PARKS</b>	<b>\$94,000</b>	<b>\$18,617</b>		<b>\$0</b>	<b>\$168,000</b>



**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	ADOPTED BUDGET	
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
C138	Bushfire Repeater Tower	\$350,000	\$99,604	28%	\$0	\$350,000
2885	CCTV Capital Expenditure	\$0	\$0		\$0	\$267,000
	<b>Sub-Total - CAPITAL WORKS</b>	\$350,000	\$99,604		\$0	\$617,000
	<b>Total - LAW, ORDER &amp; PUBLIC SAFETY</b>	<b>\$350,000</b>	<b>\$99,604</b>		<b>\$0</b>	<b>\$617,000</b>
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>COMMUNITY AMENITIES</b>				
		<b>CAPITAL EXPENDITURE</b>				
C355	Town Furniture	\$29,378	\$17,347	44%	\$0	\$39,171
C407	Refuse Site Development	\$0	\$2,780	3%	\$0	\$98,250
	<b>Sub Total - CAPITAL WORKS</b>	\$29,378	\$20,127		\$0	\$137,421
	<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>\$29,378</b>	<b>\$20,127</b>		<b>\$0</b>	<b>\$137,421</b>
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>				
		<b>RECREATION &amp; CULTURE</b>				
C444	Sporting Complex - Hall of Fame Signage	\$0	\$550	7%	\$0	\$8,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$550		\$0	\$8,000
	<b>Total - OTHER RECREATION</b>	<b>\$0</b>	<b>\$550</b>		<b>\$0</b>	<b>\$8,000</b>

**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	ADOPTED BUDGET		
		31 JANUARY 2024 Budget	Actual		2023-2024 Income	Expense	
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>					
		<b>ECONOMIC SERVICES</b>					
C054	Promotional Signage at Airstrip	\$0	\$0	0%	\$0	\$30,000	
CJ457	EV Charging Station	\$0	\$75,390	30%	\$0	\$250,000	
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$75,390		\$0	\$280,000	
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$75,390		\$0	\$280,000	
		<b>OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE</b>					
		<b>OTHER PROPERTY &amp; SERVICES</b>					
C458	Radios - Communication	\$30,000	\$0	0%	\$0	\$30,000	
C459	Traffic Counters	\$0	\$0	0%	\$0	\$0	
	<b>Sub Total - CAPITAL WORKS</b>	\$30,000	\$0		\$0	\$30,000	
	<b>Total - OTHER PROPERTY &amp; SERVICES</b>	\$30,000	\$0		\$0	\$30,000	
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	\$409,378	\$195,671	\$0	\$0	\$1,072,421	
	<b>GRAND TOTALS</b>	(\$2,563,015)	(\$3,190,176)		(\$16,835,532)	\$16,835,072	



## SHIRE OF KOJONUP Detailed December 2023 Creditors List

<b>Cheque Payments 1/12/23 - 31/12/23</b>				
Chq/EFT	Date	Name	Description	Amount
14374	14/12/2023	Commissioner of State Revenue	Refund	-260.72
131223	13/12/2023	Commissioner of State Revenue	Revered Rebate due to Incorrect Pensioner Rebate Amount Applied.	260.72
				<b>260.72</b>

<b>EFT Payments 1/12/23 - 31/12/23</b>				
Chq/EFT	Date	Name	Description	Amount
EFT33237	04/12/2023	AUSTRALIAN TAXATION OFFICE	BAS	-83626.00
SEPT 2023	01/12/2023	AUSTRALIAN TAXATION OFFICE	September 2023	54814.00
OCT 2023	01/12/2023	AUSTRALIAN TAXATION OFFICE	October 2023	28812.00
EFT33238	11/12/2023	Kojonup District High School	Donation	-50.00
5498	07/12/2023	Kojonup District High School	Yr9 Academic Award Presentation Night	50.00
EFT33239	11/12/2023	Bouquet Cleaning Services	Carpet Cleaning	-660.00
1040	23/11/2023	Bouquet Cleaning Services	Carpet Cleaning Memorial Hall	660.00
EFT33240	13/12/2023	Payroll Deductions - Shire of Kojonup	Payroll deductions	-1305.00
DEDUCTION	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	855.00
DEDUCTION	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	450.00
DEDUCTION	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	2216.59
DEDUCTION REVERSAL	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	-300.00
DEDUCTION REVERSAL	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	-2216.59
DEDUCTION	05/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	300.00
EFT33241	13/12/2023	Child Support Agency	Payroll deductions	-384.99
DEDUCTION	05/12/2023	Child Support Agency	Payroll Deduction	384.99
EFT33242	13/12/2023	Australian Services Union (LGO)	Payroll deductions	-26.50
DEDUCTION	05/12/2023	Australian Services Union (LGO)	Payroll Deduction	26.50
EFT33243	13/12/2023	Australian Services Union (MEU)	Payroll deductions	-26.50
DEDUCTION	05/12/2023	Australian Services Union (MEU)	Payroll Deduction	26.50
EFT33244	13/12/2023	EasiSalary	Novated Lease Payments	-1981.41
23/24 PP12 WEEK24	05/12/2023	EasiSalary	CM - Novated Lease Post Tax, CM - Novated Lease Pre Tax, JJ - Novated Lease Post Tax, JJ - Novated Lease Pre Tax	1981.41
EFT33245	14/12/2023	Craig Jamie Mcvee	Goods For Sale	-15.00
011223	01/12/2023	Craig Jamie Mcvee	Goods Sold on Consignment	15.00
EFT33246	14/12/2023	Air Liquide	Gas Rental	-25.22
ZH7102	30/11/2023	Air Liquide	Cylinder Fee	25.22
EFT33247	14/12/2023	LEE LUCEV	Reimbursement	-190.53
031223	03/12/2023	LEE LUCEV	Diesel for work vehicle KO10. Fuel card didnt work	190.53
EFT33248	14/12/2023	MARY RACHAEL HOBBS	Goods For Sale	-84.00
49	04/12/2023	MARY RACHAEL HOBBS	4x Hand Towels and 2x Bath Towels, For Sale in Visitor Centre Shop	84.00
EFT33249	14/12/2023	Australia Post	Postage	-466.90
1012869352	03/12/2023	Australia Post	Postage & Freight for November 2023	466.90
EFT33250	14/12/2023	Hi-Way Sales & Service	Engineering Supplies	-3173.41
253004	20/11/2023	Hi-Way Sales & Service	new hose for rippers	153.61
253066	22/11/2023	Hi-Way Sales & Service	ULP 12.30L	23.97
253161	24/11/2023	Hi-Way Sales & Service	hyrdraulic hose	231.00
253281	28/11/2023	Hi-Way Sales & Service	Jlc Plug, Hyd Plug, Cap Nut, 1/2in 12mm Teflon / Thread Tape	38.60
253263	28/11/2023	Hi-Way Sales & Service	ULP 12.02L	22.83
253375	30/11/2023	Hi-Way Sales & Service	12x grease cannisters	140.00
253375	30/11/2023	Hi-Way Sales & Service	Z418 Filter, 6 Vice	317.46
253507	02/12/2023	Hi-Way Sales & Service	21.30L ULP	40.44
253557	05/12/2023	Hi-Way Sales & Service	19.75L ULP	37.50
253610	06/12/2023	Hi-Way Sales & Service	28.80L ULP	54.70
253632	07/12/2023	Hi-Way Sales & Service	10.91L ULP	20.72
253795	12/12/2023	Hi-Way Sales & Service	17.61L ULP	33.43
253871	13/12/2023	Hi-Way Sales & Service	200.07L Diesel	399.94
253872	13/12/2023	Hi-Way Sales & Service	58.21L Diesel	116.36
253838	13/12/2023	Hi-Way Sales & Service	65.06L Diesel	130.06
253835	13/12/2023	Hi-Way Sales & Service	28.14L Diesel	56.25

253837	13/12/2023	Hi-Way Sales & Service	232.86L Diesel	465.49
253836	13/12/2023	Hi-Way Sales & Service	406.19L Diesel	811.96
253834	13/12/2023	Hi-Way Sales & Service	39.56L Diesel	79.09
<b>EFT33251</b>	<b>14/12/2023</b>	<b>Ixom Operations Pty Ltd</b>	<b>Chemicals</b>	<b>-40.92</b>
6746516	30/11/2023	Ixom Operations Pty Ltd	Monthly Service fee - Chlorine business 2030	40.92
<b>EFT33252</b>	<b>14/12/2023</b>	<b>Carony Pty Ltd</b>	<b>November 2023 Account</b>	<b>-3876.88</b>
03-116214	14/09/2023	Carony Pty Ltd	Brush disposable, weather shield paint, masking tape	116.81
03-118159	12/10/2023	Carony Pty Ltd	PVC Coupling 100mm Threaded, PVC Thread Cap Access 100mm, Cap Push On 100mm, Battery D, Roly Poly Orange 10mmx200m	71.28
03-118977	23/10/2023	Carony Pty Ltd	Yellow paint for no parking" bays 10lts"	297.25
03-119050	23/10/2023	Carony Pty Ltd	Yellow paint for no parking" bays 10lts"	297.25
01-239589	01/11/2023	Carony Pty Ltd	Gas Cyl Propane 45KG Delivered to Kodja Place	198.00
03-119621	01/11/2023	Carony Pty Ltd	Utility Knives, Scissors, Utility Knives, Scissors	38.90
03-119833	03/11/2023	Carony Pty Ltd	Replacing damaged mail box	120.25
01-239729	03/11/2023	Carony Pty Ltd	Blu Tak, Marbig Notes, a4 Fin Yr Diary	34.40
03-119889	04/11/2023	Carony Pty Ltd	Baracuda Chlorine	240.00
03-120068	07/11/2023	Carony Pty Ltd	Baracuda Chlorine	120.00
03-120094	07/11/2023	Carony Pty Ltd	Potting Mix Premium	32.50
01-239844	08/11/2023	Carony Pty Ltd	Document Folder	7.80
03-120235	09/11/2023	Carony Pty Ltd	Replacing Damaged Mail Box	51.43
03-120281	09/11/2023	Carony Pty Ltd	Handle Door Chrome 130mm	13.00
01-239891	09/11/2023	Carony Pty Ltd	Cement Rapidset 20kg x6	71.70
01-239882	09/11/2023	Carony Pty Ltd	Baracuda Liquid Chlorine 20Lt x2	78.00
01-239907	10/11/2023	Carony Pty Ltd	CEO House gas replacement	198.00
03-120444	11/11/2023	Carony Pty Ltd	Baracuda Liquid Chlorine 20Lt x2	78.00
03-120605	14/11/2023	Carony Pty Ltd	Malmö Bath Towel, Tuffed Bath Mat, Powder Laundry	70.95
03-120839	16/11/2023	Carony Pty Ltd	Garden Pick End Mattock 1.2kg	48.75
03-120799	16/11/2023	Carony Pty Ltd	Cement Rapidet 20kg	23.90
01-240045	17/11/2023	Carony Pty Ltd	Glass Cleaner Armour All 500ml, Protectant Matte Finish 250ml	35.25
03-121039	20/11/2023	Carony Pty Ltd	Orbit 30Min Man Tap	4.58
01-240101	20/11/2023	Carony Pty Ltd	Boots; JW - size 9.5 - black - lace up, NR - size 13 - black - elastic sides	424.00
01-240147	21/11/2023	Carony Pty Ltd	Vandal Broof 4 Way Tap Key	43.46
01-240110	21/11/2023	Carony Pty Ltd	Liquid Nails Landscape 415g x4	77.00
01-240148	21/11/2023	Carony Pty Ltd	Sealant Wet Area Clear 300g	53.25
03-121180	21/11/2023	Carony Pty Ltd	Cement Rapidset 20kg	23.90
03-121239	22/11/2023	Carony Pty Ltd	400mm Aluminium Level, Cement Rapidset 20kg	63.75
03-121256	22/11/2023	Carony Pty Ltd	Hook Cabin FB 100mm	23.25
03-121399	23/11/2023	Carony Pty Ltd	Festive Low Volt Fairy Lights and Fairy Light 350 Pack	85.84
03-121334	23/11/2023	Carony Pty Ltd	Poly End Plug 13mm	2.85
03-121444	24/11/2023	Carony Pty Ltd	Powerboard 12 Outlet White	56.75
03-121442	24/11/2023	Carony Pty Ltd	Line Marking Paint, Cable Reel and Extension Lead	170.75
03-121591	27/11/2023	Carony Pty Ltd	Ombre Home Boho Bliss Q/B, Koo Roscoe Soft Washed Cotton Queen Sheets	96.65
08-000593	29/11/2023	Carony Pty Ltd	Springhaven Newspaper Nov 2023	116.00
03-121901	30/11/2023	Carony Pty Ltd	CC - Work Boots - Size 11 - Black Steel Blue - Elastic Side	220.00
03-121855	30/11/2023	Carony Pty Ltd	Batteries, Philmac Caps	38.90
03-121857	30/11/2023	Carony Pty Ltd	Batteries	92.53
03-121870	30/11/2023	Carony Pty Ltd	Raid Earth Options MIK 320g, Artline Garden Marker	40.00
<b>EFT33253</b>	<b>14/12/2023</b>	<b>Kojonup Pharmacy</b>	<b>Pharmaceuticals</b>	<b>-1336.10</b>
NOV 2023	30/11/2023	Kojonup Pharmacy	Springhaven Pharmacy Nov 2023	1336.10
<b>EFT33254</b>	<b>14/12/2023</b>	<b>Shire Of Katanning</b>	<b>Refuse Site Fees</b>	<b>-8115.80</b>
46372	31/10/2023	Shire Of Katanning	Refuse Site Fees - October 2023	8115.80
<b>EFT33255</b>	<b>14/12/2023</b>	<b>Synergy</b>	<b>Electricity</b>	<b>-745.83</b>
2061971369	28/11/2023	Synergy	a/c337284750 for 143 Albany Hwy - 18/10/23 - 21/11/23	572.22
2014006669	30/11/2023	Synergy	a/c392675750 for Powerwatch - 01/11/23 - 30/11/23	173.61
<b>EFT33256</b>	<b>14/12/2023</b>	<b>Kleenheat Gas Pty Ltd</b>	<b>Gas</b>	<b>-950.43</b>
22202362	29/11/2023	Kleenheat Gas Pty Ltd	Supply bulk LPG Springhaven	460.23
22202358	29/11/2023	Kleenheat Gas Pty Ltd	Supply bulk LPG BCC	490.20
<b>EFT33257</b>	<b>14/12/2023</b>	<b>Kojonup Tyre Service</b>	<b>Tyre Services</b>	<b>-24410.21</b>
INV-7877	23/11/2023	Kojonup Tyre Service	travel to fit and repair new roller tyre	594.00
INV-7914	25/11/2023	Kojonup Tyre Service	2 x Tyres for CAT Grader KO107 and fitting , , 2 x Tyres for CAT Front End Loader KO240 and fitting	9416.00
INV-7915	25/11/2023	Kojonup Tyre Service	2 x tyres for CAT Grader KO107, 2 x tyres for CAT Front End Loader KO240	10837.20
INV-7975	30/11/2023	Kojonup Tyre Service	1 new tyre	1762.20
INV-7974	30/11/2023	Kojonup Tyre Service	4X 255/70R16 ATZ For Ford Ranger - Ranger Vehicle, Wheel Alignment for Ford Ranger - Ranger Vehicle	1435.50
INV-8057	08/12/2023	Kojonup Tyre Service	New Tyre	365.31
<b>EFT33258</b>	<b>14/12/2023</b>	<b>Stirling Freight</b>	<b>Freight</b>	<b>-56.39</b>
CISF592831	30/11/2023	Stirling Freight	From Nedlands on 14/11/23	56.39
<b>EFT33259</b>	<b>14/12/2023</b>	<b>BK Thomson Electrical Service</b>	<b>Electrical Services</b>	<b>-132.50</b>
2846	30/08/2023	BK Thomson Electrical Service	Rewire heating floor in bathroom 1 after renovations due to faulty floor July 2023	132.50
<b>EFT33260</b>	<b>14/12/2023</b>	<b>R &amp; A Mort Smash Repairs</b>	<b>Abandoned Vehicle</b>	<b>-396.00</b>
7488	07/12/2023	R & A Mort Smash Repairs	Towage of Abandoned Vehicle on Kojonup/Frankland River Road 2 kms south of Ashe Road intersection - Silver Mazda sedan (Written off) to Depot	396.00
<b>EFT33261</b>	<b>14/12/2023</b>	<b>Kojonup Auto Electrical Services</b>	<b>Auto Electrics</b>	<b>-1666.90</b>

14867	13/11/2023	Kojonup Auto Electrical Services	fault find on aircon	1269.15
15676	08/12/2023	Kojonup Auto Electrical Services	Globe 24v 5w Festoon pk2	5.70
15765	14/12/2023	Kojonup Auto Electrical Services	3 Batteries for handheld radio's - LC-f1000s, 3 Batteries for handheld radio's - LC-f1000s	392.05
<b>EFT33262</b>	<b>14/12/2023</b>	<b>Ray Ford Signs</b>	<b>Signage</b>	<b>-585.20</b>
INV-0021	29/11/2023	Ray Ford Signs	Signage for SPARK	585.20
<b>EFT33263</b>	<b>14/12/2023</b>	<b>Syd Matthews &amp; Co Pty Ltd</b>	<b>Blue Metal</b>	<b>-75256.94</b>
C11895	30/11/2023	Syd Matthews & Co Pty Ltd	14mm blue metal - 220 tone - Balgarup Road - Deliver Jinalup townsite - Nov 2023	16836.05
C11895	30/11/2023	Syd Matthews & Co Pty Ltd	100 tonne - blue metal - Solider Road (combination of 7mm and 17mm), Drop location: Depot yard	7700.00
C11895	30/11/2023	Syd Matthews & Co Pty Ltd	14mm blue metal - 340 tonne - Broomehill Road, Drop location: Crossburn Road	25795.00
C11895	30/11/2023	Syd Matthews & Co Pty Ltd	14mm Blue metal - 200 tonne - Kojonup-Darkan Reseal, Drop location: Stirling Road	14149.74
C11897	30/11/2023	Syd Matthews & Co Pty Ltd	14mm Blue Metal - 340 tonne - Kojonup Frankland Road , Drop Location: Mobrup Road	10776.15
<b>EFT33264</b>	<b>14/12/2023</b>	<b>Kojonup Supermarket</b>	<b>Groceries</b>	<b>-9570.17</b>
617 NOV 23	30/11/2023	Kojonup Supermarket	a/c617 Swimming pool Kiosk Order 23/24 season	266.67
617 NOV 23	30/11/2023	Kojonup Supermarket	a/c617 Melbourne Cup Staff Breakfast, a/c617 Melbourne Cup Staff Breakfast	385.83
617 NOV 23	30/11/2023	Kojonup Supermarket	a/c617 for Council, a/c617 for Admin, a/c617 for Play Cafe, a/c617 for Play Cafe, a/c617 for Depot	363.71
240 NOV 23	30/11/2023	Kojonup Supermarket	a/c240 Springhaven food and refreshments Nov 2023	7326.12
800 NOV 23	30/11/2023	Kojonup Supermarket	Food and Dry Goods BCC - November 2023	1206.61
45 NOV 23	30/11/2023	Kojonup Supermarket	a/c45 for Kodja Place	21.23
<b>EFT33265</b>	<b>14/12/2023</b>	<b>Westrac Equipment</b>	<b>Truck Parts</b>	<b>-1555.75</b>
PI9016224	25/11/2023	Westrac Equipment	gas strut	111.69
PI9062976	07/12/2023	Westrac Equipment	glass panel for door	1444.06
<b>EFT33266</b>	<b>14/12/2023</b>	<b>Kojonup Country Kitchen</b>	<b>Catering</b>	<b>-33.00</b>
3055	04/12/2023	Kojonup Country Kitchen	Chocolate Cake	33.00
<b>EFT33267</b>	<b>14/12/2023</b>	<b>BOC Gases</b>	<b>Industrial Gases</b>	<b>-276.10</b>
5006234871	28/11/2023	BOC Gases	Supply of industrial gases for Depot, Supply of industrial gases for Springhaven, Supply of industrial gases for Fire Truck	241.42
4035426180	28/11/2023	BOC Gases	Supply of industrial gases	34.68
<b>EFT33268</b>	<b>14/12/2023</b>	<b>Winc Australia Pty Ltd</b>	<b>Stationery</b>	<b>-25.41</b>
9044155824	12/12/2023	Winc Australia Pty Ltd	Silent Bluetooth Mouse	25.41
<b>EFT33269</b>	<b>14/12/2023</b>	<b>Paul Hartmann Pty Ltd</b>	<b>Healthcare Products</b>	<b>-2795.13</b>
437343859	08/12/2023	Paul Hartmann Pty Ltd	Continance aids Decemeber 2023	2702.67
437344101	11/12/2023	Paul Hartmann Pty Ltd	Continance aids Decemeber 2023	92.46
<b>EFT33270</b>	<b>14/12/2023</b>	<b>ABA Security</b>	<b>Secuiry</b>	<b>-8064.43</b>
37219	07/12/2023	ABA Security	Springhaven fire equipment service OCT 2023	354.52
37284	12/12/2023	ABA Security	Springhaven Security camera service Oct 2023	1601.44
37283	12/12/2023	ABA Security	Springhaven Electrical maintence required due to emergency lighting faults Quotes 24663	6108.47
<b>EFT33271</b>	<b>14/12/2023</b>	<b>Stewart &amp; Heaton Clothing Co.</b>	<b>PPE</b>	<b>-185.32</b>
SIN-3827472	05/12/2023	Stewart & Heaton Clothing Co.	PPE for Bushfire brigades	185.32
<b>EFT33272</b>	<b>14/12/2023</b>	<b>Hersey's Safety Pty Ltd</b>	<b>Safety Equipment</b>	<b>-3713.66</b>
INV-2626	01/12/2023	Hersey's Safety Pty Ltd	100 x hessian sand bags	352.00
SH48872/71	01/12/2023	Hersey's Safety Pty Ltd	PPE/Tools; gloves, spade/shovel, fork, duct tape, sunglasses, magic trees, flagging tape, marker paint, hats, brushcutter, oversize flags	3361.66
<b>EFT33273</b>	<b>14/12/2023</b>	<b>Shire of Cranbrook</b>	<b>CESM</b>	<b>-3007.06</b>
6434	27/11/2023	Shire of Cranbrook	CESM contribution - January 2023 - June 2023 - vehicle, mobile, advertising costs	1946.68
6437	27/11/2023	Shire of Cranbrook	CESM contribution - July 2023 - September 2023 - vehicle, mobile, advertising costs	1060.38
<b>EFT33274</b>	<b>14/12/2023</b>	<b>Kojonup Aboriginal Corporation</b>	<b>Goods For Sale</b>	<b>-27.71</b>
NOV 2023	30/11/2023	Kojonup Aboriginal Corporation	Goods Sold on Consignment	27.71
<b>EFT33275</b>	<b>14/12/2023</b>	<b>CGS ENGINEERS</b>	<b>Engineering Supplies</b>	<b>-16663.89</b>
25883	07/12/2023	CGS ENGINEERS	Modify Basketball Hoop	405.89
25903	13/12/2023	CGS ENGINEERS	6 x street bins and keys - panels not to be installed	13035.00
25904	13/12/2023	CGS ENGINEERS	2 x street bins 2022 stock	3223.00
<b>EFT33276</b>	<b>14/12/2023</b>	<b>Western Australian Treasury Corporation</b>	<b>Loan Repayment</b>	<b>-71050.03</b>
DEC 2023	22/12/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 135, Interest Repayment on Loan 135	5844.69
DEC 2023	28/12/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 148, Interest Repayment on Loan 148	13778.30
DEC 2023	29/12/2023	Western Australian Treasury Corporation	Capital Repayment on Loan 134, Interest Repayment on Loan 134, Capital Repayment on Loan 150, Interest Repayment on Loan 150, Capital Repayment on Loan 149, Interest Repayment on Loan 149	51427.04
<b>EFT33277</b>	<b>14/12/2023</b>	<b>Truckline</b>	<b>Truck Parts</b>	<b>-94.25</b>
8981497	07/12/2023	Truckline	12x springs for tandem mudflap	94.25

<b>EFT33278</b>	<b>14/12/2023</b>	<b>McLeods Barristers and Solicitors</b>	<b>Legal Services</b>	<b>-749.90</b>
133077	30/11/2023	McLeods Barristers and Solicitors	Telecommunication tower easement, Telecommunication tower easement	749.90
<b>EFT33279</b>	<b>14/12/2023</b>	<b>Jill Johnson</b>	<b>Reimbursement</b>	<b>-7560.00</b>
131223	13/12/2023	Jill Johnson	Rental House not available. 24 Weeks @ \$315.00 per week	7560.00
<b>EFT33280</b>	<b>14/12/2023</b>	<b>Team Global Express Pty Ltd</b>	<b>Freight</b>	<b>-447.37</b>
0344-80774145	26/11/2023	Team Global Express Pty Ltd	From Westrac on 17/11/23, From Sunny Signs on 22/11/23	101.76
0549-5104118	26/11/2023	Team Global Express Pty Ltd	From Country Water on 20/11/23	91.85
0345-80774145	03/12/2023	Team Global Express Pty Ltd	From Westrac on 24/11/23	16.43
0550-5104118	03/12/2023	Team Global Express Pty Ltd	From Country Water on 20/11/23, From Supaturf on 22/11/23	128.87
0551-5104118	10/12/2023	Team Global Express Pty Ltd	From Science and Nature on 30/11/23	108.46
<b>EFT33281</b>	<b>14/12/2023</b>	<b>Moving ON Audits</b>	<b>Audit Services</b>	<b>-357.50</b>
13432	01/12/2023	Moving ON Audits	Moving on Audits Springhaven December 2023	357.50
<b>EFT33282</b>	<b>14/12/2023</b>	<b>Wren Oil</b>	<b>Oil Waste Disposal</b>	<b>-16.50</b>
162643	08/12/2023	Wren Oil	Oil Waste Disposal 400L	16.50
<b>EFT33283</b>	<b>14/12/2023</b>	<b>Elders Limited - Kojonup</b>	<b>Agricultural Supplies</b>	<b>-228.80</b>
CW70843	30/11/2023	Elders Limited - Kojonup	Captam 800. 10kg Adama	228.80
<b>EFT33284</b>	<b>14/12/2023</b>	<b>Warren Blackwood Waste</b>	<b>Waste and Recycling</b>	<b>-31456.89</b>
18895	07/12/2023	Warren Blackwood Waste	KJP transfer station management, KJP transfer Extra costs, Bulk bin - Recycle, Bulk bin - Waste	12859.56
18896	07/12/2023	Warren Blackwood Waste	240Lt bins pick up, KJP Bins Pickup, 240Lt Recycling bins, Travel cost, KJP Service townsite area bins	17817.33
18929	09/12/2023	Warren Blackwood Waste	Bulk Bin Pick Up Springhaven Nov 2023	480.00
18906	09/12/2023	Warren Blackwood Waste	Kojonup 1.5m3 Front Lift Bins - November 2023	300.00
<b>EFT33285</b>	<b>14/12/2023</b>	<b>Reece Australia Pty Ltd</b>	<b>Maintenance Equipment</b>	<b>-519.90</b>
1000059877	22/11/2023	Reece Australia Pty Ltd	MP Rotator, Nozzles to Change Sprinklers	519.90
<b>EFT33286</b>	<b>14/12/2023</b>	<b>Sigma Chemicals</b>	<b>Chemicals</b>	<b>-1075.80</b>
177325/01	29/11/2023	Sigma Chemicals	Chemicals for pool	1075.80
<b>EFT33287</b>	<b>14/12/2023</b>	<b>Katanning Mazda</b>	<b>Vehicle Service</b>	<b>-419.86</b>
R54267	12/12/2023	Katanning Mazda	75000km Service KO914	419.86
<b>EFT33288</b>	<b>14/12/2023</b>	<b>IT VISION AUSTRALIA PTY LTD</b>	<b>Training</b>	<b>-2200.00</b>
39273	29/11/2023	IT VISION AUSTRALIA PTY LTD	SynergySoft Pensioners & Seniors Rates WA 20/11/23 for FO	825.00
39274	29/11/2023	IT VISION AUSTRALIA PTY LTD	SynergySoft Introductory Rates & Property Essentials - 16&17 October 2023 for FO	1375.00
<b>EFT33289</b>	<b>14/12/2023</b>	<b>CONNECT TECHNOLOGY AUSTRALIA</b>	<b>IT Support</b>	<b>-5275.05</b>
91862	07/12/2023	CONNECT TECHNOLOGY AUSTRALIA	Restore Connection from Admin- Depot	5275.05
<b>EFT33290</b>	<b>14/12/2023</b>	<b>BEST OFFICE SYSTEMS</b>	<b>Printing</b>	<b>-529.32</b>
624237	17/11/2023	BEST OFFICE SYSTEMS	4x Printer Cartridges (Black, Cyan, Magenta, Yellow)	159.00
624877	28/11/2023	BEST OFFICE SYSTEMS	Kodja Place Konica Minolta Photocopier Charges , Period - 20/10/2023 - 20/11/2023	198.32
625145	06/12/2023	BEST OFFICE SYSTEMS	Black Printer Cartridge for Brother Printer	172.00
<b>EFT33291</b>	<b>14/12/2023</b>	<b>Metro Count</b>	<b>Road Supplies</b>	<b>-14762.00</b>
INV032284	27/10/2023	Metro Count	2 x metro count road counters + 2 x assembly kits, Shamrock Road and Kojonup Darkan Road	14762.00
<b>EFT33292</b>	<b>14/12/2023</b>	<b>Able Westchem</b>	<b>Cleaning Products</b>	<b>-955.45</b>
579353	01/12/2023	Able Westchem	Springhaven chemical order Dec 2023	955.45
<b>EFT33293</b>	<b>14/12/2023</b>	<b>LANDGATE</b>	<b>Valuation Services</b>	<b>-137.40</b>
389043	27/11/2023	LANDGATE	Rural UV Interim Valuation Shared	137.40
<b>EFT33294</b>	<b>14/12/2023</b>	<b>PFD Foodservices (Southway Distributors)</b>	<b>Food and Dry Goods</b>	<b>-8667.45</b>
LJ429968	22/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	13.30
LJ429990	22/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	115.70
LJ429989	22/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	1310.55
LJ430001	22/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	31.80
LJ429980	22/11/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments	864.70
LJ429979	22/11/2023	PFD Foodservices (Southway Distributors)	Swimming pool Kiosk Order 23/24 season	429.10
LJ501304	29/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	892.90
LJ501295	29/11/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	914.75
LJ501311	29/11/2023	PFD Foodservices (Southway Distributors)	Swimming pool Kiosk Order 23/24 season	215.95

LJ501288	29/11/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	39.30
LJ573908	06/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	39.30
LJ573927	06/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	1567.65
LJ583596	06/12/2023	PFD Foodservices (Southway Distributors)	Credit Note - Food and Dry Goods for BCC	-24.70
LJ573919	06/12/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	422.90
LJ574173	06/12/2023	PFD Foodservices (Southway Distributors)	Swimming pool Kiosk Order 23/24 season	130.40
LI648446	13/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	1618.85
LI648426	13/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	85.00
<b>EFT33295</b>	<b>14/12/2023</b>	<b>SURGICAL HOUSE</b>	<b>Pharmaceuticals</b>	<b>-855.42</b>
A902656	06/12/2023	SURGICAL HOUSE	Springhaven Medical Suppllies December 2023	679.42
A902759	07/12/2023	SURGICAL HOUSE	Springhaven Medical Suppllies December 2023	176.00
<b>EFT33296</b>	<b>14/12/2023</b>	<b>ST LUKE'S FAMILY PRACTICE</b>	<b>Medical</b>	<b>-378.70</b>
25428	23/11/2023	ST LUKE'S FAMILY PRACTICE	Level C in Practice Consultation for LL	159.40
25700	27/11/2023	ST LUKE'S FAMILY PRACTICE	Level B in Practice Consultation for LL	87.30
27059	05/12/2023	ST LUKE'S FAMILY PRACTICE	Pre-Employment Medical - SA	132.00
<b>EFT33297</b>	<b>14/12/2023</b>	<b>T-QUIP</b>	<b>Truck Parts</b>	<b>-29.15</b>
124091#26	25/10/2023	T-QUIP	Wheel Arm Tube Axle	29.15
<b>EFT33298</b>	<b>14/12/2023</b>	<b>Christie Leanne McVee</b>	<b>Goods For Sale</b>	<b>-92.50</b>
011223	01/12/2023	Christie Leanne McVee	Goods Sold on Consignment	92.50
<b>EFT33299</b>	<b>14/12/2023</b>	<b>KOJONUP COMMUNITY MEN'S SHED</b>	<b>Goods For Sale</b>	<b>-240.00</b>
011223	01/12/2023	KOJONUP COMMUNITY MEN'S SHED	Goods Sold on Consignment	240.00
<b>EFT33300</b>	<b>14/12/2023</b>	<b>QD Service</b>	<b>Building Maintenance</b>	<b>-3877.50</b>
DECEMBER 2023	01/12/2023	QD Service	Plastering, repair to service penetration to ceilings, walls.	3877.50
<b>EFT33301</b>	<b>14/12/2023</b>	<b>Marketforce</b>	<b>Advertising</b>	<b>-793.80</b>
1685302	30/11/2023	Marketforce	Tender - RFT 2 of 2023/2024 - Information Communication Technology Managed Services - The West Australian - Saturday, 4/11/23 edition	793.80
<b>EFT33302</b>	<b>14/12/2023</b>	<b>Ramped Technology &amp; Management Systems Pty Ltd</b>	<b>IT Support</b>	<b>-1227.72</b>
INV-8732	30/11/2023	Ramped Technology & Management Systems Pty Ltd	Technical Telephone Support 01/11/23 - 28/11/23	924.00
INV-8733	30/11/2023	Ramped Technology & Management Systems Pty Ltd	Remote transfer of of profile data RO, Remote sign in for computer set up RO, Diagnostic on computer for the display RO	231.00
INV-8844	01/12/2023	Ramped Technology & Management Systems Pty Ltd	Sophos XG Monthly Subscription 01/12/23 - 31/12/23	72.72
<b>EFT33303</b>	<b>14/12/2023</b>	<b>South West Isuzu</b>	<b>Truck Parts</b>	<b>-14.19</b>
1452155	21/11/2023	South West Isuzu	coolant cap	14.19
<b>EFT33304</b>	<b>14/12/2023</b>	<b>HEMA MAPS PTY LTD</b>	<b>Goods For Sale</b>	<b>-303.07</b>
INV-183394	17/11/2023	HEMA MAPS PTY LTD	Assorted Road and 4WD Track Atlas' and Guide Books , For Sale in Visitor Centre Shop	303.07
<b>EFT33305</b>	<b>14/12/2023</b>	<b>Nightingale's Nest Nursery</b>	<b>Plants</b>	<b>-225.25</b>
553	30/11/2023	Nightingale's Nest Nursery	Fruit trees - Retiring Councillor gifts - Gale, Singh, F Webb	111.00
552	30/11/2023	Nightingale's Nest Nursery	various plants and compost for Admin Gardens	114.25
<b>EFT33306</b>	<b>14/12/2023</b>	<b>Great Southern Floorcovering</b>	<b>Floorcovering</b>	<b>-270.00</b>
3405	29/11/2023	Great Southern Floorcovering	3 Loton Close Vertical blind to sliding door	270.00
<b>EFT33307</b>	<b>14/12/2023</b>	<b>Clarke's Furniture &amp; Kitchen Design</b>	<b>Building Maintenance</b>	<b>-2445.00</b>
3095	30/11/2023	Clarke's Furniture & Kitchen Design	Works to The Kodja Place Counter , Less Deposit Paid	2445.00
<b>EFT33308</b>	<b>14/12/2023</b>	<b>Edge Planning &amp; Property</b>	<b>Planning Services</b>	<b>-2560.14</b>
2485	08/12/2023	Edge Planning & Property	Monthly Town planning advice	2560.14
<b>EFT33309</b>	<b>14/12/2023</b>	<b>Seek Ltd</b>	<b>Advertising</b>	<b>-440.00</b>
700233997	16/11/2023	Seek Ltd	RN Advertisement Springhaven Dec 2023	440.00
<b>EFT33310</b>	<b>14/12/2023</b>	<b>Dardanup Butchering Company</b>	<b>Butcher</b>	<b>-889.00</b>
BW364762	05/12/2023	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	422.79
BW365192	12/12/2023	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	466.21
<b>EFT33311</b>	<b>14/12/2023</b>	<b>Grande Food Service</b>	<b>Food and Dry Goods</b>	<b>-3049.02</b>
4223422	06/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	218.52
6017933	01/12/2023	Grande Food Service	Credit Note - Black Cockatoo Cafe Supplies	-309.84
4223448	06/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	1137.10
4223853	13/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	17.33

4223852	13/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	1985.91
<b>EFT33312</b>	<b>14/12/2023</b>	<b>CJ Liquor Pty Ltd</b>	<b>Refreshments</b>	<b>-2058.00</b>
INV-0672	30/11/2023	CJ Liquor Pty Ltd	Alcohol and Ice for Staff Christmas Party, Alcohol and Ice for Council Function, Alcohol and Ice for Twilight Markets	2058.00
<b>EFT33313</b>	<b>14/12/2023</b>	<b>Leaf Bean Machine</b>	<b>Coffee Supplies</b>	<b>-1563.05</b>
122315	04/12/2023	Leaf Bean Machine	Coffee Supplies for BCC	461.42
122500	11/12/2023	Leaf Bean Machine	Coffee Supplies for BCC	1101.63
<b>EFT33314</b>	<b>14/12/2023</b>	<b>Kristel Thomson</b>	<b>Reimbursement</b>	<b>-57.00</b>
081223	08/12/2023	Kristel Thomson	Liquor Licence for Shire Staff Christmas Party	57.00
<b>EFT33315</b>	<b>14/12/2023</b>	<b>Bouquet Cleaning Services</b>	<b>Carpet Cleaning</b>	<b>-550.00</b>
1039	24/11/2023	Bouquet Cleaning Services	Carpet Cleaning Sporting Complex	550.00
<b>EFT33316</b>	<b>14/12/2023</b>	<b>Science and Nature Pty Ltd</b>	<b>Goods For Sale</b>	<b>-1256.70</b>
168247	01/12/2023	Science and Nature Pty Ltd	Assorted Animal Figurines, Finger Puppets and Gem Kits , For Sale in Visitor Centre Shop	1256.70
<b>EFT33317</b>	<b>14/12/2023</b>	<b>ITR</b>	<b>Truck Parts</b>	<b>-2040.72</b>
646813	29/11/2023	ITR	cutting edges for bucket, cutting edges for bucket	2040.72
<b>EFT33318</b>	<b>14/12/2023</b>	<b>Fowler Surveys</b>	<b>Spotting</b>	<b>-6190.25</b>
4036	07/11/2023	Fowler Surveys	Spotting - Shamrock Road	4939.00
4045	05/12/2023	Fowler Surveys	Spotting - junction Shamrock/Jingalup intersection	1251.25
<b>EFT33319</b>	<b>14/12/2023</b>	<b>Christina Neels</b>	<b>Reimbursement</b>	<b>-99.00</b>
161123	16/11/2023	Christina Neels	Police Clearance	99.00
<b>EFT33320</b>	<b>14/12/2023</b>	<b>DOR Trading Pty Limited T/A IMCO Australasia</b>	<b>Asphalt</b>	<b>-4730.00</b>
INV-1324	08/12/2023	DOR Trading Pty Limited T/A IMCO Australasia	2 x pallets of asphalt in a bag - December 2023	4730.00
<b>EFT33321</b>	<b>14/12/2023</b>	<b>West End Fabricators</b>	<b>Fabricator</b>	<b>-10736.00</b>
708	10/11/2023	West End Fabricators	34 Katanning road renovation - Main bathroom	10736.00
<b>EFT33322</b>	<b>14/12/2023</b>	<b>3E Advantage Pty Ltd</b>	<b>Printing</b>	<b>-1906.74</b>
INV-109264-X2C3Q3	01/12/2023	3E Advantage Pty Ltd	Printing charges November 2023 Admin Depot Springhaven	1784.64
INV-109559-R8F3F5	05/12/2023	3E Advantage Pty Ltd	Printing charges November 2023 Kodja Place	122.10
<b>EFT33323</b>	<b>14/12/2023</b>	<b>Country Water Solutions</b>	<b>Irrigation Supplies</b>	<b>-819.81</b>
21862	20/11/2023	Country Water Solutions	I-20-04-SS Sprinklers for Rose Maze	875.82
22247	04/12/2023	Country Water Solutions	Sprinklers - Assorted Nozzles. Cut Off Risers, Fittings., Sprinklers - Assorted Nozzles. Cut Off Risers, Fittings., Sprinklers - Assorted Nozzles. Cut Off Risers, Fittings. 2x Galcon Controllers.	600.86
309	04/12/2023	Country Water Solutions	Credit Note - Sprinklers - Assorted Nozzles.	-656.87
<b>EFT33324</b>	<b>14/12/2023</b>	<b>Robert Jehu</b>	<b>Reimbursement</b>	<b>-1418.09</b>
111223	11/12/2023	Robert Jehu	Mobile Phone Usage 21/04/23 - 20/12/23	1418.09
<b>EFT33325</b>	<b>14/12/2023</b>	<b>Timber Insight</b>	<b>Bridge Repairs</b>	<b>-8654.93</b>
4496	16/11/2023	Timber Insight	20% Deposit - Bridge Repairs 2023, Round Pool Rd Bridge 4320, Tone Road Bridge 4764, Balgarup Rd Bridge 4869	8654.93
<b>EFT33326</b>	<b>14/12/2023</b>	<b>Maria Bauer</b>	<b>Washing</b>	<b>-200.00</b>
59	08/12/2023	Maria Bauer	4weeks Washing of Teatowels for BCC	200.00
<b>EFT33327</b>	<b>14/12/2023</b>	<b>Mathwin Transport</b>	<b>Freight</b>	<b>-281.93</b>
3750	06/12/2023	Mathwin Transport	From Sigma Chemicals on 05/12/23 Plus Fuel, From ITR on 01/12/23 Plus Fuel	179.08
3778	07/12/2023	Mathwin Transport	From Able Westchem on 05/12/23	102.85
<b>EFT33328</b>	<b>14/12/2023</b>	<b>BGL Solutions PTY LTD</b>	<b>Contractor</b>	<b>-1437.00</b>
INV-0006135	04/12/2023	BGL Solutions PTY LTD	Ovals - Fertilising - Liquid and granular (supplied by Shire)	1437.00
<b>EFT33329</b>	<b>14/12/2023</b>	<b>Estelle Lottering</b>	<b>Reimbursement</b>	<b>-200.19</b>
081223	08/12/2023	Estelle Lottering	Epson Printer Black Cartridge	56.19
081223	08/12/2023	Estelle Lottering	Mobile Phone Usage 05/10/23 - 04/11/23	72.00
081223	08/12/2023	Estelle Lottering	Mobile Phone Usage 05/12/23 - 04/01/23	72.00
<b>EFT33330</b>	<b>14/12/2023</b>	<b>Fabric Covered Pots T/A Tammy McVee</b>	<b>Goods For Sale</b>	<b>-40.00</b>
011223	01/12/2023	Fabric Covered Pots T/A Tammy McVee	Goods Sold on Consignment	40.00
<b>EFT33331</b>	<b>14/12/2023</b>	<b>Saje Creative Co T/A Samantha Relph</b>	<b>Goods For Sale</b>	<b>-3.25</b>
011223	01/12/2023	Saje Creative Co T/A Samantha Relph	Goods Sold on Consignment	3.25
<b>EFT33332</b>	<b>14/12/2023</b>	<b>Megacino's T/A Megan Robinson</b>	<b>Catering</b>	<b>-765.00</b>
37	01/12/2023	Megacino's T/A Megan Robinson	Retiring Councillors Function - delivery to Crawford House @ 6pm (17 people) - 27/11/23,,	765.00
<b>EFT33333</b>	<b>14/12/2023</b>	<b>Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction</b>	<b>Civil &amp; Construction</b>	<b>-489594.80</b>
354	31/07/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Shamrock Road - sealing two coat seal SLK 17.1 - 17.27	68618.00
372	30/11/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Shoulder master works - SLK 0 - SLK 5.0 - 10.5kms - November 2023 , Hire of equipment; shoulder master, truck, roller, water cart, grader operator and accommodation	68373.80
371	30/11/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Sealing SLK 2 - SLK 3.5 - Balgarup Road - November 2023	106865.00



