



SHIRE OF KOJONUP

Kojonup

MINUTES

SPECIAL COUNCIL MEETING

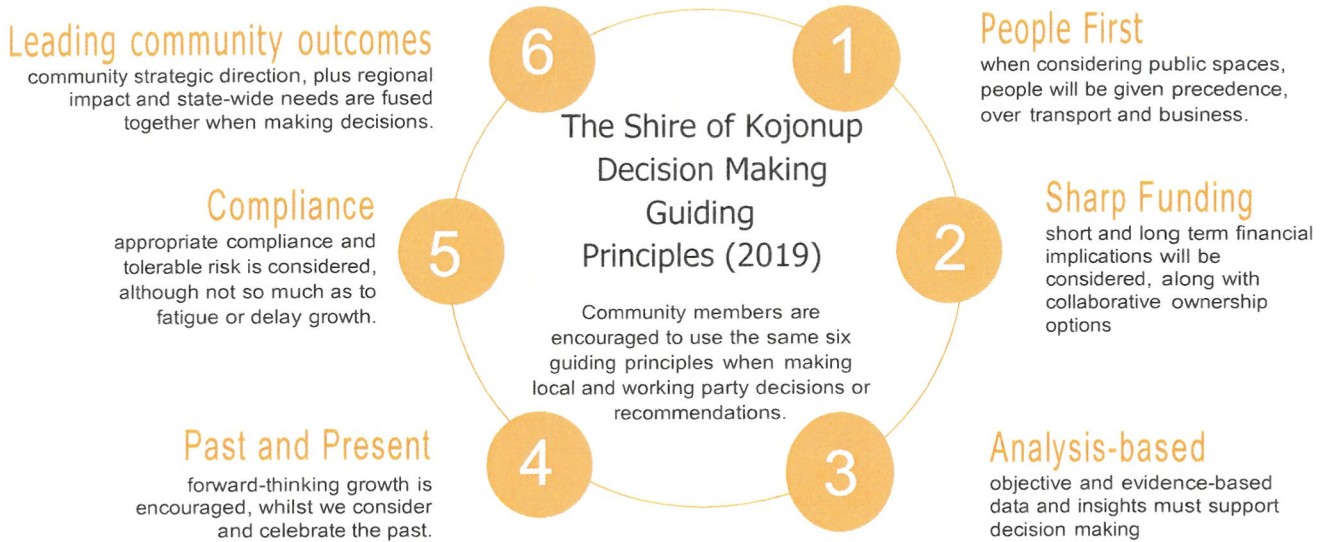
5 MARCH 2024

MINUTES OF A SPECIAL COUNCIL MEETING HELD ON 5 MARCH 2024

TABLE OF CONTENTS

| | | |
|-------|---|----|
| 1 | DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS..... | 4 |
| 2 | ANNOUNCEMENTS FROM THE PRESIDING MEMBER..... | 5 |
| 3 | ATTENDANCE..... | 5 |
| 3.1 | APOLOGIES | 5 |
| 3.2 | APPROVED LEAVE OF ABSENCE..... | 5 |
| 4 | DECLARATION OF INTEREST..... | 5 |
| 5 | PUBLIC QUESTION TIME | 5 |
| 5.1 | RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE..... | 5 |
| 5.2 | PUBLIC QUESTION TIME..... | 5 |
| 6 | CONFIRMATION OF MINUTES..... | 5 |
| 7 | PRESENTATIONS | 6 |
| 8 | METHOD OF DEALING WITH AGENDA BUSINESS | 6 |
| 9.1 | KEY PILLAR ‘LIFESTYLE’ REPORTS..... | 6 |
| 9.2 | KEY PILLAR ‘ECONOMICS’ REPORTS | 6 |
| 9.3 | KEY PILLAR ‘VISITATION’ REPORTS | 6 |
| 9.4 | KEY PILLAR ‘PERFORMANCE’ REPORTS..... | 7 |
| 9.4.1 | ACCEPTANCE OF ANNUAL REPORT 2022/2023 | 7 |
| 9.4.2 | FINANCIAL MANAGEMENT – MID-YEAR BUDGET REVIEW 2023/24 | 10 |
| 10 | APPLICATIONS FOR LEAVE OF ABSENCE | 17 |
| 11 | MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN | 17 |
| 12 | QUESTIONS FROM MEMBERS WITHOUT NOTICE..... | 17 |
| 13 | NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING..... | 17 |
| 14 | MEETING CLOSED TO THE PUBLIC | 18 |
| 15 | CLOSURE..... | 18 |
| 16 | ATTACHMENTS (SEPARATE) | 19 |

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 | Councillor |
| Cr Webb | Councillor |
| Cr Egerton-Warburton | Councillor |
| Cr Mathwin | Councillor |

STAFF

| | |
|----------------|--|
| Grant Thompson | Chief Executive Officer |
| Jill Johnson | Manager Financial and Corporate Services |

3.1 APOLOGIES

| | |
|--------------|---------------------------------------|
| Cr Mickle | Councillor |
| Judy Stewart | Manager Governance and Administration |

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

Nil

7 PRESENTATIONS

7.1 PETITIONS
Nil

7.2 PRESENTATIONS
Nil

7.3 DEPUTATIONS
Nil

7.4 DELEGATES' REPORTS
Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR 'LIFESTYLE' REPORTS
Nil

9.2 KEY PILLAR 'ECONOMICS' REPORTS
Nil

9.3 KEY PILLAR 'VISITATION' REPORTS
Nil

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 ACCEPTANCE OF ANNUAL REPORT 2022/2023

| | |
|---------------|--|
| AUTHOR | Grant Thompson – Chief Executive Officer |
| DATE | Thursday, 29 February 2024 |
| FILE NO | FM.AUD.2 & FM.FNR.1 |
| ATTACHMENT(S) | 9.4.1.1 - Annual Report 2022-2023 |

| | | |
|--|-------------------------------|--|
| <p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 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 | 12.1 SoK finances and funding 12.2 SoK monitoring and reporting |

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider acceptance of the 2022/2023 Annual Report incorporating the audited Annual Financial Statements.

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 and Risk Committee considered the Annual Financial Statements and the Auditor’s Management letter at its meeting held 6 February 2024 and resolved as follows:

“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.”*

Council, at its 20 February 2024 Ordinary Meeting, resolved as follows:

“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

This year’s Annual Report contains the customary annual snapshot of the activities of Council for 2022/2023 including some statistical information, the Elected Members who formed Council, President’s Report, Councillors’ attendance at meetings, Chief Executive Officer’s Report, Council’s Senior Management Team, the Organisational Structure, changes to staffing, a ‘traffic light’ system indicating progress within Key Pillars of the Shire’s Strategic Community Plan, Statutory Statements, and the Audited Financial Statements for the financial year.

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 Annual Report is adopted, and in the next available Kojonup News and Shire noticeboards.

CONSULTATION

Manager Governance and Administration
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/COUNCIL DECISION

20/24 Moved Cr Wieringa

Seconded Cr Egerton-Warburton

That:

1. The 2022/2023 Annual Report, as presented and incorporating the adopted Annual Financial Statements, be adopted in readiness for the Annual Electors Meeting to be held on 16 April 2024; and
2. The Chief Executive Officer forward a copy of the Committee and the Council agenda items to the Minister for Local Government and places the Annual Report 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*.

CARRIED BY ABSOLUTE MAJORITY 6/0

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

9.4.2 FINANCIAL MANAGEMENT – MID-YEAR BUDGET REVIEW 2023/24

| | |
|-------------------|---|
| AUTHOR | Grant Thompson - Chief Executive Officer |
| DATE | Thursday, 29 February 2024 |
| FILE NO | FM.FNR.2 |
| ATTACHMENT | 9.4.2.1 – Budget Review Report - 31 December 2023 |

| STRATEGIC/CORPORATE IMPLICATIONS | | |
|--|-------------------------------|---|
| Community Strategic Plan 2017 – 2027 “Smart Possibilities – Kojonup 2027+” | | Corporate Business Plan 2017 – 2021 “Smart Implementation – Kojonup 2021 +” |
| Key Pillar | Community Outcomes | Corporate Actions |
| Performance | 12. A high Performing Council | SOK Finances and Funding |

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider for adoption the Kojonup Budget Review Report 31 December 2023 (Budget Review), and authorise amendments to the budget, based on projection outcomes to 30 June 2024.

BACKGROUND

The substantial direction setting and oversight role of the Council e.g.; adopting plans and reports, accepting tenders, directing operations, setting and amending budgets is regulated and an important function.

The *Local Government (Financial Management) Regulations 1996* state that a local government must undertake a budget review annually.

The *Local Government Act 1995* provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

*Absolute majority required.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2024, for the period ending 31 December 2023, is presented for consideration. A Statement of Financial Activity, at Nature/Type level, has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2024.

COMMENT

The budget review has been prepared to include the information required by the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or \$10,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

Regardless of Statutory Requirements, conducting a budget review at least once each year is sound financial management practice. It enables the Council to analyse the financial performance of the year to date and make changes to the authorisations that it puts in place for the performance of the local government’s functions.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2024, is presented for consideration. In summary, based on current trends, it is anticipated that a balanced budget can be achieved as at 30 June 2024.

The following **Table 1.0** details the proposed budget amendments:

Table 1.0 Proposed Budget Amendments

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---------|--|------------------------|-----------------------|------------------|------------------|
| 9605 | Proceeds on Sale of Assets – Increase in proceeds due to disposal of mower | (\$0) | (\$10,099) | (\$10,099) | |
| 1333 | Financial Assistance Grant – General Purpose – Increase in grant allocation | (\$0) | (\$38,624) | (\$38,624) | |
| 1343 | Financial Assistance Grant – Local Road – Increase in grant allocation | (\$0) | (\$42,652) | (\$42,652) | |
| 1393 | Interest Received – Reserves – Decrease in interest earned due to decrease in investment balance available | (\$20,000) | (\$5,000) | | \$15,000 |
| 1602 | Member subscriptions – Increase in WALGA subscriptions and financial reporting template | \$15,000 | \$38,004 | | \$23,004 |
| 1852 | Salaries – Administration – Decrease in salaries | \$1,048,333 | \$1,005,259 | (\$43,074) | |
| 1912 | Administration Conference & Training – Decrease in training expenses | \$43,500 | \$30,099 | (\$13,401) | |
| 1921 | Staff Housing Subsidy – Decrease in staff housing subsidy paid | \$35,000 | \$15,000 | (\$20,000) | |
| 2042 | ICT Computer Support – Decrease in internet redundancy expenses and ERP project contingency | \$112,450 | \$92,305 | (\$20,145) | |
| 1992 | ICT Software Licensing Fees – Decrease in Zoom subscription and operational software licensing | \$126,235 | \$87,486 | (\$38,749) | |
| 2062 | Admin Legal Expenses – Decrease in legal expenses | \$55,000 | \$35,000 | (\$20,000) | |
| 2287 | Fair Value Revaluation Expenses – Allocation no longer required, as regulations amended to remove | \$15,000 | \$0 | (\$15,000) | |

Shire of Kojonup – Special Council Meeting – Minutes – 5 March 2024

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---------|--|------------------------|-----------------------|------------------|------------------|
| | need to annually assess CPI impacts. | | | | |
| 2463 | BRMC Grant – Increase in DFES contribution for BRMC position | (\$78,200) | (\$111,255) | (\$33,055) | |
| 3102 | Health Admin Salaries – Decrease in salaries expense | \$103,180 | \$68,485 | (\$34,695) | |
| 3752 | Springhaven Salaries – Increase in wages allocation and contract relief staff via agency | \$1,764,594 | \$2,014,411 | | \$249,817 |
| 3802 | Recruitment expenses – Decrease in contractor expenses for recruitment services | \$20,000 | \$9,308 | (\$10,692) | |
| 3821 | Springhaven Staff Housing Subsidy – Allocation not required – internal charge discontinued | \$12,000 | \$0 | (\$12,000) | |
| 3903 | Springhaven Building Maintenance – Increase in contractor expenses for electrical repairs, replacement floor coverings, air conditioning repairs and plumbing repairs. | \$7,608 | \$30,955 | | \$23,347 |
| 3918 | Springhaven – Consultants – Decrease in consultants | \$20,000 | \$0 | (\$20,000) | |
| 4013 | Springhaven Personal Care Subsidy – Increase in personal care subsidy from Commonwealth Government | (\$1,600,000) | (\$2,000,000) | (\$400,000) | |
| 1395 | Interest on Bonds – Increase in interest earned on deposits held | (\$29,000) | (\$50,000) | (\$21,000) | |
| 4143 | Miscellaneous Income – Increase in reimbursements for COVID expenses incurred | (\$2,500) | (\$42,471) | (\$39,971) | |
| 3768 | Staff Housing Building Maintenance – Increase in contractor expenses for general maintenance. Increase in wages, overheads and plant cost allocations | \$14,550 | \$49,030 | | \$34,480 |
| 3703 | Residential Rent – Staff – Decrease in rental income due to vacancies | (\$105,000) | (\$53,220) | | \$51,780 |
| 5002 | Recycling Depot/Transfer Station Expenses – Increase in tipping fees expense | \$108,738 | \$164,756 | | \$56,018 |
| 5023 | Collection Charges – Kerb side – Increase in refuse collection fees | (\$267,445) | (\$284,560) | (\$17,115) | |
| 5027 | Verge Pick-Up – Hard Waste – Allocation not required – hard waste collection not taking place this year | \$30,000 | \$0 | (\$30,000) | |
| 6013 | Cemetery Fees (Inc GST) – Decrease in cemetery fees collected | (\$18,000) | (\$8,000) | | \$10,000 |
| 6404 | Sports Complex – Grounds Maintenance – Decrease in wages, overheads and plant cost allocations. Increase in contractor | \$146,560 | \$117,609 | (\$28,951) | |

Shire of Kojonup – Special Council Meeting – Minutes – 5 March 2024

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---------|--|------------------------|-----------------------|------------------|------------------|
| | expenses for synthetic turf and weed control | | | | |
| 6436 | Consultants – Other Rec – Increase in contractor expenses for consultant to compile precinct design | \$0 | \$10,000 | | \$10,000 |
| 6463 | Grant – Drought Communities – Additional grant funding received for prior year expenses | \$0 | (\$100,000) | (\$100,000) | |
| 6553 | Contribution – Dept of Education – Additional contribution for oval use | (\$25,000) | (\$36,796) | (\$11,796) | |
| 7032 | Elverd’s Cottage Building Maintenance – Decrease in insurance premiums and contractor expenses for plastering works | \$31,805 | \$1,752 | (\$30,053) | |
| RM01 | Grading – Winter – Increase in contractor expenses for gravel pushing and external plant hire | \$789,175 | \$804,275 | | \$15,100 |
| RM03 | Drainage Maintenance – Decrease in wages and overheads allocations | \$139,428 | \$124,100 | (\$15,328) | |
| RM04 | Bitumen Patching/Repair – Increase in wages and overheads allocations. Increase in materials for asphalt purchases | \$84,360 | \$120,600 | | \$36,240 |
| RM05 | Guide Post & Signage Expenses – Increase in wages and overheads allocations. Increase in materials purchases | \$50,190 | \$79,500 | | \$29,310 |
| RM06 | Roadside Spraying – Increase in wages and overheads allocations | \$38,020 | \$52,000 | | \$13,980 |
| RM15 | Trees Rural Major Works – Increase in plant cost allocations | \$143,440 | \$175,640 | | \$32,200 |
| 7405 | Road Grants – RRG – Reimbursement of Tambellup West Road project grant not claimed in 2022/23 | (\$1186,000) | (\$1,306,000) | (\$120,000) | |
| 7465 | Government Road Grants – Blackspot Funding – Increase in grant funding for Kojonup-Darkan Road works. Offset by capital expenditure in GL # C463 | (\$360,000) | (\$910,000) | (\$550,000) | |
| 8302 | Salaries – Tourism – Increase In salaries | \$239,711 | \$269,080 | | \$29,369 |
| 8364 | Tour Guide Expenses – Increase in wages paid to guides | \$5,000 | \$22,349 | | \$17,349 |
| 8367 | Story Area – Digital – Increase in contractor expenses for digital story project | \$10,000 | \$20,956 | | \$10,956 |
| 8166 | Kodja Place Cleaning – Increase in wages and overheads allocations | \$27,700 | \$43,345 | | \$15,645 |
| 8502 | Café Salaries – Decrease in salaries due to operational restructure | \$398,000 | \$335,172 | (\$62,828) | |

Shire of Kojonup – Special Council Meeting – Minutes – 5 March 2024

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---------|--|------------------------|-----------------------|------------------|------------------|
| 8557 | Café Building Maintenance – Increase in contractor expenses for replacement floor coverings, electrical and plumbing repairs | \$2,000 | \$23,683 | | \$21,683 |
| 8503 | Café Trading Income – Trends indicate lower café sales | (\$750,000) | (\$669,205) | | \$80,795 |
| 8552 | Building Administration Salaries – Increase in salaries | \$25,795 | \$61,200 | | \$35,405 |
| 8011 | Washdown Bay Repairs – Increase in contractor expenses for modification works and liquid waste removal | \$3,831 | \$15,311 | | \$11,480 |
| 9095 | RAMM Inventory – Increase in materials expense for RAMM software licence | \$0 | \$12,265 | | \$12,265 |
| 9102 | PWOH Training – Decrease in overheads allocation | \$97,000 | \$52,200 | (\$44,800) | |
| 9112 | PWOH Meetings – Decrease in overheads allocations | \$33,680 | \$19,150 | (\$14,530) | |
| 9122 | Annual Leave – Decrease in wage allocations for annual leave | \$176,597 | \$143,000 | (\$33,597) | |
| 9142 | Sick Leave - Decrease in wage allocations for sick leave | \$76,523 | \$65,523 | (\$11,000) | |
| 9152 | PWOH Superannuation – Decrease in superannuation expenses | \$237,716 | \$223,000 | (\$14,716) | |
| 9232 | PWOH – Novated Lease Expenses – Decrease in novated lease expenses | \$46,175 | \$30,781 | (\$15,394) | |
| 9372 | Plant Operation – Wages – Decrease in overheads allocations | \$180,008 | \$107,008 | (\$73,000) | |
| 9352 | Tyres and Tubes – Increase in tyre purchases | \$8,500 | \$25,000 | | \$16,500 |
| 9342 | Fuels & Oils – Increase in fuels and oils purchased | \$305,000 | \$390,000 | | \$85,000 |
| 9402 | Less POC allocated to Works & Services – Increase plant costs allocated to other projects and programs | (\$716,725) | (\$750,225) | (\$33,500) | |
| 9482 | Salaries and Wages Drawn – Increase in salaries and wages paid | \$5,422,724 | \$5,667,343 | | \$244,619 |
| 9492 | Workers Compensation Expenses – Increase in workers compensation expenses paid | \$50,000 | \$103,615 | | \$53,615 |
| 9512 | Less Salary & Wages allocated to Works & Services – Increase in salaries and wages allocated to other projects and programs | (\$5,422,724) | (\$5,667,343) | (\$244,619) | |
| 9493 | Workers Compensation Income – Increase in workers compensation expenses reimbursed | (\$50,000) | (\$103,615) | (\$53,615) | |
| 9543 | Apprentice Grants – Increase in apprenticeship grants | (\$0) | (\$44,775) | (\$44,775) | |

Shire of Kojonup – Special Council Meeting – Minutes – 5 March 2024

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---------|---|------------------------|-----------------------|------------------|------------------|
| 99R1 | Transfer to Springhaven Lodge Reserve – Transfer to reserve for additional bonds received | \$0 | \$1,350,000 | | \$1,350,000 |
| 0000 | Surplus/Deficit Opening – Increase in closing surplus due to audit adjustments | (\$3,490,000) | (\$3,915,666) | (\$425,666) | |
| 0099R | Movement in Springhaven Lodge Reserve – Movement in Reserves Restricted Cash | \$0 | (\$1,350,000) | (\$1,350,000) | |
| C191 | Office Building Capital Renewal – Budget allocation not required | \$20,000 | \$0 | (\$20,000) | |
| C140 | Staff House – 34 Katanning Road – Increase in materials expense for renovation works | \$120,000 | \$170,000 | | \$50,000 |
| C195 | Springhaven Building Renewal – Decrease in material expenses for renewal works | \$30,000 | \$20,000 | (\$10,000) | |
| C198 | Historic Buildings Capital Improvement – Decrease in materials expense as budget allocation not required | \$30,000 | \$0 | (\$30,000) | |
| C177 | Kodja Place Capital Renewal – Decrease in contractor expenses for air conditioning replacement | \$20,000 | \$10,000 | (\$10,000) | |
| 7604 | Major plant Purchases – Increase in materials expense for purchase of new Mower and Crew Cab Truck | \$0 | \$148,595 | | \$148,595 |
| C501 | Ballock Road RTR – Decrease in wages, overheads and plant costs. Increase in materials expenses for culvert pipes | \$70,000 | \$55,560 | (\$14,440) | |
| C503 | Boilup Road RTR – Decrease as project not proceeding in 2023-2024 | \$30,000 | \$0 | (\$30,000) | |
| C319 | Bitumen Reseal – Kojonup Frankland Road RRG – Increase in material expense for reseal works | \$150,000 | \$170,000 | | \$20,000 |
| C320 | Bitumen Reseal Kojonup Darkan Road RRG – Correction of budget allocation | \$553,000 | \$150,000 | (\$403,000) | |
| C321 | Bitumen Reseal Broomehill Kojonup Road RRG - Increase in material expense for reseal works | \$150,000 | \$175,535 | | \$25,535 |
| C463 | Kojonup-Darkan Blackspot – Increase in project costs from additional funding and underspend in 2022-2023 | \$669,000 | \$1,622,358 | | \$953,358 |
| CJ464 | Kojonup-Darkan Road Pavement Failure – Additional project included in the budget | \$0 | \$669,000 | | \$669,000 |
| C448 | Trails Hub Construction – Decrease in materials expense for trail hub works | \$40,000 | \$20,000 | (\$20,000) | |

Shire of Kojonup – Special Council Meeting – Minutes – 5 March 2024

| ACCOUNT | DESCRIPTION | ORIGINAL BUDGET AMOUNT | REVISED BUDGET AMOUNT | POSITIVE OUTCOME | NEGATIVE OUTCOME |
|---|---|------------------------|-----------------------|----------------------|--------------------|
| C355 | Town Furniture – Decrease in wages and overheads allocations. Increase in materials expense | \$39,171 | \$25,405 | (\$13,766) | |
| C407 | Refuse Site Development – Project deferred to 20242-25 | \$98,250 | \$0 | (\$98,250) | |
| C054 | Promotional Signage – Airstrip – Decrease in materials expense for signage | \$30,000 | \$5,000 | (\$25,000) | |
| C458 | Radios – Communication – Decrease in materials expense | \$30,000 | \$15,000 | (\$15,000) | |
| | Other Minor variations below the \$10,000 threshold | | | (\$308,108) | \$352,092 |
| TOTAL | | | | (\$5,156,004) | \$4,803,537 |
| Net Adjustment to 2023/24 Budget | | | | (\$352,467) | |

| | |
|---|--------------------|
| Estimated closing funds in 2023-24 Adopted Budget | (\$ 460) |
| Plus net savings as detailed in table above | (\$352,467) |
| Net Estimated Closing Funds | (\$352,927) |

Based on current revenue and expenditure trends, and projections as at 31 December 2023, it is estimated that a small surplus of \$352,927 can be achieved as at 30 June 2024.