376	07/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Bitumen Reseal - Broomehill Road - SLK14 - SLK16 - December 2023	118008.00
375	07/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Bitumen Reseal - Kojonup Darkan Rd - SLK 7 - SLK 9 - December 2023	114730.00
373	07/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Hire of Grader Operator - October 2023 - Kojonup Darkan Rd - Blackspot	10000.00
374	07/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Excavator hire and plant operator - October 2023 - Shamrock Road	3000.00
<b>EFT33334</b>	<b>14/12/2023</b>	<b>Empower Healthcare</b>	<b>Healthcare</b>	<b>-323.68</b>
27085	10/10/2023	Empower Healthcare	Speech Pathologist ESM & AW Springhaven	323.68
<b>EFT33335</b>	<b>14/12/2023</b>	<b>Emelee Peet</b>	<b>Reimbursement</b>	<b>-927.86</b>
081223	08/12/2023	Emelee Peet	Mobile Phone Usage 28/10/23 - 27/11/23	152.00
081223	08/12/2023	Emelee Peet	Mobile Phone Usage 28/11/23 - 27/12/23	152.00
081223	08/12/2023	Emelee Peet	Accommodation for Training Course 12/12/23 - 16/12/23	623.86
<b>EFT33336</b>	<b>14/12/2023</b>	<b>J B Lawn Care</b>	<b>Yard Maintenance</b>	<b>-1199.00</b>
334	19/11/2023	J B Lawn Care	Fire hazard reduction work undertaken at Lot 43 Haggerty Street, Muradup. Remove all flammable material from the property to a height of no more than 50mm.	550.00
340	27/11/2023	J B Lawn Care	15 Loton Close - Garden Care November 2023	132.00
353	06/12/2023	J B Lawn Care	Fire Hazard Reduction - 13 Piesse Street Muradup - Tuesday 5/12/2023	385.00
360	11/12/2023	J B Lawn Care	15 Loton Close - Garden Care December 2023	132.00
<b>EFT33337</b>	<b>14/12/2023</b>	<b>Monique Sackers T/A 3 Bridges Collections</b>	<b>Goods For Sale</b>	<b>-442.31</b>
011223	01/12/2023	Monique Sackers T/A 3 Bridges Collections	Goods Sold on Consignment	442.31
<b>EFT33338</b>	<b>14/12/2023</b>	<b>Enviro-On-Ground</b>	<b>NRM Consulting</b>	<b>-600.00</b>
708	07/12/2023	Enviro-On-Ground	NRM Consulting - completing feedback reports	600.00
<b>EFT33339</b>	<b>14/12/2023</b>	<b>Teletrac Navman and Transtech</b>	<b>Navman</b>	<b>-1930.01</b>
92953052	05/12/2023	Teletrac Navman and Transtech	Vehicle tracking devices and service fees	1930.01
<b>EFT33340</b>	<b>14/12/2023</b>	<b>Nature on Linen - Kaylene Shepherd</b>	<b>Goods For Sale</b>	<b>-28.00</b>
011223	01/12/2023	Nature on Linen - Kaylene Shepherd	Goods Sold on Consignment	28.00
<b>EFT33341</b>	<b>14/12/2023</b>	<b>Richard Nash T/A Old School Honey</b>	<b>Goods For Sale</b>	<b>-25.50</b>
011223	01/12/2023	Richard Nash T/A Old School Honey	Goods Sold on Consignment	25.50
<b>EFT33342</b>	<b>14/12/2023</b>	<b>Mason's Family Farm</b>	<b>Eggs</b>	<b>-228.60</b>
INV-9635	28/11/2023	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg x2	152.40
INV-9711	05/12/2023	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg	76.20
<b>EFT33343</b>	<b>14/12/2023</b>	<b>Kanyana Wildlife Rehab. Centre Inc</b>	<b>Training</b>	<b>-1500.00</b>
2076	25/08/2023	Kanyana Wildlife Rehab. Centre Inc	3 Day Wildlife First Aid Training - EP	1500.00
<b>EFT33344</b>	<b>14/12/2023</b>	<b>Salty Creek Electrical Pty Ltd</b>	<b>Electrical Services</b>	<b>-837.65</b>
INV-0177	12/12/2023	Salty Creek Electrical Pty Ltd	Installation of Sky View Camera, Wiring and Control Box	495.11
INV-0178	12/12/2023	Salty Creek Electrical Pty Ltd	Disconnect Front Counter Power and Data for Desk Removal	342.54
<b>EFT33345</b>	<b>14/12/2023</b>	<b>Bronwyen Teale T/A Daisy Nation</b>	<b>Goods For Sale</b>	<b>-47.00</b>
011223	01/12/2023	Bronwyen Teale T/A Daisy Nation	Goods Sold on Consignment	47.00
<b>EFT33346</b>	<b>14/12/2023</b>	<b>Harvey Fresh (1994) Ltd T/A Lactalis</b>	<b>Milk Supplies</b>	<b>-836.38</b>
237548794	04/12/2023	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	410.77
237605390	11/12/2023	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	425.61
<b>EFT33347</b>	<b>14/12/2023</b>	<b>Ellessie Ventures</b>	<b>Face Painter</b>	<b>-458.00</b>
141	17/11/2023	Ellessie Ventures	Glitter Tattoo Services for Staff Christmas Party - 2hours, 260km Travel Charge Return From Redmond WA	458.00
<b>EFT33348</b>	<b>14/12/2023</b>	<b>QHSE Integrated Solution (Skytrust)</b>	<b>WHS</b>	<b>-2745.60</b>
INV-30831	28/11/2023	QHSE Integrated Solution (Skytrust)	One Time Deployment cost, Monthly Fees - Nov 2023 - Feb 2024	2745.60
<b>EFT33349</b>	<b>14/12/2023</b>	<b>BCE Surveying Pty Ltd</b>	<b>Surveying Services</b>	<b>-10543.50</b>
14932	12/12/2023	BCE Surveying Pty Ltd	Gravel Pit Surveying - Kojonup Darkan failure repairs - Oct/Nov 2023, Gravel Pit Surveying - EV Charging Station - Oct/Nov 2023	10543.50
<b>EFT33350</b>	<b>20/12/2023</b>	<b>DL Consulting</b>	<b>Consulting Services</b>	<b>-6737.50</b>
1152	30/11/2023	DL Consulting	Finance Consultant / Support	6737.50
<b>EFT33351</b>	<b>20/12/2023</b>	<b>Synergy</b>	<b>Electricity</b>	<b>-565.41</b>
2081982309	14/12/2023	Synergy	a/c375598810 for 26 Kojonup-Katanning Rd - 17/10/23 - 13/12/23	282.05
2081982310	14/12/2023	Synergy	a/c375598950 for 28 Kojonup-Katanning Rd - 17/10/23 - 13/12/23	283.36
<b>EFT33352</b>	<b>20/12/2023</b>	<b>Albany Printers</b>	<b>Printing</b>	<b>-80.00</b>

47947	30/11/2023	Albany Printers	40 Laminated Menus	80.00
<b>EFT33353</b>	<b>20/12/2023</b>	<b>Public Transport Authority</b>	<b>Bus Fares</b>	<b>-330.84</b>
NOVEMBER 2023	30/11/2023	Public Transport Authority	Fare Values for November 2023	330.84
<b>EFT33354</b>	<b>20/12/2023</b>	<b>The Cott Family Trust t/a FueleX</b>	<b>Diesel</b>	<b>-20190.90</b>
INV01301	14/12/2023	The Cott Family Trust t/a FueleX	Supply 11,100L @1.6536cpl on 14/12/23	20190.90
<b>EFT33355</b>	<b>20/12/2023</b>	<b>Dardanup Butchering Company</b>	<b>Butcher</b>	<b>-218.89</b>
BW365758	19/12/2023	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	218.89
<b>EFT33356</b>	<b>20/12/2023</b>	<b>Grande Food Service</b>	<b>Food and Dry Goods</b>	<b>-362.86</b>
4223888	14/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	362.86
<b>EFT33357</b>	<b>20/12/2023</b>	<b>Leaf Bean Machine</b>	<b>Coffee Supplies</b>	<b>-2476.27</b>
122710	18/12/2023	Leaf Bean Machine	Coffee Supplies for BCC	2476.27
<b>EFT33358</b>	<b>20/12/2023</b>	<b>Mason's Family Farm</b>	<b>Eggs</b>	<b>-152.40</b>
INV-9796	12/12/2023	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg x2	152.40
<b>EFT33359</b>	<b>20/12/2023</b>	<b>Harvey Fresh (1994) Ltd T/A Lactalis</b>	<b>Milk Supplies</b>	<b>-358.93</b>
237668550	18/12/2023	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	358.93
<b>EFT33360</b>	<b>20/12/2023</b>	<b>Joondalup Windscreens</b>	<b>Windscreen</b>	<b>-815.00</b>
6663	12/12/2023	Joondalup Windscreens	Replacement windscreen KO5	815.00
<b>EFT33361</b>	<b>22/12/2023</b>	<b>Payroll Deductions - Shire of Kojonup</b>	<b>Payroll deductions</b>	<b>-1305.00</b>
DEDUCTION	19/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	855.00
DEDUCTION	19/12/2023	Payroll Deductions - Shire of Kojonup	Payroll Deduction	450.00
<b>EFT33362</b>	<b>22/12/2023</b>	<b>Child Support Agency</b>	<b>Payroll deductions</b>	<b>-384.99</b>
DEDUCTION	19/12/2023	Child Support Agency	Payroll Deduction	384.99
<b>EFT33363</b>	<b>22/12/2023</b>	<b>Australian Services Union (LGO)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	19/12/2023	Australian Services Union (LGO)	Payroll Deduction	26.50
<b>EFT33364</b>	<b>22/12/2023</b>	<b>Australian Services Union (MEU)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	19/12/2023	Australian Services Union (MEU)	Payroll Deduction	26.50

1,011,004.66

Direct Deposits 1/12/23 - 31/12/23				
Ref	Date	Name	Description	Amount
<b>DD23655.1</b>	<b>05/12/2023</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>PAYGW</b>	<b>-61359.09</b>
23/24 PP12 WEEK24	05/12/2023	AUSTRALIAN TAXATION OFFICE	STP 63517, STP 63519, STP 63518	61359.09
<b>DD23656.1</b>	<b>05/12/2023</b>	<b>Aware Super</b>	<b>Payroll deductions</b>	<b>-22009.79</b>
SUPER	05/12/2023	Aware Super	Super	18448.00
DEDUCTION	05/12/2023	Aware Super	Payroll Deduction	147.15
DEDUCTION	05/12/2023	Aware Super	Payroll Deduction	107.62
DEDUCTION	05/12/2023	Aware Super	Payroll Deduction	2573.70
DEDUCTION	05/12/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	05/12/2023	Aware Super	Payroll Deduction	183.32
<b>DD23656.2</b>	<b>05/12/2023</b>	<b>Prime Super</b>	<b>Payroll deductions</b>	<b>-1710.00</b>
SUPER	05/12/2023	Prime Super	Super	1670.00
DEDUCTION	05/12/2023	Prime Super	Payroll Deduction	40.00
<b>DD23656.3</b>	<b>05/12/2023</b>	<b>Unisuper</b>	<b>Superannuation contributions</b>	<b>-157.51</b>
SUPER	05/12/2023	Unisuper	Super	157.51
<b>DD23656.4</b>	<b>05/12/2023</b>	<b>HOSTPLUS</b>	<b>Superannuation contributions</b>	<b>-640.48</b>
SUPER	05/12/2023	HOSTPLUS	Super	640.48
<b>DD23656.5</b>	<b>05/12/2023</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-515.98</b>
SUPER	05/12/2023	Essential Super -Enzo Del Testa	Super	515.98
<b>DD23656.6</b>	<b>05/12/2023</b>	<b>Commonwealth Superannuation Savings Account</b>	<b>Superannuation contributions</b>	<b>-505.58</b>
SUPER	05/12/2023	Commonwealth Superannuation Savings Account	Super	505.58
<b>DD23656.7</b>	<b>05/12/2023</b>	<b>AMP Super Fund</b>	<b>Payroll deductions</b>	<b>-906.06</b>
SUPER	05/12/2023	AMP Super Fund	Super	567.58
DEDUCTION	05/12/2023	AMP Super Fund	Payroll Deduction	338.48
<b>DD23656.8</b>	<b>05/12/2023</b>	<b>Sparky Downs Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-110.01</b>
SUPER	05/12/2023	Sparky Downs Superannuation Fund	Super	110.01
<b>DD23656.9</b>	<b>05/12/2023</b>	<b>Hesta Superannuation</b>	<b>Payroll deductions</b>	<b>-1146.31</b>

SUPER	05/12/2023	Hesta Superannuation	Super	1100.80
DEDUCTION	05/12/2023	Hesta Superannuation	Payroll Deduction	45.51
<b>DD23657.1</b>	<b>05/12/2023</b>	<b>Aware Super</b>	<b>Superannuation contributions</b>	<b>422.80</b>
REVERSAL	05/12/2023	Aware Super	Reversal of Super	-422.80
<b>DD23668.1</b>	<b>19/12/2023</b>	<b>Aware Super</b>	<b>Payroll deductions</b>	<b>-16604.11</b>
SUPER	19/12/2023	Aware Super	Super	14273.29
DEDUCTION	19/12/2023	Aware Super	Payroll Deduction	147.15
DEDUCTION	19/12/2023	Aware Super	Payroll Deduction	109.64
DEDUCTION	19/12/2023	Aware Super	Payroll Deduction	1339.73
DEDUCTION	19/12/2023	Aware Super	Payroll Deduction	550.00
DEDUCTION	19/12/2023	Aware Super	Payroll Deduction	184.30
<b>DD23668.2</b>	<b>19/12/2023</b>	<b>Unisuper</b>	<b>Superannuation contributions</b>	<b>-191.82</b>
SUPER	19/12/2023	Unisuper	Super	191.82
<b>DD23668.3</b>	<b>19/12/2023</b>	<b>HOSTPLUS</b>	<b>Superannuation contributions</b>	<b>-661.46</b>
SUPER	19/12/2023	HOSTPLUS	Super	661.46
<b>DD23668.4</b>	<b>19/12/2023</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-590.88</b>
SUPER	19/12/2023	Essential Super -Enzo Del Testa	Super	590.88
<b>DD23668.5</b>	<b>19/12/2023</b>	<b>Commonwealth Superannuation Savings Account</b>	<b>Superannuation contributions</b>	<b>-525.29</b>
SUPER	19/12/2023	Commonwealth Superannuation Savings Account	Super	525.29
<b>DD23668.6</b>	<b>19/12/2023</b>	<b>AMP Super Fund</b>	<b>Superannuation contributions</b>	<b>-288.14</b>
SUPER	19/12/2023	AMP Super Fund	Super	288.14
<b>DD23668.7</b>	<b>19/12/2023</b>	<b>Sparky Downs Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-78.23</b>
SUPER	19/12/2023	Sparky Downs Superannuation Fund	Super	78.23
<b>DD23668.8</b>	<b>19/12/2023</b>	<b>Hesta Superannuation</b>	<b>Payroll deductions</b>	<b>-1255.44</b>
SUPER	19/12/2023	Hesta Superannuation	Super	1209.93
DEDUCTION	19/12/2023	Hesta Superannuation	Payroll Deduction	45.51
<b>DD23668.9</b>	<b>19/12/2023</b>	<b>Retirement Portfolio Service</b>	<b>Payroll deductions</b>	<b>-336.24</b>
SUPER	19/12/2023	Retirement Portfolio Service	Super	303.84
DEDUCTION	19/12/2023	Retirement Portfolio Service	Payroll Deduction	32.40
<b>DD23672.1</b>	<b>21/12/2023</b>	<b>EasiSalary</b>	<b>Novated Lease Payments</b>	<b>-1981.41</b>
23/24 PP13 WEEK26	21/12/2023	EasiSalary	CM - Novated Lease Post Tax, CM - Novated Lease Pre Tax, JJ - Novated Lease Post Tax, JJ - Novated Lease Pre Tax	1981.41
<b>DD23674.1</b>	<b>19/12/2023</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>PAYGW</b>	<b>-51729.09</b>
23/24 PP13 WEEK26	19/12/2023	AUSTRALIAN TAXATION OFFICE	STP 63847	51729.09
<b>DD23684.1</b>	<b>18/12/2023</b>	<b>Australian Ethical Superannuation Fund</b>	<b>GR - Returned Super Contributions ReSubmitted</b>	<b>-98.62</b>
23/24 PP9-PP12	18/12/2023	Australian Ethical Superannuation Fund	23/24 PP9 Week18, 23/24 PP10 Week20, 23/24 PP12 Week24, 23/24 PP11 Week22	98.62
<b>DD23686.1</b>	<b>20/12/2023</b>	<b>Bond Administrator</b>	<b>Bond for 12A Elverd Street Kojonup</b>	<b>-636.00</b>
LODGE 15/12/23	20/12/2023	Bond Administrator	AF	636.00
<b>DD23688.1</b>	<b>21/12/2023</b>	<b>Lucy Marinoni</b>	<b>PP13 Once-off pay - corrected bank details</b>	<b>-427.82</b>
23/24 PP13 WEEK26	21/12/2023	Lucy Marinoni	L Marinoni	427.82
<b>DD23706.1</b>	<b>21/12/2023</b>	<b>Ampol</b>	<b>Ampol Fuel Card Transactions - December 2023</b>	<b>-2599.34</b>
0109914649	21/12/2023	Ampol	Fuel card purchases, Card Fee	2599.34
<b>DD23706.2</b>	<b>21/12/2023</b>	<b>Caltex Star Card</b>	<b>Caltex Fuel Card Expenses - December 2023</b>	<b>-1146.85</b>
108	21/12/2023	Caltex Star Card	Fuel Card Expenses, Card Fee	1146.85
<b>DD23722.1</b>	<b>29/12/2023</b>	<b>NAB</b>	<b>December 2023 Credit card Expenses</b>	<b>-5903.42</b>
DECEMBER	29/12/2023	NAB	Catchleap - Workboots	60.40
DECEMBER	29/12/2023	NAB	Kojonup Shoe & Sports - gift for retiring Councillor, Wilsons Sign - Honour Board Updates, Black Cockatoo Café - meeting, Black Cockatoo Café - meeting	611.05
DECEMBER	29/12/2023	NAB	Staff Christmas Party, Officeworks - printer & scanner, Pagoda Resort - FO training, HOST - Café Equipment, Wesfarmers Kleenheat BBC gas, BBC - lunch meeting, Telstra - BBC, Company Director - CEO Membership, Fee	3996.95
DECEMBER	29/12/2023	NAB	Shire of Kojonup - staff license, , Asahi - BBC drink orders, , Bunnings - Mirrors, Koj Ag Supplies - maintenance, Metro Ceramic Tiles - maintenance, Metro Ceramic Tiles - maintenance	1235.02
<b>DD23656.10</b>	<b>05/12/2023</b>	<b>Retirement Portfolio Service</b>	<b>Superannuation contributions</b>	<b>-272.45</b>
SUPER	05/12/2023	Retirement Portfolio Service	Super	272.45
<b>DD23656.11</b>	<b>05/12/2023</b>	<b>Australian Ethical Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-19.72</b>

SUPER	05/12/2023	Australian Ethical Superannuation Fund	Super	19.72
<b>DD23656.12</b>	<b>05/12/2023</b>	<b>Colonial First State FirstChoice Superannuation Trust</b>	<b>Payroll deductions</b>	<b>-1120.25</b>
SUPER	05/12/2023	Colonial First State FirstChoice Superannuation Trust	Super	472.16
DEDUCTION	05/12/2023	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	147.55
DEDUCTION	05/12/2023	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	500.54
<b>DD23656.13</b>	<b>05/12/2023</b>	<b>Australian Super Pty Ltd</b>	<b>Payroll deductions</b>	<b>-2656.54</b>
SUPER	05/12/2023	Australian Super Pty Ltd	Super	2400.50
DEDUCTION	05/12/2023	Australian Super Pty Ltd	Payroll Deduction	256.04
<b>DD23656.14</b>	<b>05/12/2023</b>	<b>Australian Retirement Trust</b>	<b>Superannuation contributions</b>	<b>-1559.24</b>
DEDUCTION	05/12/2023	Australian Retirement Trust	Payroll Deduction	135.13
SUPER	05/12/2023	Australian Retirement Trust	Super	1424.11
<b>DD23656.15</b>	<b>05/12/2023</b>	<b>HUB24 Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-302.05</b>
DEDUCTION	05/12/2023	HUB24 Superannuation Fund	Payroll Deduction	75.00
SUPER	05/12/2023	HUB24 Superannuation Fund	Super	227.05
<b>DD23656.16</b>	<b>05/12/2023</b>	<b>REST SUPERANNUATION</b>	<b>Superannuation contributions</b>	<b>-1396.70</b>
SUPER	05/12/2023	REST SUPERANNUATION	Super	1396.70
<b>DD23656.17</b>	<b>05/12/2023</b>	<b>IOOF Superannuation</b>	<b>Superannuation contributions</b>	<b>-261.16</b>
SUPER	05/12/2023	IOOF Superannuation	Super	261.16
<b>DD23656.18</b>	<b>05/12/2023</b>	<b>Panorama Super</b>	<b>Superannuation contributions</b>	<b>-151.07</b>
SUPER	05/12/2023	Panorama Super	Super	151.07
<b>DD23656.19</b>	<b>05/12/2023</b>	<b>ANZ Smart Choice Super</b>	<b>Superannuation contributions</b>	<b>-246.15</b>
SUPER	05/12/2023	ANZ Smart Choice Super	Super	246.15
<b>DD23668.10</b>	<b>19/12/2023</b>	<b>Australian Ethical Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-13.15</b>
SUPER	19/12/2023	Australian Ethical Superannuation Fund	Super	13.15
<b>DD23668.11</b>	<b>19/12/2023</b>	<b>Colonial First State FirstChoice Superannuation Trust</b>	<b>Payroll deductions</b>	<b>-1120.25</b>
SUPER	19/12/2023	Colonial First State FirstChoice Superannuation Trust	Super	472.16
DEDUCTION	19/12/2023	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	147.55
DEDUCTION	19/12/2023	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	500.54
<b>DD23668.12</b>	<b>19/12/2023</b>	<b>Australian Super Pty Ltd</b>	<b>Payroll deductions</b>	<b>-2881.59</b>
SUPER	19/12/2023	Australian Super Pty Ltd	Super	2629.28
DEDUCTION	19/12/2023	Australian Super Pty Ltd	Payroll Deduction	252.31
<b>DD23668.13</b>	<b>19/12/2023</b>	<b>Prime Super</b>	<b>Superannuation contributions</b>	<b>-1650.31</b>
DEDUCTION	19/12/2023	Prime Super	Payroll Deduction	40.00
SUPER	19/12/2023	Prime Super	Super	1610.31
<b>DD23668.14</b>	<b>19/12/2023</b>	<b>Australian Retirement Trust</b>	<b>Superannuation contributions</b>	<b>-1573.17</b>
DEDUCTION	19/12/2023	Australian Retirement Trust	Payroll Deduction	135.13
SUPER	19/12/2023	Australian Retirement Trust	Super	1438.04
<b>DD23668.15</b>	<b>19/12/2023</b>	<b>REST SUPERANNUATION</b>	<b>Superannuation contributions</b>	<b>-2179.75</b>
SUPER	19/12/2023	REST SUPERANNUATION	Super	2179.75
<b>DD23668.16</b>	<b>19/12/2023</b>	<b>IOOF Superannuation</b>	<b>Superannuation contributions</b>	<b>-232.18</b>
SUPER	19/12/2023	IOOF Superannuation	Super	232.18
<b>DD23668.17</b>	<b>19/12/2023</b>	<b>Panorama Super</b>	<b>Superannuation contributions</b>	<b>-127.57</b>
SUPER	19/12/2023	Panorama Super	Super	127.57
<b>DD23668.18</b>	<b>19/12/2023</b>	<b>ANZ Smart Choice Super</b>	<b>Superannuation contributions</b>	<b>-279.37</b>
SUPER	19/12/2023	ANZ Smart Choice Super	Super	279.37
<b>DD23717.1</b>	<b>28/11/2023</b>	<b>NAB</b>	<b>November 2023 Credit Card Expenses</b>	<b>-8469.89</b>
NOVEMBER	28/11/2023	NAB	Officeworks - Springhaven office equipment, BBC - Meetings, Shire of Kojonup - licenses, Koj Timber & Hardware, SP Riley - KP gift purchases, Hillview Roadhouse, Rendezvous Perth - Councillor Accomodation, Bunnings Gift Voucher, Bunnings Gift Voucher	5243.61
NOVEMBER	28/11/2023	NAB	Canning Lodge - FO training, Wesfarmers Kleenheat - BBC Gas, Kmart & Big W - Staff Christmas, Host - BBC Blender, Shire of Kojonup - License, Broadwater Resort - JJ training, BBC - Meeting, Fee, Telstra - BBC phone	2742.53
NOVEMBER	28/11/2023	NAB	Koj Home & Timber Hard - Springhaven Repairs, Unbreakable Drink - Springhaven, Unbreakable Drink - Springhaven	483.75
<b>DD23717.2</b>	<b>02/11/2023</b>	<b>NAB</b>	<b>November 2023 Credit Card Expenses</b>	<b>-1028.37</b>

NOVEMBER	28/11/2023	NAB	Bunnings - Loton Close, Asahi - BBC drinks order, SP Freez Clothing, Albany Leading Edge - Megaphone, Officeworks - Pool Reader, Officeworks - Pool Reader, Credit Uniforms	1028.37
<b>DD23715.1</b>	<b>30/10/2023</b>	<b>NAB</b>	<b>October Credit Card Expenses</b>	<b>-15248.60</b>
OCTOBER	30/10/2023	NAB	RSEA Pty Ltd - Fire Brigade gear, Officeworks - Docking station, Bunnings - Springhaven Gazebo, Ashi - BBC Drinks, Kmart - Springhaven, Kmart - Springhaven, Officeworks - Stationary, Fees, Katanning Stock & Trading	4568.90
OCTOBER	30/10/2023	NAB	Crown Towers - WALGA Conference, Adobe Systems - Screen Story, Dept of Racing - liquor license, Trybooking - RO Training, Quest Innaloo - CSO Training, Hillview Roadhouse, Shire of Kojonup - license, Fees, Dropbox, Great Southern Toyota - Prado service	6494.62
OCTOBER	30/10/2023	NAB	WesFarmers - BBC Gas, Telstra - BBC Phone, Quest on Rheola - FO training, Fees	2531.16
OCTOBER	30/10/2023	NAB	Bettercare Market - Hip protectors, Shaver Shop - Nail kits, Fee, CJ Liquor, Kmart, SEEK - recruitment	1653.92
<b>FEES</b>	<b>04/12/2023</b>	<b>WESTNET</b>	<b>Westnet</b>	<b>-725.79</b>
<b>FEES</b>	<b>14/12/2023</b>	<b>MESSAGE MEDIA</b>	<b>Sms Messages</b>	<b>-1246.61</b>
<b>FEES</b>	<b>29/12/2023</b>	<b>NAB</b>	<b>MISCELLANEOUS BANK CHARGES</b>	<b>-1335.80</b>
<b>FEES</b>	<b>28/12/2023</b>	<b>2023</b>	<b>Centrelink Charge :</b>	<b>-7.92</b>
2434	01/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2308.85
2434	12/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-7694.95
2434	13/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1445.25
2434	14/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5694.35
2434	15/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-6549.60
2434	18/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3398.90
2434	19/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2108.90
2434	20/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5593.60
2434	21/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3496.55
2434	22/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1323.50
2434	27/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3293.80
2434	28/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-697.60
2434	04/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-760.55
2434	05/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1386.90
2434	06/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-440.90
2434	07/12/2023	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-180712.10
2434	07/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1920.75
2434	08/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-11128.15
2434	11/12/2023	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-987.80

461,163.62

<b>SUMMARY FOR DECEMBER 2023</b>	
Cheque 14374 - 14374	260.72
EFT 33237 - 33364	1,011,004.66
Direct Debits	461,163.62
<b>Total</b>	<b>1,472,429.00</b>



## SHIRE OF KOJONUP

### Detailed January 2024 Creditors List

<b>Cheque Payments 1/01/24 - 31/01/24</b>				
<b>Chq/EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
<b>14375</b>	<b>11/01/2024</b>	<b>Water Corporation</b>	<b>Water Usage</b>	<b>-46119.57</b>
0088	15/12/2023	Water Corporation	a/c9022358960 for Standpipe at Albany Hwy - 15/11/23 - 13/12/23	236.69
0116	21/12/2023	Water Corporation	a/c9012927074 for 6 Elverd St - 17/10/23 - 20/12/23	338.81
0116	21/12/2023	Water Corporation	a/c9012927082 for 4 Elverd St - 17/10/23 - 20/12/23	452.08
0118	21/12/2023	Water Corporation	a/c9012927090 for 2 Elverd St - 17/10/23 - 20/12/23	301.70
0178	21/12/2023	Water Corporation	a/c9007692223 for Standpipe at Albany Hwy - 13/10/23 - 20/12/23	14864.59
0141	21/12/2023	Water Corporation	a/c9007692987 for Sports Ground at Blackwood Rd - 13/10/23 - 20/12/23	134.75
0182	21/12/2023	Water Corporation	a/c9007693082 for Depot at Bilston St - 17/10/23 - 20/12/23	187.67
0162	21/12/2023	Water Corporation	a/c9007693146 for Sale Yard at Soldier Rd - 17/10/23 - 20/12/23	661.15
0176	21/12/2023	Water Corporation	a/c9007693330 for Swimming Pool at Benn Pde - 17/10/23 - 20/12/23	4459.52
0173	21/12/2023	Water Corporation	a/c9007693349 for Toilets at Benn Pde - 17/10/23 - 20/12/23	183.72
0139	21/12/2023	Water Corporation	a/c9007693357 - Club at Benn Pde - 17/10/23 - 20/12/23	34.40
0176	21/12/2023	Water Corporation	a/c9007693445 for Park at Albany Hwy - 17/10/23 - 20/12/23	741.37
0179	21/12/2023	Water Corporation	a/c9007693509 for 2 Albany Hwy - 17/10/23 - 20/12/23	119.96
0163	21/12/2023	Water Corporation	a/c9007697710 for 8 Newton St - 17/10/23 - 20/12/23	23.44
0137	21/12/2023	Water Corporation	a/c9007699679 for Park at Gordon St - 17/10/23 - 20/12/23	43.01
0128	21/12/2023	Water Corporation	a/c9008615342 for Tourist Centre at Albany Hwy - 17/10/23 - 20/12/23	5.67
0141	21/12/2023	Water Corporation	a/c9010045721 for 5B Vanzuilecom St - 17/10/23 - 20/12/23	295.84
0144	21/12/2023	Water Corporation	a/c9010495140 for Centre at Broomehill Rd - 13/10/23 - 20/12/23	5455.94
0025	21/12/2023	Water Corporation	a/c9023606321 for 8A Newton St - 01/11/23 - 31/12/23	260.69
0025	21/12/2023	Water Corporation	a/c9023606348 for 8B Newton St - 01/11/23 - 31/12/23	260.69
0023	21/12/2023	Water Corporation	a/c9023603884 for 8C Newton St - 17/10/23 - 20/12/23, a/c9023603884 for 8C Newton St - 17/10/23 - 20/12/23	288.03
0026	21/12/2023	Water Corporation	a/c9023555405 for 12B Elverd St - 17/10/23 - 20/12/23, a/c9023555405 for 12B Elverd St - 17/10/23 - 20/12/23	268.50
0027	21/12/2023	Water Corporation	a/c9023555392 for 12A Elverd St - 17/10/23 - 20/12/23, a/c9023555392 for 12A Elverd St - 17/10/23 - 20/12/23	303.66
0186	21/12/2023	Water Corporation	a/c9007697921 for 39 Water Usage Vanzuilecom St - 17/10/23 - 20/12/23	313.42
0164	21/12/2023	Water Corporation	a/c9007693605 for 135 Albany Hwy - 17/10/23 - 20/12/23	247.37
0143	21/12/2023	Water Corporation	a/c9010045713 for 5A Vanzuilecom St - 17/10/23 - 20/12/23	350.53
0055	27/12/2023	Water Corporation	a/c9023522881 for 79 Soldier Rd - 01/11/23 - 31/12/23	150.61
0140	27/12/2023	Water Corporation	a/c9007695897 for Museum at 37 Soldier Rd - 18/10/23 - 21/12/23	34.40
0191	27/12/2023	Water Corporation	a/c9007696056 for 109 Albany Hwy - 24/10/23 - 21/12/23	431.74
0178	27/12/2023	Water Corporation	a/c9007696101 for 99 Albany Hwy - 24/10/23 - 21/12/23	496.89
0041	27/12/2023	Water Corporation	a/c9021629554 for 1 Loton Cl - 01/11/23 - 31/12/23	260.69
0041	27/12/2023	Water Corporation	a/c9021629562 for 3 Loton Cl - 01/11/23 - 31/12/23	260.69
0041	27/12/2023	Water Corporation	a/c9021629570 for 5 Loton Cl - 01/11/23 - 31/12/23	260.69
0041	27/12/2023	Water Corporation	a/c9021629589 for 7 Loton Cl - 01/11/23 - 31/12/23	260.69
0041	27/12/2023	Water Corporation	a/c9021629597 for 9 Loton Cl - 01/11/23 - 31/12/23	260.69
0043	27/12/2023	Water Corporation	a/c9021629618 for 11 Loton Cl - 01/11/23 - 31/12/23	260.69
0044	27/12/2023	Water Corporation	a/c9021629626 for Soldier Rd - 18/10/23 - 21/12/23	896.43
0014	27/12/2023	Water Corporation	a/c9023522910 for 13 Loton Cl - 01/11/23 - 31/12/23	260.69
0041	27/12/2023	Water Corporation	a/c9021746216 for 15 Loton Cl - 01/11/23 - 31/12/23	260.69
0033	27/12/2023	Water Corporation	a/c9022950227 for Front Unit 93 Bagg St - 01/11/23 - 31/12/23	246.70
0032	27/12/2023	Water Corporation	a/c9022950235 for Rear Unit 93 Bagg St - 01/11/23 - 31/12/23	179.59
0170	27/12/2023	Water Corporation	a/c9007696136 for 95 Albany Hwy - 24/10/23 - 21/12/23	53.35
0131	27/12/2023	Water Corporation	a/c9007696793 for Park at 16 Newstead Rd - 24/10/23 - 21/12/23	326.84
0131	27/12/2023	Water Corporation	a/c9007699572 for Cemetery at 51 Soldier Rd - 18/10/23 - 21/12/23	100.28
0180	27/12/2023	Water Corporation	a/c9007797797 for Standpipe at Blackwood Rd - 25/10/23 - 22/12/23	2421.06
0148	27/12/2023	Water Corporation	a/c9010312244 for 34 Katanning Rd - 24/10/23 - 22/12/23	262.64
0127	27/12/2023	Water Corporation	a/c9012449121 for Office at Albany Hwy - 24/10/23 - 21/12/23	1497.58
0043	27/12/2023	Water Corporation	a/c9023737428 for 28 Kojonup-Katanning Rd - 01/11/23 - 31/12/23	260.69
0034	27/12/2023	Water Corporation	a/c9022968291 for 93 Bagg St - 24/10/23 - 21/12/23	9.77
0139	27/12/2023	Water Corporation	a/c9007695686 for 16 Pensioner Rd - 17/10/23 - 21/12/23	14.34
0146	27/12/2023	Water Corporation	a/c9010312252 for 30 Kojonup-Katanning Rd - 24/10/23 - 22/12/23, a/c9010312252 for 30 Kojonup-Katanning Rd - 24/10/23 - 22/12/23	437.11
0171	27/12/2023	Water Corporation	a/c9008790482 for Centre at Murphy St - 24/10/23 - 21/12/23	147.90
0022	27/12/2023	Water Corporation	a/c9023737401 for 26 Kojonup-Katanning Rd - 24/10/23 - 22/12/23, a/c9023737401 for 26 Kojonup-Katanning Rd - 24/10/23 - 22/12/23	422.79
0183	27/12/2023	Water Corporation	a/c9007695790 for 15 Barracks Pl - 18/10/23 - 21/12/23	3510.35
0175	27/12/2023	Water Corporation	a/c9007695694 for 20 Spring St - 18/10/23 - 21/12/23	50.48
0178	27/12/2023	Water Corporation	a/c9007695715 for toilets at Barracks Pl - 18/10/23 - 21/12/23	196.64
0135	27/12/2023	Water Corporation	a/c9007695766 for Museum at Barracks Pl - 18/10/23 - 21/12/23	97.48
0174	27/12/2023	Water Corporation	a/c9007695803 for Soldier Rd - 18/10/23 - 21/12/23	434.51
0110	05/01/2024	Water Corporation	a/c9009365808 for Trade Waste 3201 Barracks Pl - 01/10/23 - 31/12/23	520.68

14376	30/01/2024	Water Corporation	Water Usage	-1805.48
0089	12/01/2024	Water Corporation	a/c9022358960 for Standpipe at Albany Hwy - 13/12/23 - 10/01/24,	452.23
0098	16/01/2024	Water Corporation	a/c 9011484777 Trade Waste for 1l Soldier Rd - 21/09/23-14/12/23, a/c 9011484777 Trade Waste for 1l Soldier Rd - 21/09/23-14/12/23	1353.25

47,925.05

<b>EFT Payments 1/01/24 - 31/01/24</b>				
Chq/EFT	Date	Name	Description	Amount
<b>EFT33365</b>	<b>08/01/2024</b>	<b>Payroll Deductions - Shire of Kojonup</b>	<b>Payroll deductions</b>	<b>-1305.00</b>
DEDUCTION	02/01/2024	Payroll Deductions - Shire of Kojonup	Payroll Deduction	855.00
DEDUCTION	02/01/2024	Payroll Deductions - Shire of Kojonup	Payroll Deduction	450.00
<b>EFT33366</b>	<b>08/01/2024</b>	<b>Child Support Agency</b>	<b>Payroll deductions</b>	<b>-384.99</b>
DEDUCTION	02/01/2024	Child Support Agency	Payroll Deduction	384.99
<b>EFT33367</b>	<b>08/01/2024</b>	<b>Australian Services Union (LGO)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	02/01/2024	Australian Services Union (LGO)	Payroll Deduction	26.50
<b>EFT33368</b>	<b>08/01/2024</b>	<b>Australian Services Union (MEU)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	02/01/2024	Australian Services Union (MEU)	Payroll Deduction	26.50
<b>EFT33369</b>	<b>11/01/2024</b>	<b>Craig Jamie Mcvee</b>	<b>Goods For Sale</b>	<b>-15.00</b>
010124	01/01/2024	Craig Jamie Mcvee	Goods Sold on Consignment	15.00
<b>EFT33370</b>	<b>11/01/2024</b>	<b>WALGA (Western Australian Local Government Association)</b>	<b>Training</b>	<b>-1413.50</b>
SI-007143	21/09/2023	WALGA (Western Australian Local Government Association)	WALGA preparation program to inducted newly elected members. 13 Sept 2023 via Zoom, MGA.	324.50
SI-008400	21/12/2023	WALGA (Western Australian Local Government Association)	Elected Member Courses x 2: Understanding Local Government/Conflicts of Interest - online - Cr Mathwin	484.00
SI-008514	21/12/2023	WALGA (Western Australian Local Government Association)	Council Elected Member Essentials - Cr Mickle	1254.00
SC-00483	21/09/2023	WALGA (Western Australian Local Government Association)	Credit Note - Prerparation Program to Inducted Newly Elected Members	-324.50
SC-00487	21/09/2023	WALGA (Western Australian Local Government Association)	Credit Note - Prerparation Program to Inducted Newly Elected Members	-324.50
<b>EFT33371</b>	<b>11/01/2024</b>	<b>Cr Edwin James Radford</b>	<b>Councillor Fees</b>	<b>-4167.50</b>
OCT-DEC 2023	31/12/2023	Cr Edwin James Radford	Claim for Councillor Fees and Reimbursement 01/10/23 - 31/12/23, Claim to Travel Expenses 320km @ 0.85c 27/10/23 for Great Southern Regional Road Group in Albany	4167.50
<b>EFT33372</b>	<b>11/01/2024</b>	<b>Phillip Lewis Marinoni</b>	<b>Goods For Sale</b>	<b>-385.00</b>
49	10/01/2024	Phillip Lewis Marinoni	9x Assorted Jarrah and Marri Boards and Bowls , For Sale in Visitor Centre Shop	385.00
<b>EFT33373</b>	<b>11/01/2024</b>	<b>Michael Mathwin</b>	<b>Councillor Fees</b>	<b>-2963.97</b>
OCT-DEC 2023	31/12/2023	Michael Mathwin	Claim for Councillor Fees and Reimbursement Oct 2023 - 31/12/23	2963.97
<b>EFT33374</b>	<b>11/01/2024</b>	<b>MARY RACHAEL HOBBS</b>	<b>Goods For Sale</b>	<b>-132.00</b>
50	03/01/2024	MARY RACHAEL HOBBS	5x Bath Towels, 1x Hand Towel and 2x Tooth Fairy Pillows, For Sale in Visitor Centre Shop	132.00
<b>EFT33375</b>	<b>11/01/2024</b>	<b>Cr Paul Webb</b>	<b>Councillor Fees</b>	<b>-3895.50</b>
OCT-DEC 2023	31/12/2023	Cr Paul Webb	Claim for Councillor Fees and Reimbursement 01/10/23 - 31/12/23	3895.50
<b>EFT33376</b>	<b>11/01/2024</b>	<b>Kojonup Pharmacy</b>	<b>Pharmaceuticals</b>	<b>-1173.45</b>
149 DEC 2023	31/12/2023	Kojonup Pharmacy	Springhaven Pharmacy Costs December 2023	1173.45
<b>EFT33377</b>	<b>11/01/2024</b>	<b>Shire Of Katanning</b>	<b>Refuse Site Fees</b>	<b>-7653.80</b>
46532	05/01/2024	Shire Of Katanning	Refuse Site Fee's - November 2023	7653.80
<b>EFT33378</b>	<b>11/01/2024</b>	<b>Telstra</b>	<b>Telecommunications</b>	<b>-1273.29</b>
T311 DEC 2023	18/12/2023	Telstra	Internet charges for Kodja Place from 18/12/23 - 17/01/24, Mobile charges for Snr Ranger from 18/12/23 - 17/01/24, iPad charges for MCCS Place from 18/12/23 - 17/01/24, iPad charges for MRS from 18/12/23 - 17/01/24, iPad charges for MWS from 18/12/23 - 17/01/24, Mobile charges for Springhaven staff from 18/12/23 - 17/01/24, Phone charges for Springhaven solar panels from 18/12/23 - 17/01/24, Phone charges for Avdata monitoring system from 18/12/23 - 17/01/24	325.29

T311 DEC 23	25/12/2023	Telstra	iPad/Mobile charges for CEO 25/12/23 - 24/01/24, iPad charges for Kodja Place 25/12/23 - 24/01/24, iPad charges for MCCS 25/12/23 - 24/01/24, iPad/tablet charges for Springhaven 25/12/23 - 24/01/24, Mobile charges for MWS 25/12/23 - 24/01/24, Twig Tone Devices 25/12/23 - 24/01/24, Standpipe controller on Stock Rd 25/12/23 - 24/01/24, Mobile charges for Works Foreman & Technical Officer 25/12/23 - 24/01/24, Mobile charges for Swimming Pool Manager 25/12/23 - 24/01/24	948.00
<b>EFT33379</b>	<b>11/01/2024</b>	<b>Synergy</b>	<b>Electricity</b>	<b>-7281.50</b>
3000211661	15/12/2023	Synergy	a/c340194030 for Barracks Pl - 18/10/23 - 21/11/23, a/c375969790 for Benn Pde - 18/10/23 - 21/11/23	6307.03
2010020126	20/12/2023	Synergy	a/c542221630 for 31 Piesse St - 23/10/23 - 18/12/23	157.52
2058003072	27/12/2023	Synergy	a/c337284750 for 143 Albany Hwy - 22/11/23 - 19/12/23	584.46
2038016802	05/01/2024	Synergy	a/c862761710 for Blackwood Rd - 03/11/23 - 04/01/24	232.49
<b>EFT33380</b>	<b>11/01/2024</b>	<b>Kleenheat Gas Pty Ltd</b>	<b>Gas</b>	<b>-1840.81</b>
4552787	01/12/2023	Kleenheat Gas Pty Ltd	Equipment Service for BCC	695.20
4552586	01/12/2023	Kleenheat Gas Pty Ltd	Supply bulk LPG Lot8 Soldier Rd	100.10
22208705	15/12/2023	Kleenheat Gas Pty Ltd	Supply bulk LPG for BCC	428.16
22214868	27/12/2023	Kleenheat Gas Pty Ltd	Supply bulk LPG for Springhaven	384.52
22214869	27/12/2023	Kleenheat Gas Pty Ltd	Bulk LPG	232.83
<b>EFT33381</b>	<b>11/01/2024</b>	<b>Kojonup Tyre Service</b>	<b>Tyre Services</b>	<b>-1225.95</b>
INV-8092	12/12/2023	Kojonup Tyre Service	Fit Roller Tyre P28007, Strip and fit grader tyre and o rings, HANKOOK steer tyre - hino truck	1225.95
<b>EFT33382</b>	<b>11/01/2024</b>	<b>Kojonup Supermarket</b>	<b>Groceries</b>	<b>-7543.98</b>
45 DEC 2023	31/12/2023	Kojonup Supermarket	a/c45 for KP	5.66
800 DEC 2023	31/12/2023	Kojonup Supermarket	a/c800 Food and Dry Goods BCC - December 2023	1134.64
240 DEC 2023	31/12/2023	Kojonup Supermarket	a/c240 Springhaven Meals and Refreshments December 2023	6403.68
<b>EFT33383</b>	<b>11/01/2024</b>	<b>Kojonup Country Kitchen</b>	<b>Catering</b>	<b>-192.15</b>
3061	12/12/2023	Kojonup Country Kitchen	Tuesday, 12/12/23 - 9 People - Morning Tea - Lunch	192.15
<b>EFT33384</b>	<b>11/01/2024</b>	<b>Egabva Plumbing &amp; Gas Service</b>	<b>Plumbing</b>	<b>-643.50</b>
4597	29/12/2023	Egabva Plumbing & Gas Service	Replace Water heater Bush Wing Dec 2023	643.50
<b>EFT33385</b>	<b>11/01/2024</b>	<b>Winc Australia Pty Ltd</b>	<b>Stationary</b>	<b>-25.41</b>
9044225279	20/12/2023	Winc Australia Pty Ltd	Silent Bluetooth Mouse Graphite	25.41
<b>EFT33386</b>	<b>11/01/2024</b>	<b>ABA Security</b>	<b>Security</b>	<b>-695.95</b>
37290	13/12/2023	ABA Security	Depot Security Monitoring 13 Dec 2023 - 12 Mar 2024	239.98
37351	19/12/2023	ABA Security	Monitoring of the Security Alarm System , For The Kodja Place 19/12/2023 - 18/03/2024	198.00
37476	21/12/2023	ABA Security	Alarm panel batteries replacement & Setup remote access for RJ pc.	257.97
<b>EFT33387</b>	<b>11/01/2024</b>	<b>Kojonup Aboriginal Corporation</b>	<b>Goods For Sale</b>	<b>-144.88</b>
DEC 2023	31/12/2023	Kojonup Aboriginal Corporation	Goods Sold on Consignment	144.88
<b>EFT33388</b>	<b>11/01/2024</b>	<b>Albany Printers</b>	<b>Printing</b>	<b>-315.00</b>
47851	31/10/2023	Albany Printers	2000 DL Window Envelopes	315.00
<b>EFT33389</b>	<b>11/01/2024</b>	<b>Team Global Express Pty Ltd</b>	<b>Freight</b>	<b>-219.75</b>
0346-80774145	10/12/2023	Team Global Express Pty Ltd	From South West Isuzu on 21&28/11/23, From Hersey's Safety on 01/12/23, From Westrac on 07/12/23	184.99
0552-S104118	24/12/2023	Team Global Express Pty Ltd	From Stewart and Heaton on 05/12/23	34.76
<b>EFT33390</b>	<b>11/01/2024</b>	<b>Moving ON Audits</b>	<b>Audit Services</b>	<b>-357.50</b>
13498	01/01/2024	Moving ON Audits	Springhaven Moving on audits subscriptions	357.50
<b>EFT33391</b>	<b>11/01/2024</b>	<b>Rotary Club of Kojonup Inc.</b>	<b>Advertising</b>	<b>-350.00</b>
2023-1047	21/12/2023	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory with Extra Lines - Admin	170.00
2023-1003	21/12/2023	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory	70.00
2023-1031	21/12/2023	Rotary Club of Kojonup Inc.	Kojonup Rotary Business Directory - Includes Kodja Place LOGO	110.00
<b>EFT33392</b>	<b>11/01/2024</b>	<b>Optus Billing Services Pty Ltd</b>	<b>Telecommunications</b>	<b>-2692.72</b>
405416773	07/12/2023	Optus Billing Services Pty Ltd	Optus Loop for Admin 07/11/23 - 06/12/23	1202.31
405416774	07/12/2023	Optus Billing Services Pty Ltd	Optus Loop for Springhaven 07/11/23 - 06/12/23	497.00
406072447	10/12/2023	Optus Billing Services Pty Ltd	Optus Loop for Kodja Place 10/11/23 - 09/12/23	403.00
406660514	13/12/2023	Optus Billing Services Pty Ltd	Optus Loop for Depot 13/11/23 - 12/12/23	268.01
408274178	20/12/2023	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	322.40
<b>EFT33393</b>	<b>11/01/2024</b>	<b>Warren Blackwood Waste</b>	<b>Waste and Recycling</b>	<b>-33775.08</b>



18974	30/12/2023	Warren Blackwood Waste	240L Bins Pick up, KJP St Bins Pickup, 240Lt Recycling Bins Pick up, Travel Cost, KJP Service town site area bins	22536.20
18976	30/12/2023	Warren Blackwood Waste	Bulk Bin Pick Up - 34 Katanning Road	480.00
18976	30/12/2023	Warren Blackwood Waste	Removal of broken equipment from Springhaven	480.00
18973	30/12/2023	Warren Blackwood Waste	KJP Transfer Station Management, KJP Transfer Station Management - Extra cost, Transfer Bulk Bin Empty - Waste, Transfer Bulk Bin Empty - Recycle	10278.88
<b>EFT33394</b>	<b>11/01/2024</b>	<b>Jamie Rose McVee</b>	<b>Goods For Sale</b>	<b>-30.00</b>
010124	01/01/2024	Jamie Rose McVee	Goods Sold on Consignment	30.00
<b>EFT33395</b>	<b>11/01/2024</b>	<b>Sigma Chemicals</b>	<b>Chemicals</b>	<b>-1339.80</b>
178983/01	20/12/2023	Sigma Chemicals	Pool Chemicals	1339.80
<b>EFT33396</b>	<b>11/01/2024</b>	<b>BEST OFFICE SYSTEMS</b>	<b>Printing</b>	<b>-116.36</b>
625809	20/12/2023	BEST OFFICE SYSTEMS	Kodja Place Konica Minolta Photocopier Charges, For Period 20/11/2023 - 20/12/2023	116.36
<b>EFT33397</b>	<b>11/01/2024</b>	<b>Busselton Air Service</b>	<b>Inspection</b>	<b>-4812.50</b>
256	31/12/2023	Busselton Air Service	Annual Fire Break Inspection	4812.50
<b>EFT33398</b>	<b>11/01/2024</b>	<b>PFD Foodservices (Southway Distributors)</b>	<b>Food and Dry Goods</b>	<b>-4463.15</b>
LJ648436	13/12/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	953.80
LJ724545	20/12/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	1121.50
LJ724561	20/12/2023	PFD Foodservices (Southway Distributors)	Swimming Pool Kiosk	768.90
LJ724569	20/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC, Food and Dry Goods for BCC	1618.95
<b>EFT33399</b>	<b>11/01/2024</b>	<b>SURGICAL HOUSE</b>	<b>Pharmaceuticals</b>	<b>-146.30</b>
A905338	20/12/2023	SURGICAL HOUSE	Springhaven Medical Supplies December 2023	122.54
A905360	20/12/2023	SURGICAL HOUSE	Springhaven Medical Supplies December 2023	23.76
<b>EFT33400</b>	<b>11/01/2024</b>	<b>Kerryn Raelene Mickle</b>	<b>Councillor Fees</b>	<b>-2988.20</b>
OCT-DEC 2023	31/12/2023	Kerryn Raelene Mickle	Claim for Councillor Fees and Reimbursement Oct 23 - 31/12/23	2988.20
<b>EFT33401</b>	<b>11/01/2024</b>	<b>Albany Filterclean</b>	<b>Filters</b>	<b>-132.00</b>
011	22/11/2023	Albany Filterclean	Springhaven Kitchen Filter Clean	66.00
042	22/12/2023	Albany Filterclean	Springhaven Kitchen Filter Clean	66.00
<b>EFT33402</b>	<b>11/01/2024</b>	<b>Christie Leanne McVee</b>	<b>Goods For Sale</b>	<b>-168.14</b>
010124	01/01/2024	Christie Leanne McVee	Goods Sold on Consignment	168.14
<b>EFT33403</b>	<b>11/01/2024</b>	<b>BKS Refrigeration &amp; Airconditioning Pty Ltd</b>	<b>Airconditioning Services</b>	<b>-3055.25</b>
INV-3656	14/12/2023	BKS Refrigeration & Airconditioning Pty Ltd	Replace evaporator in under bench fridge @ Black Cockatoo	3055.25
<b>EFT33404</b>	<b>11/01/2024</b>	<b>CALIBRE CARE</b>	<b>Aged Care Equipment</b>	<b>-1480.00</b>
INV-8279	13/12/2023	CALIBRE CARE	Hire of hoist through Covid	740.00
INV-8280	13/12/2023	CALIBRE CARE	Hire of hoist through Covid	740.00
<b>EFT33405</b>	<b>11/01/2024</b>	<b>KODJA PLACE COMMUNITY FUND INC.</b>	<b>Goods For Sale</b>	<b>-13.00</b>
010124	01/01/2024	KODJA PLACE COMMUNITY FUND INC.	Goods Sold on Consignment	13.00
<b>EFT33406</b>	<b>11/01/2024</b>	<b>KOJONUP COMMUNITY MEN'S SHED</b>	<b>Goods For Sale</b>	<b>-180.00</b>
010124	01/01/2024	KOJONUP COMMUNITY MEN'S SHED	Goods Sold on Consignment	180.00
<b>EFT33407</b>	<b>11/01/2024</b>	<b>Ramped Technology &amp; Management Systems Pty Ltd</b>	<b>IT Support</b>	<b>-1883.20</b>
INV-8885	19/12/2023	Ramped Technology & Management Systems Pty Ltd	Laptop up grade required for Staff Training	1267.20
INV-8957	31/12/2023	Ramped Technology & Management Systems Pty Ltd	Laptop up grade required for Staff Training	154.00
INV-8956	31/12/2023	Ramped Technology & Management Systems Pty Ltd	Technical Telephone Support 06/12/23 - 27/12/23	462.00
<b>EFT33408</b>	<b>11/01/2024</b>	<b>St John Ambulance WA</b>	<b>First Aid Kit</b>	<b>-425.88</b>
FAINV01148573	20/12/2023	St John Ambulance WA	Country Kit & Service	425.88
<b>EFT33409</b>	<b>11/01/2024</b>	<b>BJ Systems</b>	<b>Security</b>	<b>-144.10</b>
815112	20/12/2023	BJ Systems	Monitoring fees for Kojonup Sporting Complex	144.10
<b>EFT33410</b>	<b>11/01/2024</b>	<b>Cr. Alan Egerton- Warburton</b>	<b>Councillor Fees</b>	<b>-3895.50</b>
OCT-DEC 2023	31/12/2023	Cr. Alan Egerton- Warburton	Claim for Councillor Fees and Reimbursement 01/10/23 - 31/12/23	3895.50
<b>EFT33411</b>	<b>11/01/2024</b>	<b>Clarke's Furniture &amp; Kitchen Design</b>	<b>Building Maintenance</b>	<b>-149.50</b>

3100	02/01/2024	Clarke's Furniture & Kitchen Design	Springhaven Maintenance November 2023	149.50
<b>EFT33412</b>	<b>11/01/2024</b>	<b>Premier Smash Repairs</b>	<b>Vehicle Repairs</b>	<b>-2369.88</b>
18803	21/12/2023	Premier Smash Repairs	Replacement windscreen and back tail fin - Toyota Prado (2 KO)	2369.88
<b>EFT33413</b>	<b>11/01/2024</b>	<b>Edge Planning &amp; Property</b>	<b>Planning Services</b>	<b>-1775.40</b>
2503	01/01/2024	Edge Planning & Property	Monthly Town planning advice	1775.40
<b>EFT33414</b>	<b>11/01/2024</b>	<b>Commercial Laundry Solutions Pty Ltd</b>	<b>Laundry Equipment Maintenance</b>	<b>-1294.53</b>
8680CLS	13/10/2023	Commercial Laundry Solutions Pty Ltd	Springhaven Annual Laundry Service Oct 2023	1294.53
<b>EFT33415</b>	<b>11/01/2024</b>	<b>Market Creations Agency Pty Ltd</b>	<b>Website</b>	<b>-6184.20</b>
1104-8	19/12/2023	Market Creations Agency Pty Ltd	Shire of Kojonup Website - redesign	6184.20
<b>EFT33416</b>	<b>11/01/2024</b>	<b>Auscoinswest</b>	<b>Goods For Sale</b>	<b>-419.10</b>
3396	20/12/2023	Auscoinswest	250x Souvenir Coins and 8x Coin Albums, For Sale in Visitor Centre Shop	419.10
<b>EFT33417</b>	<b>11/01/2024</b>	<b>Leonie Jane Smith</b>	<b>Goods For Sale</b>	<b>-65.00</b>
010124	01/01/2024	Leonie Jane Smith	Goods Sold on Consignment	65.00
<b>EFT33418</b>	<b>11/01/2024</b>	<b>Thea Commins Wholesale</b>	<b>Goods For Sale</b>	<b>-829.62</b>
28192	15/12/2023	Thea Commins Wholesale	Assorted Bookmarks and Tea Towels, For Sale in Visitor Centre Shop	829.62
<b>EFT33419</b>	<b>11/01/2024</b>	<b>Galaxy Enterprises</b>	<b>Goods For Sale</b>	<b>-116.75</b>
2600	01/12/2023	Galaxy Enterprises	Assorted Plush Koala and Kangaroos, For Sale in Visitor Centre Shop	116.75
<b>EFT33420</b>	<b>11/01/2024</b>	<b>Dardanup Butchering Company</b>	<b>Butcher</b>	<b>-1064.97</b>
BW366139	29/12/2023	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	328.71
BW366423	02/01/2024	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	158.82
BW366906	09/01/2024	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	577.44
<b>EFT33421</b>	<b>11/01/2024</b>	<b>Grande Food Service</b>	<b>Food and Dry Goods</b>	<b>-9515.86</b>
4224280	20/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	1672.48
4224275	20/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	28.67
4224612	28/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	666.86
4224607	28/12/2023	Grande Food Service	Black Cockatoo Cafe Supplies	134.25
4224935	03/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	74.80
4224939	03/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	152.52
4224948	03/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	2300.91
4225111	05/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	551.00
4225163	08/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	493.70
4225325	10/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	81.50
4225324	10/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	3326.45
4225326	10/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	32.72
<b>EFT33422</b>	<b>11/01/2024</b>	<b>LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)</b>	<b>LGIS Insurance</b>	<b>-8336.06</b>
062-215356	10/12/2023	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Regional Risk Coordinator Fees December 2023	8336.06
<b>EFT33423</b>	<b>11/01/2024</b>	<b>CJ Liquor Pty Ltd</b>	<b>Refreshments</b>	<b>-638.00</b>
99043	20/12/2023	CJ Liquor Pty Ltd	Refreshments for All Staff Christmas Party	1415.00
99313	22/12/2023	CJ Liquor Pty Ltd	Credit Note - Refreshments for All Staff Christmas Party	-700.00
99227	21/12/2023	CJ Liquor Pty Ltd	Credit Note - Refreshments for All Staff Christmas Party	-77.00
<b>EFT33424</b>	<b>11/01/2024</b>	<b>Leaf Bean Machine</b>	<b>Coffee Supplies</b>	<b>-1317.53</b>
122929	08/01/2024	Leaf Bean Machine	Coffee Supplies for BCC	1546.33
122976	09/01/2024	Leaf Bean Machine	Credit Note - Coffee Supplies for BCC	-228.80
<b>EFT33425</b>	<b>11/01/2024</b>	<b>Department Of Mines, Industry Regulation And Safety</b>	<b>Building Services Levy</b>	<b>-306.95</b>
SEPT 2023	18/12/2023	Department Of Mines, Industry Regulation And Safety	BSL Remittance for September 2023	90.90
OCT 2023	18/12/2023	Department Of Mines, Industry Regulation And Safety	BSL Remittance for October 2023	159.40
DEC 2023	18/12/2023	Department Of Mines, Industry Regulation And Safety	BSL Remittance for December 2023	56.65
<b>EFT33426</b>	<b>11/01/2024</b>	<b>Trekaway Pty Ltd t/a Envirobook</b>	<b>Goods For Sale</b>	<b>-277.11</b>
6946	08/12/2023	Trekaway Pty Ltd t/a Envirobook	6x Noongar Bush Tucker Books and 6x Noongar Bush Medicine Book, For SAale in Visitor Centre Shop	277.11

EFT33427	11/01/2024	Cr Cynthia Wieringa	Councillor Fees	-5795.50
OCT - DEC 2023	31/12/2023	Cr Cynthia Wieringa	Claim for Councillor Fees and Reimbursement 01/10/23 - 31/12/23	5795.50
EFT33428	11/01/2024	Vivicka Renia Kahn	Reimbursement	-205.00
020124	02/01/2024	Vivicka Renia Kahn	Ink Cartridges for Printer	205.00
EFT33429	11/01/2024	Data#3 Limited	IT Support	-65.23
SIN00172434	20/12/2023	Data#3 Limited	Additional Acrobat Pro	65.23
EFT33430	11/01/2024	West End Fabricators	Fabricator	-12403.50
710	13/12/2023	West End Fabricators	Insulate ceiling at 28 Katanning Road	3200.00
714	22/12/2023	West End Fabricators	34 Katanning road renovation - Ensuite bathroom	4549.00
713	22/12/2023	West End Fabricators	34 Katanning Road Renovation - Laundry room tiling, 34 Katanning Road Renovation - Garage, 34 Katanning Road Renovation - Robes Bedroom 1 & 2	4654.50
EFT33431	11/01/2024	Lilly's Garden operated by Marina Murray	Goods For Sale	-672.00
010124	01/01/2024	Lilly's Garden operated by Marina Murray	Goods Sold on Consignment	28.00
2-3	08/01/2024	Lilly's Garden operated by Marina Murray	Assorted Jams and Relish, For Sale in Visitor Centre Shop	644.00
EFT33432	11/01/2024	Chargefox Operations Ltd	EV Charging Station	-858.00
2082896	30/11/2023	Chargefox Operations Ltd	2 Ports at 143 Albany Hwy EV Chargin Station 4038 from 01/12/23 - 30/11/24	858.00
EFT33433	11/01/2024	3E Advantage Pty Ltd	Printing	-1906.74
INV-111750	02/01/2024	3E Advantage Pty Ltd	Printing charges December 2023 Admin Depot Springhaven	1784.64
INV-112066	05/01/2024	3E Advantage Pty Ltd	Printing charges 05/01/24 - 05/02/24 Kodja Place	122.10
EFT33434	11/01/2024	Shine Lawyers	SPORTING COMPLEX HIRE BOND REFUND 10/12/23	-400.00
T147	10/12/2023	Shine Lawyers	SHINE LAWYERS SPORTING COMPLEX HIRE	400.00
EFT33435	11/01/2024	Barbara Bowra	Goods For Sale	-18.00
010124	01/01/2024	Barbara Bowra	Goods Sold on Consignment	18.00
EFT33436	11/01/2024	Mathwin Transport	Freight	-98.18
3978	09/01/2024	Mathwin Transport	From Sigma Chemicals on 04/01/24	98.18
EFT33437	11/01/2024	Richard E Fenny	Goods For Sale	-60.00
3181	18/12/2023	Richard E Fenny	2x Red Book Vet Books , For Sale in Visitor Centre Shop	60.00
EFT33438	11/01/2024	Amity Rose Funerals	RSL HALL HIRE BOND REFUND 08/12/23	-300.00
T211	08/12/2023	Amity Rose Funerals	Wayne Ramsden Funeral Service (Amity Rose Funerals)	300.00
EFT33439	11/01/2024	Wendy Thorn Photography	Goods For Sale	-2.96
010124	01/01/2024	Wendy Thorn Photography	Goods Sold on Consignment	2.96
EFT33440	11/01/2024	Jill Watkin	Goods For Sale	-83.75
010124	01/01/2024	Jill Watkin	Goods Sold on Consignment	83.75
EFT33441	11/01/2024	Saje Creative Co T/A Samantha Relph	Goods For Sale	-6.50
010124	01/01/2024	Saje Creative Co T/A Samantha Relph	Goods Sold on Consignment	6.50
EFT33442	11/01/2024	Megacino's T/A Megan Robinson	Catering	-3525.00
40	21/12/2023	Megacino's T/A Megan Robinson	All Staff Christmas Party Catering	3525.00
EFT33443	11/01/2024	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Civil & Construction	-366657.50
368	12/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Blackspot - Kojonup Darkan Shoulder widening and sealing - 180,000 litres bitumen - Nov 2023	345757.50
377	12/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Hire of excavator/plant to construct new water table on Kojonup Darkan Rd failure repairs - November 2023	20900.00
EFT33444	11/01/2024	Monique Sackers T/A 3 Bridges Collections	Goods For Sale	-239.78
010124	01/01/2024	Monique Sackers T/A 3 Bridges Collections	Goods Sold on Consignment	239.78
EFT33445	11/01/2024	Energy Wise Australia C&F Building Approvals	Building Approvals	-330.00
INV-4633	19/12/2023	Energy Wise Australia C&F Building Approvals	Building Permits - December 2023	330.00
EFT33446	11/01/2024	Kojonup Retravision	Appliances	-98.00
60001107	01/12/2023	Kojonup Retravision	Hand Held Uniden UHF Radios 4x Pack , For Events at The Kodja Place	98.00
EFT33447	11/01/2024	Nature on Linen - Kaylene Shepherd	Good For Sale	-14.00
010124	01/01/2024	Nature on Linen - Kaylene Shepherd	Goods Sold on Consignment	14.00
EFT33448	11/01/2024	Chiara Guidi	Refund	-37.50
221223	22/12/2023	Chiara Guidi	Dog Registration Refund for now Sterilised Dog Nicks	37.50
EFT33449	11/01/2024	Richard Nash T/A Old School Honey	Goods For Sale	-68.00

010124	01/01/2024	Richard Nash T/A Old School Honey	Goods Sold on Consignment	68.00
<b>EFT33450</b>	<b>11/01/2024</b>	<b>Metro Ceramic Tiles</b>	<b>Renovations</b>	<b>-18.15</b>
25973	14/12/2023	Metro Ceramic Tiles	Grout 1.5kg	18.15
<b>EFT33451</b>	<b>11/01/2024</b>	<b>Mason's Family Farm</b>	<b>Eggs</b>	<b>-152.40</b>
INV-10095	09/01/2024	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg x2	152.40
<b>EFT33452</b>	<b>11/01/2024</b>	<b>Bronwyen Teale T/A Daisy Nation</b>	<b>Goods For Sale</b>	<b>-27.00</b>
010124	01/01/2024	Bronwyen Teale T/A Daisy Nation	Goods Sold on Consignment	27.00
<b>EFT33453</b>	<b>11/01/2024</b>	<b>Harvey Fresh (1994) Ltd T/A Lactalis</b>	<b>Milk Supplies</b>	<b>-1364.96</b>
237688162	23/12/2023	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	380.53
237736986	30/12/2023	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	425.61
237789454	08/01/2024	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	558.82
<b>EFT33454</b>	<b>11/01/2024</b>	<b>Workwear Clothing Online</b>	<b>Uniforms</b>	<b>-87.85</b>
54753	09/11/2023	Workwear Clothing Online	PPE - Work shirts - LL	87.85
<b>EFT33455</b>	<b>11/01/2024</b>	<b>John Simmonds</b>	<b>Reimbursement</b>	<b>-683.00</b>
191223	19/12/2023	John Simmonds	Travel Reimbursement for Relief Swimming Pool Manager	683.00
<b>EFT33456</b>	<b>19/01/2024</b>	<b>Payroll Deductions - Shire of Kojonup</b>	<b>Payroll deductions</b>	<b>-1481.32</b>
DEDUCTION	16/01/2024	Payroll Deductions - Shire of Kojonup	Payroll Deduction	855.00
DEDUCTION	16/01/2024	Payroll Deductions - Shire of Kojonup	Payroll Deduction	626.32
<b>EFT33457</b>	<b>19/01/2024</b>	<b>Child Support Agency</b>	<b>Payroll deductions</b>	<b>-384.99</b>
DEDUCTION	16/01/2024	Child Support Agency	Payroll Deduction	384.99
<b>EFT33458</b>	<b>19/01/2024</b>	<b>Australian Services Union (LGO)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	16/01/2024	Australian Services Union (LGO)	Payroll Deduction	26.50
<b>EFT33459</b>	<b>19/01/2024</b>	<b>Australian Services Union (MEU)</b>	<b>Payroll deductions</b>	<b>-26.50</b>
DEDUCTION	16/01/2024	Australian Services Union (MEU)	Payroll Deduction	26.50
<b>EFT33460</b>	<b>19/01/2024</b>	<b>Jill Johnson</b>	<b>Reimbursement</b>	<b>-984.00</b>
180124	18/01/2024	Jill Johnson	Mobile Phone Usage Mar 23 - Jan 24. Internet Wifi (Dongle for Computer)	984.00
<b>EFT33461</b>	<b>19/01/2024</b>	<b>The Oven Cleaning Guy</b>	<b>Oven Cleaning</b>	<b>-450.00</b>
55	12/01/2024	The Oven Cleaning Guy	Clean Oven and Hot Plate at Complex	450.00
<b>EFT33462</b>	<b>30/01/2024</b>	<b>Air Liquide</b>	<b>Gas Rental</b>	<b>-26.06</b>
ZJ1741	31/12/2023	Air Liquide	Cylinder Fee	26.06
<b>EFT33463</b>	<b>30/01/2024</b>	<b>Roger Frederick Bilney</b>	<b>Rates refund for assessment A25464 Albany Hwy KOJONUP 6395</b>	<b>-23028.21</b>
A25464	19/01/2024	Roger Frederick Bilney	Rates refund for assessment A25464 Albany Hwy, KOJONUP 6395	23028.21
<b>EFT33464</b>	<b>30/01/2024</b>	<b>Judith Arnold Mathwin</b>	<b>Rates refund for assessment A9191 5 Gregory St KOJONUP 6395</b>	<b>-799.00</b>
A9191	19/01/2024	Judith Arnold Mathwin	Rates refund for assessment A9191 5 Gregory St, KOJONUP 6395	799.00
<b>EFT33465</b>	<b>30/01/2024</b>	<b>Australia Post</b>	<b>Postage</b>	<b>-374.93</b>
1012937236	03/01/2024	Australia Post	Postage & Freight for December 2023	374.93
<b>EFT33466</b>	<b>30/01/2024</b>	<b>Hi-Way Sales &amp; Service</b>	<b>Engineering Supplies</b>	<b>-118.40</b>
254244	28/12/2023	Hi-Way Sales & Service	Cement Mixer Repairs	47.40
254344	29/12/2023	Hi-Way Sales & Service	1 Key cut, 1 Holden Wheel Seal, 2x Brass, 2x Hose Clamps, Tie Down Strap, 2x Tie Down Strap	71.00
<b>EFT33467</b>	<b>30/01/2024</b>	<b>Ixom Operations Pty Ltd</b>	<b>Chemicals</b>	<b>-42.28</b>
6758979	31/12/2023	Ixom Operations Pty Ltd	Monthly Service fee - Chlorine business 2030	42.28
<b>EFT33468</b>	<b>30/01/2024</b>	<b>Shire Of Katanning</b>	<b>Refuse Site Fees</b>	<b>-9262.00</b>
46569	05/01/2024	Shire Of Katanning	Refuse site fee's - December 2023	9262.00
<b>EFT33469</b>	<b>30/01/2024</b>	<b>Synergy</b>	<b>Electricity</b>	<b>-18389.93</b>
2081398910	09/01/2024	Synergy	a/c338398910 for 12B Elverd St - 07/11/23 - 08/01/24	78.30
2081999680	09/01/2024	Synergy	a/c339632390 for 8C Newton St - 07/11/23 - 08/01/24	170.95
2046015362	09/01/2024	Synergy	a/c356438440 for 143A Albany Hwy - 07/11/23 - 08/01/24	406.45
2010033693	09/01/2024	Synergy	a/c423778570 for 18 Spring Rd Hisotrical Society - 07/12/23 - 05/01/24	90.73
2022033633	10/01/2024	Synergy	a/c386279970 for Loc6171 Blackwood Rd - 02/11/23 - 05/01/24	492.14
2070004627	10/01/2024	Synergy	a/c338398720 for 12A Elverd St - 07/11/23 - 08/01/24	233.46
2082002598	11/01/2024	Synergy	a/c396753220 for BCC 143 Albany Hwy - 04/11/23 - 05/01/24	3196.06
2058014873	11/01/2024	Synergy	a/c145682100 for 34 Katanning Rd - 04/11/23 - 08/01/24	73.83
2066010766	11/01/2024	Synergy	a/c250826500 for 10 Bagg St - 04/11/23 - 05/01/24	320.94
2082001967	11/01/2024	Synergy	a/c269776860 for 8 Soldier Rd - 04/11/23 - 05/01/24	1785.20
2030024720	11/01/2024	Synergy	a/c354238990 for 8B Newton St - 04/11/23-05/01/24	142.92
2038020806	11/01/2024	Synergy	a/c361072390 for 39 Vanzuilecom St - 04/11/23 - 05/01/24	124.43
2089972597	15/01/2024	Synergy	a/c169800510 for Loc10345 Crapella Rd - 23/10/23 - 18/12/23	112.41

2010033861	15/01/2024	Synergy	a/c762855310 for Benn Pde - 02/11/23 - 05/01/24	128.18
2010033867	15/01/2024	Synergy	a/c545361230 for Benn Pde - 02/11/23 - 05/01/24	131.56
2010033892	15/01/2024	Synergy	a/c108640990 for Lot147 Broomehill Rd - 07/11/23 - 08/01/24	426.25
2070001696	15/01/2024	Synergy	a/c189975470 for 5 Barracks Pl - 03/11/23 - 04/01/24	153.54
2010033902	15/01/2024	Synergy	a/c834694030 for Loc7437 Blackwood Rd - 04/11/23 - 05/01/24	151.24
2034033560	15/01/2024	Synergy	a/c499920430 for 2 Spencer St - 04/11/23 - 08/01/24	176.79
2010033909	15/01/2024	Synergy	a/c510069810 for Lot 1 Gordon St - 02/11/23 - 04/01/24	160.27
2010033913	15/01/2024	Synergy	a/c310216670 for 20 Blackwood Rd - 02/11/23 - 05/01/24	881.21
2070001721	15/01/2024	Synergy	a/c358833310 for 19 Blackwood Rd - 03/11/23 - 04/01/24	142.27
2069994834	15/01/2024	Synergy	a/c375969790 for Benn Pde - 22/11/23 - 19/12/23	3476.64
2010033830	15/01/2024	Synergy	a/c742636350 for 26 Pensioner Rd - 02/11/23 - 04/01/24	167.32
2089972731	15/01/2024	Synergy	a/c447590190 for Loc7787 for Blackwood Rd - 23/10/23 - 18/12/23	378.16
2034033625	15/01/2024	Synergy	a/c 239108590 for 129 Albany Hwy - 04/11/23 - 08/01/24	150.71
2010033970	15/01/2024	Synergy	a/c272131310 for 16 Pensioner Rd - 02/11/23 - 04/01/24	126.20
2034033648	15/01/2024	Synergy	a/c104306350 for Lot 1 Bagg St - 04/11/23 - 05/01/24	650.84
2010033988	15/01/2024	Synergy	a/c150868300 for Lot 19 Soldier Rd - 04/11/23 - 05/01/24	1125.96
3000213249	15/01/2024	Synergy	a/c673260350 Overdue Fee	6.15
2069994726	15/01/2024	Synergy	a/c340194030 for Barracks Pl - 22/11/23 - 19/12/23	1423.75
2089972614	15/01/2024	Synergy	a/c105148670 for Loc2418 Albany Hwy - 23/10/23 - 18/12/23	123.45
2070001652	15/01/2024	Synergy	a/c304755820 for 27 Blackwood Rd - 03/11/23 - 04/01/24	549.53
2089972621	15/01/2024	Synergy	a/c647537230 for 111 Albany Hwy - 09/11/23 - 13/12/23	209.02
2010033850	15/01/2024	Synergy	a/c705366590 for Lot162 Blackwood Rd - 04/11/23 - 05/01/24	137.43
2010033854	15/01/2024	Synergy	a/c537275390 for Lot21 Barracks Pl - 02/11/23 - 05/01/24	130.94
2034033508	15/01/2024	Synergy	a/c810101920 for Loc53 Albany Hwy - 04/11/23 - 08/01/24	154.70
<b>EFT33470</b>	<b>30/01/2024</b>	<b>Kleenheat Gas Pty Ltd</b>	<b>Gas</b>	<b>-480.93</b>
22215634	02/01/2024	Kleenheat Gas Pty Ltd	Supply bulk LPG for BCC	480.93
<b>EFT33471</b>	<b>30/01/2024</b>	<b>Kojonup Tyre Service</b>	<b>Tyre Services</b>	<b>-795.85</b>
INV-8374	11/01/2024	Kojonup Tyre Service	2x new tyres	795.85
<b>EFT33472</b>	<b>30/01/2024</b>	<b>Stirling Freight</b>	<b>Freight</b>	<b>-55.19</b>
CISF598370	31/12/2023	Stirling Freight	From Nedlands on 04/12/23	55.19
<b>EFT33473</b>	<b>30/01/2024</b>	<b>BK Thomson Electrical Service</b>	<b>Electrical Services</b>	<b>-3097.00</b>
2979	10/01/2024	BK Thomson Electrical Service	Mens Shed - Move switch board and wiring	2970.00
2983	10/01/2024	BK Thomson Electrical Service	Electrical Work at Kojonup Swimming Pool - Repair Pool Cleaners	127.00
<b>EFT33474</b>	<b>30/01/2024</b>	<b>R &amp; A Mort Smash Repairs</b>	<b>Vehicle Repairs</b>	<b>-478.50</b>
7518	16/01/2024	R & A Mort Smash Repairs	fit and install new windscreen KO2	478.50
<b>EFT33475</b>	<b>30/01/2024</b>	<b>Kojonup Auto Electrical Services</b>	<b>Auto Electrics</b>	<b>-466.40</b>
15980	08/01/2024	Kojonup Auto Electrical Services	2 Bosch Marine Batteries for Pool Mat	466.40
<b>EFT33476</b>	<b>30/01/2024</b>	<b>Egabva Plumbing &amp; Gas Service</b>	<b>Plumbing</b>	<b>-8615.91</b>
4594	20/12/2023	Egabva Plumbing & Gas Service	Service ice machine Shire Depot	669.46
4625	18/01/2024	Egabva Plumbing & Gas Service	Septic to Sewer Conversion - 34 Katanning Road	7235.00
4608	18/01/2024	Egabva Plumbing & Gas Service	change out taps/or replace washers for 2 x Tamper proof taps at the Admin office that are leaking	148.25
4618	22/01/2024	Egabva Plumbing & Gas Service	Sports complex - Water leak	172.70
4603	22/01/2024	Egabva Plumbing & Gas Service	5B Vanzuilecom street - leaking basin tap	187.00
4593	22/01/2024	Egabva Plumbing & Gas Service	73 Soldier Road - RPZD leaking	203.50
<b>EFT33477</b>	<b>30/01/2024</b>	<b>SUPATURF WA</b>	<b>Turf Maintenance</b>	<b>-367.29</b>
3042	22/11/2023	SUPATURF WA	3x15 l white line marking paint	367.29
<b>EFT33478</b>	<b>30/01/2024</b>	<b>ABA Security</b>	<b>Security</b>	<b>-396.00</b>
37591	02/01/2024	ABA Security	Administration building security monitoring - 01/01/24 - 31/03/24	198.00
37592	02/01/2024	ABA Security	Springhaven Security Monitoring December 2023	198.00
<b>EFT33479</b>	<b>30/01/2024</b>	<b>Team Global Express Pty Ltd</b>	<b>Freight</b>	<b>-83.94</b>
0348-80774145	07/01/2024	Team Global Express Pty Ltd	From Metro Count on 02/01/24	43.88
0349-80774145	14/01/2024	Team Global Express Pty Ltd	From Westrac on 09/01/24, From T-Quip on 09/01/24	40.06
<b>EFT33480</b>	<b>30/01/2024</b>	<b>Sunny Signs</b>	<b>Signage</b>	<b>-3293.40</b>
509445	01/12/2023	Sunny Signs	Yellow MRWA poles and grey galvanised poles - 30 of each, Quote: 482926	3293.40
<b>EFT33481</b>	<b>30/01/2024</b>	<b>SW Benn &amp; Co - (Proandra Flowers)</b>	<b>Goods For Sale</b>	<b>-236.00</b>

69	04/01/2024	SW Benn & Co - (Proandra Flowers)	20x Chicken Scents and 20x Owl Scents, For Sale in Visitor Centre Shop	236.00
<b>EFT33482</b>	<b>30/01/2024</b>	<b>Warren Blackwood Waste</b>	<b>Waste and Recycling</b>	<b>-240.00</b>
18950	30/12/2023	Warren Blackwood Waste	Kojonup 1.5m3 Front Lift Bins	240.00
<b>EFT33483</b>	<b>30/01/2024</b>	<b>Department of Transport - Office of Rail Safety</b>	<b>Disclosure of Information</b>	<b>-19.85</b>
8050262	12/01/2024	Department of Transport - Office of Rail Safety	Manual Vehicle Search	19.85
<b>EFT33484</b>	<b>30/01/2024</b>	<b>BEST OFFICE SYSTEMS</b>	<b>Printing</b>	<b>-160.00</b>
626420	18/01/2024	BEST OFFICE SYSTEMS	Ricoh Black Cartridge for Wide Format Printer	160.00
<b>EFT33485</b>	<b>30/01/2024</b>	<b>PFD Foodservices (Southway Distributors)</b>	<b>Food and Dry Goods</b>	<b>-7017.30</b>
LJ790160	28/12/2023	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	349.45
LJ790164	28/12/2023	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	2586.70
LJ847484	04/01/2024	PFD Foodservices (Southway Distributors)	Springhaven Meals and Refreshments December 2023	921.40
LJ847480	04/01/2024	PFD Foodservices (Southway Distributors)	Swimming pool Kiosk Order 23/24 season	302.50
LJ847487	04/01/2024	PFD Foodservices (Southway Distributors)	Food and Dry Goods for BCC	2319.50
LJ904953	10/01/2024	PFD Foodservices (Southway Distributors)	Swimming Pool Kiosk	589.60
LJ891889	09/01/2024	PFD Foodservices (Southway Distributors)	Credit Note - Springhaven Meals and Refreshments December 2023	-51.85
<b>EFT33486</b>	<b>30/01/2024</b>	<b>SURGICAL HOUSE</b>	<b>Pharmaceuticals</b>	<b>-2160.28</b>
A904113	13/12/2023	SURGICAL HOUSE	Springhaven medical supplies Dec 2023	711.92
A905472	20/12/2023	SURGICAL HOUSE	Springhaven medical supplies Dec 2023	1159.92
A905656	21/12/2023	SURGICAL HOUSE	Springhaven medical supplies Dec 2023	288.44
<b>EFT33487</b>	<b>30/01/2024</b>	<b>The Cott Family Trust t/a FueleX</b>	<b>Diesel</b>	<b>-14632.00</b>
INV01688	18/01/2024	The Cott Family Trust t/a FueleX	Supply 8000L @ 1.6627cpl on 18/01/24	14632.00
<b>EFT33488</b>	<b>30/01/2024</b>	<b>Cleanaway Daniels Services Pty Ltd</b>	<b>Sharps Removal</b>	<b>-870.36</b>
2247291	31/12/2023	Cleanaway Daniels Services Pty Ltd	Springhaven Sharps Disposal December 2023	870.36
<b>EFT33489</b>	<b>30/01/2024</b>	<b>Nightingale's Nest Nursery</b>	<b>Plants</b>	<b>-155.00</b>
554	12/12/2023	Nightingale's Nest Nursery	Replacement trees - town trees	155.00
<b>EFT33490</b>	<b>30/01/2024</b>	<b>Premier Smash Repairs</b>	<b>Vehicle Repairs</b>	<b>-1263.34</b>
18930	16/01/2024	Premier Smash Repairs	Replacement Windscreen KO914	1263.34
<b>EFT33491</b>	<b>30/01/2024</b>	<b>Paint Rite Decor</b>	<b>Painting Services</b>	<b>-16104.00</b>
867	08/01/2024	Paint Rite Decor	Quote 1653 Paint treatment room	3080.00
867	08/01/2024	Paint Rite Decor	Paint room 14 Quote 1643	3322.00
867	08/01/2024	Paint Rite Decor	Paint quiet room Quote 1644	2937.00
867	08/01/2024	Paint Rite Decor	Paint Office Quote 1645	2695.00
867	08/01/2024	Paint Rite Decor	Paint room 21 Springhaven	4070.00
<b>EFT33492</b>	<b>30/01/2024</b>	<b>Dardanup Butchering Company</b>	<b>Butcher</b>	<b>-678.40</b>
BW367310	16/01/2024	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	436.73
BW367698	23/01/2024	Dardanup Butchering Company	Black Cockatoo Cafe Supplies	241.67
<b>EFT33493</b>	<b>30/01/2024</b>	<b>Grande Food Service</b>	<b>Food and Dry Goods</b>	<b>-5446.69</b>
4225686	17/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	2784.49
4225923	22/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	24.38
4226001	23/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	204.79
4225987	23/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	345.00
4225986	23/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	1730.01
4226041	24/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	107.68
4226027	24/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	199.70
4226133	25/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	313.13
4226134	25/01/2024	Grande Food Service	Black Cockatoo Cafe Supplies	285.25
6018041	12/01/2024	Grande Food Service	Credit Note - Black Cockatoo Cafe Supplies	-54.34
6018045	12/01/2024	Grande Food Service	Credit Note - Black Cockatoo Cafe Supplies	-393.20
6018044	12/01/2024	Grande Food Service	Credit Note - Black Cockatoo Cafe Supplies	-100.20
<b>EFT33494</b>	<b>30/01/2024</b>	<b>Leaf Bean Machine</b>	<b>Coffee Supplies</b>	<b>-1805.11</b>
123110	15/01/2024	Leaf Bean Machine	Coffee Supplies for BCC	938.25
123276	22/01/2024	Leaf Bean Machine	Coffee Supplies for BCC	866.86
<b>EFT33495</b>	<b>30/01/2024</b>	<b>Designer Dirt</b>	<b>Goods for Sale</b>	<b>-624.40</b>
2517	15/01/2024	Designer Dirt	6x Wren Tree Stakes, 10x Wren Garden Stakes, , 4x Magpie Tree Stakes, 6x Magpie Garden Stakes, For Sale in Visitor Centre Shop	624.40

<b>EFT33496</b>	<b>30/01/2024</b>	<b>West End Fabricators</b>	<b>Fabricator</b>	<b>-21071.25</b>
725	25/01/2024	West End Fabricators	Replacing of old roof on ToyLibrary, Old School	16253.75
726	25/01/2024	West End Fabricators	Replace Ceiling - Old School / Toy library	4817.50
<b>EFT33497</b>	<b>30/01/2024</b>	<b>Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction</b>	<b>Civil and Construction</b>	<b>-144481.51</b>
383	18/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Bitumen Reseal - Kojonup Frankland Rd - SLK 24 - 26 - TBC 18 Dec 2023	120980.00
379	22/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Kojonup Darkan Rd - Patching repairs - SLK 24.46 - 22.29 - temporary repairs prior to failure repairs 2024	11031.52
378	22/12/2023	Monarch Ventures Pty Ltd T/A Roadtech Civil and Construction	Patching Repairs - Kojonup Darkan Rd - SLK 26.32 - 26.44 - temporary repairs in preparation for failures repairs in 2024	12469.99
<b>EFT33498</b>	<b>30/01/2024</b>	<b>J B Lawn Care</b>	<b>Yard Maintenance</b>	<b>-132.00</b>
394	12/01/2024	J B Lawn Care	15 Loton Close - Garden Care January 2024	132.00
<b>EFT33499</b>	<b>30/01/2024</b>	<b>Teletrac Navman and Transtech</b>	<b>Navman</b>	<b>-1930.01</b>
92975525	05/01/2024	Teletrac Navman and Transtech	Vehicle tracking devices and service fees	1930.01
<b>EFT33500</b>	<b>30/01/2024</b>	<b>AZZ Painting &amp; Improvement</b>	<b>Painting</b>	<b>-9790.00</b>
269-2024	25/01/2024	AZZ Painting & Improvement	34 Katanning Renovation Paint	9790.00
<b>EFT33501</b>	<b>30/01/2024</b>	<b>Fresh Fields Aged Care Pty Ltd</b>	<b>Agency Staff</b>	<b>-44191.36</b>
KOJONUP202312 A	20/12/2023	Fresh Fields Aged Care Pty Ltd	Springhaven Woking Agreement Hall and Prior for Registered Nurse	44191.36
<b>EFT33502</b>	<b>30/01/2024</b>	<b>Wagyl Kaip Southern Noongar Aboriginal Corporation</b>	<b>SPORTING COMPLEX HIRE BOND REFUND</b>	<b>-400.00</b>
T212	12/01/2024	Wagyl Kaip Southern Noongar Aboriginal Corporation	Bond for Hire of Sport Complex on 17/11/23	400.00
<b>EFT33503</b>	<b>30/01/2024</b>	<b>Mason's Family Farm</b>	<b>Eggs</b>	<b>-228.60</b>
INV-10173	16/01/2024	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg	76.20
INV-10251	23/01/2024	Mason's Family Farm	Mason's Specialty Catering Eggs 10.6kg x2	152.40
<b>EFT33504</b>	<b>30/01/2024</b>	<b>Harvey Fresh (1994) Ltd T/A Lactalis</b>	<b>Milk Supplies</b>	<b>-717.31</b>
237826092	15/01/2024	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	455.22
237878676	22/01/2024	Harvey Fresh (1994) Ltd T/A Lactalis	Milk and Cream Supplies for BCC	262.09
<b>EFT33505</b>	<b>30/01/2024</b>	<b>Sanctuary Contract Recruitment Queensland Pty Ltd</b>	<b>Agency Staff</b>	<b>-28929.89</b>
QLD-4928	15/12/2023	Sanctuary Contract Recruitment Queensland Pty Ltd	Springhaven RN 6 week contract VK	5891.69
QLD-4989	21/12/2023	Sanctuary Contract Recruitment Queensland Pty Ltd	Springhaven RN 6 week contract VK	5908.00
QLD-5033	29/12/2023	Sanctuary Contract Recruitment Queensland Pty Ltd	RN Springhaven contract AH	6123.62
QLD-5073	05/01/2024	Sanctuary Contract Recruitment Queensland Pty Ltd	Springhaven RN 6 week contract VK	11006.58

**915,041.71**

<b>Direct Deposits 1/01/24 - 31/01/24</b>				
<b>Ref</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
<b>DD23677.1</b>	<b>02/01/2024</b>	<b>Aware Super</b>	<b>Payroll deductions</b>	<b>-17314.92</b>
SUPER	02/01/2024	Aware Super	Super	15079.38
DEDUCTION	02/01/2024	Aware Super	Payroll Deduction	149.18
DEDUCTION	02/01/2024	Aware Super	Payroll Deduction	108.91
DEDUCTION	02/01/2024	Aware Super	Payroll Deduction	1243.97
DEDUCTION	02/01/2024	Aware Super	Payroll Deduction	550.00
DEDUCTION	02/01/2024	Aware Super	Payroll Deduction	183.48
<b>DD23677.2</b>	<b>02/01/2024</b>	<b>Unisuper</b>	<b>Superannuation contributions</b>	<b>-106.91</b>
SUPER	02/01/2024	Unisuper	Super	106.91
<b>DD23677.3</b>	<b>02/01/2024</b>	<b>HOSTPLUS</b>	<b>Superannuation contributions</b>	<b>-576.82</b>