CONSULTATION

The whole management team has assisted in the compilation of the Budget Review at a cost element level.

Manager Financial and Corporate Services
Darren Long, DL Financial Consulting
Works and Services Manager

STATUTORY REQUIREMENTS

Local Government Act 1995 Section 6.2

Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The main changes in this budget reflect the need to manage cash flow more prescriptively and a focus on managing cost and debt levels of the organisation.

The financial implications of this report are detailed in the commentary section. Based on current trends, the budget review analysis predicts:

1. an overall increase in operating revenue of \$547,618;
2. an overall increase in operating expenditure of \$223,652;
3. an overall increase in capital expenditure on assets of \$1,175,654;
4. an overall increase in non-operating revenue of \$770,000;

5. an overall increase in Proceeds on Sale of Assets of \$10,099;
6. an overall increase in Transfers to Reserve of \$1,350,000;
7. an increase in the Opening Surplus of \$425,666.

The budget review recommends changes to the adopted budget and, consequently, changes the projects and execution of services and/or projects previously authorised by the Council.

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION

21/24 Moved Cr Mathwin

Seconded Cr Radford

That Council:

1. Adopts the 2023/24 Annual Budget Review, as presented, and notes that the estimated closing funds are based on current revenue and expenditure trends; and
2. approves the above budget amendments in Table 1.0 - Proposed Budget Amendments as authorised expenditure.

CARRIED BY ABSOLUTE MAJORITY 6/0

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

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil


15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 3.07pm.


16 ATTACHMENTS (SEPARATE)

- | | | |
|-------|---------|---|
| 9.4.1 | 9.4.1.1 | Annual Report 2022/2023 |
| 9.4.2 | 9.4.2.1 | Budget Review Report - 31 December 2023 |

Confirmed on 19 March 2024 as a true record –



Presiding Member



Date



SHIRE OF KOJONUP
ANNUAL REPORT
2022/2023





VISION

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

OUR GUIDING VALUES

Integrity

We will act in an honest, professional and accountable manner that maintains the community trust.

Care and Respect for People

We will treat people with respect in all of our interactions. We are committed to the safety and wellbeing of our community and employees and will show care and empathy when addressing issues.

Responsible

We are mindful of our role as custodian of the community's assets, and will make decisions in a responsible manner. We will consider value for money in decision making and ensure that our operations and systems promote efficiency and good governance.

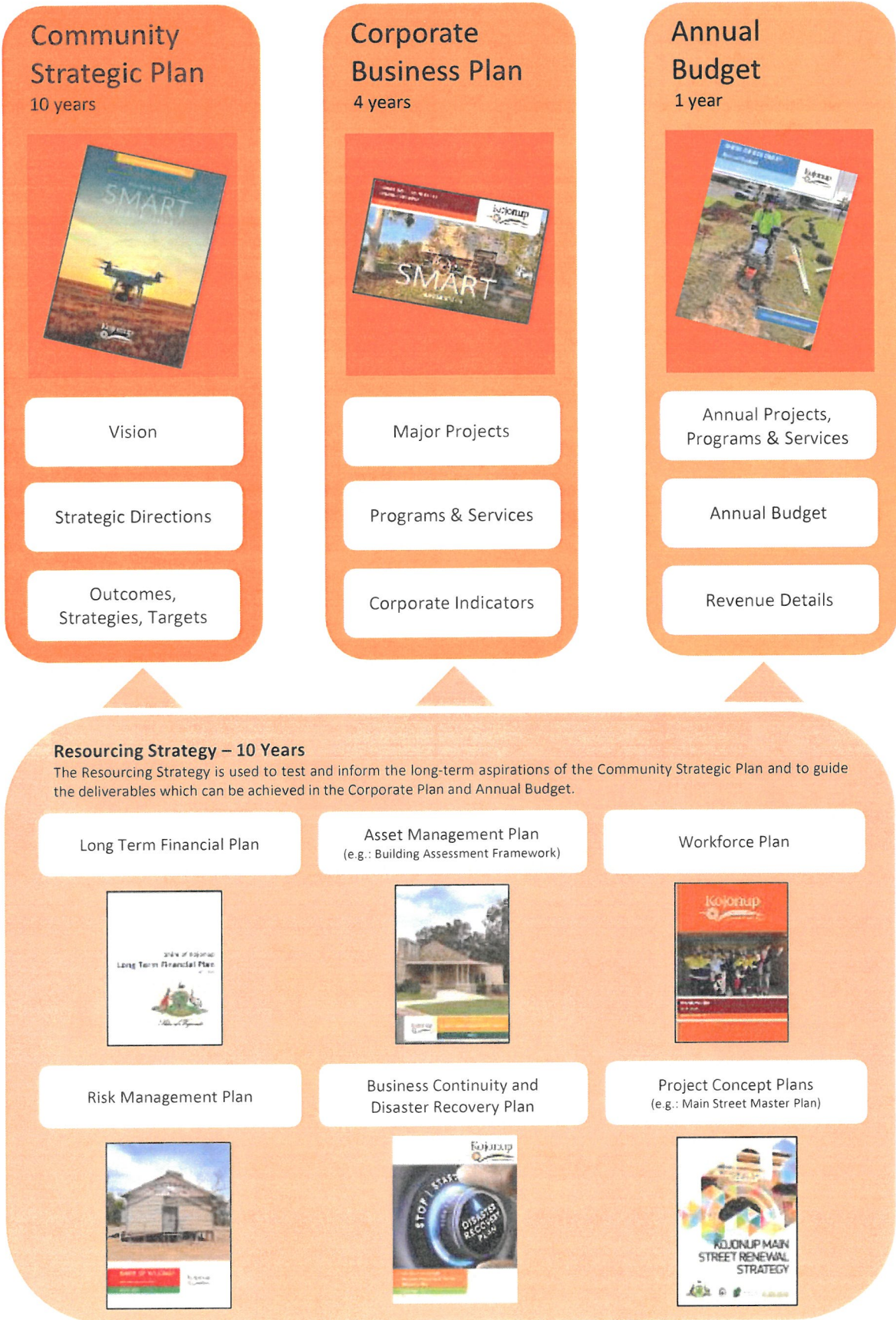
Open and Reliable

We will carry out our business in a transparent and approachable way, respecting diverse views and valuing the input and contributions from the community. We will act consistently and communicate clearly.

Statistically in 2022/2023, the Shire has:

| | | | |
|---|--|--|---|
| <p>Conducted 11 Council Meetings</p>  | <p>Conducted 19 Briefing Sessions</p>  | <p>Conducted 7 Special Council Meetings</p>  | <p>Obtained \$4,133,200 in Grant Revenue & Contributions</p>  |
| <p>Received 17,648 visitors to the Kojonup Visitors Centre</p>  | <p>Issued 5 building related approvals at a value of \$1,668,377 million</p>  | <p>Supported 0 Subdivision Applications.</p>  | <p>Issued 8 Development Approvals for Projects</p>  |
| <p>396 Travel groups camped at the designated camp ground</p>  | <p>Progressed 2 road widening programs for 5.69km totalling \$1,270,405</p>  | <p>Resealed 6.25km of bitumen totalling \$433,527</p>  | <p>Conducted 27.3km of tree pruning and mulching on rural roads</p>  |
| <p>Re-sheeted 0km of gravel roads totalling \$Nil</p>  | <p>7,593 people attended the K.O'H.M swimming pool between 16 November 2021 and 4 April 2022</p>  | <p>An Area of 2,937km²</p>  | <p>A population count of 1901 in the 2021 Census</p>  |

Strategic Direction



A Word from the Shire President



The timeline of our auditing is such that it is into 2024 before the documentation is prepared and I have the opportunity to fully review and write this introduction to the Annual Financial Report for the previous financial year.

Before moving forward with that, I would like to take the opportunity to thank all the Councillors who were involved during the 2022/23 period; in particular, Felicity Webb, Parminder Singh and Kevin Gale who all retired at the election in October 2023. I also would like to thank our Chief Executive Officer (CEO), Grant Thompson, and his Senior Management Team for the work they have undertaken throughout the year on our behalf.

The Council, through the Management Team's previous managerial experience, is now working towards a structure aligned with an efficient organisation that provides services to its beneficiaries, i.e., community members. The Community should expect that the Council will utilise that capital, which they provide us through rates, in a very efficient manner to provide the best facilities and services for them.

Community should also expect a detailed and transparent insight into how their investment is managed and governed and, as a Council, we should be judged by how well the Shire is managed and the value it creates for the Community.

I would like to draw your attention to some significant items within these financials which have been building since 2019 and will shape the coming years.

1) The borrowings of the Shire:

- were \$453,916 in June 2019 incurring a principal repayment of \$30,645 pa and interest of \$23,934 pa whilst the rates collected were \$3,859,287.
- In July 2023 our borrowings stood at \$5,449,409 incurring a principal repayment of \$447,000 and interest of approximately \$145,000 in 2024, whilst our budgeted rates collection in 2023/24 is \$4,893,624.

2) The principal repayments reduce by \$9,800 in 2025, a further \$21,000 in 2027 and again in 2028 by \$9,800. This means that by 2029 we will still have annual principal repayments of over \$400,000.

- 3) The decision to withdraw approximately \$750,000 from our reserves was made in the 2022/23 financial year after considerable discussion with the community. These funds have gone back into general revenue, ultimately reducing the amount that would otherwise need to have been raised by rates in 2023/24.
- 4) In 2022/23 the total income from rates, fees and charges plus interest earned was \$6,126,771. The total outlay for the same period, for employee costs, insurance, interest and capital repayments is \$5,810,119. The remaining costs from materials and consumables for repairs and maintenance, water, electricity and plant replacement etc. are, in principle, funded by Financial Assistance Grants which are completely untied moneys from the Federal Government.
- 5) Even though some of the new buildings are partially or fully funded by grants, the total value of those facilities is moved onto our balance sheet where they are required to be depreciated whilst, more importantly, the annual repairs and maintenance costs are fully borne by the Shire.

I would like to point out, at this juncture, that while financial grants can be a huge benefit to asset building in our Community, they should not be relied upon. Financial Assistance Grants are not guaranteed nor is the actual amount known until it arrives, but our financial sustainability is presently totally dependent on them. There is a strong view that they will always be forthcoming but I see this as potentially problematic and am of the view that to build financial resilience we should gradually move away from this position, closer to a self-funding model.

It is important to understand that the borrowings have all been to improve facilities in Kojonup - facilities that have added value to the community and for which we can be proud. If we tried to replicate those improvements today it would be cost prohibitive, so we should enjoy them, but now we must pay for them. The Council is mindful of not simply relying on rates to resolve this cash flow issue but to also look internally for cost saving efficiencies and to having discussions with the Community around road maintenance, the future of the Kodja Place/Black Cockatoo Precinct and the Springhaven Aged Care facility.

On a brighter note, I am able to say that, through a program implemented some years ago by the Federal Government called the 'Local Roads and Community Infrastructure Programme' (LRCIP), we have fully-funded grants to complete the Men's Shed, and to also fund future projects such as CCTV for the main street and a new roof on the Old School building. This programme has strict guidelines

around where it can be spent with the Men's Shed being part of phase 3 grants and the other two projects part of the final phase four.

Finally, I would like to say that the Council has strong fortitude, to not only improve the financial resilience of the Shire, but also the performance and efficient use of the Shire's capital and resources. In conjunction with the CEO and the Shire Team, we will move toward a resilient Shire which will include a very transparent approach with the community leading to better outcomes for all of us.

Cr Roger Bilney
Shire President



**The Shire, and your Council,
would like to thank all our fire
brigades for their efforts to keep
us safe and all volunteers within
our Shire who contribute for the
benefit of all.**

Your Council



**Shire President
Ned Radford
2021 – 2025**

Delegate on the following Committees:

- *Bush Fire Advisory*
- *Kodja Place Community Fund Inc.*

Delegate deputy:

- *GS Zone of WALGA*
- *GS Joint Development Assessment Panel*



**Deputy Shire President
Paul Webb
2021 – 2025**

Delegate on the following Committees:

- *Bush Fire Advisory*
- *Audit and Risk*
- *Southern Link VROC*

Delegate deputy:

- *GS Zone of WALGA*
- *GS Regional Road Group*
- *Kodja Place Community Fund Inc.*



**Cr Felicity Webb
2019 – 2023**

Delegate on the following Committees:

- *Kojonup NRM Advisory*
- *Kojonup Spring Advisory*



**Cr Parminder Singh
2019 – 2023**

Delegate on the following Committees:

- *Disability Access and Inclusion*
- *Southern Link VROC*
- *GS Joint Development Assessment Panel*
- *Kojonup Homes for the Aged Inc.*



**Cr Kevin Gale
2019 - 2023**

Delegate on the following Committees:

- *Audit and Risk*
- *GS Zone of WALGA*
- *GS Regional Road Group*

Delegate deputy:

- *Disability Access and Inclusion*
- *Southern Link VROC*
- *GS Joint Development Assessment Panel*
- *GS Recreation Advisory Group*



**Cr Cindy Wieringa
2019 – 2023**

Delegate on the following Committees:

- *Kojonup Spring Advisory Group*
- *Great Southern Treasures*

Delegate deputy:

- *Kojonup Homes for the Aged Inc.*



**Cr Roger Bilney
2021 - 2025**

Delegate on the following Committees:

- *Audit and Risk*
- *Kojonup NRM Advisor*



**Cr Alan Egerton-Warburton
2021 – 2025**

Delegate on the following Committees:

- *Audit and Risk*
- *Kojonup Spring Advisory*
- *GS Zone of WALGA*
- *GS Joint Development Panel*

Councillor Attendance at Meetings in 2022/2023

| CR BILNEY | CR EGERTON- WARBURTON | CR RAFORD | CR P WEBB | CR F WEBB | CR WIERINGA | CR SINGH | CR GALE |
|--------------------------------------|--------------------------|-----------|-----------|-----------|-------------|----------|---------|
| Ordinary Council | | | | | | | |
| 10 | 10 | 11 | 10 | 10 | 10 | 9 | 9 |
| Special Council | | | | | | | |
| 7 | 7 | 6 | 7 | 7 | 6 | 4 | 5 |
| Audit and Risk Committee | | | | | | | |
| 4 | 4 | | 4 | | | | 4 |
| Bush Fire Advisory Committee | | | | | | | |
| | | 4 | 2 | | | | |
| Local Emergency Management Committee | | | | | | | |
| | | 3 | | | | | |
| Annual Electors Meeting | | | | | | | |
| 1 | 1 | 1 | 1 | 1 | | 1 | 1 |
| Springhaven Working Group | | | | | | | |
| 1 | 1 | 1 | | | | | |
| Briefing Sessions | | | | | | | |
| 19 | 18 | 19 | 18 | 15 | 16 | 15 | 15 |

Chief Executive Officer's Report



The 2022/23 audited financial report demonstrates a year of prudent consolidation and internal focus on performance, in particular cash-flow management. After such a significant growth phase in previous years, relying on significant grants and borrowings, it is important to understand that 2022/23 was a year of reflection and consolidation, mainly considering where the Community wants to be in 10 years' time. This is the final annual report that will document the previous SMART Strategy as we move into a new strategic era.

As the President alluded to in his report, our goal is to improve the financial disciplines in the Shire, around controls related to cost management of major projects, purchase orders, procurement practices, journaling and reporting of financial performance. This will lead to a much more resilient Shire.

In regards the finances, the Auditors raised a number of items for which the Senior Management Team is now focussed on improving prior to the next audit. These items demonstrate there is still work to do to improve the governance in the Shire.

Even though all the items were found to be reasonable and appropriate, the Auditors picked up that a number of our internal controls and processes were not followed exactly as they should be.

The main item identified was the journaling processes (cost reallocation journal procedures and general journal review processes) where it was identified that some journaling posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) were not adequately supported by documented evidence outlining the reasons and purpose of these journals. This was identified as an issue from previous years as well. The Shire has consequently moved toward better checks and traceable documentation to ensure that journals are justified with supporting documents and two step authorisation before they are processed.

As the Shire implements better cost transparency around projects and procurement controls, this issue should decline materially in the future as the Shire has better oversight of the financial controls across the organisation.

The Shire is also now in a position to review its Long Term Financial Plan which will include the plant and equipment purchases and asset management over the next 10 years. This analysis will focus on the 'self-funding' and sustainable expenditure that the President alluded to and lead to an understanding of the allocation of overheads and depreciation impact on the relevant areas of the organisation.

The Council is aware that the economic environment we all exist in doesn't just impact finances of the Shire, it places cost pressure on everyone in the community, both economically and socially. It is the Shire's intention to give the Community a shared understanding of its challenges and opportunities that

present themselves and, as a result, more community meetings will take place over the next 12 months on specific matters.

2022/23 saw the Shire emerge from the pandemic environment and come back to full operational capability. Springhaven came back from 16 beds to being 100% occupied with 22 beds. We also had close to a full workforce in 2022/23 ensuring the Shire had capability in Finance, Governance and Administration, and Works and Services.

As the Chief Executive Officer, I want to acknowledge and appreciate the effort of the Team Members within the Shire. Thank you to all the Team Members and Volunteers who went above and beyond to keep Kojonup safe and to keep services continuing over this period.