SUPER	02/01/2024	HOSTPLUS	Super	576.82
<b>DD23677.4</b>	<b>02/01/2024</b>	<b>Commonwealth Superannuation Savings Account</b>	<b>Superannuation contributions</b>	<b>-542.24</b>
SUPER	02/01/2024	Commonwealth Superannuation Savings Account	Super	542.24
<b>DD23677.5</b>	<b>02/01/2024</b>	<b>AMP Super Fund</b>	<b>Superannuation contributions</b>	<b>-380.07</b>
SUPER	02/01/2024	AMP Super Fund	Super	380.07
<b>DD23677.6</b>	<b>02/01/2024</b>	<b>Hesta Superannuation</b>	<b>Payroll deductions</b>	<b>-981.83</b>
SUPER	02/01/2024	Hesta Superannuation	Super	936.32
DEDUCTION	02/01/2024	Hesta Superannuation	Payroll Deduction	45.51
<b>DD23677.7</b>	<b>02/01/2024</b>	<b>Retirement Portfolio Service</b>	<b>Payroll deductions</b>	<b>-75.40</b>
SUPER	02/01/2024	Retirement Portfolio Service	Super	63.62
DEDUCTION	02/01/2024	Retirement Portfolio Service	Payroll Deduction	11.78
<b>DD23677.8</b>	<b>02/01/2024</b>	<b>Australian Ethical Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-13.15</b>
SUPER	02/01/2024	Australian Ethical Superannuation Fund	Super	13.15
<b>DD23677.9</b>	<b>02/01/2024</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-331.00</b>
SUPER	02/01/2024	Essential Super -Enzo Del Testa	Super	331.00
<b>DD23680.1</b>	<b>02/01/2024</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>PAYGW</b>	<b>-50680.09</b>
23/24 PP14 WEEK28	02/01/2024	AUSTRALIAN TAXATION OFFICE	STP 64052	50680.09
<b>DD23682.1</b>	<b>02/01/2024</b>	<b>EasiSalary</b>	<b>Novated Lease Payments</b>	<b>-1981.41</b>
23/24 PP14 WEEK28	02/01/2024	EasiSalary	CM - Novated Lease Post Tax, CM - Novated Lease Pre Tax, JJ - Novated Lease Post Tax, JJ - Novated Lease Post Tax	1981.41
<b>DD23711.1</b>	<b>22/01/2024</b>	<b>Ampol</b>	<b>Ampol Fuel Cards - January 2024</b>	<b>-3765.18</b>
32979	22/01/2024	Ampol	January Fuel Card Expense, January Fuel Card Fee	3765.18
<b>DD23711.2</b>	<b>22/01/2024</b>	<b>Caltex Star Card</b>	<b>Caltex Fuel Card Expenses - January 2024</b>	<b>-1617.62</b>
109	22/01/2024	Caltex Star Card	January Fuel Card Expense, January Fuel Card Fee	1617.62
<b>DD23724.1</b>	<b>16/01/2024</b>	<b>Aware Super</b>	<b>Payroll deductions</b>	<b>-17847.60</b>
SUPER	16/01/2024	Aware Super	Super	15256.52
DEDUCTION	16/01/2024	Aware Super	Payroll Deduction	149.18
DEDUCTION	16/01/2024	Aware Super	Payroll Deduction	107.62
DEDUCTION	16/01/2024	Aware Super	Payroll Deduction	1592.97
DEDUCTION	16/01/2024	Aware Super	Payroll Deduction	550.00
DEDUCTION	16/01/2024	Aware Super	Payroll Deduction	191.31
<b>DD23724.2</b>	<b>16/01/2024</b>	<b>Unisuper</b>	<b>Superannuation contributions</b>	<b>-321.90</b>
SUPER	16/01/2024	Unisuper	Super	321.90
<b>DD23724.3</b>	<b>16/01/2024</b>	<b>HOSTPLUS</b>	<b>Superannuation contributions</b>	<b>-633.38</b>
SUPER	16/01/2024	HOSTPLUS	Super	633.38
<b>DD23724.4</b>	<b>16/01/2024</b>	<b>Commonwealth Superannuation Savings Account</b>	<b>Superannuation contributions</b>	<b>-539.67</b>
SUPER	16/01/2024	Commonwealth Superannuation Savings Account	Super	539.67
<b>DD23724.5</b>	<b>16/01/2024</b>	<b>AMP Super Fund</b>	<b>Superannuation contributions</b>	<b>-498.71</b>
SUPER	16/01/2024	AMP Super Fund	Super	498.71
<b>DD23724.6</b>	<b>16/01/2024</b>	<b>Sparky Downs Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-78.23</b>
SUPER	16/01/2024	Sparky Downs Superannuation Fund	Super	78.23
<b>DD23724.7</b>	<b>16/01/2024</b>	<b>Hesta Superannuation</b>	<b>Payroll deductions</b>	<b>-1143.91</b>
SUPER	16/01/2024	Hesta Superannuation	Super	1100.00
DEDUCTION	16/01/2024	Hesta Superannuation	Payroll Deduction	43.91
<b>DD23724.8</b>	<b>16/01/2024</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-307.28</b>
SUPER	16/01/2024	Essential Super -Enzo Del Testa	Super	307.28
<b>DD23724.9</b>	<b>16/01/2024</b>	<b>Retirement Portfolio Service</b>	<b>Payroll deductions</b>	<b>-33.00</b>
SUPER	16/01/2024	Retirement Portfolio Service	Super	25.14
DEDUCTION	16/01/2024	Retirement Portfolio Service	Payroll Deduction	7.86



<b>DD23728.1</b>	<b>16/01/2024</b>	<b>EasiSalary</b>	<b>Novated Lease Payments</b>	<b>-1981.41</b>
23/24 PP15 WEEK30	16/01/2024	EasiSalary	CM - Novated Lease Post Tax, CM - Novated Lease Pre Tax, JJ - Novated Lease Post Tax, JJ - Novated Lease Pre Tax	1981.41
<b>DD23730.1</b>	<b>16/01/2024</b>	<b>AUSTRALIAN TAXATION OFFICE</b>	<b>PAYGW</b>	<b>-52626.09</b>
23/24 PP15 WEEK30	16/01/2024	AUSTRALIAN TAXATION OFFICE	STP 64392, STP 64393 Once-off	52626.09
<b>DD23731.1</b>	<b>16/01/2024</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-146.00</b>
SUPER	30/01/2024	Essential Super -Enzo Del Testa	Super	146.00
<b>DD23742.1</b>	<b>30/01/2024</b>	<b>Aware Super</b>	<b>Payroll deductions</b>	<b>-16354.71</b>
SUPER	30/01/2024	Aware Super	Super	14086.69
DEDUCTION	30/01/2024	Aware Super	Payroll Deduction	147.15
DEDUCTION	30/01/2024	Aware Super	Payroll Deduction	106.95
DEDUCTION	30/01/2024	Aware Super	Payroll Deduction	1283.77
DEDUCTION	30/01/2024	Aware Super	Payroll Deduction	550.00
DEDUCTION	30/01/2024	Aware Super	Payroll Deduction	180.15
<b>DD23742.2</b>	<b>30/01/2024</b>	<b>Prime Super</b>	<b>Payroll deductions</b>	<b>-1380.30</b>
SUPER	30/01/2024	Prime Super	Super	1340.30
DEDUCTION	30/01/2024	Prime Super	Payroll Deduction	40.00
<b>DD23742.3</b>	<b>30/01/2024</b>	<b>Unisuper</b>	<b>Superannuation contributions</b>	<b>-38.71</b>
SUPER	30/01/2024	Unisuper	Super	38.71
<b>DD23742.4</b>	<b>30/01/2024</b>	<b>HOSTPLUS</b>	<b>Superannuation contributions</b>	<b>-671.42</b>
SUPER	30/01/2024	HOSTPLUS	Super	671.42
<b>DD23742.5</b>	<b>30/01/2024</b>	<b>Essential Super -Enzo Del Testa</b>	<b>Superannuation contributions</b>	<b>-565.23</b>
SUPER	30/01/2024	Essential Super -Enzo Del Testa	Super	565.23
<b>DD23742.6</b>	<b>30/01/2024</b>	<b>Commonwealth Superannuation Savings Account</b>	<b>Superannuation contributions</b>	<b>-569.72</b>
SUPER	30/01/2024	Commonwealth Superannuation Savings Account	Super	569.72
<b>DD23742.7</b>	<b>30/01/2024</b>	<b>AMP Super Fund</b>	<b>Superannuation contributions</b>	<b>-705.70</b>
SUPER	30/01/2024	AMP Super Fund	Super	705.70
<b>DD23742.8</b>	<b>30/01/2024</b>	<b>Sparky Downs Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-141.79</b>
SUPER	30/01/2024	Sparky Downs Superannuation Fund	Super	141.79
<b>DD23742.9</b>	<b>30/01/2024</b>	<b>Hesta Superannuation</b>	<b>Payroll deductions</b>	<b>-1142.89</b>
SUPER	30/01/2024	Hesta Superannuation	Super	1097.66
DEDUCTION	30/01/2024	Hesta Superannuation	Payroll Deduction	45.23
<b>DD23677.10</b>	<b>02/01/2024</b>	<b>Colonial First State FirstChoice Superannuation Trust</b>	<b>Payroll deductions</b>	<b>-1120.25</b>
SUPER	02/01/2024	Colonial First State FirstChoice Superannuation Trust	Super	472.16
DEDUCTION	02/01/2024	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	147.55
DEDUCTION	02/01/2024	Colonial First State FirstChoice Superannuation Trust	Payroll Deduction	500.54
<b>DD23677.11</b>	<b>02/01/2024</b>	<b>Australian Super Pty Ltd</b>	<b>Payroll deductions</b>	<b>-2961.03</b>
SUPER	02/01/2024	Australian Super Pty Ltd	Super	2699.30
DEDUCTION	02/01/2024	Australian Super Pty Ltd	Payroll Deduction	261.73
<b>DD23677.12</b>	<b>02/01/2024</b>	<b>Prime Super</b>	<b>Superannuation contributions</b>	<b>-1506.76</b>
DEDUCTION	02/01/2024	Prime Super	Payroll Deduction	40.00
SUPER	02/01/2024	Prime Super	Super	1466.76
<b>DD23677.13</b>	<b>02/01/2024</b>	<b>Australian Retirement Trust</b>	<b>Superannuation contributions</b>	<b>-1581.33</b>
DEDUCTION	02/01/2024	Australian Retirement Trust	Payroll Deduction	135.13
SUPER	02/01/2024	Australian Retirement Trust	Super	1446.20
<b>DD23677.14</b>	<b>02/01/2024</b>	<b>REST SUPERANNUATION</b>	<b>Superannuation contributions</b>	<b>-2032.29</b>
SUPER	02/01/2024	REST SUPERANNUATION	Super	2032.29
<b>DD23677.15</b>	<b>02/01/2024</b>	<b>IOOF Superannuation</b>	<b>Superannuation contributions</b>	<b>-342.30</b>
SUPER	02/01/2024	IOOF Superannuation	Super	342.30
<b>DD23677.16</b>	<b>02/01/2024</b>	<b>Panorama Super</b>	<b>Superannuation contributions</b>	<b>-335.72</b>
SUPER	02/01/2024	Panorama Super	Super	335.72
<b>DD23677.17</b>	<b>02/01/2024</b>	<b>ANZ Smart Choice Super</b>	<b>Superannuation contributions</b>	<b>-356.58</b>
SUPER	02/01/2024	ANZ Smart Choice Super	Super	356.58

<b>DD23724.10</b>	<b>16/01/2024</b>	<b>Colonial First State FirstChioce Superannuation Trust</b>	<b>Payroll deductions</b>	<b>-1120.25</b>
SUPER	16/01/2024	Colonial First State FirstChioce Superannuation Trust	Super	472.16
DEDUCTION	16/01/2024	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	147.55
DEDUCTION	16/01/2024	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
<b>DD23724.11</b>	<b>16/01/2024</b>	<b>Australian Super Pty Ltd</b>	<b>Payroll deductions</b>	<b>-3037.42</b>
SUPER	16/01/2024	Australian Super Pty Ltd	Super	2776.70
DEDUCTION	16/01/2024	Australian Super Pty Ltd	Payroll Deduction	260.72
<b>DD23724.12</b>	<b>16/01/2024</b>	<b>Prime Super</b>	<b>Superannuation contributions</b>	<b>-1522.88</b>
DEDUCTION	16/01/2024	Prime Super	Payroll Deduction	40.00
SUPER	16/01/2024	Prime Super	Super	1482.88
<b>DD23724.13</b>	<b>16/01/2024</b>	<b>Australian Retirement Trust</b>	<b>Superannuation contributions</b>	<b>-1465.58</b>
DEDUCTION	16/01/2024	Australian Retirement Trust	Payroll Deduction	135.13
SUPER	16/01/2024	Australian Retirement Trust	Super	1330.45
<b>DD23724.14</b>	<b>16/01/2024</b>	<b>REST SUPERANNUATION</b>	<b>Superannuation contributions</b>	<b>-1828.21</b>
SUPER	16/01/2024	REST SUPERANNUATION	Super	1828.21
<b>DD23724.15</b>	<b>16/01/2024</b>	<b>IOOF Superannuation</b>	<b>Superannuation contributions</b>	<b>-271.09</b>
SUPER	16/01/2024	IOOF Superannuation	Super	271.09
<b>DD23724.16</b>	<b>16/01/2024</b>	<b>Panorama Super</b>	<b>Superannuation contributions</b>	<b>-265.22</b>
SUPER	16/01/2024	Panorama Super	Super	265.22
<b>DD23724.17</b>	<b>16/01/2024</b>	<b>ANZ Smart Choice Super</b>	<b>Superannuation contributions</b>	<b>-346.75</b>
SUPER	16/01/2024	ANZ Smart Choice Super	Super	346.75
<b>DD23742.10</b>	<b>30/01/2024</b>	<b>Australian Ethical Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-39.45</b>
SUPER	30/01/2024	Australian Ethical Superannuation Fund	Super	39.45
<b>DD23742.11</b>	<b>30/01/2024</b>	<b>Retirement Portfolio Service</b>	<b>Payroll deductions</b>	<b>-181.29</b>
SUPER	30/01/2024	Retirement Portfolio Service	Super	158.70
DEDUCTION	30/01/2024	Retirement Portfolio Service	Payroll Deduction	22.59
<b>DD23742.12</b>	<b>30/01/2024</b>	<b>Colonial First State FirstChioce Superannuation Trust</b>	<b>Payroll deductions</b>	<b>-1120.25</b>
SUPER	30/01/2024	Colonial First State FirstChioce Superannuation Trust	Super	472.16
DEDUCTION	30/01/2024	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	147.55
DEDUCTION	30/01/2024	Colonial First State FirstChioce Superannuation Trust	Payroll Deduction	500.54
<b>DD23742.13</b>	<b>30/01/2024</b>	<b>Australian Super Pty Ltd</b>	<b>Payroll deductions</b>	<b>-2903.33</b>
SUPER	30/01/2024	Australian Super Pty Ltd	Super	2649.02
DEDUCTION	30/01/2024	Australian Super Pty Ltd	Payroll Deduction	254.31
<b>DD23742.14</b>	<b>30/01/2024</b>	<b>Australian Retirement Trust</b>	<b>Superannuation contributions</b>	<b>-1568.25</b>
DEDUCTION	30/01/2024	Australian Retirement Trust	Payroll Deduction	135.13
SUPER	30/01/2024	Australian Retirement Trust	Super	1433.12
<b>DD23742.15</b>	<b>30/01/2024</b>	<b>HUB24 Superannuation Fund</b>	<b>Superannuation contributions</b>	<b>-165.92</b>
DEDUCTION	30/01/2024	HUB24 Superannuation Fund	Payroll Deduction	75.00
SUPER	30/01/2024	HUB24 Superannuation Fund	Super	90.92
<b>DD23742.16</b>	<b>30/01/2024</b>	<b>REST SUPERANNUATION</b>	<b>Superannuation contributions</b>	<b>-1773.54</b>
SUPER	30/01/2024	REST SUPERANNUATION	Super	1773.54
<b>DD23742.17</b>	<b>30/01/2024</b>	<b>IOOF Superannuation</b>	<b>Superannuation contributions</b>	<b>-236.32</b>
SUPER	30/01/2024	IOOF Superannuation	Super	236.32
<b>DD23742.18</b>	<b>30/01/2024</b>	<b>Panorama Super</b>	<b>Superannuation contributions</b>	<b>-67.14</b>
SUPER	30/01/2024	Panorama Super	Super	67.14
<b>DD23742.19</b>	<b>30/01/2024</b>	<b>ANZ Smart Choice Super</b>	<b>Superannuation contributions</b>	<b>-308.66</b>
SUPER	30/01/2024	ANZ Smart Choice Super	Super	308.66
<b>FEES</b>	<b>04/01/2024</b>	<b>WESTNET</b>	<b>Westnet</b>	<b>-725.79</b>

FEES	15/01/2024	MESSAGE MEDIA	Sms Messages	-1163.18
FEES	31/01/2024	NAB	MISCELLANEOUS BANK CHARGES	-1400.49
FEES	29/01/2024	2023	Centrelink Charge :	-5.94
2435	04/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-7843.75
2435	15/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3972.15
2435	16/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1679.50
2435	18/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1185.30
2435	18/01/2024	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-171567.80
2435	19/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1760.00
2435	22/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-2317.35
2435	23/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-597.80
2435	24/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3197.45
2435	25/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-842.35
2435	29/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-4114.00
2435	30/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3050.65
2435	31/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-4586.50
2435	31/01/2024	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-373455.88
2435	04/01/2024	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-165452.84
2435	05/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5319.20
2435	08/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5651.50
2435	09/01/2024	013B - PAYROLL CREDITORS MUN	PAYROLL CREDITORS MUN	-3660.45
2435	10/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3313.45
2435	11/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-1670.55
2435	12/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-3236.10
2435	17/01/2024	Trans Lice - TRANSPORT LICENCING (DEC) MUN	TRANSPORT LICENCING (DEC) MUN	-5103.65

981,425.72

SUMMARY FOR JANUARY 2024	
Cheque 14375 - 14376	47,925.05
EFT 33365 - 33505	915,041.71
Direct Debits	981,425.72
<b>Total</b>	<b>1,944,392.48</b>

### Rates to Be Written-Off

Property	Reason	Amount
A13243	Interest Overcharge	\$20.51
A8763	Interest Overcharge	\$12.76
A10595	Instalment Fee	\$29.20
A11460	Instalment Fee	\$18.20
A11452	Instalment Fee	\$16.67
		<b>\$97.34</b>

## TERMS OF REFERENCE FOR ADVISORY COMMITTEES OF COUNCIL

### • AUDIT AND RISK COMMITTEE

Established under Section 7.1 of the *Local Government Act 1995 (Act)* - every local government must have an Audit and Risk Committee (ARC).

#### **Terms of Reference**

ARC is responsible for assisting and independently advising Council in recommending appropriate actions and controls with regards to audit, risk oversight, governance, finances and systems of internal control.

Its role is to provide oversight related to significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council. This is to ensure the Shire's activities are fully compliant with legislation, regulations, accounting and reporting Standards and that the Shire is executing its responsibility to the community in efficiently utilising their assets.

The ARC is not responsible for the executive management of these functions. The ARC will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

#### **Duties and Responsibilities:**

Members of the ARC are expected to observe the legal and regulatory obligations of the Local Government.

Committee members must not use or disclose information obtained through the ARC except in meeting the ARC's responsibilities, or unless expressly agreed by the President of the Shire.

Committee Members must adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire's desired culture.

#### **ARC Members are expected to:**

1. act in the best interests of the Shire as a whole;
2. apply good analytical skills, objectivity and good judgement;
3. express opinions constructively and openly, raise issues that relate to the ARC's responsibilities and pursue lines of enquiry in relation to the "Risk Controls" the Shire has in place;
4. contribute the time required to meet their responsibilities; and
5. exercise due care, diligence and skill when performing their duties.

#### **Member Duties/Responsibilities:**

- Oversee the Shire's risk management, through:
  - a) Biennial review of the Shire's Risk Management Policy;
  - b) Recommending and reviewing the Shire's Risk Appetite Statement in order to recommend the organisation's Risk Tolerance to the Council;
  - c) Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks;
  - d) Overseeing strategic risks which sit outside of the Shire's Risk Appetite ; and

- e) 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;
- Overseeing the Shire's processes for managing fraud and corruption, by:
  - a) Performing oversight responsibilities and advising Council;
  - b) Enquiring with the CEO and the Office of the Auditor General (OAG) about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire; and
  - c) Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- Overseeing the Shire's financial management and legislative compliance, by:
  - a) Reviewing the Shire's annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996;
  - b) Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire's legislative compliance and ensuring any non-compliances are rectified on a timely basis;
  - c) Considering and recommending adoption of the annual financial report to Council;
  - d) 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; and
  - e) Consider and recommend adoption of the Annual Financial Report to the Council;
- Overseeing the internal audit function, by:
  - a) Assessing and making a recommendation to Council on an Internal Audit Plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and which identifies key risks and control mechanisms;
  - b) Reviewing the quality and timeliness of internal audit reports;
  - c) Monitoring the implementation of internal audit recommendations; and
  - d) Considering the implications of internal audit findings on the organisation, its risks, and controls.
- Fulfilling responsibilities pertaining to external audit, by:
  - a) Reviewing reports from the OAG, including auditor's reports, closing reports and management letters;
  - b) Reviewing management's response to OAG findings and recommendations;
  - c) Monitoring the implementation of recommendations from external audits;
  - d) Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any assessment by the CEO; and
  - e) 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.

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.

### **Membership**

Four (4) Councillors; and

Two (2) Community Members

## **Supporting Team Members**

Manager Financial & Corporate Services  
Manager Governance & Administration  
Chief Executive Officer or delegated nominee

## **Meetings**

Quarterly for ordinary meetings and as required related to audit functions.

**Open to Public:** No

**Voting:** Voting is in accordance with Section 5.21 of the *Act*.

**Confidentiality:** All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

**Conduct of Meetings:** ARC Meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire's Standing Orders.

## **Committee Sitting Fees and Reimbursements**

The Shire is prohibited under Section 5.98-5.99 of the *Act*, and Regulation 30 of the Local Government (Administration) Regulations 1996, to pay a council member a fee for attending the ARC.

Currently, the Shire is prohibited from remunerating independent committee members; however, reimbursement of approved expenses for independent members may be paid to each independent external member in accordance with Section 5.100 of the *Act*.

The rules regarding remuneration for independent committee members are currently under review as part of the Local Government Reforms (2023). These guidelines are subject to any legislation changes.

- **KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE**

Established under *Section 5.8 of the Local Government Act 1995* to advise Council on NRM matters and projects related to improving the Natural Resource assets that the Shire owns or is custodian.

The NRM Trust Fund Reserve to be no less than \$20,000.00 at any one time. The reserve is to be used for either leveraging or directly funding projects and operating costs directly related to NRM.

Council allocates an agreed annual amount towards NRM projects as approved by and prioritised with the Kojonup NRM Advisory Committee. Meetings to be held at least half yearly with a quorum of 50% required.

The Committee is not responsible for the executive management of these functions. The Committee will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

## **Terms of Reference**

The Committee is to recommend and advise Council on appropriate partnership arrangements to more effectively align NRM and Community values for Natural resource assets.

The Committee's role is to guide the Council on the areas where research will enhance the economic, environmental, cultural and social outcomes within the Shire.

### **Aims and Objectives**

To work collaboratively with the community under the following five (5) main areas:

#### 1. Economy, Community and Environment

Develop an NRM strategy for the Shire of Kojonup based on natural asset condition and management driven by the triple bottom line approach.

#### 2. Stewardship and Partnerships

Undertake or ensure environmental planning, policies to protect and preserve environmental assets, reserves and ecology within Kojonup's natural and agricultural ecosystems.

#### 3. Collaboration and Capacity Building

Actively participate and promote sustainable NRM including education, research and policy development programs, on ground projects, and funding opportunities.

#### 4. Innovation and Education

Increase awareness of constraints in the climate and develop management actions for the Shire, primary producers and local businesses to create opportunities, particularly focussing on Drought Resilience and future water management.

#### 5. Leadership and Responsibility

Advisory capacity to support the Council in implementing Best Management Practices (BMPs) for Shire activities to improve the environmental performance of the organisation.

### **Specific Identified Projects**

- Develop and implement a sustainable Bridal Creeper and Tagasaste Eradication program.
- Assist Council to progress the sustainable management of water resources including water harvesting and re-use opportunities in the Shire.
- To improve biosecurity by managing floral and faunal pests.
- Coordinate weed management and planting of native trees and shrubs to improve bio diversity, fauna habitat and natural resource management outcomes in conjunction with Schools, the 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.

### **Membership**

- Three (3) Community Representatives as endorsed by Council
- Two (2) Councillors

### **Supporting Team Members**

- Supervisor Horticulture Tradesperson
- Project Manager & Community Services Officer



- Chief Executive Officer or delegated nominee and
- NRM Officer

### **Meetings**

Meetings to be held biannually.

- **BUSH FIRE ADVISORY COMMITTEE**

Established under Section 67 of the *Bush Fires Act 1954 (Act)*.

### **Terms of Reference**

The Bush Fire Advisory Committee is established for the purpose of:

- a) Advising the Shire on pertinent matters relating to the preventing, controlling and extinguishing of bush fires;
- b) The planning of the layout of firebreaks in the district;
- c) Prosecutions for breaches of this *Act*;
- d) The formation of bush fire brigades and the grouping thereof under group brigade officers (in accordance with any local laws);
- e) Recommendations on Fire Control Officer positions;
- f) Feedback on the Council's Fire Break Notice;
- g) Specific requirements from each brigade with regard to:
  - Protective Personal Equipment;
  - Equipment and vehicles resources required; and
  - Training Requirements;
- h) The ensuring of cooperation and coordination of Bush Fire Brigades in their efforts and activities; and
- i) Any other matter relating to bush fire control whether of the same kind as, or a different kind from, those specified in this subsection.

### **Other:**

- a) The Bush Fire Advisory Committee shall include an elected member of the Council;
- b) The Bush Fire Advisory Committee shall elect one of their members to be chairman;
- c) The quorum required for the transaction of business at meetings of the committee is set at 50%.

### **Membership**

#### Voting Members

Councillors x4;

The President of the Kojonup Bushfire Association;

The Chief Bush Fire Control Officer;

The Deputy Chief Bush Fire Control Officer;

Senior Fire Control Officer (Zulu)

Senior Fire control Officer (Zulu)

Secretary of the Kojonup Bushfire Association

Captain of the Volunteer Fire and Rescue Service

### **Supporting Team Members**

The Chief Executive Officer (CEO)

Shire Delegates x2  
Muradup Town Fire Control Officer (FCO)  
Community Emergency Services Manager

- **DISABILITY ACCESS AND INCLUSION COMMITTEE**

The *Disability Services Act 1993* requires local government authorities to develop and implement a Disability Access and Inclusion Plan (DAIP) that provides the framework through which Local Governments can create accessible and inclusive communities.

The Committee is not responsible for the executive management of these functions. The Committee will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

### **Terms of Reference**

The purpose of the DAIC is to:

- Provide community advice and identify opportunities relating to the implementation of the Disability Access and Inclusion Plan (DAIP), including seeking access to funding opportunities;
- Liaise with the community and relate agency feedback to the implementation of the DAIP;
- Contribute to the review and reporting of the DAIP;
- Identify issues relating to disability access and inclusion in the Shire; and
- Raise awareness and community input about matters relating to disability access and inclusion in the Shire and with key organisations.

### **Membership**

Membership of the DAIC will be set at six (6) as follows:

- Community members – the community will be represented by up to two (2) community members with relevant interest and experience;
- Community organisations – up to two Carers/Service providers who work with people covered by the DAIP and will be represented by one representative of each;
- Elected members – the Council will be represented by at least one Councillor, and a proxy delegate;
- Chief Executive Officer or delegate will act as Chair;

### **Supporting Team Members**

Manager Governance & Administration  
Project Manager & Community Services

Other Council staff will attend as required (observers/administration support including one staff member from Community Services and one from Works and Services)

### **Meetings**

Meetings of the DAIC will ordinarily take place on a biannual basis.

- **KOJONUP SPRING ADVISORY**

The committee in conjunction with Council is progressing the development of a 'Concept Renewal Plan' for the Kojonup Spring and surrounding area incorporating Barracks Place and Thorn Place.

### **Summary**

The Council reconvened the joint management of the Kojonup "Spring" by way of a special committee on 22 October 2015. At least two (2) meetings be held each year with Council representation to be reviewed after each Local Government election cycle of two (2) years.

In relation to the Barrack's and Old Post Office areas; Council representation continues via elected member attendance at Kojonup Historical Society meetings with the opportunity for the Historical Society to meet full Council via Briefing Session as presently occurs.

### **Current Terms of Reference**

To ensure the importance of the "KOJONUP SPRING" Agreement continues, by recommitting to the Kojonup Aboriginal Community that together with the Shire of Kojonup we pledge to undertake the joint management of the "Spring" and the preservation of the spiritual, cultural and historical significance of the "Spring" and surrounding land dedicated as part of the Spring Area.

### **Membership**

Three (3) members from the Kojonup Aboriginal Corporation;

Three (3) elected members

The Chief Executive Officer providing governance support.

- **KOJONUP HISTORICAL, TOURISM & CULTURAL COMMITTEE**

Established under Section 5.8 of the *Local Government Act 1995* to advise Council on Historical, Cultural and Tourism matters and projects related to improving the Historical, Cultural and Tourism assets that the Shire owns or is custodian.

The Committee is not responsible for the executive management of these functions. The Committee will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

This committee may advise Council on:

- the collection, classification and preservation of records and other items relating to the history and culture of the Kojonup District and its people.
- the strategy and future of the Military Barracks and Elverd's Cottage noting they are important historical buildings of Western Australia.
- promotions and campaigns related to historical assets.
- Public access for research purposes.

#### Roles of the Committee Members:

- To volunteer and encourage other community volunteers to support the Council in its events and activities related to the historical assets;
- To cooperate with the Shire on transferring knowledge and supporting capability to manage the historical, cultural and tourism assets.

#### Membership

- Three (3) Community Representatives as selected and endorsed by Council

1 Councillor

1 Delegate Proxy

#### Supporting Team Members:

- Manager Kodja Place, Tourism and Marketing
- Project Manager & Community Services
- Chief Executive Officer or delegated nominee
- Manager Governance & Administration
- Records Officer

#### Meetings

Meetings to be held a minimum of half yearly.

#### • **KOJONUP AGING IN PLACE COMMITTEE**

##### 1. Objectives

###### 1.1 Primary Objective

The primary objective of the Kojonup Aging in Place Committee is to recommend to Council on matters related to "future proofing" infrastructure and facilities for the aged and aged care in Kojonup including but not limited to: strategic issues, financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating the achievement of regulatory standards for aged care.

The Committee is not responsible for the executive management of these functions. The Committee will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

###### 1.2 Functions

As part of Council's governance obligations to its community and aged care legislation, the Kojonup Aging in Place Committee will review, monitor and advise Council on:

- the Strategic options for sustainability of infrastructure and facilities for the aged and aged care in Kojonup;
- effective management options relating to operational costs, financial and other risks and the protection of Council's aged care assets;
- Recommend strategies on the Aged Care Portfolio of assets including the ILU's;
- Revenue generating options and the funding model for the aged care facility; and
- Compliance with legislation as well as use of clinical best practice guidelines.

## 2. General

The Kojonup Aging in Place Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Kojonup Aging in Place Committee does not have any management functions.

The Kojonup Aging in Place Committee's role is to report to Council and provide appropriate recommendations and advice on matters relevant to its Terms of Reference in order to facilitate decision-making by Council in relation to the discharge of Council's responsibilities.

### 2.1 Membership

(a) The Kojonup Aging in Place Committee will consist of three (3) delegated members from the Council and external independent person/s with relevant expertise in aged care, as appropriate.

(b) The Chairperson of the Kojonup Aging in Place Committee will be a councillor appointed by the Council.

The evaluation of a potential external independent person/s will be undertaken by the Chairperson of the Kojonup Aging in Place Committee and the Chief Executive Officer (CEO) who will take into account the experience of this person/s and their likely ability to apply appropriate skills.

(c) Appointments of any external person/s shall be made by Council. Their tenure is at the discretion of the Council.

(d) There will be no remuneration paid to members of the Kojonup Aging in Place Committee including any external person/s.

(e) The Shire of Kojonup CEO shall be responsible for the provision of secretarial and administrative support to the Kojonup Aging in Place Committee.

### 2.2 Meetings

The Kojonup Aging in Place Committee shall meet as deemed appropriate by the Chairperson, and at least four times per year.

### 2.3 Reporting

The Kojonup Aging in Place Committee shall, after every meeting, forward a record of that meeting to the next practical Ordinary Meeting of the Council including any recommendations and key outcomes.

## • **ROADS AND TECHNICAL SERVICES ADVISORY COMMITTEE (RTSAC)**

### **Terms of Reference**

To oversee and make recommendation to the Council on all matters pertaining to the long term planning of civil and technical services to assets and roads, and on all matters concerning the capital upgrades and to the maintenance of those assets. This includes roads and all civil or technical works.

RTSAC is not responsible for the operational and executive management of Works and/or Technical Services as per the *Local Government Act 1995*. The RTSAC will engage with the Chief Executive Officer (CEO), Manager Works and Services, and/or Manager Financial and Corporate Services in a

constructive and professional manner in order to discharge its advisory responsibilities and formulate its advice to Council.

#### **Duties and Responsibilities:**

Members of RTSAC are expected to observe the legal and regulatory obligations of local government.

RTSAC members must not use or disclose information obtained through the RTSAC except in meeting the RTSAC's responsibilities, or unless expressly agreed by the President of the Shire.

RTSAC Members must adhere to the Code of Conduct for Council Members, Committee Members and Candidates, and demonstrate behaviour which reflects the Shire of Kojonup's (Shire) desired culture.

#### **Members are expected to:**

6. act in the best interests of the Shire as a whole;
7. apply good analytical skills, objectivity and good judgment ;
8. express opinions constructively and openly, raise issues that relate to the RTSAC's responsibilities and pursue lines of enquiry in relation to Roads and Technical Services; and
9. exercise due care, diligence and skill when performing their duties.

#### **Members Duties and responsibilities:**

- Oversee the Shire's Road and Technical Management Strategies and Plans, through:
  - f) Advising Council on Works & Services long term plans for civil works in the Shire;
  - g) Receiving the 10 year Plant & Equipment Plan, the 10 year Road Capital and Maintenance Plan and recommending adoption to Council;
  - h) Overseeing the inputs and specifications required for future road and depot projects across the Shire;
  - i) Reviewing reports on the level of the Shire's current road funding risks, and the emergence of road and technical services strategic risks; and
  - j) Monitor and receive performance reports concerning the performance of tenders and contractor works, specifications and the effectiveness of the Shire's Road & Technical Services Management Framework.
- Discuss and recommend naming frameworks for roads.
- Oversee the Shire's financial management of road contracts, by:
  - f) Reviewing the Shire's road and technical services actual financials against the long term plans including reviewing benchmarks for performance;
  - g) Receiving and reviewing reports from the CEO and Manager Works & Services regarding the appropriateness and effectiveness of the Shire's Road and Technical Services Management Framework and ensuring any non-compliances are rectified on a timely basis; and
  - h) Consider and recommend the adoption of the Roads & Technical Services Annual Operating Plans & Budget to the Council.

#### **Membership**

Three (3) Councillors; and

Two (2) Proxy Delegates (Councillors)

#### **Supporting Team Members**

Works & Services Manager

Chief Executive Officer or delegated nominee

Manager Financial & Corporate Services

Manager Governance & Administration

**Meetings**

Quarterly for meetings and as required related to Council requests for information on roads and technical services.

**Open to Public:** No, Internal Committee

**Voting:** Voting is in accordance with Section 5.21 of the *Local Government Act 1995 (Act)*.

**Confidentiality:** All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

**Conduct of Meetings:** RTSAC meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire of Kojonup Local Government (Council Meetings) Local Law 2020.

SHIRE OF KOJONUP

# Kojonup



## LOCAL EMERGENCY MANAGEMENT COMMITTEE

MINUTES  
RECEPTION ROOM

9.00am Monday, 6 November 2023



**Local Emergency Management Committee - *Emergency Management Act 2005***

**Roles, Functions and Purpose:**

*“s39. Functions of local emergency management committees:*

*The functions of a local emergency management committee are, in relation to its district or the area for which it is established –*

- (a) To advise and assist the local government in ensuring that local emergency management arrangements are established for its district;*
- (b) To liaise with public authorities and other persons in the development, review and testing of local emergency management arrangements; and*
- (c) To carry out other emergency management activities as directed by the SEMC or prescribed by the regulations.”*

The SEMC Procedures, that detail more information on LEMC’s in accordance with the Act, gives the following direction towards roles and meeting purpose:

*In addition to the normal roles assigned to office bearers of a committee, the following roles are specific to the needs of a LEMC. The Chair will ensure the appointment of an Executive Officer and ensure that the Council is kept fully informed of Emergency Management discussion and significant outcomes from LEMC meetings. The Deputy Chair should deputise for the Chair as required and chair any subcommittees or working groups.*

*The Executive Officer should:*

- coordinate the development and submission of committee documents in accordance with legislative and policy requirements including an Annual Report, Annual Business Plan and maintenance of Local Emergency Management Arrangements (LEMA);*
- provide advice to the Chair and LEMC as required;*
- facilitate communication between the LEMC and Executive Officer of the relevant District Emergency Management Committee (DEMC).*

**Agenda items to be considered, in line with the annual reporting requirements, should include:**

- Confirmation of LEMA contact details and key stakeholders;*
- Committee membership and resources;*
- Status of LEMA including local recovery plans;*
- Exercises that include the local government(s) and /or test the LEMA;*
- Subcommittees or working groups;*
- Projects undertaken; and*
- Key achievements.*

**Additional considerations should include:**

- Local training needs or opportunities;*
- funding opportunities, (for example, the Natural Disaster Resilience Program (NDRP) and All West Australian Reducing Emergencies (AWARE);*
- Incident Support Group activations/or incidents;*
- Emergency risk management processes – including any treatment strategies;*
- Post-incident reports and post-exercise reports; and*

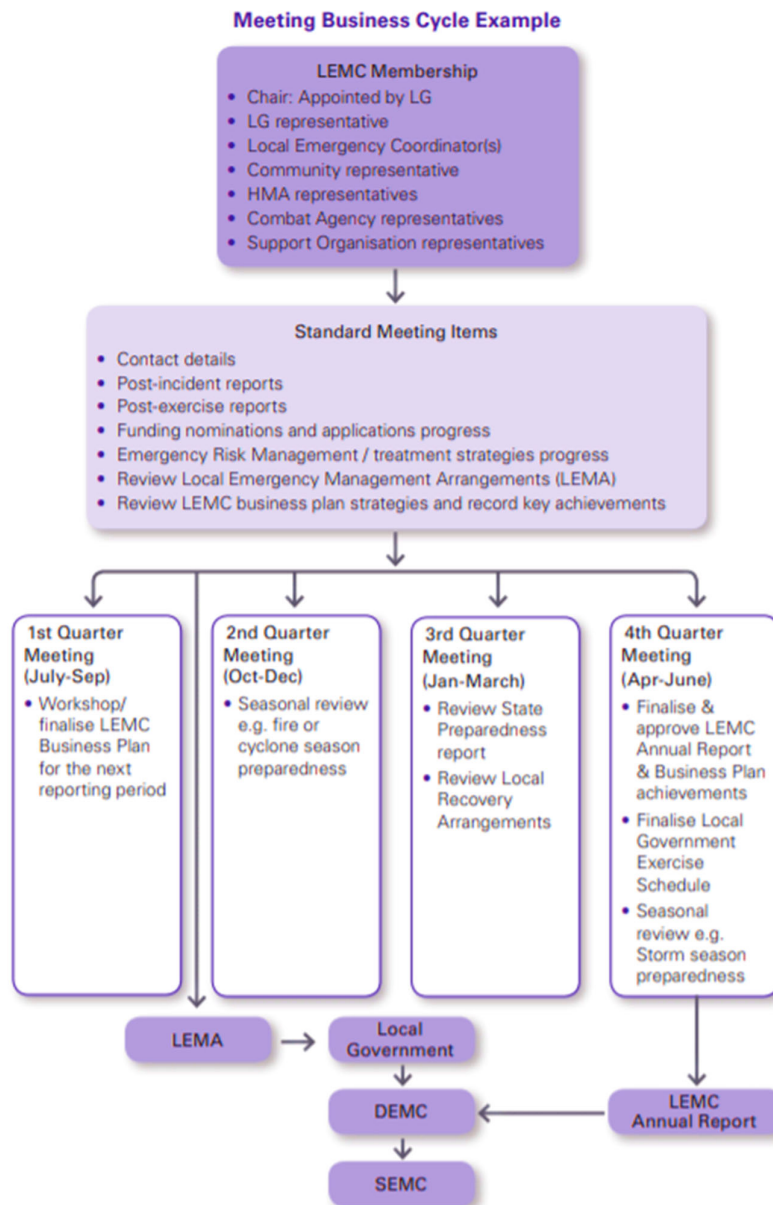
- finalising the annual report and arranging for it to be forwarded to the relevant DEMC for annual report compilation.

**Local Emergency Co-ordinator:**

“s37. Local emergency coordinators

- (1) The State Emergency Coordinator is to appoint a local emergency coordinator for each local government district.
- (2) Before appointing a local emergency coordinator for a local government district the State Emergency Coordinator is to consult the relevant local government.
- (3) In making an appointment the State Emergency Coordinator is to have regard to any submissions of the local government....”

The Shire of Kojonup Local Coordinator is WA Police Service, OIC Kojonup





Kojonup VFRS

- Matt Crabb

VFRS Captain Kojonup Bushfire Brigades

Department of Fire and Emergency Services

- Derek Jones

District Officer

Department of Fire and Emergency Services

- Charlotte Powis

District Emergency Management Advisor

3. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved by Jean Daly, seconded by Sharon Austin

That the minutes of the Local Emergency Management Committee meeting held 6 November 2023 be confirmed as a true and accurate record.

9/0 CARRIED

4. BUSINESS ARISING FROM PREVIOUS MEETING

NIL

5. GENERAL BUSINESS

5.1 HMA/AGENCY REPORT

**5.1.1 Shire of Kojonup – Manager of Regulatory Services - Robert Jehu**

- Update on the Communications Tower
- Report attached – 5.1.1.A

**5.1.2 Community Services Emergency Manager – Shane Harris**

- Working with the Ranger in correcting the prohibited burning periods from the 14<sup>th</sup> of February to the 28<sup>th</sup>. This error was picked by DFES when they did an audit.
- Working on an induction system for all Bush Fire Volunteers. To induct them formally, show them all WHS requirements, updating memberships. Overall to insure the vollies have minimum training.

**5.1.3 Volunteer Bush Fire Brigade Service, Kojonup – Digby Stretch**

- Visited the windfarm with Tony Fisher, discussed taking their trucks out with them on warm days. They offered their trailers and trucks to brigades in need.
- Radio Ops meeting taking place this evening (6 November 2023) – open to all secretaries to attend.

- Harvest early, some farmers already started.

**5.1.4 WAPOL – Peter Reeves**

- Nothing new to report on.

**5.1.5 Kojonup St Johns Ambulance – Rodger Ladyman**

- Just got through the busy period, lost some volunteers, but gaining three new ones which is a bonus.

**5.1.6 Volunteer Bush Fire Brigade Service, Kojonup - Digby Stretch**

- Been a busy season so far, most fires started due to lighting strikes.
- Worthwhile to keep pressure on Telstra to get better coverage in the area.

**5.1.7 Kojonup Health Service – Jean Daly**

- Nothing different from the last meeting
- Still recruiting for nurses.
- There is no doctor to fill in since middle September.
- News floating around that St Lukes will open for two days a week. Maybe a Tuesday and a Wednesday.

**5.1.8 LGGS – Rex Evans**

- Doing WHS inspections at Springhaven
- Discuss Narrogin fire with Asbestos dwellings and the danger of it. Reminder that only an A-class license holder can remove Asbestos after a burn.
- ICP – Independent Competent Person should inspect all asbestos removals.

**5.1.9 Communities – Sharon Austin**

- Report attached – 5.1.8.A
- Sharon’s last week in this position
- With the last storm the Dept of Communities setup a hotline for power outages until the storm was done.
- Fire in Albany, a few had to evacuate, assisted in evacuation.

**5.1.10 KDHS – Sharon Poett**

- School numbers are looking good (237 pupils).
- Received a few new teachers and assistants to help this term.

**5.1.11 LGIS – Rex**

- Discussions with the CESM regarding the volunteers.
- Reminder that volunteers are the responsibility of the Shire.
- Assisting with Skytrust – getting inductions onto skytrust before the next fire seasons starts.

**5.1.12 DFES – Derek Jones (Shane Harris in his absence)**

- Report attached – 5.1.11.A

**6. OTHER ITEMS**

NIL

**7. DETAILS OF NEXT MEETING**

Monday, 6<sup>th</sup> Of May 2024 @09:30am

**8. CLOSURE**

There being no further business to discuss, the Chairman thanked the members for their attendance and declared the meeting closed at 10:00am.

**Attachments:**

5.1.1.A – Register your child now for life saving high school immunisations.

5.1.8.A – Communities Report

5.1.11.A – DFES Report

Confirmed as true and correct:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date



30 January 2024

## Register your child now for life-saving high school immunisations

Parents of Western Australia's high school students are reminded to provide consent for their children to receive important immunisations as they head into the new school year.

WA Health's school-based immunisation program is offered to students starting Year 7 and Year 10 every year.

The Department's Senior Medical Advisor, Dr Paul Effler, said the program offered a safe, convenient way to access immunisations.

"Our immunisation clinics are conducted by WA Health nurses across WA high schools," he said.

"The vaccinations provide students with protection against serious, vaccine-preventable illnesses – including life-threatening meningococcal disease, whooping cough, and cancer-causing human papillomavirus (HPV) infections."

"I urge all parents to take a few minutes to complete the consent form before school starts."

Parents and guardians can visit the [HealthyWA \(external site\)](#) website for the link to register their online consent for this year's school immunisations.

Students in Year 7 will be offered routine immunisation against HPV and diphtheria-tetanus-pertussis, while Year 10 students can be immunised against meningococcal ACWY.

Adolescents and young adults are one of the age groups most at risk of invasive meningococcal disease which can cause permanent disability or death.

Dr Effler said high vaccination coverage achieved by the school immunisation program helped to create 'herd immunity'.

"High vaccination coverage can reduce the likelihood of these serious infections spreading in the community – providing indirect protection those whose immune systems are suppressed or people who may be unable to be vaccinated due to a medical reason."

For the link to register online or for further information about school-based immunisations, visit [HealthyWA \(external site\)](#).

ENDS

**Media contact: (08) 9222 4333**

**Follow us on Twitter: [@WAHealth](#)**

# Kojonup – LEMC February 2024

## DFES Report

### 1. Regional Update

- Regional staff and volunteers have been busy since Oct – primarily out of region (fingers crossed)
- Assistance to fires and floods in Kimberley and also in Goldfields Midlands as well as metropolitan area.
- District Emergency Management Advisor – Adam Smith role.
- Charlotte Powis in role since Dec (?). First time as DEMA so there will be some treading water while Charlotte familiarises herself with role.

### 2. Emergency WA – Upgrade – Update

- Emergency WA is the central public warning messaging system in WA.
- Upgrade became a significant project as other agencies came on board.
- New functionality will include; phone app, nationally consistent warnings, translated messaging to accommodate multi-national community, watch zones, integration with other devices.
- Aiming for mid 2024 roll out of new website.
- Filling the niche requirement of the public needing to know more.

### 3. Mitigation Works Update

- Planned burning at Muradup, Boscabel and Show Grounds delayed due to approvals late incoming. Will attempt late Autumn/Early winter in consultation with local BFB.
- Machinery works completed Muradup, Jingalup and Kojonup before onset of fire season.
- Appreciate the assistance of Shire of Kojonup with Kojonup townsite slashing.

### 4. Australian Fire Danger Rating System

- First year last summer. Mild summer so full impact not yet apparent.
- Discussion forum planned for this week to assist gazetted fire weather officers manage permit approval/postponement when FDR reaches 'high'
- Some tweaking remains ongoing.