Grant Thompson
Chief Executive Officer



Art Trail – Elverd's Cottage

Senior Management Team

Grant Thompson

Chief Executive Officer



- Strategic Planning
- Organisational performance
- Medical/Health Services
- Environment/NRM/ Sports Precinct

Craig McVee

Manager Works & Services



- Roads/Verges
- Parks/Gardens/ Reserves
- Plant/Equipment
- Signage
- Drainage
- Cultural Officer

Vacant

Manager Corporate and Community Services

- Financial Management
- Information Technology
- Asset and Risk Management
- Integrated Planning and Reporting
- Governance, Policies and Delegations

Ciara O'Regan

Manager Springhaven

Governance and Clinical Management - Springhaven Lodge Aged Care



Robert Jehu

Manager Regulatory Services



- Environmental Health
- Waste Management
- Building Maintenance
- Work Health and Safety
- Project Management
- Emergency Services

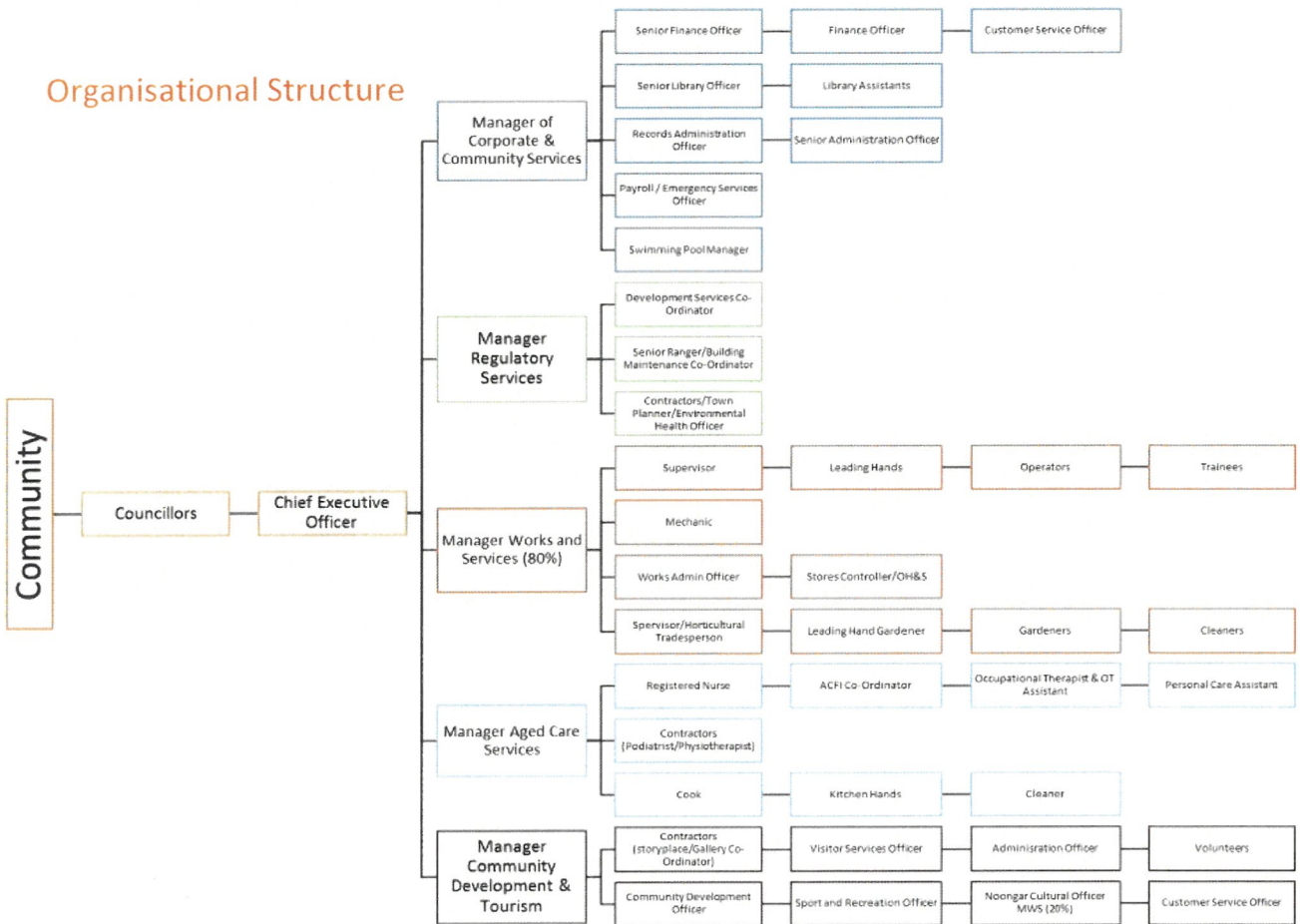
Jill Watkin

Manager the Kodja Place, Tourism & Marketing

- Management of The Kodja Place Precinct
- Tourism
- Marketing



Organisational Structure



Changes to Our Team

The Shire thanks the following staff, who departed from the Shire of Kojonup team during the 2022/2023 financial year, for their contribution:

| Departing Employees | | | |
|---------------------|--------------|----------------|---|
| Employee Name | Given Names | Date Commenced | Job Title |
| Anderson | Grace | 19/05/2022 | Carer |
| Sullivan | Hope | 14/07/2022 | Carer |
| Sage | Abigail | 26/08/2022 | Carer |
| Hansen | Felicity | 26/10/2022 | Carer |
| Byrne | Anna | 19/09/2022 | Customer Service Officer |
| Macri | Caroline | 01/11/2022 | Personal Care Assistant |
| Hill | Rebekka | 15/08/2022 | Kitchenhand |
| Hall | Ionie | 25/01/2023 | Carer |
| Campbell | Darci | 01/06/2022 | Carer |
| Drake | Annabelle | 06/03/2023 | Carer |
| Valdehueva | Rio Maybello | 04/04/2023 | Kitchenhand |
| Pearce | Sharon | 18/08/2015 | Carer |
| Servaas | Claire | 31/01/2023 | Springhaven Admin/ Customer Services Officer |
| McCarthy | Aaron | 11/07/2022 | Technical Officer |
| Vercoe | Vicky | 02/03/2023 | Personal Care Assistant |
| MacDonald | Aaron | 26/04/2022 | Personal Care Assistant |

We welcomed to our team, the following new employees:

| Employee Name | Given Names | Date Commenced | Job Title |
|---------------|-----------------|----------------|------------------------------------|
| McKenzie | James Alexander | 04/07/2022 | Traffic Control - General Hand |
| Fraser | Douglas | 04/07/2022 | Works Foreman |
| Broun | Hayley | 12/08/2022 | Carer |
| Gementiza | Fatima | 30/09/2022 | Cleaner (Springhaven) |
| Peet | Emelee | 10/10/2022 | Bushfire Risk Planning Coordinator |
| Moore | Precious May | 23/09/2022 | Carer |
| Gibbons | Michael | 25/10/2022 | Truck Driver/Plant Operator |
| Clinch | Craig | 08/11/2022 | All Rounder/Plant Operator |
| Jones | Nathan Ian | 16/11/2022 | Swimming Pool Manager |
| Robertson | Bethany | 04/01/2023 | Junior Lifeguard |
| Benn | Reese | 26/01/2023 | Carer |
| North | Bronwyn | 25/01/2023 | Carer |
| Gahan | Stephanie | 21/01/2023 | Carer |
| Durano | Jennifer | 22/02/2023 | Cleaner |
| Johnson | Jillian | 27/02/2023 | Senior Finance Officer |
| Durano | Shaine | 19/03/2023 | Carer |
| Wilson | Tracy | 23/03/2023 | Carer |
| Trout | Susan Elizabeth | 17/05/2023 | Registered Nurse |
| Hammond | Wendy Lynne | 17/05/2023 | Kitchenhand |
| Berliner | Chyan | 08/06/2023 | Customer Services Officer |
| Thomson | Brendon | 15/06/2023 | Building Maintenance Casual |
| Woolley | Ryan | 13/06/2023 | Acting Director of Nursing |

Plan for the Future

In accordance with local government integrated planning requirements, on 25 July 2017 the Shire of Kojonup adopted a new Strategic Community Plan, titled *Smart Possibilities*, which set the strategic direction for the organisation for ten (10) years and beyond. It is the community's plan and is based primarily on the feedback obtained through surveys, workshops and interactive voting sessions.

The updated Corporate Business Plan entitled, "*SMART Implementation*" was adopted by Council on 16 June 2020 and sets the direction and priorities for Kojonup until 2024 and beyond. *SMART Implementation* is the first step towards achieving the community aspirations and sets out the key actions for the first four years against five (5) Key Pillars.

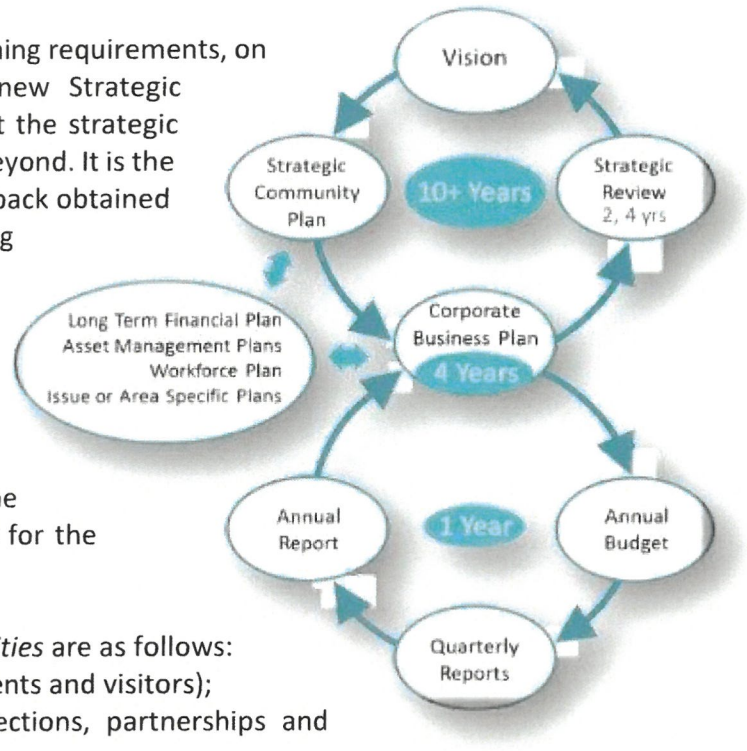
The five (5) 'key pillars' established in *SMART Possibilities* are as follows:

1. **Place** (Kojonup celebrates its diversity for residents and visitors);
2. **Connected** (Kojonup advances through connections, partnerships and alliances);
3. **Performance** (Kojonup's people show commitment to strategy and operational excellence)
4. **Prosperity** (Kojonup invests in its own prosperity and drives economic growth); and
5. **Digital** (Kojonup is ambitious with technology, data and analytics).

Smart Implementation represents a significant improvement on previous plans and is increasing in importance as a vital document. This plan is now equal in importance to the Annual Budget and *SMART Possibilities* and requires regular reference on a day-to-day basis by both staff and elected members.

The community's aspirations in each theme are described, followed by a commitment from the Shire of Kojonup to work towards realising these aspirations. Each commitment by the Shire includes an implementation timeframe that relates to the Shire's four year corporate business planning cycle.

The following commentary outlines actions taken or about to be commenced for each objective within our *SMART Implementation*. The plan is divided into 'Outcomes' under which 'Objectives' are listed and then 'Actions'. The 'Action' headings have been colour coded to indicate the progress made on achieving this action.












| | |
|--|---|
| | The 'Action' has been COMPLETED |
| | The 'Action' is currently still IN PROGRESS |
| | The 'Action' has NOT COMMENCED |

Key Pillar 1 – Place

Kojonup celebrates its diversity for residents and visitors.

During the stakeholder engagement phase of 2017 our community members raised issues regarding balancing resourcing and investment in arts, culture, environment, tourism, sporting clubs, non-sports based fun and recreation, education, indoor activities, and activities to celebrate the diversity of our people.

1.1 – Have maximised our 'One Community' program through specific events, celebration of built form and enhancement of our environment.

| Ref | Corporate Actions | Status |
|--------|---|---|
| 1.1.1 | Develop and grow an annual calendar of events where community and visitors celebrate diversity, history, and place. |  |
| 1.1.2 | Celebrate the significance of cultural, social and built heritage including local indigenous and multicultural groups. |  |
| 1.1.3 | Grow The Kodja Place to become an iconic WA attraction. |  |
| 1.1.4 | Through delivery of an Events Strategy, sponsor, support and promote events that stimulate economic activity and attract visitors to the area. |  |
| 1.1.7 | Develop and adopt an Event Management and Risk Plan |  |
| 1.1.8 | Memorial Hall Refurbishment/Upgrade <ul style="list-style-type: none"> Theatrical Society, toilets (internal & external) and Harrison Place Park - \$609,000 Replacement of Guttering and Downpipes - \$50,000 |  |
| 1.1.9 | Develop Marketing Implementation Plan <ul style="list-style-type: none"> Redevelop the Kodja Place Website Develop a brand and style guide |  |
| 1.1.10 | Implement A Hierarchy of Signage <ul style="list-style-type: none"> Tier 1: Main Highway/ Roads – Identity and High level information Tier 2: Township and Precinct entrance points - Directional Tier 3: Precinct Way Finding |  |
| 1.1.17 | Visitor centre and retail area – More user friendly |  |



The Kodja Place's
Billy Riley
Tour Guide
Photo: Cody McColl,
C & M Images



Kojonup Wildflowers



Poppies
Open Gardens 2022

Kojonup's
Wildflower and Herbarium Display –
The Kodja Place
Kindly arranged annually by long
standing volunteer, Chris Lewis



Twilight Markets December
2022



Puggle Lane Designs









Delicious Icecream

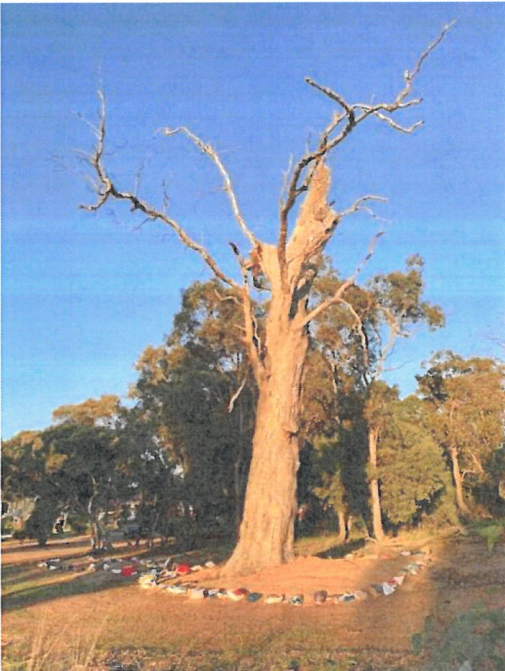


Tutus to go!

1.2 – Be a happy, healthy, connected and inclusive community driven by the provision of high standard sport, recreation and open space facilities and programs.

| Ref | Corporate Actions | Status |
|--------|---|---|
| 1.2.1 | Develop and adopt a Trails Master Plan to develop and activate a trail network and reserve walks in conjunction with State-wide recreation partners. |  |
| 1.2.2 | Implement and action a Sport, Recreation and Open Space Master Plan. |  |
| 1.2.3 | Provide community infrastructure that attracts outsourced or privately run facilities and programs. |  |
| 1.2.4 | Plan and develop appropriate passive recreation facilities (S2.2.3) |  |
| 1.2.5 | Improve disability access to infrastructure and services (S2.2.4) <ul style="list-style-type: none"> • Re-establish Disability Access Committee • Review Disability Access and Inclusion Plan • Progress Implementation Plan |  |
| 1.2.10 | Sporting Infrastructure Upgrades: <ul style="list-style-type: none"> • Reconstruction of Netball Courts • Upgrade Top Oval Lighting • Install destination playground & Outdoor Gym • Upgrade Kitchen in the Sporting Complex • Install Audio/Visual equipment in the pavilion • Upgrade shade shelter on the baby swimming pool • Upgrade Swimming Pool Car Park • Create Swimming Pool leisure activities (e.g. basketball) • Sports Complex Building Defects/Building Compliance/Service Area for bins • East Pool Fence upgrade • Lease Complex – include line marking by clubs • Power Metering |  |

Granny Etty's Tree



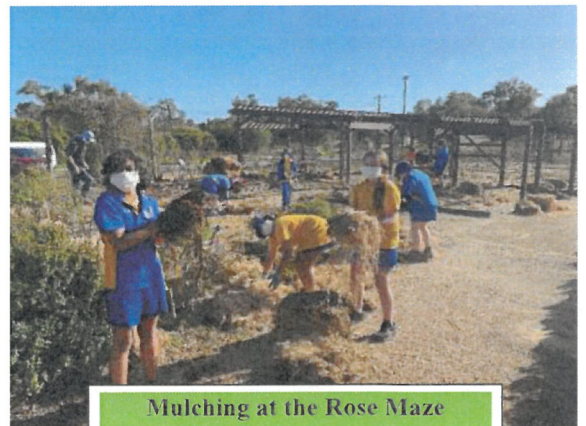
**Back: Garry Coyne, Eliza Woods, Aden Eades
Front: Patsy Michaels, Annette Woods**

1.3 – Have systems in place to attract youth to the region, even in a transient manner.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 1.3.1 | Collect data on the needs of youth, as they live, educate, work, visit and return to Kojonup. | 😊 |
| 1.3.2 | Account for long-term and forecasted social changes such as changing household types and density. | 😊 |
| 1.3.3 | Promote the opportunities for traineeships within local government (S1.3.1) | 😊 |
| 1.3.4 | Explore opportunities with local schools and youth organisations to create a Youth Advisory Council to engage and advise the Shire and Councillors on youth issues (S1.2.1) | 😊 |
| 1.3.5 | Develop and adopt an Early Childhood Strategy | 😞 |
| 1.3.6 | Develop and adopt a Youth Engagement Plan | 😊 |



Learning about Kojonup's historical past
Kojonup District High School students

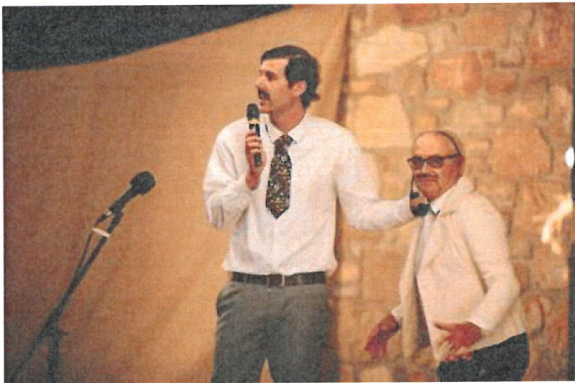


Mulching at the Rose Maze
St Bernard's curriculum volunteers

1.4 – Be enjoying a Main Street which is an inviting meeting place where we celebrate our history and heritage in a modern way.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 1.4.1 | Work with local retail outlets to build a people-friendly, active, vibrant and smart Main Street. | 😊 |
| 1.4.2 | Plan, construct and enable improved off-street parking with a people-friendly Town Square. | 😊 |
| 1.4.3 | Form a programmed upgrade of Main Street through landscaping, furniture and signage. | 😊 |
| 1.4.4 | Draft and implement a Parks, Garden and Street Trees policy (N1.3.2) | 😊 |
| 1.4.5 | Review and implement a townscape plan and “main street” development (N2.2.3) | 😊 |
| 1.4.6 | Redevelop the main street to create a people friendly and vibrant retail centre (N2.2.4) | 😊 |
| 1.4.7 | Develop and adopt a Tourism/Destination Signage Plan | 😊 |

Kojonup Gala Talent Show



‘Basil and Manuel’













Timea Gregova
former Rotary Exchange Student from
Slovakia

Key Pillar 2 - Connected

Kojonup advances through connections, partnerships and alliances.

During the stakeholder engagement phase of 2017 our community members raised issues regarding partnering for growth in childcare, children's activities, public transport, airport provisions, accommodation options, utility services (such as water quality) and forming alliances to grow employment options














2.1 – Be growing our state-wide and local tourism and shopping capabilities through regional alliances.

| Ref | Corporate Actions | Status |
|--------|--|---|
| 2.1.1 | Build partnerships with WA recreation, business and tourism. |  |
| 2.1.2 | Promote and facilitate Kojonup as a short-term tourism destination to and from Albany. |  |
| 2.1.3 | Cooperate to increase activation of Main Street and better use of underutilised Main Street spaces. |  |
| 2.1.4 | Reach out to investors for management of amenities and future industry growth. |  |
| 2.1.5 | Foster a strong relationship with Kojonup's Aboriginal community to further recognise and grow the recognition of Aboriginal culture and leadership in the Shire. |  |
| 2.1.6 | Explore shared services options with neighbouring local governments to improve efficiencies (G1.3.1) |  |
| 2.1.7 | Support local tourism initiatives (E2.1.4) |  |
| 2.1.8 | Develop and Adopt a Tourism Marketing Plan |  |
| 2.1.9 | Develop and Adopt a Tourism Strategy & Plan |  |
| 2.1.10 | Kodja Place Building Improvements: <ul style="list-style-type: none"> • Repair / replace defective walls and wall cladding • CCTV and security upgrade • Solar Array - \$60,000 |  |



Spring has Sprung
The Kodja Place Flower Display

2.2 – Have enhanced our aged-care and health provisions by progressing our connections with regional and state-wide groups.

| Ref | Corporate Actions | Status |
|--------|--|---|
| 2.2.1 | Work with regional, state and national health providers to develop innovative health services. |  |
| 2.2.2 | Enhance alliances with state and local health providers to grow a sustainable and modern health system. |  |
| 2.2.3 | Establish formal networks between all health service providers within Kojonup. |  |
| 2.2.4 | Enable a sustainable aged-care service through public-private partnerships. |  |
| 2.2.5 | Advocate for the Department of Health to maintain the presence of existing health services and promote their availability throughout the region (S3.1.2) |  |
| 2.2.6 | <p>Aged care service will remain compliant with the following accreditation standards:</p> <ul style="list-style-type: none"> • Standard 1 – Management systems, staffing and organisational development. • Standard 2 – Health and personal care. • Standard 3 – Resident lifestyle • Standard 4 – Physical environment and safe systems <p>Above standards no longer in place – New standards as follows from 1/7/2019</p> <ul style="list-style-type: none"> • Standard 1 – Consumer dignity and choice. • Standard 2 – Ongoing assessment and planning with consumers. • Standard 3 – Personal care and clinical care. • Standard 4 - Services and support for daily living. • Standard 5 – Organisation’s service environment. • Standard 6 – Feedback and complaints. • Standard 7 – Human resources. • Standard 8 – Organisation governance/ <p><i>*Reaccreditation audits next due February 2021</i></p> |  |
| 2.2.7 | Springhaven Frail Aged Lodge strategic plan will be completed for 2017-2022. |  |
| 2.2.8 | Emergency management plan for Springhaven Lodge to be updated to enhance our emergency service provision for residents and staff at the facility. |  |
| 2.2.9 | Design and upgrade the Springhaven Lodge kitchen |  |
| 2.2.10 | Explore funding avenues to purchase a bus for use by Springhaven Lodge and the Community. |  |
| 2.2.11 | Install reticulation to southern side of Springhaven to complete enhancement programme. |  |
| 2.2.12 | Extend parking area at northern side of Springhaven and incorporate undercover walkway to the entrance of the building. |  |
| 2.2.13 | Extend IT services to Springhaven including Wi-Fi so residents can remain independent and in touch with the world. |  |

| | | |
|--------|--|----|
| 2.2.14 | Design and plan an upgrade to MACS office/Care office to incorporate a meeting room and staff room to maintain privacy and confidentiality for residents, their relatives and staff. | ☹️ |
| 2.2.15 | Convert medication management and record keeping including resident files to an electronic system to increase the safe storage of information. | 😊 |
| 2.2.16 | Develop and adopt a 'Growing Old Gracefully' Plan | ☹️ |
| 2.2.17 | Investigate possibility of leasing or selling Springhaven | 😊 |



Springhaven - New Railing

2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 2.3.1 | Maximise community safety through safe urban design and advocate for enhanced emergency service provisions. | ☹️ |
| 2.3.2 | Support appropriate initiatives to improve safety and reduce crime (N2.4.2) | 😊 |
| 2.3.3 | <ol style="list-style-type: none"> 1. Commence planning and undertake test of documented incident plans 2. Review document as a result of test and in preparation for Council; 3. Investigate and document the procedure to divert Shire land line phones to mobile phones; 4. Prepare Emergency Kits as identified in the plan; and 5. Investigate contractual requirements for radio failure and alternative contingency plans for methods of communications for works staff. | 😊 |
| 2.3.4 | Replace Dog Pound. Recommended a new pound be located in the Industrial area away from residential area and it be designed to cater for boarding dogs as well as for impounding animals. Estimated cost \$150,000.00. | ☹️ |



2.4 – Have enabled and facilitated improved housing options through public and private partnerships.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 2.4.1 | Adopt new Town Planning Scheme to support infill residential growth and private subdivisions and advocate for change in the cost of development headworks at a state level | ☹️ |
| 2.4.2 | Commit appropriate staff and resources to be a leader of regional planning initiatives, and services (G1.3.3) | ☹️ |
| 2.4.3 | Support the creation of additional residential lots (E2.1.5) | ☹️ |










Elverd's Cottage

Key Pillar 3 - Performance

Kojonup's people show commitment to strategy and operational excellence.

During the stakeholder engagement phase of 2017 our community members raised issues regarding a considered and agreed customer service charter, efficiency in shared services with VROC, a modern governance structure to attract young professionals within Shire activities, as well as more action with less planning.

3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 3.1.1 | Have a highly rated Customer Service experience from a cohesive, happy and technology-driven workforce. |  |
| 3.1.2 | Encourage interaction and input to the Shire of Kojonup, particularly through contemporary working party teams. |  |
| 3.1.3 | Conduct a bi-annual Community Engagement Survey. |  |
| 3.1.4 | Implement strategies to improve Councillors role as community leaders and asset custodians (G1.5.3) |  |
| 3.1.5 | Manage implementation of container deposit scheme legislation |  |
| 3.1.6 | Determine responsibilities for all assets and review and update lease conditions where other entities have partial or full responsibility for assets on Council managed land. |  |
| 3.1.7 | Develop and adopt a Community Development Strategic Plan |  |

3.2 – Be exceptional in two-way communication within our community, and market our brand outside of our community.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 3.2.1 | Develop uniformity of Kojonup’s visual identity and encourage use by all community groups. | |
| 3.2.2 | Engage with our residents and industry members through increased use of social media and the provision of information on the Shire’s Website. | |
| 3.2.3 | Establish social media policy and procedures. | |
| 3.2.4 | Develop and implement a formal media and two-way communications strategy. | |
| 3.2.5 | Develop an inside-out brand strategy to promote Kojonup to visitors, future residents and potential partners. | |
| 3.2.6 | Promote the Shire of Kojonup as an opportunistic place to live. | |
| 3.2.7 | Define and grow our brand, and continually promote and activate the diverse features of Kojonup. | |
| 3.2.8 | Develop and Adopt a Communications Strategy | |
| 3.2.9 | Develop and Adopt a Community Engagement Plan | |

3.3 – Use a Building Assessment Framework and control our investment in building maintenance.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 3.3.1 | Implement an asset rationalisation process based on the Building Assessment Framework. | |
| 3.3.2 | Maximise usage of community facilities whilst reducing the financial obligation on the Shire and its people. | |
| 3.3.4 | Undertake an asset management planning process to review and rationalize Shire buildings to maximize their use and value to the community (G1.2.1) | |
| 3.3.5 | Define, document and implement ‘Levels of Service’ for all assets and services | |
| 3.3.6 | Adapt the current ‘Buildings Assessment Framework’ project to include review of other asset classes; and dispose of surplus/unsustainable assets as required. | |
| 3.3.7 | Ensure the Shire has an appropriate database for storage of asset information and complete a detailed data pick-up and condition assessment of all assets. | |
| 3.3.8 | Utilise the results of implementation of recommendation 9 to prepare: <ul style="list-style-type: none"> • A sustainable ‘operations and maintenance’ plan; • A ‘renewal and replacement’ plan; and • A ‘new, upgrade and disposal (capital investment)’ plan. | |



‘...and the roof goes on’
Harrison Place Public Conveniences
with access ramp

Modifications
to Administration Building Front Counter
to provide for easier access



3.4 – Be organised and transparent with our financial management.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 3.4.1 | Increase regularity of readable financial reporting to the community. | 😊 |
| 3.4.2 | Act with sound long-term and transparent financial management and deliver residents considered value for money. | 😊 |
| 3.4.3 | Commit to future state-wide measurement systems testing local government performance. | 😐 |
| 3.4.4 | Design a program of activities to imbed sound asset management practice its culture and activities at all levels of the organisation. | 😊 |
| 3.4.5 | Complete a formal assessment of future demand for assets. This will be undertaken as part of economic development planning and consider factors such as potential population growth and changes in demographics. Once complete, update the Asset Management Plan with the results. | 😞 |
| 3.4.6 | Identify the requirements to ensure finance data and information is matched to asset management data (i.e. the same/ integrated classification, storage and reporting systems are utilised). Implement changes as needed. | 😊 |
| 3.4.7 | Compile expenditure information for the past three years, separated by asset class. Utilise this information for modelling purposes when updating the next version of the Asset Management Plan. | 😊 |
| 3.4.8 | Update the Long-Term Financial Plan and ensure there is a mechanism in place to continuously link Asset Management to the Long-Term Financial Plan update cycle. | 😐 |



Craig McVee, Manager Works and Services, accepts a Certificate of Appreciation for 40 years of service to the Shire of Kojonup - with Shire President, Cr Ned Radford November 2022

Shire President, Cr Ned Radford, thanking Heather Marland, Senior Finance Officer, for 21 years of service to the Shire of Kojonup and wishing Heather well in retirement December 2022



Kojonup's new Australian Citizens



**Jason Jury and Rebecca Hagedoorn
February 2023**



**Steven, Devina and Stephen Antao
December 2022**

**Ariel Carcellar, Francis & Joan Padilla, May Alizer
May 2023**







Key Pillar 4 - Prosperity






Kojonup invests in its own prosperity and drives economic growth.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ways to reach new and diverse markets, having a thriving new industry over the next ten years, stimulating employment, successful and unique food and beverage, plus retail ventures, and targeted population growth.




4.1 – Be providing business assistance for growth in small local industry.








| Ref | Corporate Actions | Status |
|-------|---|---|
| 4.1.1 | Amend Town Planning Scheme to encourage economic development and private investment. |  |
| 4.1.2 | Establish partnerships with Small Business Centre Albany and Chamber of Commerce and Industry to support local business. |  |
| 4.1.3 | Advocate regionally, state-wide and federally for issues such as traffic control and water quality. |  |
| 4.1.4 | Draft a local economic development policy focused to create employment opportunities that attract and retain population in Kojonup (E2.1.2) |  |

4.2 – Have added value to the agricultural sectors to attract new people to the region.




| Ref | Corporate Actions | Status |
|-------|--|---|
| 4.2.1 | Encourage community engagement through the establishment of a local Chamber of Commerce and Industry, particularly advancing Kojonup's future and smart agricultural capabilities. |  |
| 4.2.2 | Enable and advocate for new industry to set up in and around Kojonup. |  |
| 4.2.3 | Identify and adopt alternate Heavy Haulage Route into the Kojonup planning schemes. |  |
| 4.2.4 | Expand the industrial estate as required (E2.1.6) |  |
| 4.2.5 | Establish a Sale Yards Working Group and implement LGIS report |  |

4.3 – Be attracting support industries and diverse and new business sectors to the region.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 4.3.1 | Whilst growing business, advocate and manage for expected water efficiency, energy efficiency and waste management to support regional and state-wide environmental standards. |  |
| 4.3.2 | Establish a noteworthy Kojonup Business Hub for the provision of shared facilities and services. |  |
| 4.3.3 | Enhance the Agricultural Farm and Education Precinct component to Kojonup District High School, including programs to attract university education or further study in 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. |  |
| 4.3.5 | Develop a transient and seasonal worker, and an all-age educational strategy. |  |
| 4.3.6 | Promote positive environmental and waste management and reduction messages in the community (S3.3.1) |  |
| 4.3.7 | Develop and adopt an Economic Development Strategy |  |
| 4.3.8 | Develop and adopt an Economic Development Plan |  |
| 4.3.9 | Develop and adopt a Waste Management Plan |  |
| 4.3.10 | Construction of Liquid Waste Ponds |  |

4.4 – Have collaborated to enhance and attract diverse retail to ensure a successful and renewed Main Street.

| Ref | Corporate Actions | Status |
|-------|--|---|
| 4.4.1 | Support Main Street urban renewal through in-kind support and policy development. |  |
| 4.4.2 | Further develop Council policies and business incentives to enhance a 'shop local' philosophy. |  |
| 4.4.3 | Implement free WIFI on the main street (E1.1.3) |  |

Key Pillar 5 – Digital

Kojonup is ambitious with technology, data and analytics.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ongoing transparent data to and from the Shire, realised they didn't know enough about Kojonup in real-time, wished for a more digitally connected community, discussed how technology could make the Shire safer, requested greater access to broadband services, and realised the tech farming skills were a point of difference within the region

5.1 – Be fuelling our analytical knowledge to support business growth, operational excellence and farming productivity.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 5.1.1 | Undertake bi-annual economic and productivity audit of the Shire to enable ongoing knowledgeable planning. | |
| 5.1.2 | Improve technology to enable 24 hour two-way digital communication strategy with, within, and outside of the Shire. | |
| 5.1.3 | Move to a fully Electronic Record Keeping System by 2019 | |
| 5.1.4 | Development of Key Performance Indicators for Records Management | |
| 5.1.5 | Develop and adopt an Information & Communications Technology Plan. | |

5.2 – Be the State's tech-farming epicentre and have an Agricultural Technology Centre for Excellence.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 5.2.1 | Create partnerships with key stakeholders and business partners to develop Kojonup's Agricultural Technology Centre for Excellence. | |
| 5.2.2 | Provide co-location of Kojonup's agricultural community-based organisations with similar objectives into one public technology facility: the Kojonup Business Hub. | |

5.3 – Be focussing on agricultural research and have maximised the educational potential of such knowledge.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 5.3.1 | Engage with state-wide, international or private education institutions to establish an Agricultural Education Precinct in Kojonup. | |

5.4 – Have used technology to become a smart, safe, collaborative and informed region.

| Ref | Corporate Actions | |
|-------|---|---|
| 5.4.1 | Enable and advocate for public access to NBN for all residents. | 😊 |
| 5.4.2 | Set up Kojonup so industry can increase productivity, better connect to the global market place or work remotely, through enhanced technology provisions. | 😊 |
| 5.4.3 | Attract new residents who can run businesses remotely, whilst living in Kojonup. | 😞 |
| 5.4.4 | Use continually collected data and analysis to better plan for population, accommodation, education, health and aged care services. | 😊 |
| 5.4.5 | Provide surrounding regions with data to support their growth and to build alliances. | 😊 |
| 5.4.6 | Technology provisions to ensure all residents have instant access to innovative health provisions. | 😊 |
| 5.4.7 | Partner with Kojonup District High School to promote the advantages of local education | 😊 |
| 5.4.8 | Advocate for the retention of years 11 and 12 at Kojonup District High School | 😊 |



Open Gardens – Pine Avenue

Statutory Statements

National Competition Policy

Local Governments are required to report their progress in implementing National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership.

Competitive Neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Structural Review of Public Monopolies

- There were no instances where structural reform principles were applied during the reporting period; and
- There were no instances where structural reform was considered but not applied in the reporting period.

Legislative Review

The Annual Report is to include a statement of which local laws have been reviewed, the conclusions of those reviews and a forward strategy for all local laws still to be reviewed. Local Laws are required by legislation to be reviewed every eight years.

During 2021/2022 the Shire of Kojonup proposed the Shire of Kojonup Parking Local Law 2022 and the Shire of Kojonup Cat Local Law 2022. 2022/2023 saw changes to these proposed local laws, as a result of required consultation, and they continue to be going through the legislative process as at the end of June 2023.

Disability Access and Inclusion Report

During the 2022/2023 reporting period, Council adjusted a section of its front of house counter to improve accessibility for community members with disability.

Council also invested \$280,000 renovating and renewing disability railings and flooring for easier transit and safer access between rooms at its Springhaven Aged Care Facility.

Work desk space was also adjusted to improve Work Health and Safety and railing has been placed near steps to assist a team member post operation and to assist an ageing workforce into the future.

Related Party Disclosures

There were nil Related Party Disclosures during the 2022/2023 period.

State Records Act 2000

The Shire of Kojonup is responsible for managing the Shire's records in accordance with the *State Records Act 2000* and the Recordkeeping Plan RKP2015028/1.

The Shire of Kojonup has a legislatively current Recordkeeping Plan, and Information Management Policy, and has in place Procedure, Risk Assessment and Records Training (Tips & Tricks) documents.

Training in Records Management continued following the implementation of ALTUS in 2021/2022 and as the new records system was imbedded throughout the organisation.

Freedom of Information

(Section 96 & 97 of the *Freedom of Information Act 1992*)

Council's Freedom of Information (FOI) Statement was reviewed and adopted by the Council on 27 July 2021 with a copy being available from the Shire Administration Office, 93 Albany Highway, Kojonup, or from our website at: www.kojonup.wa.gov.au

During the 2022/2023 period the Shire of Kojonup received nil Freedom of Information applications.

Complaints Report

(Section 5.121 of the *Local Government Act 1995*)

This annual report is required to contain details of entries made in the register of complaints, including:

- The number of complaints recorded in the register of complaints; and
- How the recorded complaints were dealt with.

There were nil complaints made in accordance with this legislation in the 2022/23 financial year.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action of public interest disclosures. During the 2022/2023 period, nil public interest disclosures were lodged.



SHIRE OF KOJONUP
ANNUAL REPORT

2022/2023





VISION

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

OUR GUIDING VALUES

Integrity

We will act in an honest, professional and accountable manner that maintains the community trust.

Care and Respect for People

We will treat people with respect in all of our interactions. We are committed to the safety and wellbeing of our community and employees and will show care and empathy when addressing issues.

Responsible

We are mindful of our role as custodian of the community's assets, and will make decisions in a responsible manner. We will consider value for money in decision making and ensure that our operations and systems promote efficiency and good governance.

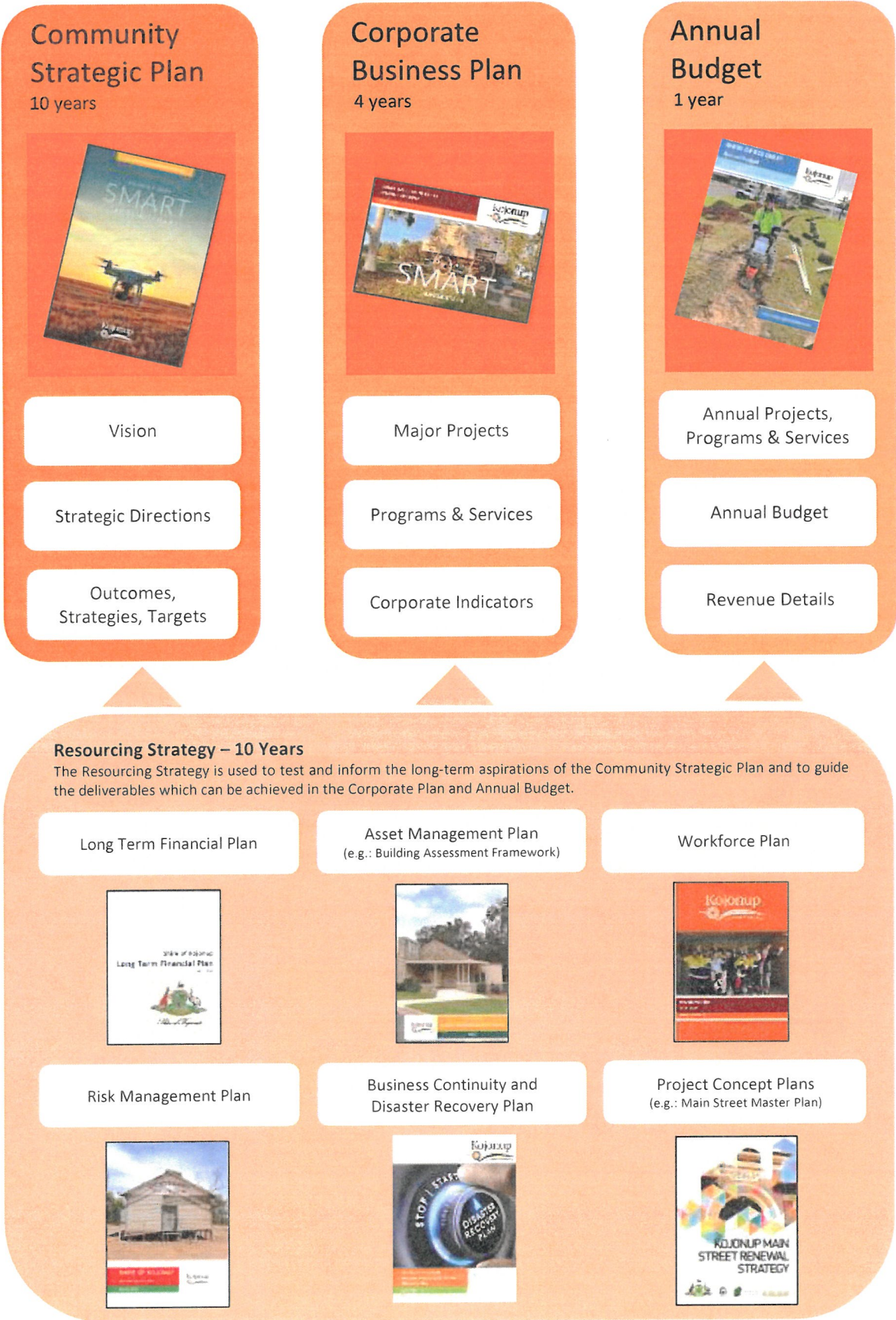
Open and Reliable

We will carry out our business in a transparent and approachable way, respecting diverse views and valuing the input and contributions from the community. We will act consistently and communicate clearly.

Statistically in 2022/2023, the Shire has:

| | | | |
|---|--|--|---|
| <p>Conducted 11 Council Meetings</p>  | <p>Conducted 19 Briefing Sessions</p>  | <p>Conducted 7 Special Council Meetings</p>  | <p>Obtained \$4,133,200 in Grant Revenue & Contributions</p>  |
| <p>Received 17,648 visitors to the Kojonup Visitors Centre</p>  | <p>Issued 5 building related approvals at a value of \$1,668,377 million</p>  | <p>Supported 0 Subdivision Applications.</p>  | <p>Issued 8 Development Approvals for Projects</p>  |
| <p>396 Travel groups camped at the designated camp ground</p>  | <p>Progressed 2 road widening programs for 5.69km totalling \$1,270,405</p>  | <p>Resealed 6.25km of bitumen totalling \$433,527</p>  | <p>Conducted 27.3km of tree pruning and mulching on rural roads</p>  |
| <p>Re-sheeted 0km of gravel roads totalling \$Nil</p>  | <p>7,593 people attended the K.O'H.M swimming pool between 16 November 2021 and 4 April 2022</p>  | <p>An Area of 2,937km²</p>  | <p>A population count of 1901 in the 2021 Census</p>  |

Strategic Direction



A Word from the Shire President



The timeline of our auditing is such that it is into 2024 before the documentation is prepared and I have the opportunity to fully review and write this introduction to the Annual Financial Report for the previous financial year.

Before moving forward with that, I would like to take the opportunity to thank all the Councillors who were involved during the 2022/23 period; in particular, Felicity Webb, Parminder Singh and Kevin Gale who all retired at the election in October 2023. I also would like to thank our Chief Executive Officer (CEO), Grant Thompson, and his Senior Management Team for the work they have undertaken throughout the year on our behalf.

The Council, through the Management Team's previous managerial experience, is now working towards a structure aligned with an efficient organisation that provides services to its beneficiaries, i.e., community members. The Community should expect that the Council will utilise that capital, which they provide us through rates, in a very efficient manner to provide the best facilities and services for them.