### 5. Heat Wave Warnings

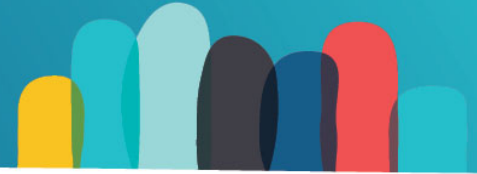
- As climate change encroaches there is increased awareness of impact of heat waves have on vulnerable people.
- Given heat waves are a relatively new phenomena and much of the Great Southern has minimal exposure to extended hot spells & combined with power outage (Eg recent storms and impact in Kalgoorlie) how would we go?

Derek Jones

District Officer – Rural (Great Southern)

27 January 2024





# Emergency Relief and Support

## LEMC Background Information – 3<sup>rd</sup> quarter 2023-2024

### ERS Capability Audit

- Department of Communities (Communities) recently engaged Nous Group to audit the capability and capacity of the Emergency Relief and Support (ERS) sector across Western Australia (WA) to ensure that it can meet the relief and recovery needs of WA people now and in the future.
- The project focused on establishing a baseline of how well equipped the State is to prepare for, respond to, and recovery from emergencies and critical events in the six functional areas of ERS that Communities is responsible for.
- The findings have presented valuable insights and opportunities to increase the current emergency relief and support services to respond during an emergency event more effectively.
- A new internal capability framework is being developed to assist with bridging some of the gaps identified from the audit.

### Kimberley Floods

#### Overarching

- Following Ex-Tropical Cyclone Ellie in January 2023, the Fitzroy Valley experienced a 1-in-100-year flood event.
- Department of Communities continues to support Fitzroy Valley residents impacted by the January 2023 floods under the State Emergency Management arrangements, across Social and Built Recovery Domains.

#### Social Domain

- Department of Communities, Emergency Relief and Support Team leads the people component of Recovery, classified in the State Recovery Structure under the Social Domain.
- Department of Communities has undertaken preparedness activities to increase resilience of temporary accommodation infrastructure including:
  - Ensuring that all Humanihut accommodation in Bungardi and Tarunda are at the one-in-50-year flood level.

### **Kimberley Floods**

- Working with Humanihut in the preparedness phase to strengthen evacuation procedures in Bungardi and Tarunda, and
- Supporting the transition of individuals in Phase 1 temporary accommodation into Phase 2 temporary accommodation or to return to their home

### **Built Domain**

- Department of Communities supports Government agency partners Main Roads WA and Department of Finance under the Built Domain.
- Department of Communities has established a housing works program to repair and rebuild flood damaged dwellings that are government-owned or managed or on Crown reserves managed by the Aboriginal Lands Trust or other management bodies.
- Department of Communities is supporting families whose homes require either major refurbishment or rebuild with transitional accommodation ahead of the wet season.
- Transitional accommodation includes more family friendly demountable accommodation that allows more space between families and is built to the 1-in-50-year flood level.
- Each transitional accommodation unit comprises a custom-built amenity module, a bathroom/bedroom module and a deck/veranda module. As of 30 August 2023, based on community consultation the Department of Communities is providing 44 transitional accommodation units across Bungardi, DarIngunaya, Loanbun, Burawa, Galeru Gorge, Karnparmi and Yurabi Road.

### **ERS new permanent structure**

- Communities received sustained funding to enhance Emergency Relief and Support capacity across WA. The funding was critical to enable Communities to meet its legislated responsibilities under the State Emergency Management Arrangements.
- The changes will help improve service delivery, with a focus on additional resourcing to regions within WA.
- The ERS Directorate structure is comprised of three functional streams and ERS Executive Services:
- ERS Executive Services
- Stream 1 is responsible for Regional Response and Coordination
  - Immediate Response
  - Metropolitan and Regional Preparedness
  - Stakeholder engagement

### ERS new permanent structure

- Regional Training
- Locally led Recovery
- Special Projects
  
- Stream 2 is responsible for Strategy and Capability
  - Capability Mapping, Intelligence and Reporting
  - Monitoring and Evaluation
  - Stakeholder Engagement and Specialist Practice
  - Training and Development
  - Recovery
  - National and State Level Committees
  - DRFA and Special Projects
  
- Stream 3 is responsible for Business Services
  - Human Resources including the coordination of Emergency Response Teams and Surge Workforce personnel.
  - Finance
  - Business Support and Administration
  - ERS Systems
  - Procurements, Grants, and Contracting
  - Logistics
  - Disaster Response Hotline
  - DRFA Acquittals

### Local EM Information

- The Disaster Relief Hotline was operating during the power outages caused by storms in Great Southern/Wheatbelt and Goldfields in mid-January. The Hotline was available to anyone affected by the storms.
- There was an Emergency Fire in Albany on Monday 24/01 at Vancouver Peninsula, Albany. The fire caused sixteen people to be evacuated.
- I'm currently still Acting Regional Officer for the Great Southern. By the end of February, we will know who will be in the position permanently.

SHIRE OF KOJONUP

# Kojonup



Kojonup Bush Fire Advisory Committee Meeting

## MINUTES

7:00pm Wednesday, 14 February 2024

## **BUSH FIRE ADVISORY COMMITTEE TERMS OF REFERENCE**

Established under *Section 67 of the Bush Fires Act 1954*.

### **Terms of Reference**

The Bush Fire Advisory Committee is established for the purpose of:

- a) Advising the Shire regarding all matters relating to the preventing, controlling and extinguishing of bush fires.
- b) The planning of the layout of firebreaks in the district.
- c) Prosecutions for breaches of this Act.
- d) The formation of bush fire brigades and the grouping thereof under group brigade officers (in accordance with any local laws).
- e) Recommendations on Fire Control Officer positions.
- f) Feedback on the Council's Fire Break Notice.
- g) Specific requirements from each brigade with regard to:
  - Protective Personal Equipment.
  - Equipment and vehicles resources required; and
  - Training Requirements.
- h) The ensuring of cooperation and coordination of Bush Fire Brigades in their efforts and activities; and
- i) Any other matter relating to bush fire control whether of the same kind as, or a different kind from, those specified in this subsection.

### **Other:**

- a) The Bush Fire Advisory Committee shall include an elected member of the Council.
- b) The committee shall elect one of their members to be chairman.
- c) The quorum required for the transaction of business at meetings of the committee is set at 50%

### **Membership**

Voting Members (9 in total)

- Councillors x2 (Currently Cr Radford and Cr Benn).
- The President of the Kojonup Bushfire Association.
- The Chief Bush Fire Control Officer.
- The Deputy Chief Bush Fire Control Officer.
- Senior Fire Control Officer (Zulu)
- Senior Fire control Officer (Zulu)
- Secretary of the Kojonup Bushfire Association
- Captain of the Volunteer Fire and Rescue Service

### **Observers**

- The Chief Executive Officer (CEO)
- Shire Delegates x2
- Muradup Town Fire Control Officer (FCO)

**MINUTES OF A KOJONUP BUSH FIRE ADVISORY COMMITTEE MEETING**  
**HELD 14 FEBRUARY 2024**

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## M I N U T E S

### 1. **DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS**

The Chief Executive Officer (CEO), Grant Thompson, declared the meeting open at 07:05pm and advised that the BFAC was required to appoint a new chairperson as per current regulations.

Cr Ned Redford stood down as the previous chairperson and nominations were opened to the floor. Cr Ned Redford was nominated by Denise Berryman and declined the nomination. Cr Radford nominated Cr Roger Bilney, Cr Bilney accepted.

#### **COMMITTEE DECISION**

**Moved Cr Radford**

**Seconded Tony Fisher**

**That Cr Roger Bilney be appointed chairperson for the Bush Fire Advisory Committee.**

**CARRIED 10/0**

The CEO vacated the chair and Cr Bilney took over proceedings.

### 2. **ATTENDANCE & APOLOGIES**

#### **MEMBERS**

Digby Stretch	President Kojonup Bush Fire Association
Denise Berryman	Secretary of the Kojonup Bush Fire Association
Tony Fisher	Chief Bush Fire Control Officer (CBFCO)
Ross Fryer–Smith	Senior Bush Fire Control Officer
Nick Trethowan	Senior Bush Fire Control Officer
Ben Blewett	Senior Bush Fire Control Officer
Roger Bilney	Councillor/Chairperson
Ned Redford	Councillor
Paul Webb	Councillor
Mick Mathwin	Councillor

#### **OBSERVERS**

Grant Thompson	Chief Executive Officer
Stephanie Swain	Shire of Kojonup Ranger
Shane Harris	Community Emergency Services Manager (CESM) - minute taker
Robert Jehu	Manager Regulatory Services

#### **APOLOGIES**

Derek Jones	Department Fire and Emergency Services (DFES) District Officer
Matthew Crabb	Kojonup Volunteer Fire and Rescue Service
Emelee Peet	Bush Fire Risk Planning Coordinator
Estelle Lottering	Project Manager and Community Services

3. **SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE**

Nil

4. **PUBLIC QUESTION TIME**

Nil

5. **APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

6. **CONFIRMATION OF MINUTES**

Minutes of the Bush Fire Advisory Committee Meeting held on 14 November 2023 were previously circulated under separate cover.

**COMMITTEE DECISION**

Moved Cr Radford

Seconded Tony Fisher

That the minutes of the Bushfire Advisory Committee Meeting held 14 November 2023 be confirmed as a true record.

**CARRIED 10/0**

7. **ANNOUNCEMENTS** by the Presiding Member without discussion

The Presiding member thanked the Zulus and all the bush fire volunteers for their hard work and support; stating that the Community and Council do appreciate it.

8. **PETITIONS, DEPUTATIONS & PRESENTATIONS**

Nil

9. **DECLARATIONS OF INTEREST**

Nil

10. **STATUS REPORTS**

10.1 **2023/2024 Fire Season Update**

As at 3 January 2024, there had been the following fires reported within the Shire:



**Incidents within the Shire of Kojonup by Financial Year \*current FY incomplete**

Incident Type	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Called Off - No Attendance	0	0	1	1	2
False Alarm - System Initiated	1	5	1	3	1
False Call - Good Intent	5	1	5	5	0
False Call - Malicious	0	0	0	0	1
Fire - Bushfire (lge)	3	5	4	7	7
Fire - Bushfire (sml)	14	8	19	10	10
Fire - Other/Rubbish/Vehicle	2	2	5	4	0
Fire - Structure	0	1	0	1	1
Hazardous Situation	2	1	0	2	0
Rescue & Medical	1	0	0	2	0
Road Crash & Rescue	2	3	9	7	1

**Incidents: Year to Date Comparison: July 1 to January 4**

Incident Type	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	Average Excluding 2023/2024	% TREND this year
Called Off - No Attendance	0	0	0	1	2	0.3	0.00%
False Alarm - System Initiated	0	3	0	3	1	1.5	-33.33%
False Call - Good Intent	2	1	2	0	0	0.8	0.00%
False Call - Malicious	0	0	0	0	1	0.0	0.00%
Fire - Bushfire (lge)	2	4	4	2	7	3.0	133.33%
Fire - Bushfire (sml)	6	1	1	4	10	3.0	233.33%
Fire - Other/Rubbish/Vehicle	0	1	1	0	0	0.3	0.00%
Fire - Structure	0	1	0	0	1	0.3	0.00%
Hazardous Situation	1	1	0	2	0	0.5	0.00%
Rescue & Medical	1	0	0	0	0	0.0	0.00%
Road Crash & Rescue	0	2	6	4	1	3.0	-66.67%
<b>Totals:</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>16</b>	<b>23</b>	<b>12.5</b>	<b>132.00%</b>

% TREND compares this FY to the Average.

**11 GENERAL ITEMS**

**11.1 CESM - Shane Harris**

- Bush fire alerts and warnings - the importance of getting these communications out for general public awareness and safety;
- Fire weather officer gazettal has now been completed and Tony Fisher has been officially gazetted (refer to attachment);
- Process for ordering private contractors/machinery at Local Government (LG) fires needs to be approved by DFES if the local government wants DFES to pay for the costs. This is done through the Albany Regional Duty Coordinator.

Question from the floor: Is Klopper Contracting a DFES approved contractor, do they have the correct training, and does their equipment meet DFES requirements? CESM to take this on notice back to DFES to seek clarification.

- Importance of incident numbers and why we need to log jobs (statistics, getting support, air and ground, insurance);
- Bushfire Risk Management Plan: Emelee was looking after this and was an apology for tonight's meeting; therefore, no update was available. Digby Stretch made comment that no changes have been made as provided by Digby some time ago. CESM to follow up with Emelee for an update;
- Online Rural Fire Awareness course: do we want to use this or continue running the course as normal? Thought was to use the online training for seasonal workers that will not stay on as permanent Volunteers and would only be here for a short period over Harvest. Face to Face would be the preferred preference for long term Volunteers;
- Importance of wearing Personal Protective Equipment (PPE): for protection and, also importantly, insurance claims. Clarified that long pants, shirt, and boots meet PPE standards, do not need to be the yellow PPE the Shire provides (General Hard Yakka type clothing is acceptable), masks, gloves and helmets are still required as a minimum PPE requirement;
- Volunteer membership - removing members that are no longer serving (we are paying insurance for these members). Agreed that Brigade secretaries need to update their volunteer lists and let Denise Berryman know so non-serving members can be removed from the Volunteer list.
- Volunteer Induction will be introduced in the coming months and it will be a requirement for all Volunteers to complete the induction and be signed off, this is part of the WHS legislation. Consensus was to hold a training day that all volunteers could attend, followed by a BBQ lunch;
- Skills maintenance training for all Volunteers would be offered throughout the year for Volunteers to attend and continue upskilling their pathways, or refresher training to maintain current skills. CESM advised that there was a local Great Southern Training calendar and a state calendar that Volunteers could access through eAcademy to view courses and apply for them.

## **11.2 DFES - Derek Jones**

### **1. Kojonup Seasonal Update – A DFES View**

- Congratulations on work in keeping Comcen updated as incidents reported and progress.
- Effort and work in this space has been very good – thanks to those involved.
- Appreciate that the 'lightning storm' that went through late January threw a few challenges.
- The storm was 'weathered' (pun intended) but no doubt it was a challenging afternoon/evening for all.

### **2. Public Warnings - Emergency WA**

- Commissioner's priority for this season.
- Emergency WA is the central public warning messaging system in WA.
- Upgrade became a significant project as other agencies came on board.
- New functionality will include phone app, nationally consistent warnings, translated messaging to accommodate multi-national community, watch zones, integration with other devices.

- Aiming for mid-2024 roll out of new website.
- Filling the niche requirement of the public needing to know more.

### **3. Australian Fire Danger Rating System (AFDRS) Review**

- Mild summer last year – did not see full impact of AFDRS.
- Ongoing review.
- Fuel Loads key component – agency has accepted a single photo representing LG ‘average fuel loads’.
- Will need ‘evidence’ as we cannot ‘fudge’ figures and increase risk to community.
- Meeting with Zulus tomorrow to work through options for permit management in ‘high’ fire danger ratings.

### **4. Mitigation Works**

- Just dusting off plans ahead of intended burning late Autumn/early winter.
- Will liaise with Tony ahead of dates.
- Gazetted UCL/UMR – happy to burn. Need advance notice 12 months.

### **5. Regional Operations Advisory Committee**

Starting to form up an agenda for April.

### **11.3 Manager Regulatory Services - Robert Jehu**

Update on communications tower - tower has now been erected and is just waiting until after the fire season for change over from old to new.

### **11.4 Ranger - Stephanie Swain**

- Fire order changes have been made, main changes are the Prohibited Burning period (was 14<sup>th</sup> February and has been changed to 28<sup>th</sup> February). This now represents the gazetted date (refer to attached order); this has been gazetted under legislation and approved by the Fire and Emergency Services (FES) Commissioner. If we want to change the prohibited dates, we will need to have this approved through the FES Commissioner and re-gazetted. Discussions with the CBFCO was to leave the date as the 28<sup>th</sup>;
- Dates also amended in the prohibited burning time to align with the gazetted date (refer to attached order);
- Date changes made to restricted burning times to align with the prohibited burning times (refer to attached order);
- Change of wording in the rural land section to make it easier to read and understand (refer to attached order);
- Some minor tweaks within the firebreak order also made to make the order easier and more direct to read and interpret (refer to attached order).

#### **COMMITTEE RECOMMENDATION**

**Moved Ben Blewett**

**Seconded Tony Fisher**

**To recommend to Council to amend the firebreak order, as determined, following amendments being checked.**

**CARRIED 10/0**

**11.5 Matthew Crabb**

One fire season sign has been erected near the wool wagon and the other has been approved by the Catholic church to be put on its land soon - opposite Pensioner Rd between the old Carnival Chicken building and the Roadhouse units.

**11.6 CBFCO Tony Fisher**

Tony gave an update on the nature of the season.

**12 OTHER**

- Question was raised from the floor - should children be allowed on the fire ground? Consensus was that children should not be on the active fire ground, the fire ground is a workplace and falls under the Shire's responsibilities.
- What is the minimum age for a member to become a Volunteer? CESM confirmed it was 16 years but need parent's consent up to the age of 18. This raised another question about a 16-year-old driving on the fire ground? Again, as much as it is legal if they are accompanied by a fully licenced driver to drive off the fire ground as an L-Plater, it was noted that the fire ground would not be the best place to have an inexperienced driver.
- Drinking on the fire ground was brought up for discussion; it is very clear that the Shire is responsible for Volunteers actively working on the fire ground and Volunteers must adhere to the Shire's regulations as a Shire employee which is zero tolerance of alcohol while working. The CBFCO and the BFCA Committee were very supportive of the Shire's stance on alcohol while working. CBFCO will take this matter up with those Volunteers that have been seen drinking alcohol while on active duty.

**13 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**14 LATE ITEMS**

Nil

**15 NEXT MEETING**

TBA

**16 CLOSURE**

There being no further business to discuss the Presiding Member thanked the members for their attendance and declared the meeting closed at 10.03pm.



# ***MEMORANDUM OF UNDERSTANDING***

between the

**DEPARTMENT OF FIRE AND EMERGENCY  
SERVICES**

**AND**

**THE SHIRE OF CRANBROOK**

**AND**

**THE SHIRE OF KOJONUP**

**AND**

**THE SHIRE OF GNOWANGERUP**

**FOR**

**THE PROVISION OF A COMMUNITY EMERGENCY  
SERVICES MANAGER**

## 1. PURPOSE

- 1.1 This Memorandum of Understanding (**MOU**) is intended to identify and document the respective roles and responsibilities of the Shires of Cranbrook, Kojonup and Gnowangerup and the Department of Fire and Emergency Services (**DFES**) as considered necessary to manage the position of a Community Emergency Services Manager (**CESM**) for the Shires.
- 1.2 This MOU outlines the responsibilities and undertakings of the City/Shire and DFES (the Parties) to this arrangement, for the delivery of fire and emergency services to the City/Shire in accordance with DFES' best practices.
- 1.3 This MOU does not constitute or create, and shall not be deemed to constitute, any legally binding or enforceable obligations on the part of either party.

## 2. DEFINITIONS

**Emergency Services:** means the provision of Prevention, Preparedness, Response and Recovery functions in order to provide a comprehensive approach to emergency services within the Shires of Cranbrook, Kojonup and Gnowangerup.

**Shire:** means the Shires of Cranbrook, Kojonup and Gnowangerup

## 3. MOU OBJECTIVES

- 3.1 To establish and agree upon specific responsibilities with respect to the delivery of emergency services within the Shires, in particular to:
  - deliver coordinated prevention programs to reduce the incidence of emergencies and improve the level of safety in the community
  - operate to a consistent set of protocols and equipment standards
  - provide efficient systems of communication between organisations at all levels to improve service delivery outcomes
  - promote and support volunteer organisational arrangements that combine the spirit of volunteerism to attract and retain members
  - provide and or coordinate the level of training to personnel, to ensure the competencies are appropriate to the risk level of emergencies to which volunteers will be required to respond
  - develop a partnership that will see a best practice approach to emergency service delivery implemented between the Shire and DFES
  - enhance community ownership of fire prevention and preparedness programs and activities.

## 4. ACKNOWLEDGMENTS AND UNDERTAKINGS BY DFES

### 4.1 DFES will deliver the following services:

- **Prevention:** The development and supply of community safety programs and services, to the Shire's staff and emergency service volunteers as required and mutually agreed. Programs and services include (but are not limited to) Bush Fire Ready, Home Fire Safety, Storm and cyclone season awareness, Fire Ready Schools and Fire Inside Out.
- **Preparedness:** In addition to the programs described for prevention, the training of volunteers will be managed, in partnership with the volunteer training network, cognisant of the increased risks faced by the emergency services and resourcing profile required. Access to specific courses that align with increased roles will be provided.
- **Response:** DFES will assist with the day to day incidents via the Communications Centre and DFES Region. Management, coordination, support and leadership will be provided by DFES at fire incidents, when requested by the Shires and agreed to by DFES.
- **Recovery:** DFES will provide strategic assistance and advice to the City/Shire concerning the development and implementation of recovery management plans and recovery management.
- **Management and Administration:** DFES will provide day to day and strategic management services, including vehicle and equipment standards, guidance on Local Governments Grant Scheme (LGGS) budgeting, standards of operation, rosters, brigade training maintenance, community liaison and administrative returns such as incident reports and activity statements.

DFES will provide strategic advice and access to programs and/or services in order to support services delivered by the Shires.

## 5. ACKNOWLEDGMENTS AND UNDERTAKINGS BY THE SHIRES

### 5.1 The City/Shire will deliver the following services:

- **Prevention:** The Shires will administer and enforce the appropriate fire prevention provisions of the *Bush Fires Act 1954*. The Shires will also promote and participate in appropriate community safety programs in consultation with DFES.
- **Preparedness:** In addition to the applicable community safety programs identified against prevention, the Shires will, through their staff and

infrastructure, support the emergency services preparedness programs developed and implemented by DFES.

- **Response:** The Shires will respond to day to day incidents through the turnout of their Bush Fire Brigades. Shires support will be extended to DFES controlled incidents when requested by the Incident Controller.
- **Recovery:** The Shires will undertake recovery actions in accordance with its role as documented in the *Emergency Management Act 2005*.
- **Management and Administration:** The Shires will provide leadership and support to the development and management of their community emergency risk management arrangements. The Shires will appoint the officer as a Fire Control Officer in accordance with section 38 of the *Bush Fires Act 1954*.

5.2 The Shires will have input into developing their emergency services operating and capital budget, to ensure sufficient funds are requested through the LGGS funding process to maintain emergency services buildings, appliances and associated operational infrastructure. The Shires will make provision within their annual budget of those agreed funds to match the DFES provided funds associated with the position of the CESM.

5.3 The Shires will issue the CESM with a corporate credit card (with a maximum credit limit of \$5000), the sole purpose of which is to manage catering and welfare for the CESM whilst enroute to DFES approved taskforce deployments.

5.4 The Shires will maintain their existing emergency services buildings, appliances and operational infrastructure as agreed by the Shires, in line with the LGGS funding provided for in accordance with clause 5.2 and provide access to DFES through normal mobilising arrangements.

5.5 The Shires will amend, at a mutually agreed time, any applicable local laws to reflect the arrangements set out in this MOU.

## **6. CONDITIONS OF EMPLOYMENT**

6.1 The CESM will be employed under the terms and conditions of the Shire of Cranbrook as a contract employee. The CESM will be employed at Level 9.

6.2. The hours of duty will be in accordance with their contract. The CESM will be expected to manage their own time and will be required to work some weekends and nights, as required.



- 6.3 The CESM will operate under the supervision of a designated DFES District Officer and the Shire of Cranbrook CEO and will liaise with the CEOs from the Shires of Kojonup and Gnowangerup. Any disputes or inconsistencies between the two parties will need to be settled as per the dispute resolution procedure contained in this MOU, and will be settled as quickly as practicable.
- 6.4 The CESM uniform will be blue with the DFES arm patch and the appropriate epaulettes representative of a Local Government CESM.
- 6.5 Overtime for attendance at DFES controlled operational incidents, on-call allowance and for any other authorised DFES matters will be approved by the DFES Regional Duty Coordinator and paid by DFES upon invoicing from the host Shire. Overtime for authorised attendance at Shire controlled operational incidents and for any other authorised Shire matters will be approved by the appointed Shire Officer and paid by the Shires. All overtime will be paid in accordance with relevant Local Government Award or Enterprise Agreement overtime clause.
- 6.6 The CESM will be provided with availability allowance for meeting conditions of being available for recall when off duty. Availability allowance will be fully funded by DFES being 4 hours full pay per week at rate of Station Officer L1.
- 6.7 A CESM who is authorised by the DFES Regional Duty Coordinator to meet the conditions required of being "on call" during periods off duty, will be paid an allowance equivalent to 9 hours full pay per week at his/her classification. On call allowance for DFES authorised requirements will be fully funded by DFES.
- 6.8 Any performance-based issue or grievance will be addressed by the use of the appropriate Shires internal policies. It is desirable for a joint DFES/Shires annual performance review. CESM personal training and development programs will be consistent with DFES Pathway for CESMs.
- 6.9 The vehicle used by the CESM will be by agreement between the Shires and DFES, within specifications of Attachment 2. The CESM will have commuting access, home garaging rights as well as private use within the DFES Region whilst on call. The CESM will not have use of the vehicle during periods of leave. Vehicle configurations above standard specifications will be funded by the Shires.
- 6.10 The CESM will be required to perform operational duties as required, including provision of support to DFES Regional Duty Coordinator and the duty roster. The CESM must be appointed as a Fire Control Officer by the Shires.

## **7. FINANCIAL PROVISIONS**

- 7.1 DFES (60%) and the Shires (40%) will be responsible for sharing of costs associated with the CESM position except where indicated otherwise in the appended document 'Indicative CESM Cost Sharing Arrangement between DFES and the Local Government'. The initial apportionment of costs between the Shires shall be on the basis of a 13.33% 13.33 % 13.33 % split for the Shire of Cranbrook, Kojonup and Gnowangerup respectively. The subject cost apportionment between the Shires shall be subject to an annual review between Shires.
- 7.2 The Shire of Cranbrook agrees to be the "host" Shire on an "in-kind" basis (i.e. it will not attract any administration or management fee), for the purpose of administering the financial implications of this arrangement.
- 7.3 DFES 60% and the three Shires 40% jointly, will be responsible for all costs associated with the CESM position.
- 7.4 DFES and the Shire of Kojonup and Shire of Gnowangerup will pay invoices for the CESM position to the Shire of Cranbrook on a quarterly basis.

## **8. HUMAN RESOURCE ARRANGEMENTS**

- 8.1 The selection process for the position of the CESM will be managed by the Shires, with DFES support and involvement in the selection process.
- 8.2 The CESM will be required to work to an agreed business plan which will be developed by DFES and the Shires and reviewed annually. Refer to appended document 'Business Plan'.
- 8.3 The Shires will provide office facilities for the CESM at each of the Shire offices.
- 8.4 The CESM will be released through discussion with the Shires to act in DFES operational positions when successful through expression of interest opportunities, or as required, to provide development opportunities for the CESM. Release duration not to exceed 6 weeks per annum.

## **9. REPORTING**

- 9.1 The CESM will provide a written report to the DFES manager and each of the Shire's twice per annum with outcomes on performance indicators from the agreed business plan. Refer to appended document 'Business Plan'.

## **10. DURATION AND AMENDMENTS**

- 10.1 This MOU will take effect from the date of the last signature on page 9 and will remain in force for a period of five (5) years with an option to extend for a further three years by agreement of all parties.
- 10.2 This MOU shall not be altered, varied or modified in any respect except by agreement in writing between the parties.

## **11. DISPUTE RESOLUTION**

- 11.1 The parties must first attempt to resolve any dispute arising between them in relation to any matter the subject of this MOU, by way of conference and negotiation. The parties must confer and negotiate within 7 days of receiving a notice from the other party setting out the nature of the dispute.
- 11.2 If the issue cannot be resolved by negotiation then the matter of dispute is to be conferred, deliberated and resolved by the FES Commissioner or a nominated delegate and the Shires CEO or their nominated delegate.

## **12. TERMINATION**

- 12.1 This MOU may be terminated by:
- a) mutual agreement of all parties in writing at any time; or
  - b) either party by giving three months' notice in writing to the other party at any time.

### **13. NOTICES**

Notices or other communications by each party to each other and under this MOU must, unless otherwise notified in writing, be addressed and forwarded as follows:

#### **DFES**

FES Commissioner  
Department of Fire and Emergency Services  
Emergency Services Complex  
20 Stockton Bend  
Cockburn Central WA 6164

Chief Executive Officer  
Shire of Cranbrook  
19 Gathorne St  
Cranbrook WA 6321

Chief Executive Officer  
Shire of Kojonup  
93 Albany Hwy  
Kojonup WA 6395

Chief Executive Officer  
Shire of Gnowangerup  
28 Yougenup Rd  
Gnowangerup WA 6335

### **14. ASCENDANCY OF LEGISLATION**

- 14.1 The parties recognise that the relevant legislation of or applicable in Western Australia (including subsidiary legislation) prevails over this MOU to the extent of any inconsistency.



# MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made

BETWEEN THE

Department of Fire and Emergency Services  
20 Stockton Bend  
COCKBURN CENTRAL WA 6164

AND THE

Shire of Cranbrook  
19 Gathorne St  
CRANBROOK WA 6321

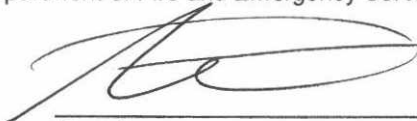
Shire of Kojonup  
93 Albany Hwy  
KOJONUP WA 6395

Shire of Gnowangerup  
28 Yougenup Rd  
GNOWANGERUP WA 6335

and will take effect from the date of the last signature

SIGNED for and on behalf of the Department of Fire and Emergency Services by:


DARREN KLEMM AFSM  
COMMISSIONER

  
Signature

12/6/20  
Date

SIGNED for and on behalf of the Shire of Cranbrook:

PETER NORTHOVER  
CHIEF EXECUTIVE OFFICER

  
Signature

4 JUN '20  
Date

SIGNED for and on behalf of the Shire of Kojonup:


RICK MITCHELL-COLLINS  
CHIEF EXECUTIVE OFFICER

  
Signature

17 June 2020  
Date

SIGNED for and on behalf of the Shire of Gnowangerup:

BOB JARVIS  
CHIEF EXECUTIVE OFFICER

  
Signature

4.6.2020  
Date

**INDICATIVE CESM COST SHARING BETWEEN DFES AND THE LOCAL GOVERNMENT. As at 1 July 2020**  
**60/40 sharing arrangement (or as indicated in table below)**

<b>ITEM</b>	<b>COSTS</b>	<b>DFES</b>	<b>CITY/SHIRE</b>	<b>RECOUP</b>	<b>FREQUENCY</b>	<b>COMMENTS</b>
<b>SALARY</b>						
Salary as negotiated with LG based on LG award/EBA	\$85 000	\$51 000	\$34 000	DFES to pay on invoice from Shire of Cranbrook	Quarterly	
On Costs (30%) Workers Compensation Superannuation Annual Leave/LSL	\$25 500	\$15 300	\$10 200	DFES to pay on invoice from Shire of Cranbrook	Quarterly	
Availability Allowance	\$10 330	\$10 330	0	DFES to pay on invoice from Shire of Cranbrook	Quarterly	Avail Allowance as per SO Level 1
Sanctioned Overtime	As authorised			DFES to pay on invoice for DFES authorised overtime	As required	As per clause 8. Conditions of employment
<b>ICT COST</b>						
Laptop Computer, accessories & datacard	\$3000	\$3000	0	DFES to provide		DFES to provide
Mobile phone & usage	\$1800	\$1080	\$720	DFES to pay on invoice from Shire of Cranbrook	Quarterly	Shires to provide
<b>VEHICLE COSTS</b>						
Lease/fuel/servicing	\$20 000	\$12 000	\$8000	DFES to pay on invoice from Shire of Cranbrook	Quarterly	Shires to provide vehicle
<b>OFFICE EQUIPMENT</b>	0	0	0	N/A	N/A	Shires to provide
<b>UNIFORMS/PPE</b>						
Purchase/Maintenance	\$800	\$800	0	DFES to provide – order through DFES Region	As required	As per DFES Directive 1.3
<b>TRAINING</b>						
Courses/Attendance	\$5000	\$3000	\$2000	DFES to pay on invoice from Shire of Cranbrook as required.	Quarterly	All parties to share costs
<b>ADMINISTRATION</b>						
All administration overheads, HR etc				Shire of Cranbrook and DFES to provide admin support in kind		Shires to provide
Deployment Costs (% negotiated between DFES & LG)	As agreed			DFES to pay on invoice from Shire of Cranbrook for DFES approved incidents.	Quarterly	Shires to provide purchasing card
<b>Total</b>						

**CESM Vehicle Specifications**

- 4 x 4 Dual Cab Utility
- Rear canopy (lockable)
- Air Conditioning
- Window tinting
- Roobar
- Spotlights
- Towbar
- WAERN Radio
- AVL
- Mobile phone car kit with high gain antennae
- Emergency beacons to DFES standards
- Emergency striping to DFES standards
- DFES and Local Government logos



**JOHN KINNEAR AND ASSOCIATES**

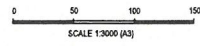
Consulting Surveyors  
JKA REF. F76A

45 COLLIE STREET  
P.O. BOX 283, ALBANY, WA 6330  
TELEPHONE (08) 9842 1353, FACSIMILE (08) 9842 1570

• PROPOSAL SUBDIVISION OF LOT 9999 INTO 2 LOTS & ROAD

**PROPOSED SUBDIVISION**

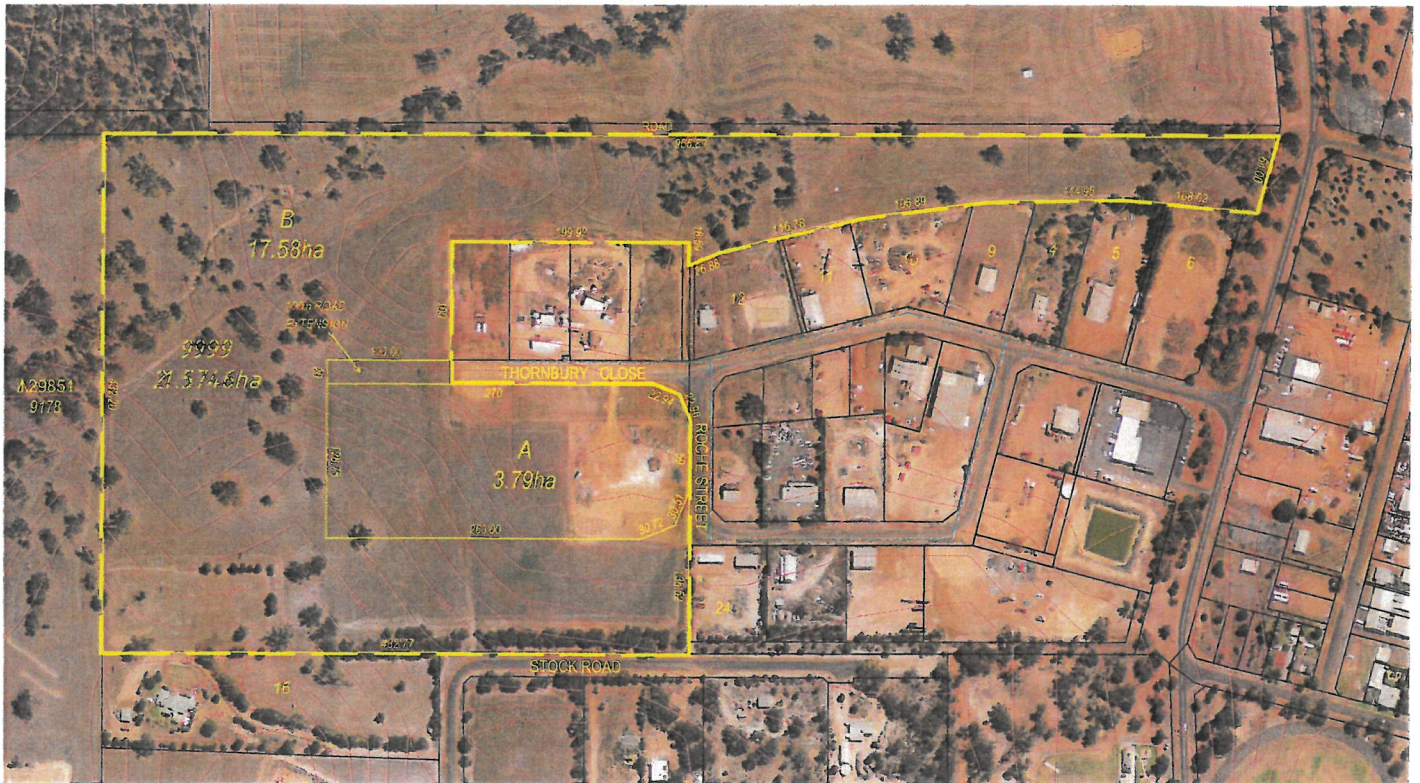
LOT 9999	PLAN DP39776	MAP	SEE SMARTPLAN	Total Area	21.5746ha	Scale	1:3000
CT Volume/Folio	2670567	LOCAL AUTHORITY	SHIRE OF KOJONUP	No. of Exist Lots	12	Date	Sep'19
LOCALITY KOJONUP	ZONING R	OWNER	SHIRE OF KOJONUP	No. of Prop Lots	2	Job No.	F768



Legend
Boundary line
Surround
Traverse line
Contour line



NOTE: DISTANCES AND AREAS  
SUBJECT TO SURVEY.



Licensed Land, Mining and Engineering Surveyors



13.1 DISPOSAL BY LEASE - PORTION OF LOT 9999 THORNBURY CLOSE, KOJONUP

<b>AUTHOR</b>	Judy Stewart – Senior Administration Officer
<b>DATE</b>	Wednesday, 5 February 2020
<b>FILE NO</b>	A22323; LP.PLN.2
<b>ATTACHMENT(S)</b>	<b>13.1.1 - Correspondence from Syd Matthews &amp; Co Pty Ltd - 24 September 2019 (including map).</b>

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>“Smart Possibilities – Kojonup 2027+”</b>		<b>“Smart Implementation – Kojonup 2018-2022”</b>
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
KP4 – Prosperity	4.2 – Have added value to the agricultural sectors to attract new people to the region.  4.3 – Be attracting support industries and diverse and new business sectors to the region.	4.2.2 – Enable and advocate for new industry to set up in and around Kojonup.  4.3.4 – Drive population growth through the support of local industry, development of new industry and promotion of Kojonup’s point of difference.

**DECLARATION OF INTEREST**

Nil

**SUMMARY**

The purpose of this report is for Council to receive advice of nil submissions or comments having been received in response to the advertising of a portion of Lot 9999 Thornbury Close, Kojonup, for lease and to proceed with the leasing of this land to Syd Matthews and Co Pty Ltd for a period of two years.

**BACKGROUND**

The previous lease on this portion of Lot 9999 Thornbury Close, Kojonup, terminated early on 1 August 2019.

Following a written proposal from Syd Matthews & Co Pty Ltd (proponent) to lease this land for a period of two years, whilst the anticipated subdivision of the land proceeds to change the lease area into a freehold lot, Council, at its 19 November 2019 Ordinary Meeting, resolved as follows:

***Decision 157/19***

***“That Council in accordance with s.3.58 of the Local Government Act 1995, advertise the proposed lease of Portion Lot 9999 Thornbury Close, Kojonup (Shown as A on the Proposed Subdivision plan) for \$9,500 (plus GST) per annum for 2-years commencing on 1 January 2020.”***

The proponent has advised that the land would be used as a transport depot and for grain cleaning/storage activities.

Staff are progressing the proposed subdivision of the land which will be the subject of a future report to Council (further information regarding the proposed subdivision is provided in item 13.1 of Council's 19 November 2019 Ordinary Meeting minutes).

### COMMENT

This report is brought to Council in accordance with the statutory requirements for disposal of land and for Council to formally receive advice that there were nil submissions/comments received in response to the advertising of the proposal to lease a portion of Lot 9999, Thornbury Close, Kojonup.

Previously, Council resolved (157/19) to commence the proposed lease on 1 January 2020; however, the requirement of Council to be aware of any public submissions/comments (if any) before agreeing to lease, delays Council's ability to enter into a lease agreement until after the Council meeting at which Council becomes aware of the results of advertising.

### CONSULTATION

Phil Shephard, Town Planner  
Craig McVee, Manager of Works and Services

### STATUTORY REQUIREMENTS

Section 3.58 of the *Local Government Act 1995* – Disposing of Property

3.58. *Disposing of property*

(1) *In this section —*

**dispose** *includes to sell, lease, or otherwise dispose of, whether absolutely or not;*

**property** *includes the whole or any part of the interest of a local government in property, but does not include money.*

(2) *Except as stated in this section, a local government can only dispose of property to —*

(a) *the highest bidder at public auction; or*

(b) *the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*

(3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*

(a) *it gives local public notice of the proposed disposition —*

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

(iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*

*and*

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision*

*and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

- (4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include —*
- (a) *the names of all other parties concerned; and*
  - (b) *the consideration to be received by the local government for the disposition; and*
  - (c) *the market value of the disposition —*
    - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
    - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

The early termination of the previous lease (\$5,200 per annum from 1 November to 31 October) as of 1 August 2019 represented three months less income than budgeted within the previous lease term. Due to the statutory requirement for Council to advertise and consider any public submission or comment regarding a disposal of land before agreeing to its disposal, the proposed lease commencement date is recommended to be 1 March 2020 which will equate to a total of seven months less lease income than anticipated under the previous lease (that would normally have expired 31 October 2021).

The proposed lease (the subject of this report) represents income to the Shire to the value of \$9,500 (sworn valuation) plus GST per annum for two years, representing a revenue increase of \$4,300 per annum and an extension of leasing on the previous lease agreement for this land by four months (from 31 October 2021 to 28 February 2022).

The difference in revenue resulting from the termination of the previous lease and the uptake of the new lease will be reflected in Chart of Account code 9683 – Lease of KSC Properties – for 2019/20.

Disposal of the land places the responsibility for maintenance of the land with the lessee and, therefore, reduces costs associated with same.

Council will incur costs involved with the relocation of materials stored on the proposed lease area. These costs will be dependent on where these materials can be relocated to.

## RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risks Description/Cause	Key Controls	Current Action
10 – Management of Facilities, Venues and Events	Lack of Lease/Contract/Agreement/MOU/Licence documentation	Lease agreements for Shire facilities	Develop Lease agreements register for all Shire facilities
IMPLICATIONS			
<i>The formation of leases for Shire owned or managed land defines the terms that apply to all parties and lessens the ambiguity if an issue arises during the term of the lease.</i>			
<i>Risk management also applies in relation to the use/maintenance and fire hazard risk reduction.</i>			

## ASSET MANAGEMENT IMPLICATIONS

Disposing of this portion of Lot 9999, Thornbury Close, Kojonup will remove asset management implications for the Shire.

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

Nil

## VOTING REQUIREMENTS

Simple Majority

## OFFICER RECOMMENDATION/COUNCIL DECISION

19/20 Moved Cr Radford, seconded Cr Webb

*“That*

- 1. Council Motion 157/19 be amended by replacing the lease commencement date of 1 January 2020 with a lease commencement date of 1 March 2020; and*
- 2. That, as nil submissions have been received in response to advertising the proposed lease of 3.79 hectares of Lot 9999, Thornbury Close, Kojonup, as per the attached map, the lease agreement is executed with Syd Matthews & Co Pty Ltd (lessee) for transport depot and grain cleaning/storage facility purposes for two years at \$9,500 (plus GST) per annum.*
- 3. Council authorise the Chief Executive Officer to investigate land options for the relocation of the Council materials currently located on the proposed lease area.”*

CARRIED 6/1

SHIRE OF KOJONUP

# Kojonup



One community, many choices

## Audit & Risk Committee

### Minutes

### 6 February 2024

**TERMS OF REFERENCE**  
**AUDIT & RISK COMMITTEE**

Established under Section 7.1 of the *Local Government Act 1995 (Act)* - every local government must have an Audit and Risk Committee (ARC).

**Terms of Reference**

ARC is responsible for assisting and independently advising Council in recommending appropriate actions and controls with regards to audit, risk oversight, governance, finances and systems of internal control.

Its role is to provide oversight related to significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council. This is to ensure the Shire's activities are fully compliant with legislation, regulations, accounting and reporting Standards and that the Shire is executing its responsibility to the community in efficiently utilising their assets.

The ARC is not responsible for the executive management of these functions. The ARC will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

**Duties and Responsibilities:**

Members of the ARC are expected to observe the legal and regulatory obligations of the Local Government.

Committee members must not use or disclose information obtained through the ARC except in meeting the ARC's responsibilities, or unless expressly agreed by the President of the Shire.

Committee Members must adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire's desired culture.

**ARC Members are expected to:**

1. act in the best interests of the Shire as a whole;
2. apply good analytical skills, objectivity and good judgement;
3. express opinions constructively and openly, raise issues that relate to the ARC's responsibilities and pursue lines of enquiry in relation to the "Risk Controls" the Shire has in place;
4. contribute the time required to meet their responsibilities; and
5. exercise due care, diligence and skill when performing their duties.

**Member Duties/Responsibilities:**

- Oversee the Shire's risk management, through:
  - a) Biennial review of the Shire's Risk Management Policy;
  - b) Recommending and reviewing the Shire's Risk Appetite Statement in order to recommend the organisation's Risk Tolerance to the Council;
  - c) Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks;

- d) Overseeing strategic risks which sit outside of the Shire’s Risk Appetite ; and
- e) 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;
- Overseeing the Shire’s processes for managing fraud and corruption, by:
  - a) Performing oversight responsibilities and advising Council;
  - b) Enquiring with the CEO and the Office of the Auditor General (OAG) about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire; and
  - c) Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- Overseeing the Shire’s financial management and legislative compliance, by:
  - a) Reviewing the Shire’s annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996;
  - b) Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire’s legislative compliance and ensuring any non-compliances are rectified on a timely basis;
  - c) Considering and recommending adoption of the annual financial report to Council;
  - d) 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; and
  - e) Consider and recommend adoption of the Annual Financial Report to the Council;
- Overseeing the internal audit function, by;
  - a) Assessing and making a recommendation to Council on an Internal Audit Plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and which identifies key risks and control mechanisms;
  - b) Reviewing the quality and timeliness of internal audit reports;
  - c) Monitoring the implementation of internal audit recommendations; and
  - d) Considering the implications of internal audit findings on the organisation, its risks, and controls.
- Fulfilling responsibilities pertaining to external audit, by:
  - a) Reviewing reports from the OAG, including auditor’s reports, closing reports and management letters;
  - b) Reviewing management’s response to OAG findings and recommendations;
  - c) Monitoring the implementation of recommendations from external audits;
  - d) Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any assessment by the CEO; and
  - e) 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.