Community should also expect a detailed and transparent insight into how their investment is managed and governed and, as a Council, we should be judged by how well the Shire is managed and the value it creates for the Community.

I would like to draw your attention to some significant items within these financials which have been building since 2019 and will shape the coming years.

1) The borrowings of the Shire:

- were \$453,916 in June 2019 incurring a principal repayment of \$30,645 pa and interest of \$23,934 pa whilst the rates collected were \$3,859,287.
- In July 2023 our borrowings stood at \$5,449,409 incurring a principal repayment of \$447,000 and interest of approximately \$145,000 in 2024, whilst our budgeted rates collection in 2023/24 is \$4,893,624.

2) The principal repayments reduce by \$9,800 in 2025, a further \$21,000 in 2027 and again in 2028 by \$9,800. This means that by 2029 we will still have annual principal repayments of over \$400,000.

- 3) The decision to withdraw approximately \$750,000 from our reserves was made in the 2022/23 financial year after considerable discussion with the community. These funds have gone back into general revenue, ultimately reducing the amount that would otherwise need to have been raised by rates in 2023/24.
- 4) In 2022/23 the total income from rates, fees and charges plus interest earned was \$6,126,771. The total outlay for the same period, for employee costs, insurance, interest and capital repayments is \$5,810,119. The remaining costs from materials and consumables for repairs and maintenance, water, electricity and plant replacement etc. are, in principle, funded by Financial Assistance Grants which are completely untied moneys from the Federal Government.
- 5) Even though some of the new buildings are partially or fully funded by grants, the total value of those facilities is moved onto our balance sheet where they are required to be depreciated whilst, more importantly, the annual repairs and maintenance costs are fully borne by the Shire.

I would like to point out, at this juncture, that while financial grants can be a huge benefit to asset building in our Community, they should not be relied upon. Financial Assistance Grants are not guaranteed nor is the actual amount known until it arrives, but our financial sustainability is presently totally dependent on them. There is a strong view that they will always be forthcoming but I see this as potentially problematic and am of the view that to build financial resilience we should gradually move away from this position, closer to a self-funding model.

It is important to understand that the borrowings have all been to improve facilities in Kojonup - facilities that have added value to the community and for which we can be proud. If we tried to replicate those improvements today it would be cost prohibitive, so we should enjoy them, but now we must pay for them. The Council is mindful of not simply relying on rates to resolve this cash flow issue but to also look internally for cost saving efficiencies and to having discussions with the Community around road maintenance, the future of the Kodja Place/Black Cockatoo Precinct and the Springhaven Aged Care facility.

On a brighter note, I am able to say that, through a program implemented some years ago by the Federal Government called the 'Local Roads and Community Infrastructure Programme' (LRCIP), we have fully-funded grants to complete the Men's Shed, and to also fund future projects such as CCTV for the main street and a new roof on the Old School building. This programme has strict guidelines

around where it can be spent with the Men's Shed being part of phase 3 grants and the other two projects part of the final phase four.

Finally, I would like to say that the Council has strong fortitude, to not only improve the financial resilience of the Shire, but also the performance and efficient use of the Shire's capital and resources. In conjunction with the CEO and the Shire Team, we will move toward a resilient Shire which will include a very transparent approach with the community leading to better outcomes for all of us.

Cr Roger Bilney
Shire President



**The Shire, and your Council,
would like to thank all our fire
brigades for their efforts to keep
us safe and all volunteers within
our Shire who contribute for the
benefit of all.**

Your Council



**Shire President
Ned Radford
2021 – 2025**

Delegate on the following Committees:

- *Bush Fire Advisory*
- *Kodja Place Community Fund Inc.*

Delegate deputy:

- *GS Zone of WALGA*
- *GS Joint Development Assessment Panel*



**Deputy Shire President
Paul Webb
2021 – 2025**

Delegate on the following Committees:

- *Bush Fire Advisory*
- *Audit and Risk*
- *Southern Link VROC*

Delegate deputy:

- *GS Zone of WALGA*
- *GS Regional Road Group*
- *Kodja Place Community Fund Inc.*



**Cr Felicity Webb
2019 – 2023**

Delegate on the following Committees:

- *Kojonup NRM Advisory*
- *Kojonup Spring Advisory*



**Cr Parminder Singh
2019 – 2023**

Delegate on the following Committees:

- *Disability Access and Inclusion*
- *Southern Link VROC*
- *GS Joint Development Assessment Panel*
- *Kojonup Homes for the Aged Inc.*



**Cr Kevin Gale
2019 - 2023**

Delegate on the following Committees:

- *Audit and Risk*
- *GS Zone of WALGA*
- *GS Regional Road Group*

Delegate deputy:

- *Disability Access and Inclusion*
- *Southern Link VROC*
- *GS Joint Development Assessment Panel*
- *GS Recreation Advisory Group*



**Cr Cindy Wieringa
2019 – 2023**

Delegate on the following Committees:

- *Kojonup Spring Advisory Group*
- *Great Southern Treasures*

Delegate deputy:

- *Kojonup Homes for the Aged Inc.*



**Cr Roger Bilney
2021 - 2025**

Delegate on the following Committees:

- *Audit and Risk*
- *Kojonup NRM Advisor*



**Cr Alan
Egerton-Warburton
2021 – 2025**

Delegate on the following Committees:

- *Audit and Risk*
- *Kojonup Spring Advisory*
- *GS Zone of WALGA*
- *GS Joint Development Panel*

Councillor Attendance at Meetings in 2022/2023

| CR BILNEY | CR EGERTON- WARBURTON | CR RAFORD | CR P WEBB | CR F WEBB | CR WIERINGA | CR SINGH | CR GALE |
|--------------------------------------|--------------------------|-----------|-----------|-----------|-------------|----------|---------|
| Ordinary Council | | | | | | | |
| 10 | 10 | 11 | 10 | 10 | 10 | 9 | 9 |
| Special Council | | | | | | | |
| 7 | 7 | 6 | 7 | 7 | 6 | 4 | 5 |
| Audit and Risk Committee | | | | | | | |
| 4 | 4 | | 4 | | | | 4 |
| Bush Fire Advisory Committee | | | | | | | |
| | | 4 | 2 | | | | |
| Local Emergency Management Committee | | | | | | | |
| | | 3 | | | | | |
| Annual Electors Meeting | | | | | | | |
| 1 | 1 | 1 | 1 | 1 | | 1 | 1 |
| Springhaven Working Group | | | | | | | |
| 1 | 1 | 1 | | | | | |
| Briefing Sessions | | | | | | | |
| 19 | 18 | 19 | 18 | 15 | 16 | 15 | 15 |

Chief Executive Officer's Report



The 2022/23 audited financial report demonstrates a year of prudent consolidation and internal focus on performance, in particular cash-flow management. After such a significant growth phase in previous years, relying on significant grants and borrowings, it is important to understand that 2022/23 was a year of reflection and consolidation, mainly considering where the Community wants to be in 10 years' time. This is the final annual report that will document the previous SMART Strategy as we move into a new strategic era.

As the President alluded to in his report, our goal is to improve the financial disciplines in the Shire, around controls related to cost management of major projects, purchase orders, procurement practices, journaling and reporting of financial performance. This will lead to a much more resilient Shire.

In regards the finances, the Auditors raised a number of items for which the Senior Management Team is now focussed on improving prior to the next audit. These items demonstrate there is still work to do to improve the governance in the Shire.

Even though all the items were found to be reasonable and appropriate, the Auditors picked up that a number of our internal controls and processes were not followed exactly as they should be.

The main item identified was the journaling processes (cost reallocation journal procedures and general journal review processes) where it was identified that some journaling posted to roads infrastructure job ledgers (for reallocation and allocation of capital costs) were not adequately supported by documented evidence outlining the reasons and purpose of these journals. This was identified as an issue from previous years as well. The Shire has consequently moved toward better checks and traceable documentation to ensure that journals are justified with supporting documents and two step authorisation before they are processed.

As the Shire implements better cost transparency around projects and procurement controls, this issue should decline materially in the future as the Shire has better oversight of the financial controls across the organisation.

The Shire is also now in a position to review its Long Term Financial Plan which will include the plant and equipment purchases and asset management over the next 10 years. This analysis will focus on the 'self-funding' and sustainable expenditure that the President alluded to and lead to an understanding of the allocation of overheads and depreciation impact on the relevant areas of the organisation.

The Council is aware that the economic environment we all exist in doesn't just impact finances of the Shire, it places cost pressure on everyone in the community, both economically and socially. It is the Shire's intention to give the Community a shared understanding of its challenges and opportunities that

present themselves and, as a result, more community meetings will take place over the next 12 months on specific matters.

2022/23 saw the Shire emerge from the pandemic environment and come back to full operational capability. Springhaven came back from 16 beds to being 100% occupied with 22 beds. We also had close to a full workforce in 2022/23 ensuring the Shire had capability in Finance, Governance and Administration, and Works and Services.

As the Chief Executive Officer, I want to acknowledge and appreciate the effort of the Team Members within the Shire. Thank you to all the Team Members and Volunteers who went above and beyond to keep Kojonup safe and to keep services continuing over this period.

Grant Thompson
Chief Executive Officer



Art Trail – Elverd's Cottage

Senior Management Team

Grant Thompson
Chief Executive Officer



- Strategic Planning
- Organisational performance
- Medical/Health Services
- Environment/NRM/ Sports Precinct

Craig McVee
Manager Works & Services



- Roads/Verges
- Parks/Gardens/ Reserves
- Plant/Equipment
- Signage
- Drainage
- Cultural Officer

Vacant
Manager Corporate and Community Services

- Financial Management
- Information Technology
- Asset and Risk Management
- Integrated Planning and Reporting
- Governance, Policies and Delegations

Ciara O'Regan
Manager Springhaven



- Governance and Clinical Management - Springhaven Lodge Aged Care

Robert Jehu
Manager Regulatory Services



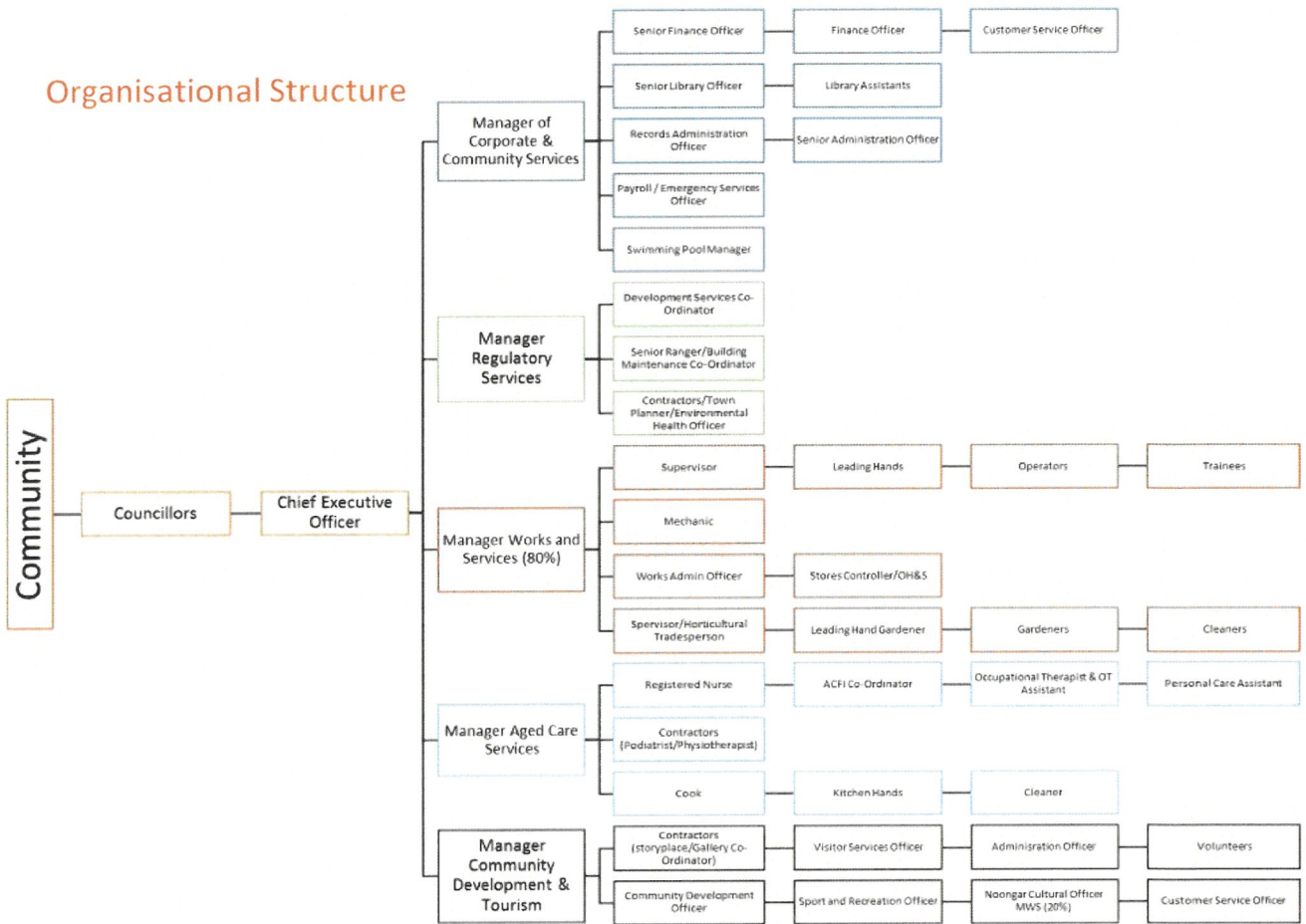
- Environmental Health
- Waste Management
- Building Maintenance
- Work Health and Safety
- Project Management
- Emergency Services

Jill Watkin
Manager the Kodja Place, Tourism & Marketing



- Management of The Kodja Place Precinct
- Tourism
- Marketing

Organisational Structure



Changes to Our Team

The Shire thanks the following staff, who departed from the Shire of Kojonup team during the 2022/2023 financial year, for their contribution:

| Departing Employees | | | |
|---------------------|--------------|----------------|---|
| Employee Name | Given Names | Date Commenced | Job Title |
| Anderson | Grace | 19/05/2022 | Carer |
| Sullivan | Hope | 14/07/2022 | Carer |
| Sage | Abigail | 26/08/2022 | Carer |
| Hansen | Felicity | 26/10/2022 | Carer |
| Byrne | Anna | 19/09/2022 | Customer Service Officer |
| Macri | Caroline | 01/11/2022 | Personal Care Assistant |
| Hill | Rebekka | 15/08/2022 | Kitchenhand |
| Hall | Ionie | 25/01/2023 | Carer |
| Campbell | Darci | 01/06/2022 | Carer |
| Drake | Annabelle | 06/03/2023 | Carer |
| Valdehueva | Rio Maybello | 04/04/2023 | Kitchenhand |
| Pearce | Sharon | 18/08/2015 | Carer |
| Servaas | Claire | 31/01/2023 | Springhaven Admin/ Customer Services Officer |
| McCarthy | Aaron | 11/07/2022 | Technical Officer |
| Vercoe | Vicky | 02/03/2023 | Personal Care Assistant |
| MacDonald | Aaron | 26/04/2022 | Personal Care Assistant |

We welcomed to our team, the following new employees:

| Employee Name | Given Names | Date Commenced | Job Title |
|---------------|-----------------|----------------|------------------------------------|
| McKenzie | James Alexander | 04/07/2022 | Traffic Control - General Hand |
| Fraser | Douglas | 04/07/2022 | Works Foreman |
| Broun | Hayley | 12/08/2022 | Carer |
| Gementiza | Fatima | 30/09/2022 | Cleaner (Springhaven) |
| Peet | Emelee | 10/10/2022 | Bushfire Risk Planning Coordinator |
| Moore | Precious May | 23/09/2022 | Carer |
| Gibbons | Michael | 25/10/2022 | Truck Driver/Plant Operator |
| Clinch | Craig | 08/11/2022 | All Rounder/Plant Operator |
| Jones | Nathan Ian | 16/11/2022 | Swimming Pool Manager |
| Robertson | Bethany | 04/01/2023 | Junior Lifeguard |
| Benn | Reese | 26/01/2023 | Carer |
| North | Bronwyen | 25/01/2023 | Carer |
| Gahan | Stephanie | 21/01/2023 | Carer |
| Durano | Jennifer | 22/02/2023 | Cleaner |
| Johnson | Jillian | 27/02/2023 | Senior Finance Officer |
| Durano | Shaine | 19/03/2023 | Carer |
| Wilson | Tracy | 23/03/2023 | Carer |
| Trout | Susan Elizabeth | 17/05/2023 | Registered Nurse |
| Hammond | Wendy Lynne | 17/05/2023 | Kitchenhand |
| Berliner | Chyan | 08/06/2023 | Customer Services Officer |
| Thomson | Brendon | 15/06/2023 | Building Maintenance Casual |
| Woolley | Ryan | 13/06/2023 | Acting Director of Nursing |

Plan for the Future

In accordance with local government integrated planning requirements, on 25 July 2017 the Shire of Kojonup adopted a new Strategic Community Plan, titled *Smart Possibilities*, which set the strategic direction for the organisation for ten (10) years and beyond. It is the community's plan and is based primarily on the feedback obtained through surveys, workshops and interactive voting sessions.

The updated Corporate Business Plan entitled, "*SMART Implementation*" was adopted by Council on 16 June 2020 and sets the direction and priorities for Kojonup until 2024 and beyond. *SMART Implementation* is the first step towards achieving the community aspirations and sets out the key actions for the first four years against five (5) Key Pillars.

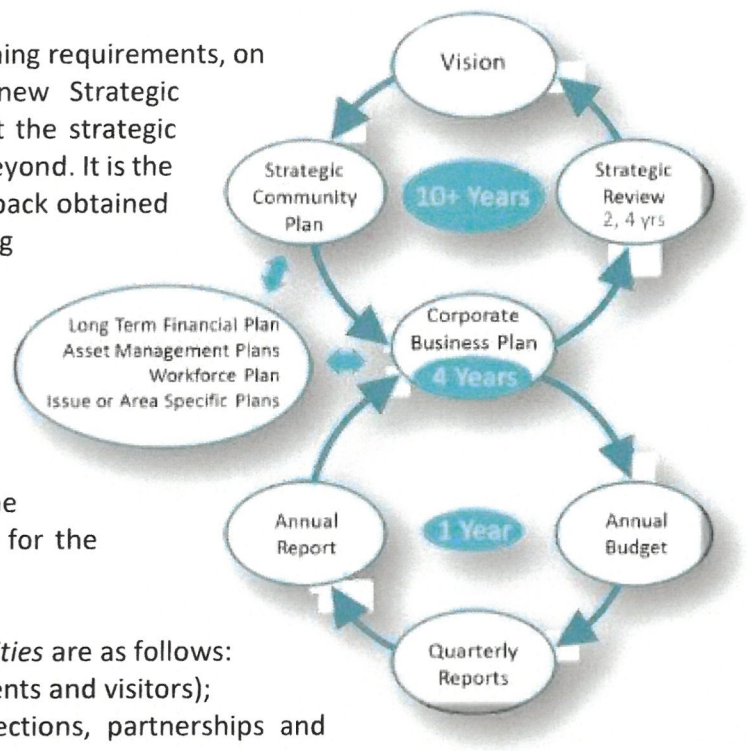
The five (5) 'key pillars' established in *SMART Possibilities* are as follows:




1. **Place** (Kojonup celebrates its diversity for residents and visitors);
2. **Connected** (Kojonup advances through connections, partnerships and alliances);
3. **Performance** (Kojonup's people show commitment to strategy and operational excellence)
4. **Prosperity** (Kojonup invests in its own prosperity and drives economic growth); and
5. **Digital** (Kojonup is ambitious with technology, data and analytics).

Smart Implementation represents a significant improvement on previous plans and is increasing in importance as a vital document. This plan is now equal in importance to the Annual Budget and *SMART Possibilities* and requires regular reference on a day-to-day basis by both staff and elected members.

The community's aspirations in each theme are described, followed by a commitment from the Shire of Kojonup to work towards realising these aspirations. Each commitment by the Shire includes an implementation timeframe that relates to the Shire's four year corporate business planning cycle.

The following commentary outlines actions taken or about to be commenced for each objective within our *SMART Implementation*. The plan is divided into 'Outcomes' under which 'Objectives' are listed and then 'Actions'. The 'Action' headings have been colour coded to indicate the progress made on achieving this action.












| | |
|---|---|
|  | The 'Action' has been COMPLETED |
|  | The 'Action' is currently still IN PROGRESS |
|  | The 'Action' has NOT COMMENCED |

Key Pillar 1 – Place

Kojonup celebrates its diversity for residents and visitors.

During the stakeholder engagement phase of 2017 our community members raised issues regarding balancing resourcing and investment in arts, culture, environment, tourism, sporting clubs, non-sports based fun and recreation, education, indoor activities, and activities to celebrate the diversity of our people.