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.

## Membership

Four (4) Councillors; and

Two (2) Community Members

**Supporting Team Members**

Manager Financial & Corporate Services  
Manager Governance & Administration  
Chief Executive Officer or delegated nominee

**Meetings**

Quarterly for ordinary meetings and as required related to audit functions.

**Open to Public:** No

**Voting:** Voting is in accordance with Section 5.21 of the *Act*.

**Confidentiality:** All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

**Conduct of Meetings:** ARC Meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire's Standing Orders.

**Committee Sitting Fees and Reimbursements**

The Shire is prohibited under Section 5.98-5.99 of the *Act*, and Regulation 30 of the Local Government (Administration) Regulations 1996, to pay a council member a fee for attending the ARC.

Currently, the Shire is prohibited from remunerating independent committee members; however, reimbursement of approved expenses for independent members may be paid to each independent external member in accordance with Section 5.100 of the *Act*.

The rules regarding remuneration for independent committee members are currently under review as part of the Local Government Reforms (2023). These guidelines are subject to any legislation changes.



**MINUTES OF AN AUDIT AND RISK COMMITTEE MEETING**  
**HELD ON 6 FEBRUARY 2024**

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## MINUTES

### 1 DECLARATION OF OPENING

The Chairperson declared the meeting open at 9.09am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

### 2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

#### MEMBERS

Cr Roger Bilney	Member (Chairperson)
Cr Paul Webb	Member
Cr Mick Mathwin	Member
Cathrine Ivey	Community Member

#### STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer (CEO)
Jill Johnson	Manager Financial and Corporate Services (MFCS) - 9.57am
Judy Stewart	Manager Governance and Administration

#### APOLOGIES

Cr Kerry Mickle	Member
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### 3 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

### 4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK COMMITTEE – 5 SEPTEMBER 2023  
(Attachment 4.1)

#### OFFICER RECOMMENDATION/COMMITTEE DECISION

1/24 Moved Cr Mathwin

Seconded Cr Webb

That the minutes of the Audit & Risk Committee Meeting held on 5 September 2023 be confirmed as a true and accurate record.

CARRIED 4/0

For: Cr Bilney, Cr Webb, Cr Mathwin, C Ivey

**5 BUSINESS ARISING**

**5.1 BLACK COCKATOO CAFÉ (BCC)**

Revenue/Expenses – budget estimate of \$750,000 for both cost centres.

Graphical tracking ([Attachment 5.1.1](#)) of BCC income and expenses does include administration salary expenses but depreciation has not been posted YTD as of yet; income and expenses (green line) includes all capital expenses.

**5.2 CASHFLOWS**

The Chief Executive Officer advised that the Manager of Financial and Corporate Services is progressing the provision of cashflows for each Department.

**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 & Risk 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.

## 8 COMMITTEE TIMETABLE

As a guide and subject to availability, each Audit & 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

### **3<sup>rd</sup> Quarter (July – September)**

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

### **4<sup>th</sup> Quarter (October – December)**

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2021, 2024...)
- 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 this calendar year 2024
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 by Manager Financial & Corporate Services	Ongoing
28 February 2023	Comment	Council to adopt and publish policies dealing with Councillors Continuing Professional Development and Attendance of Council members and the Chief Executive Officer at events.		<i>Completed – Policies 3.27 and 3.28 – CM141/23</i>
5 September 2023	Information Request	Roger House - Netball Courts costing (1/2 grant funded) figures – CEO/MFCS		
5 September 2023	Information Request	Cr P Webb - List of vehicles containing trackers – CEO	<i>Depot – GPS to boundary, automatically sends notifications to management – shows idling/operating/driving/speed/kms not hours</i>	
5 September 2023	Information Request	Cr Gale - Expenditure - machinery maintenance and repairs – analyse to see if worthwhile upgrading or not – CEO/MFCS		<i>Ongoing</i>

Date	Item Number & Title	Issue	Response	Status
5 September 2023	10.1 - Documentation	Risk Assessment and Acceptance Criteria including Likelihood x Consequence Matrix (Risk Management Framework)	To be forwarded to Committee members	<i>Attachment – 10.1.3 Completed</i>
5 September 2023	13.1 - Information Request	CEO and MFCS to look into feasibility of reduction in insurance premiums if the Shire was to increase insurance excesses	<i>After review LGIS provides very competitive insurance</i>	
5 September 2023	Documentation	New Organisational Workforce Structure – CEO	CEO presented new structural changes. To be forwarded to Committee members after announcement of same.	
<i>6 February 2024</i>	<i>10.1 – Risk Dashboard Report</i>	<i>Boscabel Hall</i>	<i>MRS – check if people camping in grounds, arrange Boscabel Hall playground check.</i>	
<i>6 February 2024</i>	<i>11.3 – Volunteers Manual</i>	<i>Volunteers Insurance</i>	<i>CEO to research</i>	

## 10 SUMMARY OF RISK MANAGEMENT

### 10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report – February 2024
- 10.1.2 Risk Actions Report – February 2024

### 10.2 WORK HEALTH AND SAFETY

The CEO provided the following updates:

- Major Incident on Kojonup-Darkan Road previous weekend – head on collision with vehicle stopped at red light – the Shire’s contractor was involved in the incident and it is likely a WorkSafe investigation will take place.

*The Manager Financial and Corporate Services entered the meeting at 9.57am.*

UNCONFIRMED

## 11 OFFICER REPORTS

### 11.1 ANNUAL FINANCIAL REPORT 2022/2023 AND GENERAL MEETING OF ELECTORS

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Tuesday, 23 January 2024
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	11.1.1 - Annual Financial Report - Shire of Kojonup - 30 June 2023 11.1.2 - Final Management Letter - Shire of Kojonup - 30 June 2023 11.1.3 - Transmittal Letter to CEO - Shire of Kojonup - 30 June 2023 11.1.4 - Opinion - Shire of Kojonup - 30 June 2023

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to consider the 2022/2023 Annual Financial Report, incorporating the Audit Report, and make a recommendation to 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 will be considered by the Council at its 20 February 2024 Ordinary Meeting. The Auditor’s Management Letter is provided as additional information to the Committee and Council for transparency and full disclosure. It is suggested that the Annual Report, incorporating the aforementioned documents, be considered by Council at a Special Council Meeting to be called for 3.00pm, Tuesday, 5 March 2024.

The Annual Electors Meeting must be held within 56 days of the Council 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 by 30 April 2024. In previous years, the Annual Electors Meeting has been held in the evening following the Council Ordinary Meeting. It is recommended that the Annual Electors Meeting be held after the 16 April 2024 Ordinary Meeting at the Kojonup 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 mediums.

Significant Matters Raised in the Audit:

Contained within the 2022/2023 Audit Report were matters identified as significant by the Auditor. The matters raised as significant by the Auditor were as follows:

*1. Cost reallocation journal procedures*

*Finding*

*During the final audit several general journals posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) that were not adequately supported by documented evidence outlining the reasons and purpose of these journals.*

*Implication*

*Journals posted without appropriate evidence supporting adjustments to the financial report significantly increases the risk of material misstatement whether due to fraud or error, particularly in respect of capital costs recognised during the period. The implications could also extend to the Shire's responsibilities for performing acquittals of grants funding received, these acquittal reports rely on the accurate recognition and treatment of capital costs within the Shire's annual financial report.*

*Recommendation*

*The Shire should ensure procedures for reviewing and recognising cost allocation journals are adequately designed and implemented at all times. Reasons for allocations and adjustments should be documented and evidence for every journal posted, including appropriate rationale for capitalising costs associated with roads and other infrastructure projects with direct reference to the actual costs incurred.*

*Management comment*

*A process has been put in place to ensure that journals are justified with supporting documents before they are processed, along with two approval signatures. This two-step verification will include the Finance Officer raising the journal and the Manager Financial & Corporate Services approving as a second check. Re-journaling should decline materially over the next twelve months as we procure better oversight of the financial controls across the organisation.*

*2. General Journal Review Processes*

*Finding*

*While testing general journals four out of the ten tested general journals were not recorded as being reviewed by an authorised reviewer.*

*We also noted that journals being prepared by your external consultant are not being reviewed and approved by an authorised reviewer at the Shire.*

*In 2022 5 out of the 30 general journals that tested were not marked as being reviewed by an independent authorised officer. This has been upgraded from moderate to significant.*

*Implication*

*In the absence of adequate review of all general journals posted, there is an increased risk of unauthorised journals being posted whether due to fraud or error which may result in errors posted to the annual financial report.*

*Recommendation*

*We recommend that all general journals are reviewed by an appropriate person who is independent of the person performing the tasks. All general journals and supporting documentation should be reviewed by an appropriate officer and signed as evidence of review.*

*Management comment*

*Journals (along with backing paperwork) received from the External Consultant will be reviewed and signed by the Manager Financial & Corporate Services.*

*The Shire acknowledges that a number of previous journals did not follow due process.*

*With a restructure and appointment of new financial people in March 2023, the Shire believes these audit findings are the lag time between the business process changes.*

*3. Employee related provisions*

*Finding*

*During the auditors review of employee long-service leave provisions at 30 June 2023 it was noted provisions balances still exist for 51 employees that are no longer employed by the Shire. The estimated overstatement of the Shire's long-service leave provision is \$92,840 at 30 June 2023.*

*This finding was present in previous periods, however in 2023 the balance has continued to grow with no improvement in the Shire's processes for recording and reviewing provisions balances.*

*Implication*

*Where inaccurate employee data is used to estimate the Shire's employee related provisions, there is an increased risk of material errors occurring in the annual financial report.*

*Recommendation*

*The Shire should review the employee data used to develop and recognise employee related provisions and ensure this is current and up to date each year. Adjustments should be recognised to reduce the liability balances for any entitlements paid or where the entitlement is no longer required to be recognised.*

*Management comment*

*The Shire is committed to fixing this problem of our payroll records and processes removing ex-employees from the system as the benefits are paid out.*

*The LSL entitlements are currently being reviewed by the Finance Payroll Officer. These will be amended as required and any payments outstanding forwarded to the Australian Taxation Office for distribution to terminated employees.*

*An LSL reconciliation process will become part of the EOFY process (along with other leave entitlements) to ensure all leave balances are correctly calculated and recorded.*

All other findings can be read in the management letter attached.

**CONSULTATION**

Auditors – Lincolns Accountants Albany  
The Office of the Auditor General  
Manager Financial and Corporate Services

**STATUTORY REQUIREMENTS**

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*  
Section 7.12A (Duties of local government with respect to audits) of the *Local Government Act 1995*  
Regulation 50(1) (c) of the Local Government (Financial Management) Regulations 1996

**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 2023. 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

2/24 Moved C Ivey

Seconded Cr Webb

That it be recommended to the Council that:

1. The 2022/2023 Audited Annual Financial Report be adopted;
2. The Chief Executive Officer be requested to forward a copy of this Audit Committee recommendation, and the Council agenda item, to the Minister for Local Government and place 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*;
3. The matters raised in the Auditor's Management Letter be noted, a report produced internally on how the significant items will be addressed, and those actions be included in the Committee Status Report of future Audit and Risk Committee agendas; and
4. The Council direct the Chief Executive Officer to complete the Annual Report compilation and schedule:
  - a Special Council Meeting to be held at 3.00pm, Tuesday, 5 March 2024 to adopt the Annual Report; and
  - an Annual Electors Meeting to be held at 6.00pm, Tuesday, 16 April 2024 at the Kojonup Sporting Complex.

CARRIED 4/0

For: Cr Bilney, Cr Webb, Cr Mathwin, C Ivey

## 11.2 COMPLIANCE AUDIT RETURN 2023

AUTHOR	Judy Stewart – Manager Governance and Administration
DATE	Friday, 2 February 2024
FILE NO	CM.REP.1
ATTACHMENT(S)	<a href="#">11.2.1 - Compliance Audit Return 2023</a>

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

### DECLARATION OF INTEREST

Nil

### SUMMARY

The purpose of this report is for the Audit and Risk Committee’s consideration and recommendation to Council for adoption of the Compliance Audit Return for 2023.

### BACKGROUND

Completion of the Compliance Audit Return (CAR) is mandatory for each local government. Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* require a local government to carry out a compliance audit for each calendar year. A local government’s Audit and Risk Committee must review the CAR and report same to Council to adopt after which a certified copy, together with a copy of the section of Council minutes adopting the CAR plus any other relevant information, must be submitted to the Department of Local Government, Sport and Cultural Industries (Department) by 31 March each year.

Items of note in the 2022 CAR included the following:

- all relevant persons to have lodged an annual return by 31 August annually;
- delayed receipt of the Shire’s Audit Report;
- the need to complete a report on the training completed by Council members in the 2021/2022 year, by 31 July 2022; and
- the need for Council to adopt and publish a policy dealing with attendance of Council members and the Chief Executive Officer (CEO) at events.

All of the above requirements have been dealt with accordingly. A policy dealing with Councillor and CEO attendance at events was adopted by Council at its 12 December 2023 Ordinary Meeting (CM 141/23).

### COMMENT

The 2023 CAR has been completed following a review of processes and documentation for each activity/area in which compliance is being assessed against the *Local Government Act 1995* and its associated regulations.

Items of note in the 2023 CAR include the following:

Finance – Question 5 – Due to the date of receipt of the Auditor’s Report (19 December 2023), Council can still comply with the requirement to provide a copy of the Auditor’s Report to the Minister within the required three month timeframe; however, cannot state that it has done so already.

Integrated Planning and Reporting – Question 2 – Council has not yet adopted its Corporate Business Plan; it is anticipated that this will occur at its 20 February 2024 Ordinary Meeting.

This item is for the Audit and Risk Committee’s consideration and recommendation to the Council for adoption and subsequent submission to the Department by 31 March 2024.

## CONSULTATION

Chief Executive Officer  
Project Manager/Community Services

## STATUTORY REQUIREMENTS

### 14. *Compliance audits by local governments*

(1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*

(2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*

(3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*

(3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*

*(a) presented to the council at a meeting of the council; and*

*(b) adopted by the council; and*

*(c) recorded in the minutes of the meeting at which it is adopted.*

*[Regulation 14 inserted: Gazette 23 Apr 1999 p. 1724-5; amended: Gazette 30 Dec 2011 p. 5580-1.]*

### 15. *Certified copy of compliance audit return and other documents to be given to Departmental CEO*

(1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*

*(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*

*(b) any additional information explaining or qualifying the compliance audit,*

*is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.*

(2) *In this regulation —*

*certified in relation to a compliance audit return means signed by —*

- (a) the mayor or president; and
- (b) the CEO.

[Regulation 15 inserted: Gazette 23 Apr 1999 p. 1725; amended: Gazette 26 Jun 2018 p. 2386.]

**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 Requirements (Statutory/Regulatory)	Inadequate compliance framework	Compliance Audit Report	Nil (key control being undertaken)
Risk rating – Adequate			
IMPLICATIONS			
Maximising compliance with legislation mitigates risk of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

<b>OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION</b>	
3/24 Moved Cr Mathwin	Seconded Cr Webb
That it be recommended to the Council that the Compliance Audit Return for 2023, as attached, be adopted.	
<b>CARRIED 4/0</b>	
For: Cr Bilney, Cr Webb, Cr Mathwin, C Ivey	

### 11.3 REVIEW OF VOLUNTEER HANDBOOK

<b>AUTHOR</b>	Judy Stewart – Manager Governance and Administration
<b>DATE</b>	Friday, 2 February 2024
<b>FILE NO</b>	CM.POL.1
<b>ATTACHMENT(S)</b>	11.3.1 - Volunteer Handbook – existing (2022) copy showing proposed change

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
<b>Key Strategic Pillar/s</b>	<b>Community Goal/s</b>	<b>Corporate Objective/s</b>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is to review the Shire of Kojonup’s (Shire) Volunteer Handbook.

#### BACKGROUND

The Shire’s Volunteer Management Handbook (Handbook) was originally produced in 2016 in line with Council’s adoption of its Volunteer Management Policy (Policy 2.3.8). Significant changes were made in November 2018 to form a less cumbersome and more user friendly Handbook and further reviews have been undertaken on an annual basis.

With the exception of volunteer firefighters who are recognised and supported via the Bush Fire Advisory Committee and relevant legislation, the Handbook represents a detailed point of reference for other Shire volunteers, provides guidance to managers overseeing volunteer programmes and recognises volunteers as an integral part of our organisation. The provision of a Handbook for volunteers is also in keeping with Work Health and Safety best practice principles, working to protect the employer and the volunteer.

The Shire has many different activities that volunteers engage in (mainly at the Kodja Place precinct, Springhaven Frail Aged Lodge, the Kojonup Library and as Friends of Myrtle Benn) working alongside staff to deliver and enhance services and initiatives offered by the Shire. Without the support and contribution provided by volunteers, some of these services and initiatives would be difficult to sustain into the future.

#### COMMENT

There are nil suggested updates as of this review – the only change has been to the document’s date of review (attachment 11.3.1).

#### CONSULTATION

Chief Executive Officer  
 Managers  
 Senior Horticulturist  
 Senior Library Officer



## STATUTORY REQUIREMENTS

Section 5.40 (e) of the *Local Government Act 1995*

### *5.40. Principles affecting employment by local governments*

*The following principles apply to a local government in respect of its employees –*

*(e) employees are to be provided with safe and healthy working conditions in accordance with the Work Health and Safety Act 2020;*

Division 4, Subdivision 1 - 4. - *Work Health and Safety Act 2020 (replacing OSH Act 1984)* - Definitions –

***volunteer** means a person who is acting on a voluntary basis (irrespective of whether the person receives out-of-pocket expenses);*

*Section 7. Meaning of worker*

*(1) A person is a worker if the person carries out work in any capacity for a person conducting a business or undertaking, including work as –*

*(h) a volunteer;*

## POLICY IMPLICATIONS

Policy 2.3.8 – Volunteer Management

## FINANCIAL IMPLICATIONS

In addition to the social and community benefits associated with volunteering, the value adding that occurs without incurring wage expenses contributes to the ongoing provision of services and initiatives that otherwise may not happen.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
5 - Employment Practices	Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).  Inadequate induction practices.	Induction process	Nil
14 - Safety and Security	Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, volunteers, contractors and/or tenants.	Contractor/Staff/Volunteer site inductions	Nil
Risk rating – Adequate/Adequate			
IMPLICATIONS			
A Volunteer Handbook ensures that the Shire’s volunteers, and their managers, are provided with the necessary information to ensure duties are undertaken in a safe manner and volunteers are informed of their rights and obligations.			

**ASSET MANAGEMENT IMPLICATIONS**

Nil

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

Nil

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION**

That the revised Volunteer Handbook 2024, as attached, be adopted.

**OFFICER RECOMMENDATION/COMMITTEE RECOMMENDATION**

4/24 Moved Cr Mathwin

Seconded C Ivey

That it be recommended to Council that the revised Volunteer Handbook 2024, as attached, be adopted.

**CARRIED 4/0**

For: Cr Bilney, Cr Webb, Cr Mathwin, C Ivey

*Reason for change to Officer Recommendation: addition of wording 'That it be recommended to Council' at the beginning.*

UNCONFIRMED

## 12 CEO UPDATES

### 12.1 BUDGET & FINANCIAL CONTROLS UPDATE

#### 2022/23 Completed Audit & Auditor Opinion

Audit completed – the CEO presented the Audit findings to the committee with 3 significant findings to be discussed.

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Cost reallocation journal procedures	No	✓			
2. General journal review processes	No	✓			✓
3. Employee related provisions	No	✓			
4. Monthly reconciliation - Debtors	No		✓		
5. Monthly reconciliation - Creditors	No		✓		
6. Builders' retention funds	No		✓		
7. Job card procedures	No		✓		
8. Purchasing policy deviation	No		✓		
9. Superannuation guarantee calculation	No		✓		

A report by the CEO on how the Shire will rectify the significant items is required to be presented to the Minister within 3 months of the Council adopting the financial reports. The CEO will complete this report for the Audit and Risk Committee and Council.

As presented, the Shire has articulated its response to the Auditors on how it will action each item. Road Projects and Grant Funding management are under very close scrutiny.

The Office of the Auditor General and auditors have given us 12 months to rectify the significant items:

- The MFCS is taking on responsibility for oversight of roads financing and road grant management;

- two factor authorisation (CEO and MFCS) to rein in control of expenditure on projects;
- purchase order management;
- a review of Purchase to Pay processes with new two-step authorisation being implemented;
- Journals management - two step authorisation where journals are undertaken;
- Timesheet management;
- Allocation of costs;
- Chart of Accounts review;
- Complete the Risk Management Review this calendar year;
- Project Management framework – Commenced implementation;
- Scheduling and rostering of Team Members – systemised;
- Full variance reporting and justification of any changes in accounts;
- One Cost element for each project and chart of account;
- Reconciliations undertaken to be checked through a two person verification process every month and on time; and
- Separation of Authority - finance officers and the processes are being separated (physically and controls).

The Shire is rolling out a Cultural Change program: One Community One Shire One team.

#### **Mid-year budget review**

The CEO presented the risks of limitations in cash-flow over the next 5 months of the budget year. Cash-flow monitoring is ongoing with major capital projects utilising material municipal cash now to pay creditors prior to grant revenue being received later in the second quarter of the year.

The CEO and MFCS monitoring and managing as a part of business as usual.

Mid review budget requires surgery to reduce costs on areas of overruns ensuring the Shire remains cash-flow positive and budget is generally healthy. Budget will come back into balance once mid-year review completed. The CEO will be presenting the budget review to Councillors in the subsequent briefing session.

#### **12.2 RISK REVIEW**

As discussed in the status report, a major risk review is scheduled for 2024.

#### **12.3 WORK HEALTH AND SAFETY UPDATE**

Previously discussed incident reported to Audit and Risk Committee.

Skytrust safety management system being rolled out and training underway for team members.

#### **12.4 SPRINGHAVEN UPDATE - CEO**

CEO presented an update on Springhaven governance items:

- Annual prudential reporting finalised
- Quarterly report finalised
- Key Governance body reporting finalised

Updated Staff movements:

- Ciara O'Regan, Manager Aged Care Services, resigned
- Acting Director of Nursing resigned and is exiting in March 2024
- Currently recruiting RN and advertising Clinical Nurse Manager for facility

Hall and Prior are supporting the Shire with the gaps in capability to ensure the facility is compliant for regulated care minutes to the residents.

Aged Care Spot Commission Audit (Audit) occurred on the 17/01/2024; due to sensitive personal resident medical information, the report is unavailable for distribution.

Items covered in this Audit included:

- 24/7 nursing exemption care plan and how Springhaven provides clinical care to residents when RN is not on site 24/7;
- Resident deterioration with RN absent process and procedures;
- Audited incidents, staff education, risk management, rosters and alignment of RN hours monthly report, policy and procedures;
- No instances of non-compliance were identified in the Audit.
- Report received, desk top audit to follow, clinical team working to provide further documentation.

CEO updated Audit and Risk Committee on the Aging in Place strategy for Kojonup and the future of Aged Care in the region.

**13 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS**

Risk of accessing qualified team members and capability was discussed. The CEO advised that the CEO is reviewing Senior Manager contracts due for renewal later this budget year.

**14 NEXT MEETING**

The next meeting of the Audit and Risk Committee is scheduled to be held Tuesday, 7 May 2024 at 9:00am.

**15 CLOSURE**

There being no further business to discuss, the Chairperson thanked members for their attendance and declared the meeting closed at 10.43am.

ATTACHMENTS (SEPARATE)

4.1 - Audit & Risk Committee Minutes 5 September 2023

5.1.1 – Graphical tracking – Black Cockatoo Café - Income and Expenses – December 2023

10.1.1 - Risk Dashboard Report – January 2024

10.1.2 - Risk Actions Report – January 2024

11.1.1 - Annual Financial Report - Shire of Kojonup - 30 June 2023

11.1.2 - Final Management Letter - Shire of Kojonup - 30 June 2023

11.1.3 - Transmittal Letter to CEO - Shire of Kojonup - 30 June 2023

11.1.4 - Opinion - Shire of Kojonup - 30 June 2023

11.2.1 – Compliance Audit Return 2023

11.3.1 – Volunteer Handbook – existing copy (2022) showing proposed change

UNCONFIRMED

**SHIRE OF KOJONUP**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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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 2023**


*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Kojonup has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 11<sup>th</sup> day of January 2024



Chief Executive Officer

GRANT THOMPSON

Name of Chief Executive Officer



SHIRE OF KOJONUP  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	4,593,076	4,517,462	4,244,756
Grants, subsidies and contributions	2(a)	4,133,200	2,236,715	3,717,380
Fees and charges	2(a)	1,455,695	1,463,986	1,372,148
Interest revenue	2(a)	78,200	43,019	40,717
Other revenue	2(a)	339,984	419,371	374,820
		10,600,155	8,680,553	9,749,821
<b>Expenses</b>				
Employee costs	2(b)	(4,842,312)	(4,641,287)	(4,801,960)
Materials and contracts		(2,272,579)	(1,291,155)	(2,713,786)
Utility charges		(381,105)	(307,140)	(349,845)
Depreciation		(4,822,083)	(3,774,415)	(3,546,351)
Finance costs	2(b)	(132,107)	(133,718)	(68,234)
Insurance		(422,807)	(395,462)	(370,354)
Other expenditure	2(b)	(130,121)	(1,074,777)	(120,480)
		(13,003,114)	(11,617,954)	(11,971,010)
		(2,402,959)	(2,937,401)	(2,221,189)
Capital grants, subsidies and contributions	2(a)	4,786,956	4,479,712	1,628,250
Profit on asset disposals		16,320	16,000	43,698
Loss on asset disposals		(12,308)	(26,000)	(28,879)
Fair value adjustments to financial assets at fair value through profit or loss	4	4,608	0	4,996
		4,795,576	4,469,712	1,648,065
<b>Net result for the period</b>		<b>2,392,617</b>	<b>1,532,311</b>	<b>(573,124)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	0	0	(12,775,208)
<b>Total other comprehensive income for the period</b>	15	<b>0</b>	<b>0</b>	<b>(12,775,208)</b>
<b>Total comprehensive income for the period</b>		<b>2,392,617</b>	<b>1,532,311</b>	<b>(13,348,332)</b>

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



**SHIRE OF KOJONUP  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	6,019,273	5,500,684
Trade and other receivables	5	2,307,951	850,427
Inventories	6	166,878	171,905
Other assets	7	12,760	0
<b>TOTAL CURRENT ASSETS</b>		<b>8,506,862</b>	<b>6,523,016</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	110,473	96,882
Other financial assets	4	101,862	97,254
Inventories	6	18,861	0
Property, plant and equipment	8	33,568,228	33,885,752
Infrastructure	9	122,628,808	122,316,129
<b>TOTAL NON-CURRENT ASSETS</b>		<b>156,428,232</b>	<b>156,396,017</b>
<b>TOTAL ASSETS</b>		<b>164,935,094</b>	<b>162,919,033</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	2,588,706	3,051,095
Other liabilities	12	819,546	1,049,302
Borrowings	13	447,038	413,134
Employee related provisions	14	786,161	731,667
<b>TOTAL CURRENT LIABILITIES</b>		<b>4,641,451</b>	<b>5,245,198</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	13	4,988,862	4,835,981
Employee related provisions	14	176,707	102,397
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>5,165,569</b>	<b>4,938,378</b>
<b>TOTAL LIABILITIES</b>		<b>9,807,020</b>	<b>10,183,576</b>
<b>NET ASSETS</b>		<b>155,128,074</b>	<b>152,735,457</b>
<b>EQUITY</b>			
Retained surplus		71,068,011	67,659,417
Reserve accounts	27	3,003,937	4,019,914
Revaluation surplus	15	81,056,126	81,056,126
<b>TOTAL EQUITY</b>		<b>155,128,074</b>	<b>152,735,457</b>

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 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>68,713,276</b>	<b>3,539,179</b>	<b>93,831,334</b>	<b>166,083,789</b>
Comprehensive income for the period					
Net result for the period		(573,124)	0	0	(573,124)
Other comprehensive income for the period	15	0	0	(12,775,208)	(12,775,208)
Total comprehensive income for the period		(573,124)	0	(12,775,208)	(13,348,332)
Transfers from reserve accounts	27	1,455,620	(1,455,620)	0	0
Transfers to reserve accounts	27	(1,936,355)	1,936,355	0	0
<b>Balance as at 30 June 2022</b>		<b>67,659,417</b>	<b>4,019,914</b>	<b>81,056,126</b>	<b>152,735,457</b>
Comprehensive income for the period					
Net result for the period		2,392,617	0	0	2,392,617
Total comprehensive income for the period		2,392,617	0	0	2,392,617
Transfers from reserve accounts	27	1,062,701	(1,062,701)	0	0
Transfers to reserve accounts	27	(46,724)	46,724	0	0
<b>Balance as at 30 June 2023</b>		<b>71,068,011</b>	<b>3,003,937</b>	<b>81,056,126</b>	<b>155,128,074</b>

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		4,611,407	4,193,292
Grants, subsidies and contributions		2,576,965	3,768,762
Fees and charges		1,455,695	1,371,508
Interest revenue		78,200	40,717
Goods and services tax received		87,441	99,500
Other revenue		339,984	374,820
		<u>9,149,692</u>	<u>9,848,599</u>
<b>Payments</b>			
Employee costs		(4,695,030)	(4,719,660)
Materials and contracts		(2,800,692)	(1,713,009)
Utility charges		(381,105)	(349,845)
Finance costs		(132,107)	(53,697)
Insurance paid		(422,807)	(370,354)
Goods and services tax paid		0	(85,703)
Other expenditure		(130,121)	(78,515)
		<u>(8,561,862)</u>	<u>(7,370,783)</u>
<b>Net cash provided by (used in) operating activities</b>		<b>587,830</b>	<b>2,477,816</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(830,662)	(1,784,651)
Payments for construction of infrastructure	9(a)	(4,052,337)	(4,084,135)
Capital grants, subsidies and contributions		4,557,200	2,350,456
Proceeds from sale of property, plant & equipment		69,773	251,659
<b>Net cash provided by (used in) investing activities</b>		<b>(256,026)</b>	<b>(3,266,671)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	26(a)	(413,215)	(255,019)
Proceeds from new borrowings	26(a)	600,000	2,586,078
<b>Net cash provided by (used in) financing activities</b>		<b>186,785</b>	<b>2,331,059</b>
<b>Net increase (decrease) in cash held</b>		<b>518,589</b>	<b>1,542,204</b>
Cash at beginning of year		5,500,684	3,958,480
<b>Cash and cash equivalents at the end of the year</b>	3	<u><b>6,019,273</b></u>	<u><b>5,500,684</b></u>

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



SHIRE OF KOJONUP  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$		
<b>OPERATING ACTIVITIES</b>					
<b>Revenue from operating activities</b>					
	General rates	24	4,590,857	4,517,462	4,243,289
	Rates excluding general rates	24	2,219	0	1,467
	Grants, subsidies and contributions		4,133,200	2,236,715	3,717,380
	Fees and charges		1,455,695	1,463,986	1,372,148
	Interest revenue		78,200	43,019	40,717
	Other revenue		339,984	419,371	374,820
	Profit on asset disposals		16,320	16,000	43,698
	Fair value adjustments to financial assets at fair value through profit or loss	4	4,608	0	4,996
			<b>10,621,083</b>	<b>8,696,553</b>	<b>9,798,515</b>
<b>Expenditure from operating activities</b>					
	Employee costs		(4,842,312)	(4,641,287)	(4,801,960)
	Materials and contracts		(2,272,579)	(1,291,155)	(2,713,786)
	Utility charges		(381,105)	(307,140)	(349,845)
	Depreciation		(4,822,083)	(3,774,415)	(3,546,351)
	Finance costs		(132,107)	(133,718)	(68,234)
	Insurance		(422,807)	(395,462)	(370,354)
	Other expenditure		(130,121)	(1,074,777)	(120,480)
	Loss on asset disposals		(12,308)	(26,000)	(28,879)
			<b>(13,015,422)</b>	<b>(11,643,954)</b>	<b>(11,999,889)</b>
	Non-cash amounts excluded from operating activities	25(a)	4,658,060	3,786,415	3,781,900
	<b>Amount attributable to operating activities</b>		<b>2,263,721</b>	<b>839,014</b>	<b>1,580,526</b>
<b>INVESTING ACTIVITIES</b>					
<b>Inflows from investing activities</b>					
	Capital grants, subsidies and contributions		4,786,956	4,479,712	1,628,250
	Proceeds from disposal of assets		69,773	72,000	251,659
			<b>4,856,729</b>	<b>4,551,712</b>	<b>1,879,909</b>
<b>Outflows from investing activities</b>					
	Payments for development of land held for resale	6	0	(94,000)	0
	Purchase of property, plant and equipment	8(a)	(830,662)	(2,770,429)	(1,784,651)
	Purchase and construction of infrastructure	9(a)	(4,052,337)	(3,833,364)	(4,084,135)
			<b>(4,882,999)</b>	<b>(6,697,793)</b>	<b>(5,868,786)</b>
	<b>Amount attributable to investing activities</b>		<b>(26,270)</b>	<b>(2,146,081)</b>	<b>(3,988,877)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Inflows from financing activities</b>					
	Proceeds from borrowings	26(a)	600,000	600,000	2,586,078
	Transfers from reserve accounts	27	1,062,701	759,623	1,455,620
			<b>1,662,701</b>	<b>1,359,623</b>	<b>4,041,698</b>
<b>Outflows from financing activities</b>					
	Repayment of borrowings	26(a)	(413,215)	(413,134)	(255,019)
	Transfers to reserve accounts	27	(46,724)	(114,867)	(1,936,355)
			<b>(459,939)</b>	<b>(528,001)</b>	<b>(2,191,374)</b>
	<b>Amount attributable to financing activities</b>		<b>1,202,762</b>	<b>831,622</b>	<b>1,850,324</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
	Surplus or deficit at the start of the financial year	25(b)	475,453	475,446	1,033,480
	Amount attributable to operating activities		2,263,721	839,014	1,580,526
	Amount attributable to investing activities		(26,270)	(2,146,081)	(3,988,877)
	Amount attributable to financing activities		1,202,762	831,622	1,850,324
	<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>3,915,666</b>	<b>1</b>	<b>475,453</b>

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

**SHIRE OF KOJONUP  
FOR THE YEAR ENDED 30 JUNE 2023  
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SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of the Shire of Kojonup, which is a Class 4 local government 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 28 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.

**Initial application of accounting standards**

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates  
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of revenue recognition</b>
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..	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.

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue Recognition

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

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,590,857	2,219	4,593,076
Grants, subsidies and contributions	1,957,774	-	-	2,175,426	4,133,200
Fees and charges	1,138,483	-	317,212	-	1,455,695
Interest revenue	-	-	39,544	38,656	78,200
Other revenue	101,517	-	-	238,467	339,984
Capital grants, subsidies and contributions	-	4,786,956	-	-	4,786,956
<b>Total</b>	<b>3,197,774</b>	<b>4,786,956</b>	<b>4,947,613</b>	<b>2,454,768</b>	<b>15,387,111</b>

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	4,243,289	1,467	4,244,756
Grants, subsidies and contributions	1,683,272	-	-	2,034,108	3,717,380
Fees and charges	1,071,169	-	300,979	0	1,372,148
Interest revenue	-	-	36,750	3,967	40,717
Other revenue	43,762	-	-	331,058	374,820
Capital grants, subsidies and contributions	-	1,628,250	-	0	1,628,250
<b>Total</b>	<b>2,798,203</b>	<b>1,628,250</b>	<b>4,581,018</b>	<b>2,370,600</b>	<b>11,378,071</b>

Note	2023 Actual	2022 Actual
	\$	\$
<b>Interest revenue</b>		
Interest on reserve account funds	38,584	3,967
Rates instalment and penalty interest	39,544	36,750
Other interest revenue	72	-
	<b>78,200</b>	<b>40,717</b>
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	3,951	7,609

The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$3,500.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	34,200	32,400
- Other services – grant acquittals	3,500	500
	<b>37,700</b>	<b>32,900</b>

Employee Costs

Employee benefit costs	4,842,312	4,801,960
	<b>4,842,312</b>	<b>4,801,960</b>

Finance costs

Borrowings	132,107	68,234
	<b>132,107</b>	<b>68,234</b>

Write down of inventories to net realisable value	6	-	41,966
Sundry expenses		130,121	78,514
		<b>130,121</b>	<b>120,480</b>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. CASH AND CASH EQUIVALENTS**

	Note	2023	2022
		\$	\$
Cash at bank and on hand		6,019,273	5,500,684
<b>Total cash and cash equivalents</b>		<b>6,019,273</b>	<b>5,500,684</b>
Held as			
- Unrestricted cash and cash equivalents		2,721,457	977,401
- Restricted cash and cash equivalents	16	3,297,816	4,523,283
		<b>6,019,273</b>	<b>5,500,684</b>

**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 reserve accounts, 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.

**4. OTHER FINANCIAL ASSETS**

	2023	2022
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair value through profit or loss	101,862	97,254
	<b>101,862</b>	<b>97,254</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	97,254	92,258
Movement attributable to fair value increment	4,608	4,996
Units in Local Government House Trust - closing balance	<b>101,862</b>	<b>97,254</b>

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

**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 or loss**

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.



**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**5. TRADE AND OTHER RECEIVABLES**

**Current**

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

**Non-current**

Pensioner's rates and ESL deferred

Note	2023	2022
	\$	\$
	451,798	449,477
	1,857,295	314,651
	0	87,441
	(1,142)	(1,142)
	2,307,951	850,427
	110,473	96,882
	110,473	96,882

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**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 inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. INVENTORIES**

	Note	2023	2022
		\$	\$
<b>Current</b>			
Fuel and materials		15,878	20,905
Land held for resale			
Acquisition & development costs for lots listed for sale		151,000	151,000
		166,878	171,905
<b>Non-current</b>			
Land held for resale			
Acquisition & development costs for ongoing land lots being developed		18,861	0
		18,861	0

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>		171,905	314,281
Inventories expensed during the year		(320,158)	(307,443)
Write down of inventories to net realisable value	2(b)	0	(41,966)
Additions to inventory		333,992	207,033
<b>Balance at end of year</b>		185,739	171,905

**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 2023**

**7. OTHER ASSETS**

	2023	2022
	\$	\$
Other assets - current		
Contract assets	12,760	0
	12,760	0

**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 2023

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.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Tools	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	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)
<b>Balance at 30 June 2022</b>	2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752
<b>Comprises:</b>								
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)
<b>Balance at 30 June 2022</b>	2,281,424	10,754,885	16,390,394	29,426,703	368,455	4,088,922	1,672	33,885,752
Additions	-	21,541	450,756	472,297	9,243	349,122	-	830,662
Disposals	-	-	-	-	-	(65,761)	-	(65,761)
Assets classified as held for sale	-	-	-	-	-	-	-	-
Depreciation	-	(226,849)	(427,343)	(654,192)	(20,776)	(406,582)	(875)	(1,082,425)
<b>Balance at 30 June 2023</b>	2,281,424	10,549,577	16,413,807	29,244,808	356,922	3,965,701	797	33,568,228
<b>Comprises:</b>								
Gross balance amount at 30 June 2023	2,281,424	10,776,426	16,841,602	29,899,452	427,750	5,593,893	12,541	35,933,636
Accumulated depreciation at 30 June 2023	-	(226,849)	(427,795)	(654,644)	(70,828)	(1,628,192)	(11,744)	(2,365,408)
<b>Balance at 30 June 2023</b>	2,281,424	10,549,577	16,413,807	29,244,808	356,922	3,965,701	797	33,568,228

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
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 <sup>2</sup> /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	Cost approach using current replacement cost	Independent registered valuers	June 2022	Construction costs and current condition, residual values and remaining useful life assessment 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.					
<b>(ii) Cost</b>					
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  
FOR THE YEAR ENDED 30 JUNE 2023

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.

	Infrastructure - roads	Infrastructure kerbing	Infrastructure drainage	Infrastructure bridges	Infrastructure footpaths	Infrastructure parks	Other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	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	-
<b>Balance at 30 June 2022</b>	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129
<b>Comprises:</b>								
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)
<b>Balance at 30 June 2022</b>	93,409,952	2,684,095	11,492,499	5,793,354	1,110,450	2,041,885	5,783,894	122,316,129
Additions	3,483,009	-	26,403	-	-	427,935	114,990	4,052,337
Depreciation	(2,474,061)	(199,439)	(499,926)	(113,328)	(60,738)	(117,193)	(274,973)	(3,739,658)
<b>Balance at 30 June 2023</b>	94,418,900	2,484,656	11,018,976	5,680,026	1,049,712	2,352,627	5,623,911	122,628,808
<b>Comprises:</b>								
Gross balance at 30 June 2023	147,808,303	4,985,965	25,020,548	11,332,778	1,823,976	2,481,009	5,898,884	199,351,463
Accumulated depreciation at 30 June 2023	(53,389,403)	(2,501,309)	(14,001,572)	(5,652,752)	(774,264)	(128,382)	(274,973)	(76,722,655)
<b>Balance at 30 June 2023</b>	94,418,900	2,484,656	11,018,976	5,680,026	1,049,712	2,352,627	5,623,911	122,628,808

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
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
Other infrastructure	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 2023**

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

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

<b>Asset Class</b>	<b>Useful life</b>
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	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
Other infrastructure	20 to 100 years

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, 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, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

The fair value of land, buildings, infrastructure and investment properties 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 consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties 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 asset classes 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.

**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.
- (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).

**Impairment**

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 or losses on disposal**

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.



**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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	

	2023	2022
	\$	\$
	234,601	495,644
	60,913	40,261
	134,868	107,296
	153,273	162,367
	25,851	27,606
	1,945,000	2,195,000
	34,200	22,921
	<b>2,588,706</b>	<b>3,051,095</b>

**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 any 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 income 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 2023

12. OTHER LIABILITIES

	2023	2022
	\$	\$
<b>Current</b>		
Capital grant/contributions liabilities	819,546	1,049,302
	<u>819,546</u>	<u>1,049,302</u>
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	1,049,302	327,096
Additions	819,546	1,049,302
Revenue from capital grant/contributions held as a liability at the start of the period	(1,049,302)	(327,096)
	<u>819,546</u>	<u>1,049,302</u>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	819,546	1,049,302
	<u>819,546</u>	<u>1,049,302</u>

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 by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, 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  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		447,038	4,988,862	5,435,900	413,134	4,835,981	5,249,115
Total secured borrowings	26(a)	447,038	4,988,862	5,435,900	413,134	4,835,981	5,249,115

Secured liabilities and assets pledged as security

The Shire of Kojonup has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowings 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

Details of individual borrowings required by regulations are provided at Note 26(a).



**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	472,479	399,510
Long service leave	313,682	332,157
	<hr/> 786,161	<hr/> 731,667
<b>Total current employee related provisions</b>	<hr/> 786,161	<hr/> 731,667
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	176,707	102,397
	<hr/> 176,707	<hr/> 102,397
<b>Total non-current employee related provisions</b>	<hr/> 176,707	<hr/> 102,397
<b>Total employee related provisions</b>	<hr/> 962,868	<hr/> 834,064

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.

**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  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**15. REVALUATION SURPLUS**

	<b>2023 Opening Balance</b>	<b>2023 Closing Balance</b>	<b>2022 Opening Balance</b>	<b>Total Movement on Revaluation</b>	<b>2022 Closing Balance</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Revaluation surplus - Land - freehold land	11,589,786	11,589,786	13,433,197	(1,843,411)	11,589,786
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	62,404,223	62,404,223	70,905,293	(8,501,070)	62,404,223
Revaluation surplus - Other infrastructure	6,487,126	6,487,126	8,917,853	(2,430,727)	6,487,126
	<b>81,056,126</b>	<b>81,056,126</b>	<b>93,831,334</b>	<b>(12,775,208)</b>	<b>81,056,126</b>

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**16. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2023 Actual \$	2022 Actual \$
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	3,297,816	4,523,283
		3,297,816	4,523,283

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	27	3,003,937	4,019,914
Unspent loans	26(c)	293,879	503,369
<b>Total restricted financial assets</b>		3,297,816	4,523,283

**17. UNDRAWN BORROWING FACILITIES AND 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		(7,545)	-
<b>Total amount of credit unused</b>		222,455	230,000

**Loan facilities**

Loan facilities - current		447,038	413,134
Loan facilities - non-current		4,988,862	4,835,981
<b>Total facilities in use at balance date</b>		5,435,900	5,249,115
<b>Unused loan facilities at balance date</b>		293,879	503,369

**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**18. CONTINGENT LIABILITIES**

The Shire is not aware of any reportable contingent liabilities as at the reporting date.

**19. CAPITAL COMMITMENTS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	-	457,330
	-	457,330
Payable:		
- not later than one year	-	457,330
The capital expenditure commitments for 2022 relate to construction works as follows:		
Kojonup Play Space	-	457,330

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	28,411	28,800	28,847
President's meeting attendance fees	19,482	21,400	14,188
President's annual allowance for ICT expenses	3,000	2,667	2,372
	<u>50,893</u>	<u>52,867</u>	<u>45,407</u>
Deputy President's annual allowance	5,327	7,200	6,928
Deputy President's meeting attendance fees	9,436	10,700	17,868
Deputy President's annual allowance for ICT expenses	2,250	2,667	3,750
	<u>17,013</u>	<u>20,567</u>	<u>28,546</u>
All other council member's meeting attendance fees	72,270	74,900	70,013
All other council member's annual allowance for ICT expenses	17,250	18,666	15,994
All other council member's annual allowance for travel and accommodation expenses	339	700	687
	<u>89,859</u>	<u>94,266</u>	<u>86,694</u>
	<u>157,765</u>	<u>167,700</u>	<u>160,647</u>

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	685,886	899,131
Post-employment benefits	75,300	94,059
Employee - other long-term benefits	14,288	5,723
Council member costs	157,765	160,647
	<u>933,239</u>	<u>1,159,560</u>

*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.