1.1 – Have maximised our ‘One Community’ program through specific events, celebration of built form and enhancement of our environment.

| Ref | Corporate Actions | Status |
|--------|---|---|
| 1.1.1 | Develop and grow an annual calendar of events where community and visitors celebrate diversity, history, and place. |  |
| 1.1.2 | Celebrate the significance of cultural, social and built heritage including local indigenous and multicultural groups. |  |
| 1.1.3 | Grow The Kodja Place to become an iconic WA attraction. |  |
| 1.1.4 | Through delivery of an Events Strategy, sponsor, support and promote events that stimulate economic activity and attract visitors to the area. |  |
| 1.1.7 | Develop and adopt an Event Management and Risk Plan |  |
| 1.1.8 | Memorial Hall Refurbishment/Upgrade <ul style="list-style-type: none"> Theatrical Society, toilets (internal & external) and Harrison Place Park - \$609,000 Replacement of Guttering and Downpipes - \$50,000 |  |
| 1.1.9 | Develop Marketing Implementation Plan <ul style="list-style-type: none"> Redevelop the Kodja Place Website Develop a brand and style guide |  |
| 1.1.10 | Implement A Hierarchy of Signage <ul style="list-style-type: none"> Tier 1: Main Highway/ Roads – Identity and High level information Tier 2: Township and Precinct entrance points - Directional Tier 3: Precinct Way Finding |  |
| 1.1.17 | Visitor centre and retail area – More user friendly |  |



The Kodja Place's
Billy Riley
Tour Guide
Photo: Cody McColl,
C & M Images



Kojonup Wildflowers



Poppies
Open Gardens 2022



Kojonup's
Wildflower and Herbarium Display –
The Kodja Place
Kindly arranged annually by long
standing volunteer, Chris Lewis

**Twilight Markets December
2022**



Puggle Lane Designs









Delicious Icecream

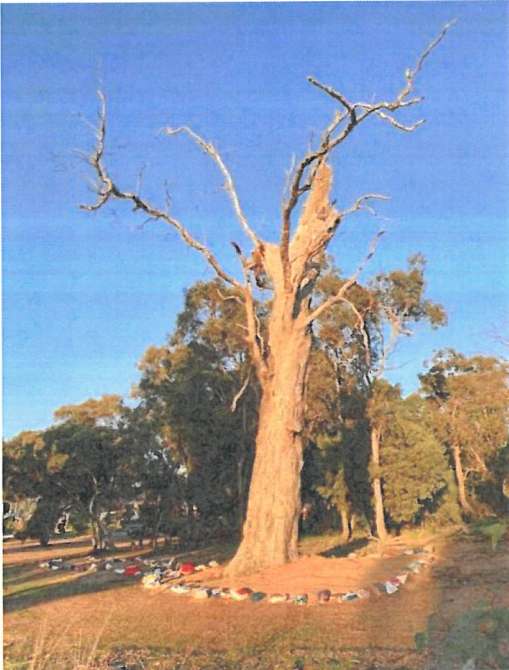


Tutus to go!

1.2 – Be a happy, healthy, connected and inclusive community driven by the provision of high standard sport, recreation and open space facilities and programs.

| Ref | Corporate Actions | Status |
|--------|---|---|
| 1.2.1 | Develop and adopt a Trails Master Plan to develop and activate a trail network and reserve walks in conjunction with State-wide recreation partners. |  |
| 1.2.2 | Implement and action a Sport, Recreation and Open Space Master Plan. |  |
| 1.2.3 | Provide community infrastructure that attracts outsourced or privately run facilities and programs. |  |
| 1.2.4 | Plan and develop appropriate passive recreation facilities (S2.2.3) |  |
| 1.2.5 | Improve disability access to infrastructure and services (S2.2.4) <ul style="list-style-type: none"> • Re-establish Disability Access Committee • Review Disability Access and Inclusion Plan • Progress Implementation Plan |  |
| 1.2.10 | Sporting Infrastructure Upgrades: <ul style="list-style-type: none"> • Reconstruction of Netball Courts • Upgrade Top Oval Lighting • Install destination playground & Outdoor Gym • Upgrade Kitchen in the Sporting Complex • Install Audio/Visual equipment in the pavilion • Upgrade shade shelter on the baby swimming pool • Upgrade Swimming Pool Car Park • Create Swimming Pool leisure activities (e.g. basketball) • Sports Complex Building Defects/Building Compliance/Service Area for bins • East Pool Fence upgrade • Lease Complex – include line marking by clubs • Power Metering |  |

Granny Ety's Tree



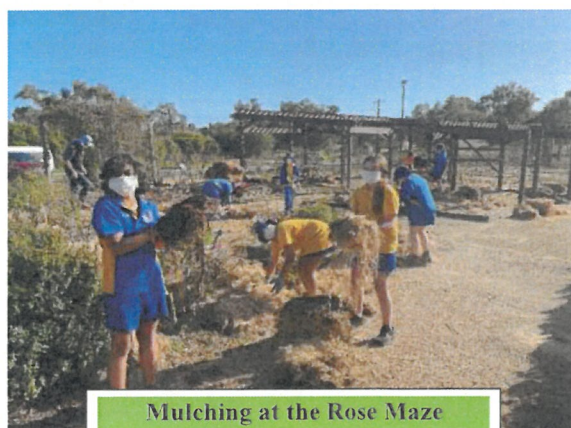
**Back: Garry Coyne, Eliza Woods, Aden Eades
Front: Patsy Michaels, Annette Woods**

1.3 – Have systems in place to attract youth to the region, even in a transient manner.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 1.3.1 | Collect data on the needs of youth, as they live, educate, work, visit and return to Kojonup. | ☹️ |
| 1.3.2 | Account for long-term and forecasted social changes such as changing household types and density. | ☹️ |
| 1.3.3 | Promote the opportunities for traineeships within local government (S1.3.1) | ☹️ |
| 1.3.4 | Explore opportunities with local schools and youth organisations to create a Youth Advisory Council to engage and advise the Shire and Councillors on youth issues (S1.2.1) | ☹️ |
| 1.3.5 | Develop and adopt an Early Childhood Strategy | ☹️ |
| 1.3.6 | Develop and adopt a Youth Engagement Plan | ☹️ |



Learning about Kojonup's historical past
Kojonup District High School students



Mulching at the Rose Maze
St Bernard's curriculum volunteers

1.4 – Be enjoying a Main Street which is an inviting meeting place where we celebrate our history and heritage in a modern way.

| Ref | Corporate Actions | Status |
|-------|---|--------|
| 1.4.1 | Work with local retail outlets to build a people-friendly, active, vibrant and smart Main Street. | ☹️ |
| 1.4.2 | Plan, construct and enable improved off-street parking with a people-friendly Town Square. | ☹️ |
| 1.4.3 | Form a programmed upgrade of Main Street through landscaping, furniture and signage. | ☹️ |
| 1.4.4 | Draft and implement a Parks, Garden and Street Trees policy (N1.3.2) | ☹️ |
| 1.4.5 | Review and implement a townscape plan and "main street" development (N2.2.3) | ☹️ |
| 1.4.6 | Redevelop the main street to create a people friendly and vibrant retail centre (N2.2.4) | ☹️ |
| 1.4.7 | Develop and adopt a Tourism/Destination Signage Plan | ☹️ |

Kojonup Gala Talent Show



'Basil and Manuel'













Timea Gregova
former Rotary Exchange Student from
Slovakia

Key Pillar 2 - Connected

Kojonup advances through connections, partnerships and alliances.

During the stakeholder engagement phase of 2017 our community members raised issues regarding partnering for growth in childcare, children's activities, public transport, airport provisions, accommodation options, utility services (such as water quality) and forming alliances to grow employment options














2.1 – Be growing our state-wide and local tourism and shopping capabilities through regional alliances.

| Ref | Corporate Actions | Status |
|--------|--|---|
| 2.1.1 | Build partnerships with WA recreation, business and tourism. |  |
| 2.1.2 | Promote and facilitate Kojonup as a short-term tourism destination to and from Albany. |  |
| 2.1.3 | Cooperate to increase activation of Main Street and better use of underutilised Main Street spaces. |  |
| 2.1.4 | Reach out to investors for management of amenities and future industry growth. |  |
| 2.1.5 | Foster a strong relationship with Kojonup's Aboriginal community to further recognise and grow the recognition of Aboriginal culture and leadership in the Shire. |  |
| 2.1.6 | Explore shared services options with neighbouring local governments to improve efficiencies (G1.3.1) |  |
| 2.1.7 | Support local tourism initiatives (E2.1.4) |  |
| 2.1.8 | Develop and Adopt a Tourism Marketing Plan |  |
| 2.1.9 | Develop and Adopt a Tourism Strategy & Plan |  |
| 2.1.10 | Kodja Place Building Improvements: <ul style="list-style-type: none"> • Repair / replace defective walls and wall cladding • CCTV and security upgrade • Solar Array - \$60,000 |  |



Spring has Sprung
The Kodja Place Flower Display

2.2 – Have enhanced our aged-care and health provisions by progressing our connections with regional and state-wide groups.

| Ref | Corporate Actions | Status |
|--------|--|---|
| 2.2.1 | Work with regional, state and national health providers to develop innovative health services. |  |
| 2.2.2 | Enhance alliances with state and local health providers to grow a sustainable and modern health system. |  |
| 2.2.3 | Establish formal networks between all health service providers within Kojonup. |  |
| 2.2.4 | Enable a sustainable aged-care service through public-private partnerships. |  |
| 2.2.5 | Advocate for the Department of Health to maintain the presence of existing health services and promote their availability throughout the region (S3.1.2) |  |
| 2.2.6 | <p>Aged care service will remain compliant with the following accreditation standards:</p> <ul style="list-style-type: none"> Standard 1 – Management systems, staffing and organisational development. Standard 2 – Health and personal care. Standard 3 – Resident lifestyle Standard 4 – Physical environment and safe systems <p>Above standards no longer in place – New standards as follows from 1/7/2019</p> <ul style="list-style-type: none"> Standard 1 – Consumer dignity and choice. Standard 2 – Ongoing assessment and planning with consumers. Standard 3 – Personal care and clinical care. Standard 4 - Services and support for daily living. Standard 5 – Organisation’s service environment. Standard 6 – Feedback and complaints. Standard 7 – Human resources. Standard 8 – Organisation governance/ <p><i>*Reaccreditation audits next due February 2021</i></p> |  |
| 2.2.7 | Springhaven Frail Aged Lodge strategic plan will be completed for 2017-2022. |  |
| 2.2.8 | Emergency management plan for Springhaven Lodge to be updated to enhance our emergency service provision for residents and staff at the facility. |  |
| 2.2.9 | Design and upgrade the Springhaven Lodge kitchen |  |
| 2.2.10 | Explore funding avenues to purchase a bus for use by Springhaven Lodge and the Community. |  |
| 2.2.11 | Install reticulation to southern side of Springhaven to complete enhancement programme. |  |
| 2.2.12 | Extend parking area at northern side of Springhaven and incorporate undercover walkway to the entrance of the building. |  |
| 2.2.13 | Extend IT services to Springhaven including Wi-Fi so residents can remain independent and in touch with the world. |  |

| | | |
|--------|--|----|
| 2.2.14 | Design and plan an upgrade to MACS office/Care office to incorporate a meeting room and staff room to maintain privacy and confidentiality for residents, their relatives and staff. | ☹️ |
| 2.2.15 | Convert medication management and record keeping including resident files to an electronic system to increase the safe storage of information. | 😊 |
| 2.2.16 | Develop and adopt a 'Growing Old Gracefully' Plan | ☹️ |
| 2.2.17 | Investigate possibility of leasing or selling Springhaven | 😊 |



Springhaven - New Railing

2.3 – Be providing for a safe and secure environment by working with State and Federal authorities.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 2.3.1 | Maximise community safety through safe urban design and advocate for enhanced emergency service provisions. | ☹️ |
| 2.3.2 | Support appropriate initiatives to improve safety and reduce crime (N2.4.2) | 😊 |
| 2.3.3 | <ol style="list-style-type: none"> 1. Commence planning and undertake test of documented incident plans 2. Review document as a result of test and in preparation for Council; 3. Investigate and document the procedure to divert Shire land line phones to mobile phones; 4. Prepare Emergency Kits as identified in the plan; and 5. Investigate contractual requirements for radio failure and alternative contingency plans for methods of communications for works staff. | 😊 |
| 2.3.4 | Replace Dog Pound. Recommended a new pound be located in the Industrial area away from residential area and it be designed to cater for boarding dogs as well as for impounding animals. Estimated cost \$150,000.00. | ☹️ |



2.4 – Have enabled and facilitated improved housing options through public and private partnerships.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 2.4.1 | Adopt new Town Planning Scheme to support infill residential growth and private subdivisions and advocate for change in the cost of development headworks at a state level | ☹️ |
| 2.4.2 | Commit appropriate staff and resources to be a leader of regional planning initiatives, and services (G1.3.3) | ☹️ |
| 2.4.3 | Support the creation of additional residential lots (E2.1.5) | ☹️ |










Elverd's Cottage

Key Pillar 3 - Performance










Kojonup's people show commitment to strategy and operational excellence.

During the stakeholder engagement phase of 2017 our community members raised issues regarding a considered and agreed customer service charter, efficiency in shared services with VROC, a modern governance structure to attract young professionals within Shire activities, as well as more action with less planning.








3.1 – Be a continually engaged and strategic community which leads and organises throughout the entire stakeholder group.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 3.1.1 | Have a highly rated Customer Service experience from a cohesive, happy and technology-driven workforce. |  |
| 3.1.2 | Encourage interaction and input to the Shire of Kojonup, particularly through contemporary working party teams. |  |
| 3.1.3 | Conduct a bi-annual Community Engagement Survey. |  |
| 3.1.4 | Implement strategies to improve Councillors role as community leaders and asset custodians (G1.5.3) |  |
| 3.1.5 | Manage implementation of container deposit scheme legislation |  |
| 3.1.6 | Determine responsibilities for all assets and review and update lease conditions where other entities have partial or full responsibility for assets on Council managed land. |  |
| 3.1.7 | Develop and adopt a Community Development Strategic Plan |  |

3.2 – Be exceptional in two-way communication within our community, and market our brand outside of our community.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 3.2.1 | Develop uniformity of Kojonup's visual identity and encourage use by all community groups. |  |
| 3.2.2 | Engage with our residents and industry members through increased use of social media and the provision of information on the Shire's Website. |  |
| 3.2.3 | Establish social media policy and procedures. |  |
| 3.2.4 | Develop and implement a formal media and two-way communications strategy. |  |
| 3.2.5 | Develop an inside-out brand strategy to promote Kojonup to visitors, future residents and potential partners. |  |
| 3.2.6 | Promote the Shire of Kojonup as an opportunistic place to live. |  |
| 3.2.7 | Define and grow our brand, and continually promote and activate the diverse features of Kojonup. |  |
| 3.2.8 | Develop and Adopt a Communications Strategy |  |
| 3.2.9 | Develop and Adopt a Community Engagement Plan |  |

3.3 – Use a Building Assessment Framework and control our investment in building maintenance.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 3.3.1 | Implement an asset rationalisation process based on the Building Assessment Framework. |  |
| 3.3.2 | Maximise usage of community facilities whilst reducing the financial obligation on the Shire and its people. |  |
| 3.3.4 | Undertake an asset management planning process to review and rationalize Shire buildings to maximize their use and value to the community (G1.2.1) |  |
| 3.3.5 | Define, document and implement 'Levels of Service' for all assets and services |  |
| 3.3.6 | Adapt the current 'Buildings Assessment Framework' project to include review of other asset classes; and dispose of surplus/unsustainable assets as required. |  |
| 3.3.7 | Ensure the Shire has an appropriate database for storage of asset information and complete a detailed data pick-up and condition assessment of all assets. |  |
| 3.3.8 | Utilise the results of implementation of recommendation 9 to prepare: <ul style="list-style-type: none"> • A sustainable 'operations and maintenance' plan; • A 'renewal and replacement' plan; and • A 'new, upgrade and disposal (capital investment)' plan. |  |



**'...and the roof goes on'
Harrison Place Public Conveniences
with access ramp**

**Modifications
to Administration Building Front Counter
to provide for easier access**



3.4 – Be organised and transparent with our financial management.

| Ref | Corporate Actions | Status |
|-------|--|--------|
| 3.4.1 | Increase regularity of readable financial reporting to the community. | 😊 |
| 3.4.2 | Act with sound long-term and transparent financial management and deliver residents considered value for money. | 😊 |
| 3.4.3 | Commit to future state-wide measurement systems testing local government performance. | 😐 |
| 3.4.4 | Design a program of activities to imbed sound asset management practice its culture and activities at all levels of the organisation. | 😊 |
| 3.4.5 | Complete a formal assessment of future demand for assets. This will be undertaken as part of economic development planning and consider factors such as potential population growth and changes in demographics. Once complete, update the Asset Management Plan with the results. | 😞 |
| 3.4.6 | Identify the requirements to ensure finance data and information is matched to asset management data (i.e. the same/ integrated classification, storage and reporting systems are utilised). Implement changes as needed. | 😊 |
| 3.4.7 | Compile expenditure information for the past three years, separated by asset class. Utilise this information for modelling purposes when updating the next version of the Asset Management Plan. | 😊 |
| 3.4.8 | Update the Long-Term Financial Plan and ensure there is a mechanism in place to continuously link Asset Management to the Long-Term Financial Plan update cycle. | 😐 |



Craig McVee, Manager Works and Services, accepts a Certificate of Appreciation for 40 years of service to the Shire of Kojonup - with Shire President, Cr Ned Radford November 2022

Shire President, Cr Ned Radford, thanking Heather Marland, Senior Finance Officer, for 21 years of service to the Shire of Kojonup and wishing Heather well in retirement December 2022



Kojonup's new Australian Citizens



**Jason Jury and Rebecca Hagedoorn
February 2023**

**Ariel Carcillar, Francis & Joan Padilla, May Alizer
May 2023**



**Steven, Devina and Stephen Antao
December 2022**







Key Pillar 4 - Prosperity






Kojonup invests in its own prosperity and drives economic growth.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ways to reach new and diverse markets, having a thriving new industry over the next ten years, stimulating employment, successful and unique food and beverage, plus retail ventures, and targeted population growth.




4.1 – Be providing business assistance for growth in small local industry.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 4.1.1 | Amend Town Planning Scheme to encourage economic development and private investment. |  |
| 4.1.2 | Establish partnerships with Small Business Centre Albany and Chamber of Commerce and Industry to support local business. |  |
| 4.1.3 | Advocate regionally, state-wide and federally for issues such as traffic control and water quality. |  |
| 4.1.4 | Draft a local economic development policy focused to create employment opportunities that attract and retain population in Kojonup (E2.1.2) |  |

4.2 – Have added value to the agricultural sectors to attract new people to the region.

| Ref | Corporate Actions | Status |
|-------|--|---|
| 4.2.1 | Encourage community engagement through the establishment of a local Chamber of Commerce and Industry, particularly advancing Kojonup's future and smart agricultural capabilities. |  |
| 4.2.2 | Enable and advocate for new industry to set up in and around Kojonup. |  |
| 4.2.3 | Identify and adopt alternate Heavy Haulage Route into the Kojonup planning schemes. |  |
| 4.2.4 | Expand the industrial estate as required (E2.1.6) |  |
| 4.2.5 | Establish a Sale Yards Working Group and implement LGIS report |  |

4.3 – Be attracting support industries and diverse and new business sectors to the region.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 4.3.1 | Whilst growing business, advocate and manage for expected water efficiency, energy efficiency and waste management to support regional and state-wide environmental standards. |  |
| 4.3.2 | Establish a noteworthy Kojonup Business Hub for the provision of shared facilities and services. |  |
| 4.3.3 | Enhance the Agricultural Farm and Education Precinct component to Kojonup District High School, including programs to attract university education or further study in 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. | |
| 4.3.5 | Develop a transient and seasonal worker, and an all-age educational strategy. | |
| 4.3.6 | Promote positive environmental and waste management and reduction messages in the community (S3.3.1) | |
| 4.3.7 | Develop and adopt an Economic Development Strategy | |
| 4.3.8 | Develop and adopt an Economic Development Plan | |
| 4.3.9 | Develop and adopt a Waste Management Plan | |
| 4.3.10 | Construction of Liquid Waste Ponds | |

4.4 – Have collaborated to enhance and attract diverse retail to ensure a successful and renewed Main Street.






| Ref | Corporate Actions | Status |
|-------|--|--------|
| 4.4.1 | Support Main Street urban renewal through in-kind support and policy development. | |
| 4.4.2 | Further develop Council policies and business incentives to enhance a 'shop local' philosophy. | |
| 4.4.3 | Implement free WIFI on the main street (E1.1.3) | |

Key Pillar 5 – Digital

Kojonup is ambitious with technology, data and analytics.

During the stakeholder engagement phase of 2017 our community members raised issues regarding ongoing transparent data to and from the Shire, realised they didn't know enough about Kojonup in real-time, wished for a more digitally connected community, discussed how technology could make the Shire safer, requested greater access to broadband services, and realised the tech farming skills were a point of difference within the region


5.1 – Be fuelling our analytical knowledge to support business growth, operational excellence and farming productivity.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 5.1.1 | Undertake bi-annual economic and productivity audit of the Shire to enable ongoing knowledgeable planning. |  |
| 5.1.2 | Improve technology to enable 24 hour two-way digital communication strategy with, within, and outside of the Shire. |  |
| 5.1.3 | Move to a fully Electronic Record Keeping System by 2019 |  |
| 5.1.4 | Development of Key Performance Indicators for Records Management |  |
| 5.1.5 | Develop and adopt an Information & Communications Technology Plan. |  |

5.2 – Be the State's tech-farming epicentre and have an Agricultural Technology Centre for Excellence.

| Ref | Corporate Actions | Status |
|-------|--|---|
| 5.2.1 | Create partnerships with key stakeholders and business partners to develop Kojonup's Agricultural Technology Centre for Excellence. |  |
| 5.2.2 | Provide co-location of Kojonup's agricultural community-based organisations with similar objectives into one public technology facility: the Kojonup Business Hub. |  |

5.3 – Be focussing on agricultural research and have maximised the educational potential of such knowledge.

| Ref | Corporate Actions | Status |
|-------|---|---|
| 5.3.1 | Engage with state-wide, international or private education institutions to establish an Agricultural Education Precinct in Kojonup. |  |

5.4 – Have used technology to become a smart, safe, collaborative and informed region.

| Ref | Corporate Actions | |
|-------|---|---|
| 5.4.1 | Enable and advocate for public access to NBN for all residents. | 😊 |
| 5.4.2 | Set up Kojonup so industry can increase productivity, better connect to the global market place or work remotely, through enhanced technology provisions. | 😊 |
| 5.4.3 | Attract new residents who can run businesses remotely, whilst living in Kojonup. | 😞 |
| 5.4.4 | Use continually collected data and analysis to better plan for population, accommodation, education, health and aged care services. | 😊 |
| 5.4.5 | Provide surrounding regions with data to support their growth and to build alliances. | 😊 |
| 5.4.6 | Technology provisions to ensure all residents have instant access to innovative health provisions. | 😊 |
| 5.4.7 | Partner with Kojonup District High School to promote the advantages of local education | 😊 |
| 5.4.8 | Advocate for the retention of years 11 and 12 at Kojonup District High School | 😊 |



Open Gardens – Pine Avenue

Statutory Statements

National Competition Policy

Local Governments are required to report their progress in implementing National Competition Policy in their annual report. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

Competitive Neutrality

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage or disadvantage, simply as a result of their public sector ownership.

Competitive Neutrality should apply to all significant business activities which generate a user-pays income of over \$200,000 per annum unless it can be shown it is in the public interest.

A public benefit test is used to determine if competitive neutrality is in the public interest. This involves assessing the benefits of implementing competitive neutrality against the costs. If the benefits exceed the costs, competitive neutrality should be implemented.

Structural Review of Public Monopolies

- There were no instances where structural reform principles were applied during the reporting period; and
- There were no instances where structural reform was considered but not applied in the reporting period.

Legislative Review

The Annual Report is to include a statement of which local laws have been reviewed, the conclusions of those reviews and a forward strategy for all local laws still to be reviewed. Local Laws are required by legislation to be reviewed every eight years.

During 2021/2022 the Shire of Kojonup proposed the Shire of Kojonup Parking Local Law 2022 and the Shire of Kojonup Cat Local Law 2022. 2022/2023 saw changes to these proposed local laws, as a result of required consultation, and they continue to be going through the legislative process as at the end of June 2023.

Disability Access and Inclusion Report

During the 2022/2023 reporting period, Council adjusted a section of its front of house counter to improve accessibility for community members with disability.

Council also invested \$280,000 renovating and renewing disability railings and flooring for easier transit and safer access between rooms at its Springhaven Aged Care Facility.

Work desk space was also adjusted to improve Work Health and Safety and railing has been placed near steps to assist a team member post operation and to assist an ageing workforce into the future.

Related Party Disclosures

There were nil Related Party Disclosures during the 2022/2023 period.

State Records Act 2000

The Shire of Kojonup is responsible for managing the Shire's records in accordance with the *State Records Act 2000* and the Recordkeeping Plan RKP2015028/1.

The Shire of Kojonup has a legislatively current Recordkeeping Plan, and Information Management Policy, and has in place Procedure, Risk Assessment and Records Training (Tips & Tricks) documents.

Training in Records Management continued following the implementation of ALTUS in 2021/2022 and as the new records system was imbedded throughout the organisation.

Freedom of Information

(Section 96 & 97 of the *Freedom of Information Act 1992*)

Council's Freedom of Information (FOI) Statement was reviewed and adopted by the Council on 27 July 2021 with a copy being available from the Shire Administration Office, 93 Albany Highway, Kojonup, or from our website at: www.kojonup.wa.gov.au

During the 2022/2023 period the Shire of Kojonup received nil Freedom of Information applications.

Complaints Report

(Section 5.121 of the *Local Government Act 1995*)

This annual report is required to contain details of entries made in the register of complaints, including:

- The number of complaints recorded in the register of complaints; and
- How the recorded complaints were dealt with.

There were nil complaints made in accordance with this legislation in the 2022/23 financial year.

Public Interest Disclosure Act 2003

In accordance with this legislation, procedures have been implemented to facilitate reporting and action of public interest disclosures. During the 2022/2023 period, nil public interest disclosures were lodged.

SHIRE OF KOJONUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

| | |
|--|----|
| Statement by Chief Executive Officer | 2 |
| Statement of Comprehensive Income | 3 |
| Statement of Financial Position | 4 |
| Statement of Changes in Equity | 5 |
| Statement of Cash Flows | 6 |
| Statement of Financial Activity | 7 |
| Index of Notes to the Financial Report | 8 |
| Independent Auditor's Report | 41 |

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 11th 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 |
|---|---------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| 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 |
| | | <u>10,600,155</u> | <u>8,680,553</u> | <u>9,749,821</u> |
| Expenses | | | | |
| 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) |
| | | <u>(13,003,114)</u> | <u>(11,617,954)</u> | <u>(11,971,010)</u> |
| | | <u>(2,402,959)</u> | <u>(2,937,401)</u> | <u>(2,221,189)</u> |
| 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 |
| | | <u>4,795,576</u> | <u>4,469,712</u> | <u>1,648,065</u> |
| Net result for the period | | 2,392,617 | 1,532,311 | (573,124) |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | 15 | 0 | 0 | (12,775,208) |
| Total other comprehensive income for the period | 15 | 0 | 0 | (12,775,208) |
| Total comprehensive income for the period | | 2,392,617 | 1,532,311 | (13,348,332) |

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 \$ |
|--------------------------------------|------|-------------|-------------|
| CURRENT ASSETS | | | |
| 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 |
| TOTAL CURRENT ASSETS | | 8,506,862 | 6,523,016 |
| NON-CURRENT ASSETS | | | |
| 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 |
| TOTAL NON-CURRENT ASSETS | | 156,428,232 | 156,396,017 |
| TOTAL ASSETS | | 164,935,094 | 162,919,033 |
| CURRENT LIABILITIES | | | |
| 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 |
| TOTAL CURRENT LIABILITIES | | 4,641,451 | 5,245,198 |
| NON-CURRENT LIABILITIES | | | |
| Borrowings | 13 | 4,988,862 | 4,835,981 |
| Employee related provisions | 14 | 176,707 | 102,397 |
| TOTAL NON-CURRENT LIABILITIES | | 5,165,569 | 4,938,378 |
| TOTAL LIABILITIES | | 9,807,020 | 10,183,576 |
| NET ASSETS | | 155,128,074 | 152,735,457 |
| EQUITY | | | |
| 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 |
| TOTAL EQUITY | | 155,128,074 | 152,735,457 |

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 \$ |
|---|------|---------------------------|---------------------------|------------------------------|-----------------------|
| Balance as at 1 July 2021 | | 68,713,276 | 3,539,179 | 93,831,334 | 166,083,789 |
| Comprehensive income for the period | | | | | |
| Net result for the period | | (573,124) | 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 |
| Balance as at 30 June 2022 | | 67,659,417 | 4,019,914 | 81,056,126 | 152,735,457 |
| 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 |
| Balance as at 30 June 2023 | | 71,068,011 | 3,003,937 | 81,056,126 | 155,128,074 |

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 \$ |
|--|-------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | | |
| 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> |
| Payments | | | |
| 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> |
| Net cash provided by (used in) operating activities | | <u>587,830</u> | <u>2,477,816</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 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 |
| Net cash provided by (used in) investing activities | | <u>(256,026)</u> | <u>(3,266,671)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Repayment of borrowings | 26(a) | (413,215) | (255,019) |
| Proceeds from new borrowings | 26(a) | 600,000 | 2,586,078 |
| Net cash provided by (used in) financing activities | | <u>186,785</u> | <u>2,331,059</u> |
| Net increase (decrease) in cash held | | 518,589 | 1,542,204 |
| Cash at beginning of year | | 5,500,684 | 3,958,480 |
| Cash and cash equivalents at the end of the year | 3 | <u><u>6,019,273</u></u> | <u><u>5,500,684</u></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 \$ |
|---|-------|----------------------|----------------------|----------------------|
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| 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 |
| | | <u>10,621,083</u> | <u>8,696,553</u> | <u>9,798,515</u> |
| Expenditure from operating activities | | | | |
| 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) |
| | | <u>(13,015,422)</u> | <u>(11,643,954)</u> | <u>(11,999,889)</u> |
| Non-cash amounts excluded from operating activities | 25(a) | 4,658,060 | 3,786,415 | 3,781,900 |
| Amount attributable to operating activities | | <u>2,263,721</u> | <u>839,014</u> | <u>1,580,526</u> |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| 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 |
| | | <u>4,856,729</u> | <u>4,551,712</u> | <u>1,879,909</u> |
| Outflows from investing activities | | | | |
| 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) |
| | | <u>(4,882,999)</u> | <u>(6,697,793)</u> | <u>(5,868,786)</u> |
| Amount attributable to investing activities | | <u>(26,270)</u> | <u>(2,146,081)</u> | <u>(3,988,877)</u> |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| 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 |
| | | <u>1,662,701</u> | <u>1,359,623</u> | <u>4,041,698</u> |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 26(a) | (413,215) | (413,134) | (255,019) |
| Transfers to reserve accounts | 27 | (46,724) | (114,867) | (1,936,355) |
| | | <u>(459,939)</u> | <u>(528,001)</u> | <u>(2,191,374)</u> |
| Amount attributable to financing activities | | <u>1,202,762</u> | <u>831,622</u> | <u>1,850,324</u> |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| 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 |
| Surplus or deficit after imposition of general rates | 25(b) | <u>3,915,666</u> | <u>1</u> | <u>475,453</u> |

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

**SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT**

| | | |
|--|--|----|
| Note 1 | Basis of Preparation | 9 |
| Note 2 | Revenue and Expenses | 10 |
| Note 3 | Cash and Cash Equivalents | 12 |
| Note 4 | Other Financial Assets | 12 |
| Note 5 | Trade and Other Receivables | 13 |
| Note 6 | Inventories | 14 |
| Note 7 | Other Assets | 15 |
| Note 8 | Property, Plant and Equipment | 16 |
| Note 9 | Infrastructure | 18 |
| Note 10 | Fixed Assets | 20 |
| Note 11 | Trade and Other Payables | 22 |
| Note 12 | Other Liabilities | 23 |
| Note 13 | Borrowings | 24 |
| Note 14 | Employee Related Provisions | 25 |
| Note 15 | Revaluation Surplus | 26 |
| Note 16 | Restrictions Over Financial Assets | 27 |
| Note 17 | Undrawn Borrowing Facilities and Credit Standby Arrangements | 27 |
| Note 18 | Contingent Liabilities | 28 |
| Note 19 | Capital Commitments | 28 |
| Note 20 | Related Party Transactions | 29 |
| Note 21 | Joint Arrangements | 31 |
| Note 22 | Events Occurring After the End of the Reporting Period | 32 |
| Note 23 | Other Significant Accounting Policies | 33 |
| Information required by legislation | | |
| Note 24 | Rating Information | 34 |
| Note 25 | Determination of Surplus or Deficit | 35 |
| Note 26 | Borrowing and Lease Liabilities | 36 |
| Note 27 | Reserve accounts | 38 |
| Note 28 | Trust Funds | 40 |

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:

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Timing of revenue recognition |
|---|---|--------------------------------------|--|---|---|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | When rates notice is issued |
| Specified area rates | Rates charge for specific defined purpose | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | When rates notice is issued |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | When rates notice is issued |
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contract commitments | General appropriations and contributions with no reciprocal commitment | No obligations | Not applicable | Not applicable | When assets are controlled |
| Fees and charges | Building, cemetery services, library fees, property hire, private works, planning, development, animal management.. | 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 |
| Total | 3,197,774 | 4,786,956 | 4,947,613 | 2,454,768 | 15,387,111 |

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 |
| Total | 2,798,203 | 1,628,250 | 4,581,018 | 2,370,600 | 11,378,071 |

| Note | 2023 | 2022 |
|--|---------------|---------------|
| | Actual | Actual |
| | \$ | \$ |
| Interest revenue | | |
| Interest on reserve account funds | 38,584 | 3,967 |
| Rates instalment and penalty interest | 39,544 | 36,750 |
| Other interest revenue | 72 | - |
| | <u>78,200</u> | <u>40,717</u> |
| Fees and charges relating to rates receivable | | |
| 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 |
| | <u>37,700</u> | <u>32,900</u> |

Employee Costs

| | | |
|------------------------|------------------|------------------|
| Employee benefit costs | 4,842,312 | 4,801,960 |
| | <u>4,842,312</u> | <u>4,801,960</u> |

Finance costs

| | | |
|------------|----------------|---------------|
| Borrowings | 132,107 | 68,234 |
| | <u>132,107</u> | <u>68,234</u> |

Write down of inventories to net realisable value
Sundry expenses

| | | |
|---|----------------|----------------|
| 6 | - | 41,966 |
| | <u>130,121</u> | <u>78,514</u> |
| | <u>130,121</u> | <u>120,480</u> |

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 |
| Total cash and cash equivalents | 6,019,273 | 5,500,684 |
| Held as | | |
| - Unrestricted cash and cash equivalents | 2,721,457 | 977,401 |
| - Restricted cash and cash equivalents | 16 3,297,816 | 4,523,283 |
| | 6,019,273 | 5,500,684 |

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 |
|--|----------------|---------------|
| | \$ | \$ |
| Non-current assets | | |
| Financial assets at fair value through profit or loss | 101,862 | 97,254 |
| | 101,862 | 97,254 |
| Financial assets at fair value through profit or loss | | |
| 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 | 101,862 | 97,254 |

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

| Note | 2023 | 2022 |
|--|-----------|---------|
| | \$ | \$ |
| Current | | |
| Rates and statutory receivables | 451,798 | 449,477 |
| Trade receivables | 1,857,295 | 314,651 |
| GST receivable | 0 | 87,441 |
| Allowance for credit losses of trade receivables | (1,142) | (1,142) |
| | 2,307,951 | 850,427 |
| Non-current | | |
| Pensioner's rates and ESL deferred | 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 |
|---|----------------|----------------|
| | \$ | \$ |
| Current | | |
| Fuel and materials | 15,878 | 20,905 |
| Land held for resale | | |
| Acquisition & development costs for lots listed for sale | 151,000 | 151,000 |
| | <u>166,878</u> | <u>171,905</u> |
| Non-current | | |
| Land held for resale | | |
| Acquisition & development costs for ongoing land lots being developed | 18,861 | 0 |
| | <u>18,861</u> | <u>0</u> |

The following movements in inventories occurred during the year:

| | | | |
|---|------|----------------|----------------|
| Balance at beginning of year | | 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 | | <u>333,992</u> | <u>207,033</u> |
| Balance at end of year | | 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 |
|--|-----------|-----------------------------|-------------------------|--------------------------|-------------------------|---------------------|----------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2021 | 2,152,526 | 12,705,563 | 16,239,205 | 31,097,294 | 265,419 | 4,041,919 | 2,548 | 35,407,180 |
| Additions | - | 222,008 | 698,940 | 920,948 | 122,531 | 741,172 | - | 1,784,651 |
| Disposals | - | - | (5,325) | (5,325) | - | (231,515) | - | (236,840) |
| Revaluation increments / (decrements) transferred to revaluation surplus | 128,898 | (1,898,015) | (74,294) | (1,843,411) | - | - | - | (1,843,411) |
| Depreciation | - | (274,671) | (466,132) | (742,803) | (19,495) | (462,654) | (876) | (1,225,828) |
| Balance at 30 June 2022 | 2,281,424 | 10,754,885 | 16,390,394 | 29,426,703 | 368,455 | 4,088,922 | 1,672 | 33,885,752 |
| Comprises: | | | | | | | | |
| Gross balance amount at 30 June 2022 | 2,281,424 | 10,754,885 | 16,390,846 | 29,427,155 | 418,507 | 5,404,070 | 12,541 | 35,262,273 |
| Accumulated depreciation at 30 June 2022 | - | - | (452) | (452) | (50,052) | (1,315,148) | (10,869) | (1,376,521) |
| Balance at 30 June 2022 | 2,281,424 | 10,754,885 | 16,390,394 | 29,426,703 | 368,455 | 4,088,922 | 1,672 | 33,885,752 |
| 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) |
| Balance at 30 June 2023 | 2,281,424 | 10,549,577 | 16,413,807 | 29,244,808 | 356,922 | 3,965,701 | 797 | 33,568,228 |
| Comprises: | | | | | | | | |
| 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) |
| Balance at 30 June 2023 | 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 |
|--|----------------------|--|--------------------------------|------------------------|---|
| (i) Fair Value | | | | | |
| Land and buildings | | | | | |
| Land | 2 | Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology | Independent registered valuers | June 2022 | Price per m ² /market borrowing rate |
| Buildings - non-specialised | 2 | Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology | Independent registered valuers | June 2022 | Observable open market values of similar assets adjusted for condition and comparability at the highest value and best use. |
| Buildings - specialised | 3 | Cost approach using current replacement cost | Independent registered valuers | June 2022 | Construction costs and current condition, residual values and remaining useful life assessment inputs |
| <p>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.</p> <p>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.</p> | | | | | |
| (ii) Cost | | | | | |
| Furniture and equipment | | N/A | Cost | N/A | N/A |
| Plant and equipment | | N/A | Cost | N/A | N/A |

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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 |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|-------------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2021 | 101,924,808 | 2,426,096 | 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) | 255,996 | (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 | (855,902) | 109,785 | 283,120 | 53,620 | 39,918 | 67,843 | 341,616 | - |
| Balance at 30 June 2022 | 93,408,952 | 2,684,095 | 11,492,499 | 5,793,354 | 1,110,450 | 2,041,885 | 5,783,894 | 122,316,129 |
| Comprises: | | | | | | | | |
| Gross balance at 30 June 2022 | 144,325,294 | 4,985,965 | 24,994,145 | 11,332,778 | 1,823,976 | 2,053,074 | 5,783,894 | 195,299,126 |
| Accumulated depreciation at 30 June 2022 | (50,915,342) | (2,301,870) | (13,501,646) | (5,539,424) | (713,526) | (11,189) | - | (72,982,997) |
| Balance at 30 June 2022 | 93,408,952 | 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) |
| Balance at 30 June 2023 | 94,418,900 | 2,484,656 | 11,018,976 | 5,680,026 | 1,049,712 | 2,352,627 | 5,623,911 | 122,628,808 |
| Comprises: | | | | | | | | |
| 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) |
| Balance at 30 June 2023 | 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 |
|--------------------------|----------------------|--|---|------------------------|---|
| (i) Fair Value | | | | | |
| 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.

| Asset Class | Useful life |
|-----------------------------|--------------------|
| Buildings - non-specialised | 30 to 50 years |
| Buildings - specialised | 30 to 50 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Tools | 4 to 10 years |
| Infrastructure - roads | 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
FOR THE YEAR ENDED 30 JUNE 2023

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 | 234,601 | 495,644 |
| Prepaid rates | 60,913 | 40,261 |
| Accrued payroll liabilities | 134,868 | 107,296 |
| ATO liabilities | 153,273 | 162,367 |
| Accrued interest on long term borrowings | 25,851 | 27,606 |
| Springhaven accommodation bonds | 1,945,000 | 2,195,000 |
| Accrued expenses | 34,200 | 22,921 |
| | 2,588,706 | 3,051,095 |

| | 2023 | 2022 |
|--|------------------|------------------|
| | \$ | \$ |
| Sundry creditors | 234,601 | 495,644 |
| Prepaid rates | 60,913 | 40,261 |
| Accrued payroll liabilities | 134,868 | 107,296 |
| ATO liabilities | 153,273 | 162,367 |
| Accrued interest on long term borrowings | 25,851 | 27,606 |
| Springhaven accommodation bonds | 1,945,000 | 2,195,000 |
| Accrued expenses | 34,200 | 22,921 |
| | 2,588,706 | 3,051,095 |

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 |
|---|----------------|------------------|
| | \$ | \$ |
| Current | | |
| Capital grant/contributions liabilities | 819,546 | 1,049,302 |
| | <u>819,546</u> | <u>1,049,302</u> |
| Reconciliation of changes in capital grant/contribution liabilities | | |
| 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> |
| Expected satisfaction of capital grant/contribution liabilities | | |
| 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
 FOR THE YEAR ENDED 30 JUNE 2023

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

| | 2023 | 2022 |
|--|----------------|----------------|
| | \$ | \$ |
| Current provisions | | |
| Employee benefit provisions | | |
| Annual leave | 472,479 | 399,510 |
| Long service leave | 313,682 | 332,157 |
| | <u>786,161</u> | <u>731,667</u> |
| Total current employee related provisions | <u>786,161</u> | <u>731,667</u> |
| Non-current provisions | | |
| Employee benefit provisions | | |
| Long service leave | 176,707 | 102,397 |
| | <u>176,707</u> | <u>102,397</u> |
| Total non-current employee related provisions | <u>176,707</u> | <u>102,397</u> |
| Total employee related provisions | <u>962,868</u> | <u>834,064</u> |

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

| | 2023 Opening Balance | 2023 Closing Balance | 2022 Opening Balance | Total Movement on Revaluation | 2022 Closing Balance |
|---|----------------------------|----------------------------|----------------------------|-------------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| 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 |
| | 81,056,126 | 81,056,126 | 93,831,334 | (12,775,208) | 81,056,126 |

**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 |
| | | <u>3,297,816</u> | <u>4,523,283</u> |

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 |
| Total restricted financial assets | | <u>3,297,816</u> | <u>4,523,283</u> |

**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) | - |
| Total amount of credit unused | | <u>222,455</u> | <u>230,000</u> |
| Loan facilities | | | |
| Loan facilities - current | | 447,038 | 413,134 |
| Loan facilities - non-current | | 4,988,862 | 4,835,981 |
| Total facilities in use at balance date | | <u>5,435,900</u> | <u>5,249,115</u> |
| Unused loan facilities at balance date | | 293,879 | 503,369 |

**SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

18. CONTINGENT LIABILITIES

The Shire is not aware of any reportable contingent liabilities as at the reporting date.