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**20. RELATED PARTY TRANSACTIONS**

**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:

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Sale of goods and services	4,698	3,054
Purchase of goods and services	301,012	248,392
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	2,018	0
<b>Amounts payable to related parties:</b>		
Trade and other payables	11,687	0

**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 and are detailed in Notes 20(a) and 20(b)

*ii. Other Related Parties*

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

*iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**21. 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%

	<b>2023 Actual</b>	<b>2022 Actual</b>
	\$	\$
<b>Statement of Financial Position</b>		
Land and Buildings	227,409	219,709
Less: accumulated depreciation	(4,108)	0
<b>Total assets</b>	<b>223,301</b>	<b>219,709</b>
Accumulated surplus	223,301	219,709
<b>Total equity</b>	<b>223,301</b>	<b>219,709</b>
<b>Statement of Comprehensive Income</b>		
Other revenue	37,960	37,960
Depreciation	(4,108)	0
Other expense	(19,372)	(15,168)
<b>Profit/(loss) for the period</b>	<b>14,480</b>	<b>22,792</b>
<b>Statement of Cash Flows</b>		
Other revenue	37,960	37,960
Other expense	(19,372)	(15,168)
<b>Net cash provided by (used in) operating activities</b>	<b>18,588</b>	<b>22,792</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement 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  
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**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.



SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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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 report 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 revenue**

Interest revenue 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 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.



SHIRE OF KOJONUP  
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24. RATING INFORMATION

(a) General Rates

RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
GRV - Urban	Gross rental valuation	0.138150	555	7,017,621	969,484	70,573	1,040,057	969,484	-	969,484	927,324
UV - Rural	Unimproved valuation	0.007420	484	464,233,010	3,444,600	1,813	3,446,413	3,443,058	400	3,443,458	3,213,281
<b>Total general rates</b>			1,039	471,250,631	4,414,084	72,386	4,486,470	4,412,542	400	4,412,942	4,140,605
<b>Minimum Payment \$</b>											
GRV - Urban	Gross rental valuation	780	78	113,133	60,840	-	60,840	60,840	-	60,840	56,250
UV - Rural	Unimproved valuation	780	56	2,983,489	43,680	-	43,680	45,240	-	45,240	46,500
<b>Total minimum payments</b>			134	3,096,622	104,520	-	104,520	106,080	-	106,080	102,750
<b>Total general rates and minimum payments</b>			1,173	474,347,253	4,518,604	72,386	4,590,990	4,518,622	400	4,519,022	4,243,355
<b>Ex-gratia Rates</b>											
CBH Ex-gratia rates					2,219	-	2,219			1,500	1,467
<b>Total amount raised from rates (excluding general rates)</b>			0	-	2,219	-	2,219	-	-	1,500	1,467
Rate write-offs							(133)			(100)	(66)
Concessions							-			(1,560)	-
<b>Total Rates</b>							4,593,076			4,518,862	4,244,756
Rate instalment interest							12,432			8,000	7,609
Rate overdue interest							27,112			30,000	29,141

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

\*Rateable Value at time of raising of rate.

SHIRE OF KOJONUP  
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25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
	(16,320)	(16,000)	(43,698)
	(4,608)	0	(4,996)
4	12,308	26,000	28,879
	0	0	41,965
6	(250,000)	0	147,855
	4,822,083	3,774,415	3,546,351
8(a), 9(a)		2,000	
Non-cash movements in non-current assets and liabilities:			
	(13,591)	0	(19,130)
	128,804	0	(7,223)
	(1,755)	0	14,537
	0	0	(640)
	(18,861)	0	78,000
	4,658,060	3,786,415	3,781,900
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
	(3,003,937)	(3,375,160)	(4,019,914)
27			
	(151,000)	(673,045)	(151,000)
6			
	1,142	3,142	1,142
5			
	447,038	150,000	413,134
13			
	25,851	27,606	27,606
11			
	1,945,000	2,195,000	2,195,000
11			
	786,161	731,667	731,667
14			
	50,255	(940,790)	(802,365)
<b>Total adjustments to net current assets</b>			
<b>Net current assets used in the Statement of Financial Activity</b>			
	8,506,862	4,838,704	6,523,016
	(4,641,451)	(3,897,913)	(5,245,198)
	50,255	(940,790)	(802,365)
	3,915,666	1	475,453

SHIRE OF KOJONUP  
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26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget				
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Medical Centre Donation		131,928	-	(8,405)	123,523	0	(4,294)	119,229	123,523	-	(8,551)	114,972
Bagg Street unit		73,130	-	(9,517)	63,613	0	(9,811)	53,802	68,407	-	(9,811)	58,596
GR0H Housing - GSHI		1,043,456	-	(109,398)	934,058	0	(115,236)	818,822	934,059	-	(110,979)	823,080
Aged Units - GSHI		40,259	-	(9,892)	30,377	0	(10,006)	20,369	30,377	-	(10,006)	20,369
Staff Housing - GSHI		914,071	-	(58,234)	855,837	0	(64,268)	791,569	855,837	-	(59,246)	796,591
Sports Complex		232,211	-	(16,344)	215,867	0	(17,162)	198,705	224,140	-	(17,162)	206,978
Sports Complex Retaining Wall		81,552	-	(9,501)	72,051	0	(9,692)	62,359	72,050	-	(9,692)	62,358
Oval Lighting		255,000	-	(23,872)	231,128	0	(24,220)	206,908	231,128	-	(24,220)	206,908
Netball Courts & Roof		-	1,390,000	-	1,390,000	0	(52,268)	1,337,732	1,390,000	-	(52,268)	1,337,732
Airstrip Lighting		146,439	-	(9,856)	136,583	0	(4,984)	131,599	136,944	-	(10,005)	126,939
Staff Housing		-	55,000	-	55,000	0	(10,594)	44,406	55,000	-	(10,594)	44,406
GR0H Housing		-	400,000	-	400,000	0	(33,385)	366,615	400,000	-	(33,385)	366,615
Harrison Place Toilets & Park		-	386,078	-	386,078	0	(32,223)	353,855	386,078	-	(32,223)	353,855
Land development		-	300,000	-	300,000	0	(14,476)	285,524	300,000	-	(14,396)	285,604
Staff Housing Renovations		-	-	-	0	400,000	0	400,000	-	400,000	-	400,000
Communications Tower		-	-	-	0	200,000	0	200,000	-	200,000	-	200,000
Harrison Place Toilets & Park (New)		-	-	-	0	0	0	0	-	-	-	0
<b>Total</b>		<b>2,918,056</b>	<b>2,586,076</b>	<b>(255,019)</b>	<b>5,249,115</b>	<b>600,000</b>	<b>(413,215)</b>	<b>5,435,900</b>	<b>5,262,543</b>	<b>600,000</b>	<b>(413,134)</b>	<b>5,448,409</b>

All loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2023	30 June 2023	30 June 2022
Medical Centre Donation		137	WATC*	1.73%	28/02/2035	(2,050)	(2,100)	(2,197)
Bagg Street unit		135	WATC*	3.07%	22/06/2028	(1,871)	(1,878)	(2,165)
GR0H Housing - GSHI		138	WATC*	1.44%	28/02/2030	(12,509)	(13,052)	(14,098)
Aged Units - GSHI		139	WATC*	1.17%	28/02/2025	(287)	(526)	(403)
Staff Housing - GSHI		140	WATC*	1.73%	28/02/2035	(14,203)	(14,551)	(15,220)
Sports Complex		134	WATC*	4.94%	29/06/2032	(10,450)	(10,454)	(11,267)
Sports Complex Retaining Wall		136	WATC*	1.98%	31/05/2029	(1,370)	(1,385)	(1,560)
Oval Lighting		142	WATC*	1.45%	28/04/2031	(3,206)	(3,268)	(3,555)
Netball Courts & Roof		143	WATC*	2.88%	4/03/2042	(39,136)	(39,623)	(42,932)
Airstrip Lighting		141	WATC*	1.51%	28/08/2034	(1,876)	(1,669)	(2,127)
Staff Housing		144	WATC*	1.87%	4/03/2027	(915)	(990)	(333)
GR0H Housing		145	WATC*	1.87%	4/03/2027	(915)	(980)	(333)
Harrison Place Toilets & Park		146	WATC*	3.92%	8/06/2032	(15,263)	(15,345)	(985)
Land development		147	WATC*	3.92%	8/06/2032	(14,732)	(14,811)	(950)
Staff Housing Renovations		148	WATC*	4.49%	28/06/2037	(13,076)	(13,296)	(109)
Communications Tower		150	WATC*	4.52%	29/06/2033	(49)	-	-
Harrison Place Toilets & Park (New)		149	WATC*	4.52%	29/06/2033	(99)	-	-
<b>Total</b>						<b>(132,107)</b>	<b>(133,718)</b>	<b>(66,234)</b>
<b>Total Finance Cost Payments</b>						<b>(132,107)</b>	<b>(133,718)</b>	<b>(66,234)</b>

\* WA Treasury Corporation

SHIRE OF KOJONUP  
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26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
Communications Tower	WATC*	Fixed Interest	10	4.52%	400,000	400,000	-	(400,000)	101,586	400,000
Harrison Place Toilets & Park (New)	WATC*	Fixed Interest	10	4.52%	200,000	200,000	(68,871)	(200,000)	50,793	131,129
					600,000	600,000	(68,871)	(600,000)	152,379	531,129

\* WA Treasury Corporation

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
Loan 143 - Netball courts	WATC*	4/03/2022	158,815	-	(158,815)	-
Loan 146 - Harrison Place Toilets & Park	WATC*	8/05/2022	44,554	-	(44,554)	-
Loan 148 - Staff house renovations	WATC*	24/05/2022	300,000	-	(6,121)	293,879
			503,369	-	(209,490)	293,879

\* WA Treasury Corporation

SHIRE OF KOJONUP  
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27. RESERVE ACCOUNTS

	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	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	235,650	11,771	-	247,421	235,650	10,236	-	245,886	225,393	10,257	-	235,650
(b) Plant reserve	582,448	6,733	(337,835)	251,346	582,448	-	(202,470)	379,978	489,415	583,567	(490,534)	582,448
(c) Economic development reserve	88,507	786	(89,293)	-	88,507	89	(64,000)	24,596	88,409	98	-	88,507
(d) Springhaven lodge reserve	2,195,000	-	(250,000)	1,945,000	2,195,000	-	-	2,195,000	2,047,145	930,000	(782,145)	2,195,000
(e) Low income housing reserve	83,483	1,267	-	84,750	83,483	11,583	(10,000)	85,066	67,408	16,075	-	83,483
(f) Sporting facility reserve	62,737	918	-	63,655	62,737	63	(42,178)	20,622	78,120	20,067	(35,450)	62,737
(g) Springhaven buildings upgrade and renewal reserve	2,165	15,904	(18,069)	-	2,165	2,197	-	4,362	18	2,147	-	2,165
(h) Bushfire communications reserve	89,346	793	(90,139)	-	89,346	89	(89,346)	89	109,492	118	(20,264)	89,346
(i) Landfill waste management reserve	80,047	1,215	-	81,262	80,047	26,550	(50,000)	56,597	55,304	25,743	(1,000)	80,047
(j) Energy efficiency reserve	-	-	-	-	-	-	-	-	4,130	4	(4,134)	0
(k) Land acquisition and development reserve	37,289	333	(37,622)	-	37,289	37	(37,000)	326	37,247	42	-	37,289
(l) Community grants reserve	9,745	149	-	9,894	9,745	10	-	9,755	9,735	10	-	9,745
(m) Independent living units reserve	158,168	2,401	-	160,569	158,168	158	(18,793)	139,533	38,324	125,044	(5,200)	158,168
(n) Spencer street youth precinct reserve	31,270	278	(31,548)	-	31,270	31	(20,000)	11,301	11,245	20,025	-	31,270
(o) Natural resource management reserve	97,430	1,479	-	98,909	97,430	60,097	(83,164)	74,363	111,578	60,165	(74,313)	97,430
(p) Memorial hall & lesser hall upgrades reserve	7,146	63	(7,209)	-	7,146	7	-	7,153	12,118	30,028	(35,000)	7,146
(q) Day care building maintenance reserve	14,766	146	(14,912)	-	14,766	15	(7,000)	7,781	12,051	2,715	-	14,766
(r) Swimming pool reserve	40,469	614	-	41,083	40,469	40	-	40,509	20,433	20,036	-	40,469
(s) Springhaven equipment reserve	16,503	146	(16,649)	-	16,503	17	(10,000)	6,520	6,489	10,014	-	16,503
(t) Saleyards reserve	39,555	351	(39,906)	-	39,555	-	(9,570)	29,985	39,511	44	-	39,555
(u) RSL hall renewal reserve	10,300	92	(10,392)	-	10,301	10	-	10,311	10,289	11	-	10,300
(v) Benn parade multi-facility reserve	14,301	119	(14,420)	-	14,301	14	(14,301)	14	14,289	12	-	14,301
(w) Townscape reserve	49,801	442	(50,243)	-	49,801	50	(49,801)	50	25,333	30,048	(5,580)	49,801
(x) Kodja place building upgrade & renewal reserve	17,630	250	-	17,880	17,628	18	(10,000)	7,646	9,611	10,019	(2,000)	17,630
(y) Kodja place masterplan implementation	10,007	89	(10,079)	17	-	-	-	-	0	10,007	-	10,007
(z) Shire office/library building upgrade & renewal reserve	1,007	-	(1,007)	-	1,007	1	-	1,008	1,007	-	-	1,007
(aa) Works depot building upgrade & renewal reserve	1,006	-	(1,006)	-	1,006	1	-	1,007	1,006	-	-	1,006
(ab) Netball court resurface reserve	1,007	6	-	1,013	1,007	3,501	-	4,508	1,007	-	-	1,007
(ac) The spring reserve	16,018	142	(16,160)	-	16,018	16	(16,000)	34	1,007	15,011	-	16,018
(ad) Sporting complex building upgrade & renewal reserve	1,080	56	-	1,136	1,080	1	-	1,081	1,049	31	-	1,080
(ae) Playgrounds & parks reserve	20,026	179	(20,205)	-	20,027	20	(10,000)	10,047	10,009	10,017	-	20,026
(af) Trails network construction reserve	6,007	2	(6,007)	2	6,009	6	(6,000)	15	1,007	5,000	-	6,007
(ag) Kodja place tourist precinct reserve	-	-	-	-	10,007	10	(10,000)	17	0	-	-	0
	4,019,914	46,724	(1,062,701)	3,003,937	4,019,916	114,867	(759,623)	3,375,160	3,539,179	1,936,355	(1,455,620)	4,019,914

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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:

Name of reserve account	Purpose of the reserve account
Restricted by council	



(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 5 - '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 CSRFF 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
(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 tagasaste 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 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.
(p) Memorial hall & lesser hall upgrades reserve	Ongoing	To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3.
(q) Day care building maintenance reserve	Ongoing	For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup.
(r) Swimming pool reserve	Ongoing	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(s) Springhaven equipment reserve	Ongoing	To fund major equipment purchases at Springhaven Lodge.
(t) Saleyards reserve	2023	To fund capital renewal and upgrades to the Kojonup Saleyards
(u) RSL hall renewal reserve	2023	To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall.
(v) Benn parade multi-facility reserve	2023	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.
(w) Townscape reserve	Ongoing	To be used for major townscape improvements to the Kojonup Town Centre.
(x) Kodja place building upgrade & renewal reserve	Ongoing	To be used for building upgrades and renewals to Kodja Place.
(y) Kodja place masterplan implementation	Ongoing	To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan.
(z) Shire office/library building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings.
(aa) Works depot building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Works & Services Depot buildings.
(ab) Netball court resurface reserve	Ongoing	To be used for the future replacement of the netball court playing surfaces.
(ac) The spring reserve	Ongoing	To be used for major capital upgrades and improvements at the Kojonup Spring area.
(ad) Sporting complex building upgrade & renewal reserve	Ongoing	To be used for major upgrade and renewal of the Sporting Complex Building.
(ae) Playgrounds & parks reserve	Ongoing	To be used to fund the major asset renewal of playground equipment and park infrastructure.
(af) Trails network construction reserve	Ongoing	To be used to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Master Trails Plan and the Shire of Kojonup Trails Plan.
(ag) Kodja place tourist precinct reserve	Ongoing	To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'.

**SHIRE OF KOJONUP  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023**

**28. 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:

	<u>1 July 2022</u>	<u>Amounts Received</u>	<u>Amounts Paid</u>	<u>30 June 2023</u>
	\$	\$	\$	\$
Loton Close bonds	761	-	-	761
	<u>761</u>	<u>-</u>	<u>-</u>	<u>761</u>

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Cost reallocation journal procedures	No	✓			
2. General journal review processes	No	✓			✓
3. Employee related provisions	No	✓			
4. Monthly reconciliation - Debtors	No		✓		
5. Monthly reconciliation - Creditors	No		✓		
6. Builders' retention funds	No		✓		
7. Job card procedures	No		✓		
8. Purchasing policy deviation	No		✓		
9. Superannuation guarantee calculation	No		✓		

**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 opinion, 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 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**1. Cost reallocation journal procedures****Finding**

During the final audit we identified several general journals posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) that were not adequately supported by documented evidence outlining the reasons and purpose of these journals.

Upon completing additional audit procedures and subsequent review and investigation with the Shire, we have been able to substantiate that the rationale and accounting treatment of these journals was reasonable and appropriate.

**Rating:** Significant

**Implication**

Journals posted without appropriate evidence supporting adjustments to the financial report significantly increases the risk of material misstatement whether due to fraud or error, particularly in respect of capital costs recognised during the period. The implications could also extend to the Shire's responsibilities for performing acquittals of grants funding received, these acquittal reports rely on the accurate recognition and treatment of capital costs within the Shire's annual financial report.

**Recommendation**

The Shire should ensure procedures for reviewing and recognising cost allocation journals are adequately designed and implemented at all times. Reasons for allocations and adjustments should be documented and evidence for every journal posted, including appropriate rationale for capitalising costs associated with roads and other infrastructure projects with direct reference to the actual costs incurred.

**Management comment**

*Acknowledged that better checks and traceable documentation is required.*

*A process has been put in place to ensure that journals are justified with supporting documents before they are processed, along with two approval signatures. This two-step verification will include the Finance Officer raising the journal and the Manager Financial & Corporate Services approving as a second check. Re-journaling should decline materially over the next twelve months as we procure better oversight of the financial controls across the organisation.*

**Responsible person:** Manager Financial & Corporate Services  
**Completion date:** Imminent December 2023 (changes already commenced)

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**2. General journal review processes****Finding 2023**

While testing general journals we noted four out of the ten tested general journals that were not recorded as being reviewed by an authorised reviewer.

We also noted that journals being prepared by your external consultant are not being reviewed and approved by an authorised reviewer at the Shire.

**Finding 2022**

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:** Significant (2022: Moderate)

**Implication**

In the absence of adequate review of all general journals posted, there is an increased risk of unauthorised journals being posted whether due to fraud or error which may result in errors posted to the annual financial report.

**Recommendation**

We recommend that all general journals are reviewed by an appropriate person who is independent of the person performing the tasks. All general journals and supporting documentation should be reviewed by an appropriate officer and signed as evidence of review.

**Management comment**

*Journals (along with backing paperwork) received from the External Consultant will be reviewed and signed by the Manager Financial & Corporate Services.*

*The Shire acknowledges that a number of previous journals did not follow due process. With a restructure and appointment of new financial people in March 2023, the Shire believes these audit findings are the lag time between the business process changes.*

**Responsible person:** Manager Financial & Corporate Services  
**Completion date:** Imminent December 2023 (changes already commenced)

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**3. Employee related provisions****Finding**

During our review of employee long-service leave provisions at 30 June 2023 we noted provisions balances still exist for 51 employees that are no longer employed by the Shire. The estimated overstatement of the Shire's long-service leave provision is \$92,840 at 30 June 2023.

This finding was present in previous periods, however in 2023 the balance has continued to grow with no improvement in the Shire's processes for recording and reviewing provisions balances.

**Rating:** Significant

**Implication**

Where inaccurate employee data is used to estimate the Shire's employee related provisions, there is an increased risk of material errors occurring in the annual financial report.

**Recommendation**

The Shire should review the employee data used to develop and recognise employee related provisions and ensure this is current and up to date each year. Adjustments should be recognised to reduce the liability balances for any entitlements paid or where the entitlement is no longer required to be recognised.

**Management comment**

*The Shire is committed to fixing this problem of our payroll records and processes removing ex-employees from the system as the benefits are paid out.*

*The LSL entitlements are currently being reviewed by the Finance Payroll Officer. These will be amended as required and payments outstanding forwarded to the Australian Taxation Office for distribution to terminated employees.*

*An LSL reconciliation process will become part of the EOFY process (along with other leave entitlements) to ensure all leave balances are correctly calculated and recorded.*

**Responsible person:** Finance & Payroll Officer

**Completion date:** 30 March 2024

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**4. Monthly reconciliations - Debtors****Finding**

During our review of debtor reconciliations, we noted the following:

- One instance of the reconciliation (April 2023) being completed resulting in a negative balance with no explanation for amount or reasoning for a negative balance in a normally positive account.
- One instance of the reconciliation (May 2023) having been completed but no record was retained of the reconciliation or its review by an authorised person.

The Shire has elected not to correct the negative balance identified of \$14,513, we have reported this error as an uncorrected misstatement.

**Rating:** Moderate

**Implication**

Monthly reconciliations and reviews create stronger internal controls and reduce the instances of errors occurring and not being picked up in a timely manner. Variances or unusual differences identified should be investigated and actioned to reduce the likelihood of misstatements occurring in the annual financial report.

**Recommendation**

Management should ensure that all month-end reconciliations are completed and adequately reviewed as soon as practicable following the completion of month-end procedures. Evidence of review should be retained and any variances should be adequately actioned in a timely manner.

**Management comment**

*The Shire acknowledges this and will work to improve its detailed reporting alongside the two-step authorisation. The Debtor monthly reconciliation process will produce a more detailed report than currently in place. This is to ensure transparency over transactions along with the two-step authorisation process.*

**Responsible person:** Manager Financial & Corporate Services  
**Completion date:** Process commenced, finalisation 30 January 2024

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**5. Monthly reconciliations - Creditors****Finding**

During our review of creditor reconciliations at 30 June 2023 we noted the trade creditors balance differed from the filed reconciliation by \$14,513 significantly and there was no evidence noted to explain the reason for the variance.

The Shire has elected not to correct the error identified of \$14,513, we have reported this error as an uncorrected misstatement.

**Rating:** Moderate

**Implication**

Monthly reconciliations and reviews create stronger internal controls and reduce the instances of errors occurring and not being picked up in a timely manner. Variances or unusual differences identified should be investigated and actioned to reduce the likelihood of misstatements occurring in the annual financial report.

**Recommendation**

Management should ensure that all month-end reconciliations are completed and adequately reviewed as soon as practicable following the completion of month-end procedures. Evidence of review should be retained and any variances should be adequately actioned in a timely manner.

**Management comment**

*The Shire acknowledges this and will work to improve its detailed reporting alongside the two-step authorisation. The Creditor monthly reconciliation process will produce a more detailed report than currently in place. This is to ensure transparency over transactions along with the two-step authorisation process.*

**Responsible person:** Manager Financial & Corporate Services  
**Completion date:** Process commenced, finalisation 30 January 2024

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**6. Builders' retention funds****Finding**

During our review of Builders' retention funds at 30 June 2023 we noted that the amounts held as a liability have not been reconciled in the last 2 years and records of individual amounts held were unable to be located during the audit.

**Rating:** Moderate

**Implication**

In the absence of appropriate records of Builders' retention funds retained and updated on a regular basis, there is an increased risk that Shire may not meet its obligations or commitments to pay or reimburse retention funds when legally required to do so.

**Recommendation**

The Shire should appropriately reconcile all retention funds, bonds and deposits held by the Shire by each individual party. A process to reconcile and review these balances and movements during the year should be performed on a regular basis and this should be reviewed by second officer to ensure its complete and accurate.

**Management comment**

*Current administration wasn't aware of this so acknowledge this area requires fixing. The newly appointed Project Manager role will monitor and work closely with finance to manage building retention fund accounts.*

**Responsible person:** Project Manager  
**Completion date:** 30 March 2024

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

## 7. Job card procedures

**Finding**

We noted 1 instance where a new infrastructure job cost ledger was set up that was incorrectly allocating costs posted from this code to another earlier job ledger.

**Rating:** Moderate

**Implication**

Although there is no overall effect on the Shire's total value of infrastructure assets, the incorrect allocation of costs between jobs may result in misstatements of amounts reported for the purpose of budgeting vs actuals and reporting to funding bodies for the acquittal of grant funding received for these projects.

**Recommendation**

The Shire should establish an implement a process to review all newly created job ledgers and close older/completed job ledgers on a regular basis to reduce the risk of misstatements being made by allocating expenses to the incorrect job code.

**Management comment**

*All road project accounts and job ledgers will be set up by the Manager Financial and Corporate Services and reviewed as an ongoing process. Changes to timesheets (including employee and plant allocations) will need to be documented and signed by the Works Supervisor and then approved by the Manager Financial & Corporate Services. As a standard policy the Shire will not journal any costing between jobs unless substantiated with working papers to explain any alterations.*

*This will also align to project management framework the Shire is implementing to monitor execution and costs on a regular basis.*

**Responsible person:** Manager Financial & Corporate Services

**Completion date:** Imminent December 2023

## SHIRE OF KOJONUP

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**8. Purchasing Policy Deviation****Finding**

During our audit we identified one instance out of 31 samples tested where the Shire's purchasing policy was not followed. This related to a purchase of \$27,000 which as per the Shire's Purchasing Policy requires two written quotes where possible. In this instance, no quotes were obtained.

**Rating:** Moderate

**Implication**

Non-compliance with the Shire's purchasing policy. This policy requires that before the local government enters into a contract for supply of goods and services the Shire has obtained the appropriate number of quotations in order to deliver a best practice approach to purchasing activities.

**Recommendation**

Prior to payments being made for goods and services a review should be made to ensure the purchasing policy has been followed in respect to number of quotes required and any deviations followed up with the appropriate person.

**Management comment**

*Purchase order and procurement process to be reviewed. The Shire implemented a two-step authorisation on PO's in 2021 and reinforced the purchasing policies re quotes, tenders at that stage. The Shire has made material improvement in the purchasing process. This is a one off and the manager and team members involved will be retrained on the process of the purchasing policy. After discussing with the Manager involved the difficulty of seeking other contractors to quote was a variable in this purchase however it is acknowledged that this must be verified through the process.*

**Responsible person:** Chief Executive Officer  
**Completion date:** 30 September 2023



**SHIRE OF KOJONUP****PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****9 Superannuation guarantee calculation**

Testing of superannuation calculations in payroll noted that for the pay period ended 17 January 2023, one employee in the sample selected for testing that had taken annual leave did not have superannuation paid on the leave loading component of their pay.

**Rating:** Moderate

**Implication**

Non-compliance with the Shire's obligations as regards superannuation payments to employees which may result in a significant material loss to the Shire. It is important to ensure that superannuation guarantee is paid on all eligible components of an employees pay to comply with these legislative provisions.

**Recommendation**

That further investigation be undertaken to identify if there were other employees who may not have had leave loading included in their super guarantee calculations and assess the extent of any potential underpayment.

We further recommend a review of set up of employees in the payroll system be conducted. This will ensure all components of pay that should be included in the calculation of super guarantee are included.

**Management comment**

*This was a systemic issue which is also historical. The disconcerting factor is this had not been identified since the inception of the current system. The payroll system has been updated to include correct superannuation calculation. The payments error will be corrected.*

*A review of all payroll functions and setup of employees will be undertaken.*

**Responsible person:** Manager Financial & Corporate Services

**Completion date:** November 2023



Our Ref: 8326

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Grant Thompson  
Chief Executive Officer  
Shire of Kojonup  
PO Box 163  
KOJONUP WA 6395

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PERTH WA 6849

**Tel:** 08 6557 7500  
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Dear Mr Thompson

### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

#### **Management control issues**

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

#### **Unresolved matters from prior audits**

We also draw your attention to the Matters Outstanding from Prior Audits issues set out in the attachment. We would appreciate your attention to these matters before next year's audit.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial statements was 31 October 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7534 if you would like to discuss these matters further.

Yours sincerely

Mikey Fiorucci  
Director  
Financial Audit  
17 January 2024

Attach



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 Shire of Kojonup

To the Council of the Shire of Kojonup

### Opinion

I have audited the financial report of the Shire of Kojonup (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

## **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Kojonup for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Tim Sanya  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
17 January 2024



## Kojonup – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



<b>7</b>	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
<b>8</b>	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
<b>9</b>	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
<b>10</b>	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
<b>11</b>	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
<b>12</b>	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	
<b>13</b>	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

#### Disclosure of Interest

<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>
<b>1</b>	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
<b>2</b>	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
<b>3</b>	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
<b>4</b>	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
<b>5</b>	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	



6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	



<b>16</b>	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
<b>17</b>	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
<b>18</b>	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
<b>19</b>	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
<b>20</b>	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
<b>21</b>	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

#### Disposal of Property

No	Reference	Question	Response	Comments
<b>1</b>	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
<b>2</b>	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes	

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Current Audit and Risk Committee established in 2021/2022.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	



<b>3</b>	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	
<b>4</b>	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	
<b>5</b>	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	No	Preparing report - within 3 month timeframe
<b>6</b>	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	As per Question 5
<b>7</b>	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	

#### Local Government Employees

No	Reference	Question	Response	Comments
<b>1</b>	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	
<b>2</b>	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	
<b>3</b>	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
<b>4</b>	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
<b>5</b>	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	Nil complaints
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	Nil complaints; however, has all necessary sections for completion should an entry occur.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	

4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	

14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	21/03/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	No	Anticipated for adoption 20 February 2024 Ordinary Council Meeting
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	N/A	Will comply

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	21/03/2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	16/11/2021
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	





		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
<b>4</b>	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
<b>5</b>	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
<b>6</b>	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
<b>7</b>	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	
<b>8</b>	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	
<b>9</b>	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date



Department of  
**Local Government, Sport  
and Cultural Industries**



## VOLUNTEER HANDBOOK

February November  
20242



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## Introduction

Thank you for giving, or considering giving, your time to the Shire of Kojonup (Shire).

A volunteer is an individual who undertakes work of their own free will, without financial payment and for the mutual benefit of the Shire of Kojonup, the volunteer and the community. Volunteers extend, enhance and support the work of paid staff but do not displace paid staff. Individuals participate directly in programs organised by the Shire of Kojonup in a designated volunteer role, both short and long term. Volunteering supports skill development, socialisation, fun and can also address human, environmental and social needs.

As a volunteer, you are a very important part of our organisation and an integral part of what makes living in country towns so amazing.

## Benefits of Volunteering

You will be invited to our 'Thank a Volunteer' Day and our annual Christmas Party, and be informally and formally recognised for your contribution, as described later in this Handbook. Where Council requires a Working with Children Check, 1<sup>st</sup> Aid Certificate, National Police Clearance, Medical report, etc., Council will pay or reimburse a volunteer the expense incurred. The Shire recognises the value and importance of volunteering and sees increased levels of volunteering as one of the key components of a cohesive and harmonious community.

The Shire engages many volunteers through a number of different programs, mainly:

- The Kodja Place Cultural Centre
- Springhaven Frail Aged Lodge; and
- Kojonup Library.

As with employees, our volunteers will:

- Undergo a selection process;
- Be provided with a written position outline clearly showing the duties to be performed;
- Undergo a formal induction process;
- Have access to training and development; and
- Be able to participate in an annual feedback process.

Each volunteer, or prospective volunteer, is given a copy of this Volunteer Handbook (Handbook) – if you choose to volunteer with the Shire of Kojonup, please use this resource to help ensure a safe working environment for all volunteers and staff.

A number of Shire of Kojonup policies and procedures apply to volunteers as well as staff, contractors and other workers. A copy of the Shire's Policy Manual and Risk Management and Business Continuity and Disaster Recovery Plan are available on the Shire of Kojonup website; a hardcopy of these documents is also available on request.

## Opportunities for Volunteering and Activities

### The Kodja Place Cultural Precinct

The Kodja Place Cultural Precinct was created by the local community and was funded by the Shire, Kojonup Aboriginal Corporation and the community. This award winning centre is unique within Australia and incorporates the Visitor Information Centre, Aboriginal Cultural Heritage Centre, Historical Interpretive Museum and the Australian Rose Maze.

The most powerful aspect of the Centre is the “One Story Many Voices” approach which tells the stories jointly of the local Kaneang Noongar community alongside Settler stories. The Rose Maze offers the cultural interpretations of three women and their stories (Kaneang, English and Italian) of survival and life experiences in the twentieth century. Complementing these stories are the Kodja Gallery and Storyplace displays in which many local Noongar and non-indigenous people’s experiences and perspectives are also combined in imaginative and richly layered interpretations.

Kojonup celebrates the wildflower season by holding events which coincide with the Bloom Festival each spring. Visitors flock to Kojonup for the Festival and the wonderful bushwalks in the many reserves displaying a rich diversity of orchid species. Bird lovers can keep their eyes peeled for some of the 80 species of native birds found in the district.

#### **Volunteer Roles**

- Working in the Cultural Centre retail shop
- Working in conjunction with the manager and staff at events
- Visitor meet and greet and providing Visitor Centre Information
- Marketing
- Leading and teaching new activities
- Festivals and Events
- Tours
- Assistance with pruning of roses in Rose Maze and maintaining the courtyard
- Assistance with updating museum items and multimedia upgrades
- Maintenance of MoSAIC database

### Springhaven Lodge

Springhaven Lodge was established in 1982, is managed by the Shire of Kojonup and provides aged care accommodation to 22 residents in a friendly and supportive environment.



**Volunteer Roles**

- Fundraising
- Gardening
- Minor maintenance
- Transport and outings
- Music
- Arts and crafts
- Hobbies
- In-house activities
- Reading and writing
- Chatting to residents

**Kojonup Library**

The Library provides many services including free internet access for school work and research, project and assignment information, computer access, photocopying, laminating, research assistance, links to online services of the WA State Library, language learning centre, books, talking books, e-streaming, DVDs, jigsaw puzzles, and e-magazines for borrowing. Library staff are also heavily involved in early childhood programs e.g.; A Smart Start (early childhood literacy), Play Café (3yo kindergarten) and Better Beginnings.

**Volunteer Roles**

- Meet and greet
- Assist with reading stories to young children
- Assist with filing of books etc.
- Play in the Park
- Craft Activities

**Shire of Kojonup – other areas****Volunteer Roles**

As they present, for example:

- Community Sport and Recreation Programs
- Youth Programs
- Natural Resource Management/Landcare Projects
- Townscape Projects
- Sport Coaching



## Volunteer Charter

### Shire of Kojonup Volunteer Charter

#### Volunteers can expect the Shire of Kojonup to:

- ✓ involve volunteers in meaningful and worthwhile tasks
- ✓ recognise the different roles of volunteers and paid staff
- ✓ provide and maintain a safe and healthy work environment
- ✓ assess volunteer skills to match tasks with expectations, interests and time commitments
- ✓ respect and acknowledge the contribution of volunteers
- ✓ provide an agreed level of supervision, support, resources, instruction and training
- ✓ maintain effective dialogue and build trusting relationships with volunteers
- ✓ provide adequate formal and informal channels of communication for positive and constructive feedback, consultation and the exchange of relevant information
- ✓ provide personal accident and public liability insurance

#### The Shire of Kojonup requires volunteers to:

- ✓ abide by the Shire's Code of Conduct which strictly applies to all employees, contractors, members and volunteers
- ✓ work as part of the Shire of Kojonup team and demonstrate professional behaviour towards Shire staff, other volunteers and the community
- ✓ respect and maintain confidentiality and privacy
- ✓ comply with the Shire's Work Health and Safety requirements and to wear any personal protective equipment (PPE) provided
- ✓ have a clear understanding of the duties of the role and follow specific instructions, requirements, policies and guidelines and take reasonable care of themselves and others
- ✓ undertake appropriate orientation and training relevant and necessary to the volunteer role
- ✓ recognise and not exceed individual physical and skill limits
- ✓ provide feedback and constructive comment aimed at improving the Shire of Kojonup's volunteer activities

### Applications and Recruitment

Volunteer recruitment is planned and follows standardised procedures to ensure a fair, inclusive and transparent approach in line with relevant legislation. All volunteers complete Registration and Agreement forms before commencement. The Shire of Kojonup complies with non-discriminatory principles and promotes diversity in its recruitment process.

In some circumstances, for specific volunteer roles, volunteers may be required to undergo a medical check (at the Shire's cost) with their own General Practitioner (GP) to ensure they have the capability to perform the volunteer role and associated tasks outlined in the Volunteer Position Outline. If a volunteer's health condition significantly changes, they may be requested to undergo a medical check (at the Shire's cost) to ensure ongoing suitability for the role.

Volunteers may be requested to undergo 'buddy' sessions for a specific volunteer program before officially commencing a role; volunteers may also prefer to participate in a trial before a commitment is made. Before undergoing a trial period or commencement of volunteering, volunteers must be inducted in accordance with the Shire of Kojonup's induction process.

The Shire of Kojonup will select volunteers based on merit and suitability for the role. The following may be required (at the Shire's cost):

- Volunteers may be required to submit a satisfactory National Police Clearance (where relevant to a volunteer program). A *satisfactory* police check for volunteering with the Shire of Kojonup will not include any convictions which may place staff, volunteers, clients or the Shire of Kojonup at any risk (*unsatisfactory* police checks may include, but are not restricted to, violence, fraud, sexual abuse and theft);
- Applicants may organise to obtain their own National Police Clearance or the Shire can assist with the provision of an application form (and will reimburse volunteers for the cost of the National Police Clearance if obtained for Shire of Kojonup volunteering purposes);
- The Shire of Kojonup will not undertake any screening process that could be deemed unnecessary for the role or potentially discriminating.

### Volunteer Supervision

A Manager or designated staff member is assigned to each volunteer, taking into consideration the skills required for the task, health and safety matters and the volunteer program. On occasion, it may be appropriate for a volunteer to act as a leader to supervise other volunteer/s. Any such additional responsibility will be reflected in position outlines. The relevant Manager, or designated staff member, will ensure a volunteer supervisor is adequately briefed and supported to undertake supervision responsibilities.

In some programs, volunteers may work alone; however, for safety reasons, individual volunteers are encouraged to work with at least one other person, where possible. If

supervision and management is required but not available, volunteers will be informed of the situation and asked to suspend work until the situation can be resolved.

### **Induction and Orientation**

All new volunteers with the Shire of Kojonup will be provided with an induction and orientation to the organisation and program area as soon as possible upon commencement. Volunteers currently in other volunteering roles within the Shire of Kojonup may participate in an adapted induction and orientation process at the discretion of the relevant Manager, if changing roles.

### **Reimbursements**

The Shire of Kojonup will offer to reimburse reasonable out-of-pocket expenses incurred by volunteers (receipt required); any such expenses, wherever possible, must be pre-approved by the relevant Manager.

### **Communication**

The Shire of Kojonup is committed to a work environment where volunteers are included, informed, consulted, and have the opportunity to provide feedback. Where issues arise, volunteers will be informed and consulted as appropriate regarding potential solutions.

All volunteers are expected to sign a confidentiality agreement and it is an expectation of management that volunteers do not discuss confidential issues related to Shire facilities, staff or residents (Springhaven and tenanted housing) or customers outside the organisation. This includes posting or commenting on all social media outlets.

The Shire of Kojonup will ensure an environment that provides for regular, clear and open communication which is professional, respectful and mutually beneficial.

### **Hazardous Materials and Personal Protective Equipment**

Along with appropriate information, instruction, training and supervision needed to ensure health and safety while participating in volunteer activities, volunteers will be provided with appropriate equipment to undertake their role safely.

As our facilities are smoke free, smoking by staff/volunteers is only permitted in designated smoking areas.

### **Insurance**

The Shire is committed to providing an attractive and beneficial volunteering experience for all of its volunteers. In meeting this commitment the Shire considers it important to ensure that should volunteers injure themselves or cause a loss or damage to a third party, they are provided with the protection of insurance in order to minimise any personal financial impact.

The Shire commits to having in place a Personal Accident Policy and Public Liability Policy which will provide cover for volunteers of the Shire. This policy will be subject to conditions and limitations which may vary from time to time. Volunteers are not covered by WorkCover WA

and are, therefore, not entitled to workers compensation in respect of any injury suffered whilst working as a volunteer.

### **Feedback/Training and Development**

Feedback opportunities provide volunteers and supervising staff with an opportunity to discuss the following:

- Updating of personal records e.g.; medical, contact details and emergency contacts
- Volunteer satisfaction with the role, service delivery and workplace
- Review of the volunteer position outline for currency and relevance
- Addressing of issues or raising of concerns
- Identification of professional development requirements/training goals and achievements
- Suggested improvements or new initiatives

Feedback will be sought on an annual basis at a mutually convenient time but can be provided at any time. Volunteers will be given an Annual Feedback form and a copy of their position outline prior to the meeting to assist in considering/identifying any position changes/updates, any training or support required, and any other matters that either party may wish to raise.

### **Resignation/Stop Volunteering**

If you cease volunteering, your Manager or supervising staff member may undertake an exit meeting or interview with you to gain feedback regarding your experiences and satisfaction while volunteering with the Shire of Kojonup. An exit interview document is used to capture feedback and may be beneficial for continuous improvement purposes.

### **Recognition**

The Shire of Kojonup will both informally and formally recognise, acknowledge and affirm the value of volunteers who are involved in the delivery of Shire of Kojonup programs. This recognition may take the form of, but is not limited to, the following:

- Acknowledgement in reports and/or program newsletters and other communication materials
- Special volunteer recognition events, including the Shire's Community Volunteer Awards program
- Recognition of personal milestones such as birthdays and anniversaries
- Media releases
- Personal thank you's
- Participation opportunities in events, conferences, seminars etc.
- Leadership and training opportunities
- Provision of references upon request

- Acknowledgement during National Volunteer Week and International Volunteer Day

### **Volunteer Documentation and Records**

Access to, generation and storage of accurate records and documents is vital to the efficient operation of the Shire of Kojonup.

All volunteers will be adequately briefed in documentation and record-keeping requirements and processes, relevant to their role.

Examples of records and documents may include:

- Volunteer records
- Project or work-related documents and materials
- Minutes from meetings
- Reference materials, resources and presentations
- Reporting back on participation in training, conferences and events
- Volunteer attendance records
- Monthly statistics and reports
- Statement of attendance

At any time volunteers may seek clarification or advice regarding documentation and recording processes. Volunteers may request access to their own record from the relevant Manager. All information is to be kept confidential; information should only be provided to relevant staff for the purpose for which it is intended.

### **Gratuities**

As with staff, volunteers are not permitted to accept gifts from the residents of Springhaven Lodge – residents can be referred to the Manager if they wish to express their appreciation.

For other volunteering work areas, please refer to Council's Code of Conduct for guidance as to the acceptance of gifts (in accordance with s. 5.74 of the *Local Government Act 1995*).

### **Continuous Improvement**

The Shire of Kojonup is building a corporate culture of quality and customer care that is responsive to business and community expectations, encourages a supportive and participative work environment for its volunteers and employees, and promotes improvement of its work practices.

Volunteers will be encouraged to provide feedback about their role and input into relevant operational and strategic processes via supervising staff. Volunteers may elect to maintain anonymity with regard to feedback and suggestions for improvement. For Continuous

Improvement purposes, feedback and information is sought from the Shire of Kojonup's relevant stakeholders including ratepayers, volunteers, employees, and supervising staff.

Changes made to relevant aspects of the Volunteer Handbook will be communicated to all volunteers and other stakeholders.



**Volunteer Registration Form**

Personal Details			
Title (Circle one)	Mr/Mrs /Ms	First Name	Surname
Home address			
Postal address	Post Code		
Phone	Mobile		
Email	Preferred contact method		
Date of Birth	Date of application		
Do you speak other languages?	Are you a permanent resident of Australia?		YES NO (Circle one)
Emergency Contact Details Primary Contact			
Name			
Relationship			
Address			
Phone number			
Emergency Contact Details Second Contact			
Name			
Relationship			
Address			
Phone number			

Medical Information

Do you have an existing medical disability/condition/injury? (including allergic reactions) Please detail:


Do you take any medication that may affect your volunteer work? Please provide details:

--

Volunteer Position

Please provide details of the program or specific volunteer role(s) that you are interested in (in order of preference, if more than one):

Program Area	Location	Volunteer Role

Skills and Qualifications

Knowledge and experience	
--------------------------	--

Current Driver's Licence	YES	NO	If yes, please list number	
--------------------------	-----	----	----------------------------	--

Availability to Volunteer

No. hours/week	Start Date						
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Preferred Days (Please circle)							
Preferred Time/s							



Employment and/or Volunteering History		
Have you worked/volunteered for the Shire of Kojonup before (Circle one)?      YES                  NO		
If yes, in what capacity and when? _____		
Have you, or do you currently, volunteer for other organisations (Circle One)?      YES                  NO		
If yes, please specify:		
Referees		
Please provide the contact details of two people who are not family members and who are willing to act as referees for your chosen voluntary role. One referee is mandatory and a second is optional.		
Referee 1 Name	Relationship	How long have you known this referee?
Phone	Mobile	Email
Referee 2 Name	Relationship	How long have you known this referee?
Phone	Mobile	Email
How did you become aware of the Volunteering opportunities at the Shire?		
Friend	Newspaper	Other

Thank you for registering to become a volunteer with the Shire of Kojonup.

You will be advised if a suitable volunteer placement is available.

Please forward your completed registration form to:

Shire of Kojonup, PO Box 163, Kojonup, WA, 6395 or via email at:

[council@kojonup.wa.gov.au](mailto:council@kojonup.wa.gov.au)

### Volunteer Agreement

I, \_\_\_\_\_

- Agree I have been shown and will abide by the Volunteer Charter, which includes my rights and responsibilities as a volunteer with the Shire of Kojonup.
- Agree to abide by the Shire of Kojonup Code of Conduct and to represent the organisation in a positive way.
- Agree to not discuss or disclose confidential information that I may come across in my volunteering role.
- Will not take illegal drugs or consume alcohol, or be under the influence of same, whilst engaged in volunteer activities.
- Give permission for the Shire of Kojonup to maintain on file, my personal information relevant to my voluntary duties, which may be accessed by relevant staff members of the organisation in the case of an emergency. I understand this information will not be given to any other person or agency unless I give my specific permission.
- Understand photographs may be taken by and of people participating in activities with the Shire of Kojonup. I understand it is my responsibility to remove myself if I do not wish to appear in photographs.
- Agree to follow grievance procedures as set out by the Shire of Kojonup.
- Agree to support a non-discriminatory and harassment-free work environment.
- Agree to treat clients, staff and volunteers with respect, courtesy and consideration.
- Agree to participate in essential orientation and ongoing training arranged by the Shire of Kojonup as required.
- Verify I have received all documents in the Volunteer Induction and Orientation Kit.
- Agree to work as part of a team.
- Agree to sign the Attendance Register at each volunteering session.
- Agree to inform the Volunteer Supervisor/Relevant Manager if I am unable to attend a rostered session.
- Agree to inform the Relevant Manager if I am unable to continue as a volunteer.
- Agree to a 3 month review of the volunteer role, where required, leading to a mutual evaluation of the suitability of the role for me.
- Agree to maintain a current driver's licence and third party or comprehensive insurance if I am required to use my own vehicle for volunteering purposes.
- Hereby authorise/do not authorise (strike whichever does not apply) the Shire of Kojonup and its licensees and associates permission to use my image/s and/or the reproduction of any or all images in any form or composite representation by the Shire of Kojonup and its licensees and associates without compensation to me. I agree that all images shall remain the property of the Shire of Kojonup in all forms.

\_\_\_\_\_  
**Name and Signature of Volunteer**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Name and Signature of Staff Member**

\_\_\_\_\_  
**Date**

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# Corporate Business Plan

## July 2023 to June 2027

Supporting Kojonup's  
Strategic Community Plan  
July 2023 to June 2033







## Acknowledgement of Country

The people of Kojonup acknowledge and pay respect to the Noongar people, of the Kaneang tribe, as the Traditional Owners and inhabitants of Kojonup.

Thousand of years ago, the Kaneang people drank from, and met at, the local freshwater spring and hunted game with the traditional Noongar “kodj”, or stone axe.

Today we celebrate the Noongar people for their respect and knowledge of Country and the sharing of stories of life on these lands.

Kaneang  
COUNTRY



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## Parameters

The Corporate Business Plan July 2023 to June 2027 (Plan) intention is that of a high-level planning document for Local Council’s use. This document, although useful for a period of four years, can become superseded through local government, workforce, financial and community forces. This Plan is reviewed annually by Shire of Kojonup’s Elected Members and CEO. It is an internal document and has been prepared for, and by, the Shire of Kojonup’s workforce.





**“We are pleased to present the Shire of Kojonup July 2023 - June 2027 Corporate Business Plan. It is a plan that guides the Shire’s workforce and financial resourcing towards achieving the community’s Strategic Community Plan and is part of the greater Integrated Planning and Reporting process driving all that is achieved at the Shire of Kojonup.**

The Shire of Kojonup now emphasises another step up in the commitment to execution, transparency and accountability. Therefore, you’ll see that the Corporate Business Plan has been written in an executable form. I am most excited by the commitment indicated in this plan to execute aligned to the Community’s wishes. You will see that there are names, dates and processes in this plan ensuring accountability over the four-year period.

During the Strategic Community Plan engagement phase of 2022 the Community highlighted a need to drive economic development as a precursor to population growth. The industry that Kojonup chose to drive was the culture industry. This is to be considered an extra to the industries we already do well in and around Kojonup. Therefore, you’ll see much commitment to this new advanced industry by the Shire, in this four-year phase. It is this new industry which supports the Community vision of ‘the cultural experience centre of the Great Southern’. This vision is not just a

nice-to-have, it’s a serious vision which will push and drive Kojonup forward. It is to be considered a placemaking change – where the Community and the Shire are considered strong partners to achieve growth for Kojonup.

This Plan elevates specific areas where the Shire is doing things better or differently over the next four financial years. The Plan does not contain all the essential services and capital works conducted by the workforce, as per legislative needs, as this work is deemed business-as-usual.

In further commitment to transparency, the Shire of Kojonup will release more advanced community engagement, preceding implementation of activities within the Plan, and performance measures after achievement. This Corporate Business Plan is a serious commitment to performance against the Community’s wishes.

We congratulate the Shire team on this commitment and look forward to all doing our part over the next four year term.”

Cr Ned Radford  
Shire President  
Shire of Kojonup





**“Since arriving in Kojonup as your new Chief Executive Officer in 2021, I have been continually reminded of Kojonup’s committed people, unique cultural elements and advantageous geographic location all creating a distinct point of difference for the region.**

It was timely for me to take part in the Community engagement phase of 2022 and hear, first-hand, the Community’s wishes as they formed the Strategic Community Plan through to 2033. The Shire of Kojonup’s workforce is committed to help drive the community forward through the Corporate Business Plan.

We are now about to match the workforce structure to help achieve the Strategic Community Plan. On top of achieving the legislative needs each local government area must achieve, we shift the remaining workforce towards delivering upon the Community’s desires.

The Shire of Kojonup is also increasing its engagement with the Community through dedicated engagement sessions aligned to activities in the plan now set in stone.

We are committed to the Community’s new vision to be achieved by 2033. This vision is a stretch vision – it will ensure that Kojonup does extra activities to add to Kojonup’s current uniqueness. We invite all Kojonup people to keep an eye out for your new ‘K’ which indicates alignment to the placemaking strategy unfolding.

I congratulate the Community for actioning Kojonup’s main street renewal as the distinct achievement in the next ten years. This achievement will be completed in two phases. Phase A to be delivered within the 2026/2027 financial year, and Phase B in the four years following. The main street renewal is greater than the street – it encapsulates many sub-areas and precincts in and around the street itself. The main street renewal makes up two of the 51 deliverables to be achieved in the next four years.

All activities, in this Plan, have been debated and chosen to form one cohesive formula. The Shire, along with the Community and partners, look forward to achieving this Plan over the next four years.

Please don’t hesitate to discuss your Strategic Community Plan, and the Shire’s Corporate Business Plan, with me at any time.”

Grant Thompson  
Chief Executive Officer  
Shire of Kojonup







VISION

By 2033 Kojonup aims to be...

THE **CULTURAL**  
**EXPERIENCE CENTRE**  
OF THE **GREAT SOUTHERN**

## Successes against “Smart Kojonup”

The Community and the Shire of Kojonup together achieved the following activities against its last Strategic Community Plan, SMART Kojonup of 2017+.

- Completion of the Great Southern Housing Initiative construction program
  - three new Independent Living Units
  - three Key Worker houses (Police & Teachers housing) and
  - four new Shire staff houses.
- Significant upgrades to Springhaven Aged Care facility with new kitchen, laundry and resident bathroom facilities to increase the standard of care provisions.
- Sport and Recreation capital works
  - completion of a multi-purpose fully covered hard court facility meeting Netball Australia and Basketball Australia standards for competitive play
  - new oval lighting program to increase night visibility to WAFL standards.
- New Play Space adjacent to sporting facilities encompassing
  - outdoor gym
  - sensory play elements
  - nature adventure play elements, suitable for all ages.
- Restoration and repairs to the Memorial Hall including
  - new roof
  - brick and pillar restoration
  - façade restoration and
  - ceiling repairs.
- Realignment and construction of improved parking facilities at Kojonup Apex Park.
- Opening of the George Church Medical Centre - KORRINUP HOUSE.
- Internal and external visitation events such as
  - The Kodja Place hosting movie premiere of “Home Spun” by a local director/producer featuring local performers
  - The Kodja Place hosting “Sunset Soprano”
  - The community Talent Gala
  - Annual Twilight Markets
  - Bloom Festival
  - Annual Kojonup Show, plus many more events.





# The Shire of Kojonup has two roles

The Shire of Kojonup is to achieve its allocated areas of the Strategic Community Plan, and facilitate and help community members achieve their parts. The second role of the Shire of Kojonup is that of base legislative needs including:

- Governance matters such as administration to Elected Members and the Council operations.
- Compliance such as law, order and public safety, supervision of various local laws like fire mitigation and animal control.
- Funding and revenue administration such as gathering and administering rates, general purpose government grants, interest revenue and revenue raising to deliver the SCP.
- Health: maintaining food quality control in and around Kojonup businesses and services.
- Education and welfare: provision of facilities to playgroups and other community groups.
- Housing: maintenance of housing for staff and partners, provision of low-income and over 55's housing, and short term accommodation for times of need.
- Community amenities: upholding rubbish collection services, maintenance of various rubbish disposal sites, control and co-ordination of cemeteries and storm water drainage maintenance, plus the administration of the Town Planning Scheme, community services and environmental services.
- Recreation and culture: maintenance of halls, community centre and hub, sporting complex and various reserves for the benefit of community members.
- Transport: construction and maintenance of Shire managed streets and roads, footpaths, parking facilities, cleaning and lighting of streets, traffic signage and depot maintenance.
- Economic services: such as regulation and provision of tourism and regional promotion, building control, noxious weeds and the operation of the self contained RV Stopover facility.
- Asset works oversight: such as works management and plant repairs.

Some of these roles have been elevated in a strategic or growth sense, in both the Strategic Community Plan and consequently the Corporate Business Plan for the next four-year period.

At the most senior governance level, the Shire of Kojonup's role is set out in the *Local Government Act 1995 (Section 1.3 (3) Role of the Local Government)*: "In carrying out its functions, a local government is to use its best endeavours to meet the needs of current and future generations [in its district] through an integration of environmental protection, social advancement and economic prosperity."

## Shire of Kojonup values

Integrity

Care and  
Respect for  
People

Responsive

Open and  
Reliable

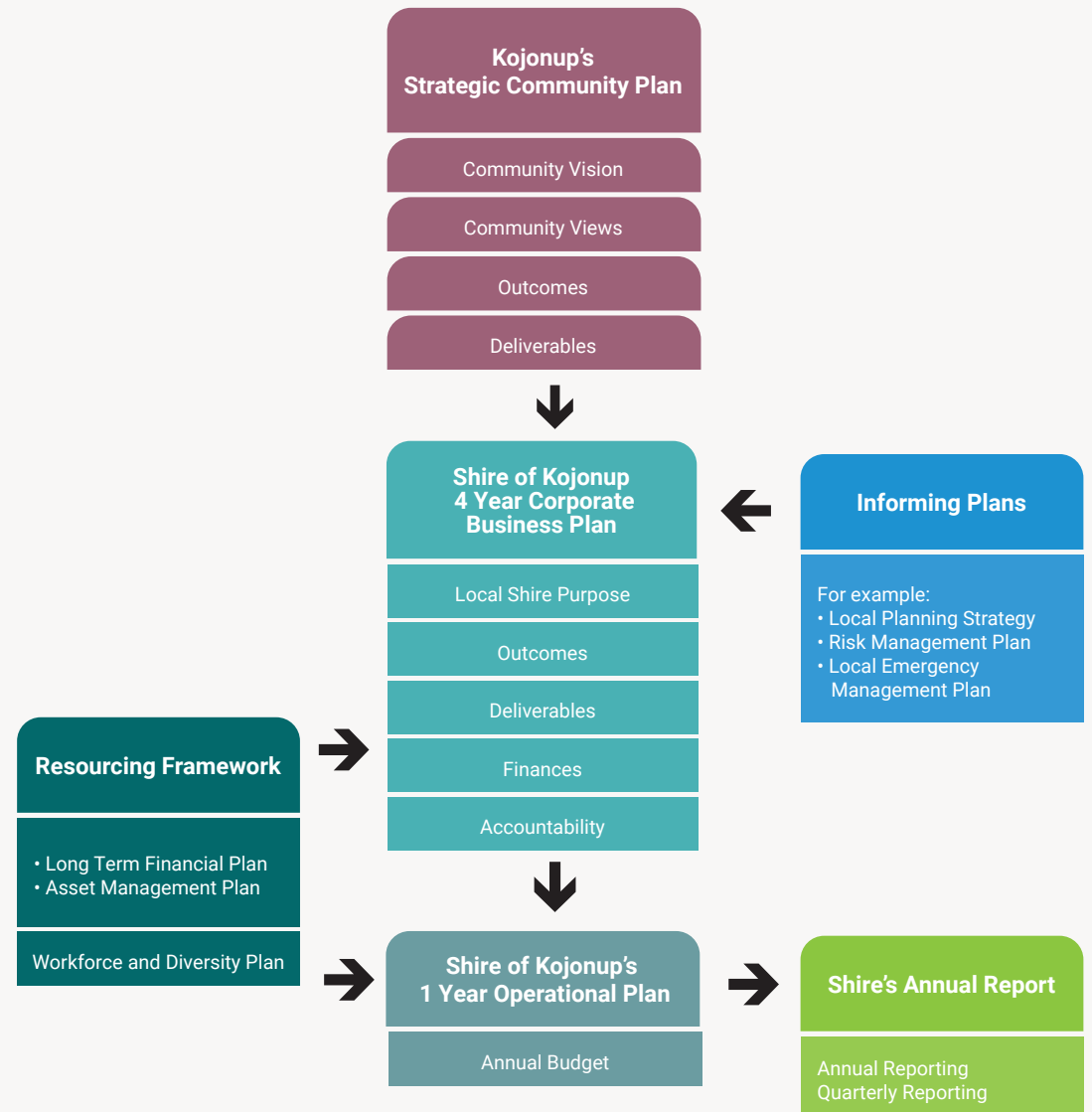


# Integrated planning and reporting framework: An executable plan.

In 2022, the Kojonup people had their say – ensuring their Strategic Community Plan, their vision, outcomes and deliverables were formed with their views. The Strategic Community Plan was created wholly driven by the community as required within the State Government’s Local Government Reform Program. Planning, with an integrated planning and reporting framework, is a nationally consistent approach. In other words, all local government areas across Australia complete a 10-year community-driven Strategic Community Plan. The Strategic Community Plan is the guiding document for the Shire of Kojonup’s Corporate Business Plan. These integrated plans spread through the Shire’s Workforce and Diversity Plan, Asset Management Plan, and Long-Term Financial Plan, amongst other plans.

The Shire of Kojonup will report performance towards achieving the Strategic Community Plan, to the Elected Members, on a quarterly basis. These reports are released to the Kojonup people through all communications streams and once yearly through the Annual Report. All communication about the Strategic Community Plan will contain language, numbering and branding of Strategic Community Plan to indicate alignment of the community’s wishes.

The Shire of Kojonup’s performance commitment is new and growing, and has stepped into the realm of performing under an executable model. This means there are clearly defined deliverables to be achieved, at distinct points in time. There is also a single-point-of-accountability listed in this plan for each deliverable. This person is not necessarily responsible for all of this work, but they are accountable for ensuring completion on time and to budget. The performance of this Corporate Business Plan will be driven by the Council’s four values: Integrity, Care and Respect for People, Responsive and Open and Reliable.



## Council related Trends from June 2021

The Shire of Kojonup is advancing its use of data during this four-year strategic phase. In doing so, it declares the following financial trends, and will continue to track and release such trends on an ongoing basis.

Item	2014	2018	2022	Trend
SoK workforce numbers	-	67	79	increasing
Total salary of SoK workforce	\$3,284,845	\$4,236,077	\$4,801,960	increasing
Percentage of SoK workforce salary to expenditure	40.1%	42.3%	41.9%	stable
SoK infrastructure assets	\$75,270,799	\$131,569,621	\$122,316,129	stable
SoK property, plant, equipment	\$26,625,596	\$31,416,289	\$34,783,043	increasing
SoK cash backed reserves	\$3,325,024	\$3,500,531	\$4,019,914	increasing
SoK borrowings	\$487,523	\$362,600	\$4,835,981	substantially increasing
SoK annual rates revenue	\$3,261,667	\$3,709,266	\$4,244,756	increasing
SoK annual revenue	\$7,368,422	\$8,590,377	\$9,749,821	increasing
Percentage of revenue from rates	44.2%	43.1%	43.5%	stable
SoK annual expenditure	\$8,183,379	\$9,997,778	\$11,462,502	increasing
Ratio of rates to expenditure	39.85%	37.10%	37.00%	decreasing



# Integrated planning and reporting framework

Shire of Kojonup's current plans are integrated; all being guided by the Strategic Community Plan.

By 2033 Kojonup aims to be...

## THE CULTURAL EXPERIENCE CENTRE OF THE GREAT SOUTHERN

### Fully Planned

- Strategic Community Plan to 2033
- Corporate Business Plan to 2027
- Annual Budget
- Workforce and Diversity Plan
- Main Street Renewal Plan (reference strategy)
- The Kodja Place Master Plan
- Disability Access and Inclusion Plan
- Volunteer Management Handbook
- Business Continuity and Disaster Recovery Plan
- Local Emergency Management Arrangements
- Adverse Events Plan
- Trails Master Plan
- Youth Precinct Plan
- Recordkeeping Plan

### For Review

- Sports Precinct Master Plan
- Information Communication Technology Plan
- Asbestos Management Plan
- Asset Management Plan (including Building Assessment Framework)
- Plant Replacement Program – a spreadsheet
- Long Term Financial Plan
- Risk Management Plan
- 10 Year Road Program
- 10 Year Footpath Program
- Waste Management Plan

### In Development

- Public Open Space Plan
- Street Tree Management Plan
- Trails and Cycle Plan
- Parks & Gardens Management Plan
- Bushfire Risk Management Plan
- The Spring Landscaping Concept Plan

### To Be Developed

- Kojonup and Shire Reconciliation Action Plans
- Community and Stakeholder Engagement Plan
- Cultural and Creative Industries Development Plan
- Main Street Renewal Plan
- Environment Action Plan
- Tourism Marketing Plan
- Community Development Plan
- Environmental Reserve Management Plan
- Drainage & Stormwater Management Plan
- Kojonup Health Plan
- Youth Engagement Plan
- Early Childhood Plan
- Growing Old Gracefully Plan
- Economic Development Plan
- Depot Master Plan





## Cultural Experience Lifestyle

By December 2027 Kojonup has



### 1. Diverse Accommodation Options

- 1.1 Abundant short-stay
- 1.2 House, land development stimulus
- 1.3 Future-proof aged care
- 1.4 Experience-Kojonup experiential accommodation.  
**Placemaking Project**
- 1.5 Experience-Kojonup self stay program  
**Placemaking Project**

### 2. Proactive Community Spirit

- 2.1 Placemaking Community Advisory Team  
**Placemaking Project**
- 2.2 Placemaking Youth Advisory Team  
**Placemaking Project**
- 2.3 Volunteer support
- 2.4 Community Revenue Team
- 2.5 Experience-Kojonup Community Incentive Scheme  
**Placemaking Project**
- 2.6 Wellbeing advancement

### 3. Regional Development

- 3.1 Future transportation  
**Placemaking Project**
- 3.2 Roads prioritisation
- 3.3 Telecommunications advocacy
- 3.4 Young child care and activities
- 3.5 Sport collaboration

## Cultural Experience Economics

By December 2027 Kojonup has



### 4. Grown Existing Business

- 4.1 Economic support program
- 4.2 Ko-work entrepreneurs centre  
**Placemaking Project**
- 4.3 School-based Creative-Kojonup partnership  
**Placemaking Project**

### 5. Assisted New Business

- 5.1 Industrial land release
- 5.2 SoK Diversity WA Partnership
- 5.3 Reason-to-stop retail attraction  
**Placemaking Project**
- 5.4 Recycling business
- 5.5 Cultural experience new business  
**Placemaking Project**

### 6. Attracted Cultural Industry

- 6.1 Creative-Kojonup creative industries collective  
**Placemaking Project**
- 6.2 Creative-Kojonup experiential culture-awareness training  
**Placemaking Project**
- 6.3 Cultural industry support  
**Placemaking Project**

## Cultural Experience Visitation

By December 2027 Kojonup has



### 7. Experience-Kojonup Anytime Adventures

- 7.1 The Kodja Place Cultural upscale  
**Placemaking Project**
- 7.2 Experience-Kojonup attraction upscale  
**Placemaking Project**
- 7.3 Experience-Kojonup natural trails  
**Placemaking Project**
- 7.4 Digital Experience-Kojonup  
**Placemaking Project**

### 8. Experience-Kojonup Occasional Adventures

- 8.1 Creative-Kojonup visual arts  
**Placemaking Project**
- 8.2 Experience-Kojonup performing arts  
**Placemaking Project**
- 8.3 Cultural experience annual event calendar

### 9. Experience-Kojonup Vibrant Spaces

- 9.1 Experience-Kojonup main street renewal (phase A).  
**Placemaking Project**
- 9.2 Experience-Kojonup main street renewal project (phase B)
- 9.3 'Kojonup Proud' region-wide program  
**Placemaking Project**
- 9.4 Kojonup Youth Precinct  
**Placemaking Project**

## Shire of Kojonup Performance

By December 2027 Kojonup has



### 10. Contributed Socially

- 10.1 Environment Action
- 10.2 Shire and Community Reconciliation Action
- 10.3 Diversity and Inclusion Action

### 11. Fresh Community Engagement

- 11.1 Targeted Community and Stakeholder Engagement
- 11.2 Self-help communication system
- 11.3 Experience-Kojonup brand storytelling  
**Placemaking Project**
- 11.4 Experience-Kojonup innovative partnerships  
**Placemaking Project**
- 11.5 Visionary milestone celebrations  
**Placemaking Project**

### 12. A High Performing Council

- 12.1 SoK finances and funding
- 12.2 SoK monitoring and reporting
- 12.3 SoK values and culture growth
- 12.4 Community data and knowledge commitment  
**Placemaking Project**
- 12.5 SoK IT upgrade
- 12.6 SoK asset management



# Community and Shire Placemaking Projects

## July 2023 to June 2027

9.4 Kojonup Youth  
Precinct



7.1 The Kodja Place  
cultural upscale



7.2 Experience-Kojonup  
attraction upscale

1.4 Experience-Kojonup  
experiential accommodation



8.2 Experience-Kojonup  
performing arts



8.3 Cultural experience  
annual event calendar



As part of Kojonup's high-performing Council execution model, the three stages of project or program delivery are:

- Work in Progress:** work currently being undertaken to achieve this deliverable.
- Developed:** clear workplan for the project is agreed and there is high confidence in executability based on resourcing, and early work may have started.
- Implemented:** the project has commenced according to the scope/schedule, but more work is needed.
- Completed:** the project is finished, a review of processes is complete, and initial scope has been met to high levels of satisfaction.
- Ongoing:** the program of work is now considered business as usual and will continue to be delivered.



# SHIRE OF KOJONUP CORPORATE BUSINESS PLAN 2023-2027

Key Pillar	Outcome	Deliverables	Funding Type	Type of Work	Measurement	Measurement Source	Accountability
KEY PILLAR: CULTURAL EXPERIENCE LIFESTYLE	1. Diverse Accommodation Options	1.1 Abundant short-stay	New	Program	5% surplus accommodation	12.4 SoK Accommodation data	PMA
		1.2 House, land development stimulus	Existing	Project	10% increase in development applications annually	12.4 SoK Council data	MPRS
		1.3 Future-proof aged care	Existing	Project	>80% satisfaction in aged care services from those utilising	12.4 Annual community survey	MAC
		1.4 Experience-Kojonup experiential accommodation	New	Program	10% annual increase in occupancy rates from implementation	12.4 SoK Accommodation data	MMT
		1.5 Experience-Kojonup self stay program	Existing	Program	10% annual increase in 'own home' accommodation	12.4 Camping and recreational park data	PMA
	2. Proactive Community Spirit	2.1 Placemaking Community Advisory Team	Existing	Program	>80% of recommended initiatives implemented	12.4 Record of minutes of meetings	PMA
		2.2 Placemaking Youth Advisory Team	Existing	Program	>80% of recommended initiatives implemented	12.4 Record of minutes of meetings	PMA
		2.3 Volunteer support	Existing	Program	>80% satisfaction with volunteer support	12.4 Annual community survey	PMA
		2.4 Community Revenue Team	Community	Program	>1 major cultural project per year supported by community funding	12.4 Cultural project funding data	PMA
		2.5 Experience-Kojonup Community Incentive Scheme	New	Project	4 SoK grants provided annually	12.1 SoK finances and funding	PMA
		2.6 Wellbeing advancement	Existing	Program	>75% of community satisfied with wellbeing support	12.4 Annual community survey	PMA
	3. Regional Development	3.1 Future transportation	Existing	Project	Future transportation plan completed	12.4 SoK transport data	CEO
		3.2 Roads prioritisation	Existing	Program	>75% of community satisfied with road prioritisation	12.4 Annual community survey	MPRS
		3.3 Telecommunications advocacy	Existing	Program	>75% of community satisfied with telecommunications quality	12.4 Annual community survey	CEO
		3.4 Young child care and activities	Existing	Program	>80% of users of child care facility and activities are satisfied with support	12.4 Annual community survey	PMA
3.5 Sport collaboration		Existing	Program	>75% of community satisfied with the usage of the sporting complex	12.4 Annual community survey	PMA	



Work in Progress	Developed by		Implemented by		Notes	COST
	Completed by	Ongoing	Completed by	Ongoing		
22-23	23-24	24-25	25-26	26-27		
		Developed by	Implemented by	Completed by	This is auditing of, and growth of, short-stay accommodation (including assets such as hotels).	
	Developed by	Implemented by	Completed by		This is the Katanning Road Precinct sub-division, the Soldier Road sub-division, progression of the Kojonup land-use plan and Shire of Kojonup incentives for building growth.	
Completed by	Implemented by	Implemented by	Completed by		This is determining the best management option for Springhaven.	
			Developed by	Implemented by	This is a new accommodation type shifting Kojonup into a 'place to stay', such as glamping or bush stays and can be achieved through a tender arrangement with the Shire of Kojonup.	
		Developed by	Implemented by	Completed by	This is increasing designated areas for further unique self-stay natural camping options (with an Experience-Kojonup point of difference) as well as caravan park upgrade.	
			Developed by	Implemented by	This is an advisory 'Town Team' which drives research, storytelling, risk-taking and future-think on Kojonup's placemaking desires.	
			Developed by	Implemented by	This is a youth advisory 'Town Team' which drives the youth-based placemaking.	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is a volunteer calendar of events, Volunteer-of-the-Year Awards, and support of volunteering such as leasing arrangements and training opportunities.	
		Developed by	Implemented by	Completed by	This is a 'Community Co-operative Program' to raise funds for placemaking activities of Co-op's choice, eg; Kojonup Sports Alliance, 'Southern Dirt', and KP Fund.	
	Developed by	Implemented by	Completed by		This is 4 x \$5,000 annual SoK grants for community members to advance placemaking results within Kojonup (eg; Men's Shed, Play Café, farm tours or others).	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is investment in community wellbeing such as SPARK and other partnership models.	
			Developed by	Implemented by	This is future-think exploration such as an airport, helipad, bypass-type concepts.	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is a 10-year transparent road plan, including regulatory and parking services, and accident prevention programs.	
	Developed by	Implemented by	Completed by	Ongoing	This is bushfire communications tower upgrade, blackspot minimisation, and NBN upscaling advocacy.	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is continual investigation into leading-practice childcare and young children play innovations.	
	Developed by	Implemented by	Completed by	Ongoing	This is taking sport collaboration to the next level to maximise sporting assets and people, and elevating 'sport' as a cultural experience.	

# SHIRE OF KOJONUP CORPORATE BUSINESS PLAN 2023-2027

Key Pillar	Outcome	Deliverables	Funding Type	Type of Work	Measurement	Measurement Source	Accountability
KEY PILLAR: CULTURAL EXPERIENCE ECONOMICS	4. Grown Existing Business	4.1 Economic support	Existing	Program	>90% of existing businesses satisfied with support	12.4 Annual business survey	PMA
		4.2 Ko-work entrepreneurs centre	New	Project	>5 people weekly usage average	12.4 Facility utilisation data	PMA
		4.3 School-based Creative-Kojonup partnership	Existing	Program	>1 partnership in place	12.4 Annual business survey	PMA
	5. Assisted New Business	5.1 Industrial land release	New	Project	>1 new business purchases/signs lease for land development	12.4 Annual business survey	MPRS
		5.2 SoK Diversity WA Partnership	Existing	Program	>2 funding agreements to support cultural activities	12.4 Cultural project funding data	MSF
		5.3 Reason-to-stop retail attraction	Existing	Program	>10% increase in traffic stoppage rates	12.4 SoK transport data	PMA
		5.4 Four 'R's business	Existing	Program	≥1 Recycling business established	12.4 Annual business survey	MPRS
		5.5 Cultural experience new business	Existing	Program	≥ 2 New cultural experience businesses established	12.4 Annual business survey	PMA
	6. Attracted Cultural Industry	6.1 Creative-Kojonup creative industries collective	Community	Program	≥1 Community funded cultural experience initiative per year	12.4 Annual business survey	PMA
		6.2 Creative-Kojonup experiential culture-awareness training	New	Program	≥5 corporate partnerships signed for cultural awareness training	12.4 Annual business survey	PMA
		6.3 Cultural industry support	Existing	Program	>75% satisfaction with support provided	12.4 Annual business survey	PMA



Work in Progress	Developed by		Implemented by		Notes	COST
	Completed by		Ongoing			
22-23	23-24	24-25	25-26	26-27		
	Developed	Completed	Completed	Ongoing	This is the formation of a Chamber of Commerce and Industry, this could be meeting as the Kojonup Quarterly Business Coffee Club, for data collection, sharing of knowledge, placemaking innovation, workforce sharing and Creative-Kojonup growth – and potential Shire support.	
		Developed	Completed	Completed	This is Kojonup's bespoke Creative-Kojonup co-working space to attract an entrepreneurial, work-from-home, social enterprise and education population. It is to be considered a unique 'place'.	
			Developed	Completed	This is Shire-Community-School partnership for the schools to engage with or own Creative-Kojonup activities (such as the Birthing Tree and school farm).	
		Developed	Completed	Completed	This is Shire of Kojonup's action on releasing industrial land to support new business growth.	
	Developed	Completed	Completed	Ongoing	This is a Shire of Kojonup program contributing to, and optimising of, WA's State Government's 'Diversify WA Plan' (such as critical minerals processing plant, Great Southern Transportation Hub development, agrotechnology, agribusiness and processing, or low emissions power plant program) particularly the Plan's concentration on the creative industries.	
		Developed	Completed	Completed	This is the attraction of one new 'retail' outlet per year (four in next four-year strategic phase), in pop-up or permanent style, as a point of interest for community, workers, and visitors to the region.	
		Developed	Completed	Completed	This is a focus on recycling as a new business concept for Kojonup, with the frontage being used as a Creative-Kojonup placemaking concept (waste innovation based on the 4R's; recovery, re-use, recycle, re-process).	
			Developed	Completed	This is being prepared to attract South West Development Fund Red Grant/providing seed funding to support a new industry in Kojonup (eg; brewery, agricultural education, horticultural business) with community/visitation 'cultural experience' theme.	
		Developed	Completed	Completed	This is a built hub where creatives, small operators and short term innovators can cluster including designers, writers, historians, artists, craft creatives, scientists, architects, or film makers.	
		Developed	Completed	Completed	This is Kojonup being renowned for cultural awareness training, as well as an innovative educational super-site – expanding such educational components to visitors who are accommodated through cultural-awareness experiences.	
		Developed	Completed	Completed	This is the introduction of biennial Shire of Kojonup grants of \$20 000 in support of business growth in any cultural industries.	

# SHIRE OF KOJONUP CORPORATE BUSINESS PLAN 2023-2027

Key Pillar	Outcome	Deliverables	Funding Type	Type of Work	Measurement	Measurement Source	Accountability
KEY PILLAR: CULTURAL EXPERIENCE VISITATION	7. Experience-Kojonup Anytime Adventure	7.1 The Kodja Place cultural up-scale	Reserves	Project	>80% tourist satisfaction with Kodja Place experience	12.4 Tourism data	MMT
		7.2 Experience-Kojonup attraction upscale	Reserves	Project	>80% tourist satisfaction with 1837 experience	12.4 Tourism data	MMT
		7.3 Experience-Kojonup natural trails	New	Program	>80% tourist satisfaction with nature experience	12.4 Tourism data	MPRS
		7.4 Digital Experience-Kojonup	New	Program	10% increase per year in digital content click rate	12.4 Digital engagement data	MMT
	8. Experience-Kojonup Occasional Adventures	8.1 Creative-Kojonup visual arts	Existing	Program	>75% community satisfaction with visual art	12.4 Annual community survey	PMA
		8.2 Experience-Kojonup performing arts	Existing	Program	>80% community satisfaction with performing arts	12.4 Annual community survey	PMA
		8.3 Cultural experience annual event calendar	Existing	Project	>10% annual increase in event participation	12.4 Events data	MMT
	9. Experience-Kojonup Vibrant Spaces	9.1 Experience-Kojonup main street renewal Phase A.	Existing	Project	>80% community satisfaction with main street	12.4 Annual community survey	MMT
		9.2 Experience-Kojonup main street renewal project Phase B	Existing	Project	>80% community satisfaction with main street	12.4 Annual community survey	MMT
		9.3 Kojonup Proud region-wide program	Community	Program	>80% community pride in Kojonup	12.4 Annual community survey	PMA
		9.4 Kojonup Youth Precinct	Existing	Project	>80% community satisfaction with youth precinct	12.4 Annual community survey	PMA



Work in Progress	Developed by		Implemented by		Notes	COST
	Completed by		Ongoing			
22-23	23-24	24-25	25-26	26-27		
	Developed by	Implemented by	Completed by		This is taking Kodja Place into its next iteration as The Kodja Place Cultural Centre (including new technologies of Kodja Place Cultural Centre). Plus a new focus on elevating The Spring Project.	
	Developed by	Implemented by	Completed by		This is clustering all 'historical' assets together in one branded trail, and ensuring high levels of interaction, to better promote Kojonup as the 'cultural experience centre of the Great Southern'. History from 1837 to be presented in an integrated manner with Traditional Ownership.	
	Developed by	Implemented by	Completed by	Ongoing	This is Kojonup's investment in natural assets including the reintroduction of natural fauna and flora, and ways people can engage with nature (eg; night walks).	
			Developed by	Implemented by	This is attracting visitation from afar first, and in person second. Current attractions (such as those in the Historical Precinct, military memorials, and natural elements) to be filmed in short grabs, with 'Experience Kojonup' branded, for ongoing content sharing.	
			Developed by	Implemented by	This is a new focus on visual arts, including new and existing sculptures, street art, lighting, murals, entry and exit signage, community participation to brand Kojonup. It includes visiting artists, artists-in-residence, art tours incentive programming.	
		Developed by	Implemented by	Completed by	This is elevating Kojonup's existing performing arts industry, stimulating an addition to Kojonup's new bolstered brand of 'cultural experience'.	
	Developed by	Implemented by	Completed by	Completed by	This is assessing and theming Kojonup's existing calendar of events such as: Apex Park Picnic, Wandecle Picnic Races, ANZAC Day Service, Historical Society Foundation Day, NAIDOC Week, Wildflower Festival, Bloom Festival, Kojonup Agricultural Show, Christmas Twilight Markets, St Mary's Church Fetes and Christmas Carols.	
		Developed by	Implemented by	Completed by	This is the completion of phase A of Experience-Kojonup main street renewal as the physical 'cultural experience' epicentre of Kojonup. The renewal includes cultural interactions, visual arts, planting, parking, safety measures, lighting, signage, new retail options.	
			Developed by	Implemented by	This is the planning and funding of phase B of Experience-Kojonup main street renewal for construction and completion in the strategic phase 2025 to 2029.	
		Developed by	Implemented by	Completed by	This is the community being empowered to add to the vibrancy of Kojonup outside the main street renewal zone, in keeping with Experience-Kojonup themes. Community members are encouraged to add their own creative ideas to such areas (such as turning derelict buildings into artform, or front verge streetscaping) . Annual awards to celebrate community engagement in 'Kojonup Proud'.	
		Developed by	Implemented by	Completed by	This is a new project to define activities and spaces for Kojonup's youth (including older teenagers and visitors of Kojonup). To be designed with the Placemaking Youth Advisory Team 2.2.	

# SHIRE OF KOJONUP CORPORATE BUSINESS PLAN 2023-2027

Key Pillar	Outcome	Deliverables	Funding Type	Type of Work	Measurement	Measurement Source	Accountability
KEY PILLAR: SHIRE OF KOJONUP PERFORMANCE	10. Contributed Socially	10.1 Environment action	Existing	Project	>20% annual carbon footprint reduction	12.4 Environmental data	MPRS
		10.2 Shire and Community reconciliation action	Existing	Program	100% annual required Reconciliation Action Plan actions complete	12.4 RAP actions	CEO
		10.3 Diversity and inclusion action	Existing	Project	100% of Diversity and Inclusion actions complete	12.4 Diversity data	CEO
	11. Fresh Community Engagement	11.1 Targeted Community and Stakeholder Engagement	Existing	Program	>75% community satisfaction with engagement	12.4 Annual community survey	PMA
		11.2 Self-help communication system	Existing	Project	>75% community satisfaction with communication	12.4 Annual community survey	MSAG
		11.3 Experience-Kojonup brand & storytelling	Existing	Program	>75% community awareness of SoK vision	12.4 Annual community survey	MMT
		11.4 Visionary milestone celebrations	Existing	Program	>75% community awareness of milestone achievements	12.4 Annual community survey	PMA
	12. A High-Performing Council	12.1 SoK finances and funding	Existing	Project	Expenditure within 5% of annual budget	12.1 SoK Annual budget	MSF
		12.2 SoK monitoring and reporting	Existing	Program	100% of scorecards completed	12.2 SoK monitoring and reporting	MSAG
		12.3 SoK values and culture growth	Existing	Program	>85% staff satisfaction with culture	12.4 Annual staff survey	CEO
		12.4 Community data and knowledge commitment	Existing	Program	100% of survey data captured	12.4 Community data and knowledge commitment	MSAG
		12.5 ICT upgrade program	Reserves	Program	>75% staff satisfaction with IT	12.4 Annual staff survey	CEO
		12.6 Asset and resource performance management	Existing	Program	>90% of Performance Management program adhered to	12.4 Assets register	MPRS



Work in Progress	Developed by		Implemented by		Notes	COST
	Completed by	Ongoing	Ongoing	Ongoing		
22-23	23-24	24-25	25-26	26-27		
		Developed by	Implemented by	Completed by	This is Shire of Kojonup actioning the five areas of environmental improvement (energy, water, transportation, food and waste) and inviting the community to learn alongside this process.	
		Developed by	Implemented by	Completed by	This is Shire of Kojonup actioning a full Reconciliation Action Plan and inviting community members to learn alongside this process.	
	Developed by	Implemented by	Implemented by	Completed by	This is Shire of Kojonup actioning its recruitment, representation, sense of engagement, promotion and celebration to support diversity and inclusion, and inviting the community to learn alongside this process.	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is a pre-agreed and pre-promoted engagement framework targeted towards items in this Strategic Community Plan.	
	Developed by	Implemented by	Implemented by	Completed by	This is the Shire of Kojonup advancing its digital, real-time communication, so community members can access this communication in their own time.	
	Developed by	Implemented by	Completed by	Ongoing	This is a creating a positive, risk-taking, proactive rhythm of storytelling and brand awareness to support Kojonup's success of its placemaking Strategic Community Plan.	
	Developed by	Implemented by	Completed by	Ongoing	This is the community celebrating achievement of Strategic Community Plan milestones as it progresses along its journey to achieve its visionary position of being 'The Cultural Experience Centre of the Great Southern' by 2033.	
Completed by	Implemented by	Implemented by	Completed by	Ongoing	This is the Shire of Kojonup's commitment to transparent communication of finances and funding and Community's acceptance of risk taking behaviours to achieve a shift in Kojonup's strategic journey.	
Completed by	Implemented by	Completed by	Ongoing	Ongoing	This is a series of quarterly scorecards released by the Shire of Kojonup to the community indicating progress of the Strategic Community Plan and achievement of the Corporate Business Plan.	
	Developed by	Implemented by	Completed by	Ongoing	This is the Shire of Kojonup's commitment to growth in its organisational culture, including our community first, safety always culture, leadership and team development.	
	Developed by	Implemented by	Completed by	Ongoing	This is Shire of Kojonup's commitment to data, knowledge and image sharing on behalf of the community of Kojonup to be used in promotion of Kojonup's placemaking progress (eg; business prospectus, funding attraction, partnership attraction).	
	Developed by	Implemented by	Completed by	Ongoing	This is the Shire of Kojonup's advancement in IT to enable workforce efficiencies leading to greater service to the people of Kojonup.	
	Developed by	Implemented by	Completed by	Ongoing	This is the Shire of Kojonup's greater focus on asset and resource performance management.	



# Strategic risks, finance and assets

## Strategic Risks impacting Kojonup include:

1. Declining population rates in regional towns.

### Action

- Gather data on changing population and reasons for change, including providing flexible housing options for new or transient community members (Deliverable 12.4)
- Increase efforts towards community wellbeing (Deliverable 2.6)

2. Global environmental challenges.

### Action

- Increase efforts towards knowledge gathering on environmental challenges to share this data as an asset (Deliverable 10.1)

3. Increasing stakeholder expectation, increasing governance needs.

### Action

- A well-articulated engagement process (Deliverable 11.1)
- Transparency of, and community-empowered, information sharing (Deliverable 11.2)

4. Pressure on finances, competition for funding, and ageing assets

### Action

- Increase capacity at the Shire of Kojonup to attract more grants (Deliverable 12.1)
- Improved assets management process (Deliverable 12.6)

5. Alignment of workforce structure to SCP, plus ability to attract and retain a high performing workforce

### Action

- Implement Workforce and Diversity Plan
- Growth in culture , values and leadership (Deliverable 12.3)

## Financial Management for Shire of Kojonup

Financial resources are planned for in the 10-year Long Term Financial Plan, which guides the annual budget. The annual budget is created each year between April and June, and is presented at the July Council meeting. The budget is created with two matters in mind: to achieve the community-formed Strategic Community Plan and to achieve the legislative requirements as stipulated in the *Local Government Act of 1995*.

Funding of Kojonup's activities under care of the Shire of Kojonup comes from rates, reserves, fees and charges, interest earnings, non-operating grants, operating grants, service charges, generated income and/or disposal of assets. Unlike in the metropolitan area where 50% of the local government income typically comes from rates, Kojonup's local government area collects approximately 43% of income from rates, which means 57% comes from other sources – often requiring respectful collaboration for these stakeholders and partners.

## Kojonup's assets under Shire's custodianship

The condition of assets under the custodianship of the Shire of Kojonup is assessed annually. From July 2023, Kojonup's community members will be asked their views on the quality of these assets through the annual Kojonup Community Survey (Deliverable 12.4 of this Corporate Business Plan).

Asset Management Plans, projecting 10 and 25 years out, is the tool used to maintain, refurbish and replace assets at appropriate intervals. The Shire of Kojonup's Asset Management Plan includes a Building Assessment Framework. Regarding the Shire's works assets, it holds a Plant Renewal Program as a spreadsheet, 10 year Road Program, 10 year Footpath Program, Asbestos Management Plan, Waste Management Plan and Shire's Information Communication Technology Plan. The Shire is scheduled to form environmental, drainage and stormwater plans in the years unfolding.

## Current assets

Furniture and equipment	\$368,459
Roads, bridges, footpaths and parks	\$122,316,128
Land and buildings	\$30,323,993
Plant and equipment	\$4,088,922
Minus land for resale	-\$151,000



**TOTAL ASSETS under the custodianship of Shire of Kojonup (as at January 2023)**

**\$157,099,176**

# Workforce and Diversity implications

Human resources are planned for in the Shire of Kojonup's Workforce and Diversity Plan (internal document) which aligns the workforce to achieving the Strategic Community Plan, and also captures the longer-term planning for projected changes to composition and expertise areas of the workforce of the future. Consequently, the Shire can better align the budget with this planned workforce structure.

At the end of the former Shire of Kojonup Corporate Business Plan there were 79 FTE (full time equivalent) staff members, headed by a CEO and two senior managers. At the start of this Corporate Business Plan there are 80 FTE members with the aim to restructure to better achieve the Strategic Community Plan.

This Plan is not only about workforce numbers, it is also about growth of diversity and inclusion.

A specific 'Workforce and Diversity Plan' has been created to achieve Outcome 12 as addressed in this plan – in line with leading-practice Integrated Planning and Reporting. The highlights of this 'Workforce and Diversity Plan' include:

## 1. Shire of Kojonup aims to have a high performing Council by June 2027

- A commitment to transparent communication of finances and funding
- Community's acceptance of the Shire's risk-taking behaviours to achieve the community vision
- A commitment to quarterly performance scorecards
- Action on growth in culture, diversity, inclusion, leadership, team and professional development

- Bold steps in data and knowledge collection including image collection
- Advancements in technology use for efficiencies of workforce performance, plus effectiveness in community services
- Strong commitment to asset and resource performance management

## 2. Shire of Kojonup aims to have clear accountability for performance by June 2027

- The Shire of Kojonup Elected Members are accountable for the performance of the Shire of Kojonup CEO
- The Shire of Kojonup CEO is accountable for the performance of the Shire's workforce

## 3. Shire of Kojonup aims to have an aligned workforce by June 2027

- Aligning the Shire's workforce structure and roles to achieve the Strategic Community Plan and the new Corporate Business Plan
- Allocate numbered Deliverables from the Strategic Community Plan to specific roles within the new structure – in other words, advancing accountability of performance
- Action on diversity and inclusion will take place containing specific, measurable actions that enhance diversity and inclusion within the Shire
- There will be a focus on the Shire's workforce culture such as:
  - The CEO, along with Elected Members, defines and models SoK's culture that aligns to the Community's wishes in their SCP
  - The Council is to oversee growth in culture
  - The CEO provides a mechanism to monitor such culture
  - The Shires' Values will be reviewed by all workforce members and Elected Members and communicated to stakeholders
  - The Council is to oversee the reward and recognition of workforce performance
- A retention, attraction and succession process that incorporates individual and leadership development

## Shire of Kojonup's community engagement process

The ten-year community-driven Strategic Community Plan and subsequent Corporate Business Plan is now closed until the end of the year in 2027. That doesn't mean community engagement is finished – it is just more focussed.

Community engagement will centre around specific Deliverables within the plan. For example, Deliverable 9.1 Experience-Kojonup main street renewal Phase A, will include focussed engagement to gather the community's views on precincts in and around the street itself.

The community vision is locked in and will be a driving force of all community engagement for the next four years.



By 2033 Kojonup aims to be...

# THE CULTURAL EXPERIENCE CENTRE OF THE GREAT SOUTHERN

Our Shire President is grateful to the Community and Shire workforce for the commitment to growth in and around Kojonup. The Shire of Kojonup looks forward to continual engagement and advanced communications through the four-year journey of this Corporate Business Plan, with strong data, and always transparently and fully.

The next Corporate Business Plan process is:

Internal Shire of Kojonup Review Annually each December  
Next full Corporate Business Plan release in alignment with  
Strategic Community Plan, December 2027

For further details on the Strategic Community Plan please contact Shire of Kojonup

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All Integrated Planning and Reporting material is accessible from the  
Shire of Kojonup's website [www.kojonup.wa.gov.au](http://www.kojonup.wa.gov.au).