19. CAPITAL COMMITMENTS

| | <u>2023</u> | <u>2022</u> |
|---|-------------|-------------|
| | \$ | \$ |
| 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 |

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 | <u>2023 Actual</u> \$ | <u>2022 Actual</u> \$ |
|--|------------------------------|------------------------------|
| Sale of goods and services | 4,698 | 3,054 |
| Purchase of goods and services | 301,012 | 248,392 |
| Amounts outstanding from related parties: | | |
| Trade and other receivables | 2,018 | 0 |
| Amounts payable to related parties: | | |
| 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%

| Statement of Financial Position | 2023 Actual | 2022 Actual |
|--|------------------------|------------------------|
| | \$ | \$ |
| Land and Buildings | 227,409 | 219,709 |
| Less: accumulated depreciation | (4,108) | 0 |
| Total assets | 223,301 | 219,709 |
| Accumulated surplus | 223,301 | 219,709 |
| Total equity | 223,301 | 219,709 |
| Statement of Comprehensive Income | | |
| Other revenue | 37,960 | 37,960 |
| Depreciation | (4,108) | 0 |
| Other expense | (19,372) | (15,168) |
| Profit/(loss) for the period | 14,480 | 22,792 |
| Statement of Cash Flows | | |
| Other revenue | 37,960 | 37,960 |
| Other expense | (19,372) | (15,168) |
| Net cash provided by (used in) operating activities | 18,588 | 22,792 |

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
FOR THE YEAR ENDED 30 JUNE 2023**

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
FOR THE YEAR ENDED 30 JUNE 2023

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.

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
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

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 |
| Total general rates | | | 1,039 | 471,250,631 | 4,414,084 | 72,386 | 4,486,470 | 4,412,542 | 400 | 4,412,942 | 4,140,605 |
| Minimum Payment | | | | | | | | | | | |
| Minimum payment | | | | | | | | | | | |
| 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 |
| Total minimum payments | | | 134 | 3,096,622 | 104,520 | - | 104,520 | 106,080 | - | 106,080 | 102,750 |
| Total general rates and minimum payments | | | 1,173 | 474,347,253 | 4,518,604 | 72,386 | 4,590,990 | 4,518,622 | 400 | 4,519,022 | 4,243,355 |
| Ex-gratia Rates | | | | | | | | | | | |
| CBH Ex-gratia rates | | | | | 2,219 | - | 2,219 | | | 1,500 | 1,467 |
| Total amount raised from rates (excluding general rates) | | | 0 | - | 2,219 | - | 2,219 | - | - | 1,500 | 1,467 |
| Rate write-offs | | | | | | | (133) | | | (100) | (66) |
| Concessions | | | | | | | - | | | (1,560) | - |
| Total Rates | | | | | | | 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

| | | 2022/23 | 2022/23 | 2021/22 |
|---|---|------------------|------------------|------------------|
| | | 2022/23 | Budget | 2021/22 |
| | | (30 June 2023 | (30 June 2023 | (30 June 2022 |
| | | Carried | Carried | Carried |
| Note | Forward) | Forward) | Forward) | Forward) |
| | \$ | \$ | \$ | \$ |
| (a) Non-cash amounts excluded from operating activities | | | | |
| The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> . | | | | |
| Adjustments to operating activities | | | | |
| | | (16,320) | (16,000) | (43,698) |
| | Less: Profit on asset disposals | | | |
| | Less: Fair value adjustments to financial assets at fair value through profit or loss | 4 | 0 | (4,996) |
| | Add: Loss on disposal of assets | 12,308 | 26,000 | 28,879 |
| | Add: Write down of inventories to net realisable value | 6 | 0 | 41,965 |
| | Add: Movement on springhaven bonds | (250,000) | 0 | 147,855 |
| | Add: Depreciation | 8(a), 9(a) | 3,774,415 | 3,546,351 |
| | Add: Provisions fro doubtful debt movement | | 2,000 | |
| Non-cash movements in non-current assets and liabilities: | | | | |
| | Pensioner deferred rates | (13,591) | 0 | (19,130) |
| | Employee benefit provisions | 128,804 | 0 | (7,223) |
| | Movement in accrued interest on loans | (1,755) | 0 | 14,537 |
| | Other provisions | 0 | 0 | (640) |
| | Inventory | (18,861) | 0 | 78,000 |
| | Non-cash amounts excluded from operating activities | 4,658,060 | 3,786,415 | 3,781,900 |
| (b) Surplus or deficit after imposition of general rates | | | | |
| 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. | | | | |
| Adjustments to net current assets | | | | |
| | Less: Reserve accounts | 27 | (3,375,160) | (4,019,914) |
| | Less: Current assets not expected to be received at end of year | | | |
| | - Land held for resale | 6 | (673,045) | (151,000) |
| | - Provision for doubtful debts | 5 | 3,142 | 1,142 |
| | Add: Current liabilities not expected to be cleared at end of year | | | |
| | - Current portion of borrowings | 13 | 150,000 | 413,134 |
| | - Accrued interest on loans | 11 | 27,606 | 27,606 |
| | - Springhaven Lodge bonds | 11 | 2,195,000 | 2,195,000 |
| | - Employee benefit provisions | 14 | 731,667 | 731,667 |
| | Total adjustments to net current assets | 50,255 | (940,790) | (802,365) |
| Net current assets used in the Statement of Financial Activity | | | | |
| | Total current assets | 8,506,862 | 4,838,704 | 6,523,016 |
| | Less: Total current liabilities | (4,641,451) | (3,897,913) | (5,245,198) |
| | Less: Total adjustments to net current assets | 50,255 | (940,790) | (802,365) |
| | Surplus or deficit after imposition of general rates | 3,915,666 | 1 | 475,453 |

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 Donabon | | 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 | 69 407 | - | (8 811) | 58 596 |
| GRQH Housing - GSHI | | 1 043 456 | - | (109 398) | 934 058 | 0 | (115 236) | 818 822 | 934 059 | - | (110 978) | 823 080 |
| Aged Units - GSHI | | 46 259 | - | (9 892) | 36 367 | 0 | (10 006) | 26 369 | 30 377 | - | (10 008) | 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 | (9,892) | 62 359 | 72 050 | - | (9 892) | 62 358 |
| Oval Lighting | | 255 000 | - | (23 872) | 231 128 | 0 | (24,220) | 206 908 | 231 178 | - | (24 220) | 206 958 |
| Netball Courts & Roof | | - | 1 390 000 | - | 1 390 000 | 0 | (52,268) | 1,337 732 | 1,290 000 | - | (52 268) | 1 337 732 |
| Arstrip Lighting | | 145 439 | - | (9 856) | 135 583 | 0 | (4,884) | 131,589 | 136 944 | - | (10 005) | 126 939 |
| Staff Housing | | - | 55 000 | - | 55 000 | 0 | (10,594) | 44 406 | 55 000 | - | (10 594) | 44 406 |
| GRQH Housing | | - | 55 000 | - | 55 000 | 0 | (10,594) | 44 406 | 55 000 | - | (10 594) | 44 406 |
| Harrison Place Toilets & Park | | - | 400 000 | - | 400 000 | 0 | (33,385) | 366 615 | 400 000 | - | (33 385) | 366 615 |
| Land development | | - | 386 078 | - | 386 078 | 0 | (32,223) | 353 855 | 386 078 | - | (32 223) | 353 855 |
| Staff Housing Renovations | | - | 300 000 | - | 300 000 | 0 | (14,478) | 285 524 | 300 000 | - | (14 396) | 285 604 |
| Communications Tower | | - | - | - | 0 | 400 000 | 0 | 400 000 | - | 400 000 | - | 400 000 |
| Harrison Place Toilets & Park (New) | | - | - | - | 0 | 200 000 | 0 | 200 000 | - | 200 000 | - | 200 000 |
| Total | | 2 818 058 | 2 586 078 | (255 016) | 5 249 115 | 600 000 | (413,215) | 5 435,900 | 5 282 545 | 600 000 | (413 134) | 5 449 409 |

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 30 June 2023 | Budget for year ending 30 June 2023 | Actual for year ending 30 June 2022 |
|-------------------------------------|------|-------------|-------------|---------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Medical Centre Donabon | | 137 | WATC* | 1.73% | 28/02/2035 | (2,050) | (2 100) | (2 197) |
| Bagg Street unit | | 135 | WATC* | 3.07% | 22/05/2028 | (1 871) | (1 878) | (2 165) |
| GRQH Housing - GSHI | | 138 | WATC* | 1.44% | 28/02/2030 | (12,509) | (13 052) | (14 038) |
| Aged Units - GSHI | | 139 | WATC* | 1.17% | 28/02/2025 | (287) | (325) | (403) |
| Staff Housing - GSHI | | 140 | WATC* | 1.73% | 28/02/2035 | (14,203) | (14 551) | (15 220) |
| Sports Complex | | 134 | WATC* | 4.84% | 28/05/2032 | (10,450) | (10 454) | (11,267) |
| Sports Complex Retaining Wall | | 136 | WATC* | 1.99% | 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) | (42 532) |
| Arstrip Lighting | | 141 | WATC* | 1.51% | 28/05/2034 | (1 976) | (1 659) | (2 127) |
| Staff Housing | | 144 | WATC* | 1.67% | 4/03/2027 | (915) | (890) | (933) |
| GRQH Housing | | 145 | WATC* | 1.87% | 4/03/2027 | (915) | (890) | (933) |
| Harrison Place Toilets & Park | | 146 | WATC* | 3.92% | 8/05/2032 | (15,263) | (15 345) | (16,585) |
| Land development | | 147 | WATC* | 3.92% | 8/05/2032 | (14,732) | (14 811) | (16,050) |
| Staff Housing Renovations | | 148 | WATC* | 4.49% | 28/05/2037 | (13,076) | (13 296) | (14,109) |
| Communications Tower | | 150 | WATC* | 4.52% | 28/05/2033 | (48) | - | - |
| Harrison Place Toilets & Park (New) | | 149 | WATC* | 4.52% | 28/05/2033 | (99) | - | - |
| Total | | | | | | (132,107) | (133 718) | (146 234) |
| Total Finance Cost Payments | | | | | | (132,107) | (133 718) | (146 234) |

* WA Treasury Corporation

SHIRE OF KOJONUP
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

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) | 101,588 | 400,000 |
| Hamson 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 - Hamson Place Toilets & Park | WATC* | 8/06/2022 | 44,554 | - | (44,554) | - |
| Loan 148 - Staff house renovations | WATC* | 24/06/2022 | 300,000 | - | (6,121) | 293,879 |
| | | | 503,369 | - | (209,490) | 293,879 |

* WA Treasury Corporation

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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 |
|---|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (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 | 67,406 | 16,075 | - | 83,483 |
| (f) Sporting facility reserve | 62,737 | 918 | - | 63,655 | 62,737 | 63 | (42,178) | 20,622 | 78,120 | 20,057 | (35,450) | 62,737 |
| (g) Springhaven buildings upgrade and renewal reserve | 2,165 | 15,904 | (18,069) | - | 2,165 | 2,187 | - | 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 | (14,812) | - | 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 | 14,269 | 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 | 114,887 | (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 it a) Myrtle Benn, Farrar and Quin Quin. b) Showground's area, and c) Blackwood Road arboretum to improve bio diversity, fauna habitat and natural resource management outcomes. To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No 3. For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool To fund major equipment purchases at Springhaven Lodge. To fund capital renewal and upgrades to the Kojonup Saleyards To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall. To be used to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway precinct To be used for major townscape improvements to the Kojonup Town Centre. To be used for building upgrades and renewals to Kodja Place. To be used to fund the implementation of the recommendations contained within the Kodja Place Master Plan. To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings. To be used for major upgrade and capital renewal of the Works & Services Depot buildings. To be used for the future replacement of the netball court playing surfaces. To be used for major capital upgrades and improvements at the Kojonup Spring sea To be used for major upgrade and renewal of the Sporting Complex Building. To be used to fund the major asset renewal of playground equipment and park infrastructure 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. To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'. |
| (p) Memorial hall & lesser hall upgrades reserve | Ongoing | |
| (q) Day care building maintenance reserve | Ongoing | |
| (r) Swimming pool reserve | Ongoing | |
| (s) Springhaven equipment reserve | Ongoing | |
| (t) Saleyards reserve | 2023 | |
| (u) RSL hall renewal reserve | 2023 | |
| (v) Benn parade multi-facility reserve | 2023 | |
| (w) Townscape reserve | Ongoing | |
| (x) Kodja place building upgrade & renewal reserve | Ongoing | |
| (y) Kodja place masterplan implementation | Ongoing | |
| (z) Shire office/library building upgrade & renewal reserve | Ongoing | |
| (aa) Works depot building upgrade & renewal reserve | Ongoing | |
| (ab) Netball court resurface reserve | Ongoing | |
| (ac) The spring reserve | Ongoing | |
| (ad) Sporting complex building upgrade & renewal reserve | Ongoing | |
| (ae) Playgrounds & parks reserve | Ongoing | |
| (af) Trails network construction reserve | Ongoing | |
| (ag) Kodja place tourist precinct reserve | Ongoing | |

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:

| | 1 July 2022 | Amounts Received | Amounts Paid | 30 June 2023 |
|-------------------|-------------|------------------|--------------|--------------|
| | \$ | \$ | \$ | \$ |
| Loton Close bonds | 761 | - | - | 761 |
| | 761 | - | - | 761 |



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.

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.

A handwritten signature in blue ink that reads "Tim Sanya". The signature is stylized with a large initial "T" and "S".

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 January 2024



BUDGET REVIEW REPORT

31 DECEMBER 2023

CONTENTS

| | |
|---|-------------|
| Statement of Financial Activity by Nature | Page 2-3 |
| Net Current Position | 4 |
| Detailed Operating & Non-Operating Accounts | 5-85 |

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE - BUDGET REVIEW
FOR THE PERIOD ENDING 31 DECEMBER 2023

| | 2023-2024 | 2023-2024 | 2023-2024 | 30 JUNE 2024 PROJECTION | PROJECTION VARIANCES | |
|---|---------------------|--------------------|--------------------|----------------------------|----------------------|--------------------|
| | ANNUAL BUDGET | YTD BUDGET (a) | YTD ACTUAL (b) | | FAVOURABLE | UNFAVOURABLE |
| OPERATING REVENUE | \$ | \$ | \$ | | | |
| Rates | 4,892,541 | 4,892,546 | 4,895,546 | 4,895,545 | 3,004 | 0 |
| Operating Grants and Subsidies | 2,067,218 | 1,133,431 | 1,422,618 | 2,658,819 | 591,601 | 0 |
| Fees and Charges | 1,460,385 | 862,091 | 874,952 | 1,396,944 | 0 | (63,441) |
| Interest Earnings | 82,500 | 44,909 | 59,947 | 90,899 | 8,399 | 0 |
| Profit on Asset Disposal | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Revenue | 960,271 | 477,467 | 453,105 | 968,326 | 8,055 | 0 |
| | 9,462,915 | 7,410,446 | 7,706,168 | 10,010,533 | 611,059 | (63,441) |
| LESS OPERATING EXPENDITURE | | | | | | |
| Employee Costs | (5,227,726) | (2,614,349) | (2,935,603) | (5,314,626) | 0 | (86,900) |
| Materials & Contracts | (3,597,906) | (1,816,470) | (1,299,351) | (3,749,579) | 0 | (151,673) |
| Utilities | (378,064) | (189,052) | (146,428) | (373,687) | 4,377 | 0 |
| Depreciation on Non-Current Assets | (4,497,915) | (2,248,868) | 0 | (4,498,215) | 0 | (300) |
| Interest Expense | (137,918) | (70,063) | (76,788) | (137,918) | 0 | 0 |
| Insurances | (501,145) | (495,697) | (444,027) | (502,685) | 0 | (1,540) |
| Loss on Asset Disposal | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Expenditure | (347,008) | (196,922) | (126,675) | (334,534) | 12,474 | 0 |
| | (14,687,682) | (7,631,422) | (5,028,871) | (14,911,244) | 16,851 | (240,413) |
| <i>Increase(Decrease)</i> | (5,224,767) | (220,975) | 2,677,297 | (4,900,711) | 627,910 | (303,854) |
| ADD | | | | | | |
| Movement in Doubtful Debt Provision | 2,000 | 0 | 0 | 0 | 0 | (2,000) |
| Movement in Springhaven Bonds | 0 | 0 | 1,350,000 | 1,350,000 | 1,350,000 | 0 |
| Profit on the disposal of assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Loss on the disposal of assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation Written Back | 4,497,915 | 2,248,868 | 0 | 4,498,215 | 300 | 0 |
| | 4,499,915 | 2,248,868 | 1,350,000 | 5,848,215 | 1,350,300 | (2,000) |
| <i>Sub Total</i> | (724,852) | 2,027,892 | 4,027,297 | 947,504 | 1,978,210 | (305,854) |
| INVESTING ACTIVITIES | | | | | | |
| Land Held for Resale | (100,000) | (33,333) | 0 | (100,000) | 0 | 0 |
| Purchase Buildings | (1,174,696) | (412,696) | (136,927) | (1,156,588) | 18,108 | 0 |
| Purchase Plant and Equipment | 0 | 0 | (56,718) | (148,595) | 0 | (148,595) |
| Purchase Furniture and Equipment | (370,000) | (150,000) | (1,376) | (372,575) | 0 | (2,575) |
| Infrastructure Assets - Roads | (3,027,500) | (1,698,250) | (1,635,625) | (4,240,380) | 0 | (1,212,880) |
| Infrastructure Assets - Footpaths | (250,000) | 0 | (7,000) | (250,000) | 0 | 0 |
| Infrastructure Assets - Drainage | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure Assets - Parks & Ovals | (168,000) | (94,000) | (7,728) | (155,728) | 12,272 | 0 |
| Infrastructure Assets - Other | (1,072,421) | (315,503) | (150,224) | (914,405) | 158,016 | 0 |
| Proceeds from Sale of Assets | 0 | 0 | 10,909 | 10,099 | 10,099 | 0 |
| Contributions for the Development of Assets | 3,882,617 | 656,050 | 337,098 | 4,652,617 | 770,000 | 0 |
| | (2,280,000) | (2,047,732) | (1,647,590) | (2,675,555) | 968,495 | (1,364,050) |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of Debt - Loan Principal | (447,119) | (234,329) | (234,369) | (447,119) | 0 | 0 |
| Transfer from Reserves | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Reserves | (37,569) | (334) | (1,350,000) | (1,387,569) | 0 | (1,350,000) |
| | (484,688) | (234,663) | (1,584,369) | (1,834,688) | 0 | (1,350,000) |
| Plus Rounding | | | | | | |
| <i>Sub Total</i> | (3,489,540) | (254,502) | 795,338 | (3,562,739) | 2,946,705 | (3,019,904) |
| FUNDING FROM | | | | | | |
| Estimated Opening Surplus at 1 July | 3,490,000 | 3,490,000 | 3,915,666 | 3,915,666 | 425,666 | 0 |
| Closing Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3,490,000 | 3,490,000 | 3,915,666 | 3,915,666 | 425,666 | 0 |
| NET SURPLUS/(DEFICIT) | 460 | 3,235,498 | 4,711,004 | 352,927 | 3,372,371 | (3,019,904) |

PROJECTED SURPLUS/(DEFICIT)

352,467

| | 2022-23 C/FWD | YTD ACTUAL | 2023-24 BUDGET | 30 JUNE 2024 PROJECTION |
|--|--------------------|--------------------|--------------------|----------------------------|
| CURRENT ASSETS | | | | |
| Unrestricted Cash | 3,015,335 | 4,825,679 | 84,315 | 436,782 |
| Restricted Cash | 3,003,938 | 4,353,938 | 3,087,229 | 4,437,229 |
| Accounts Receivable | 2,152,248 | 2,093,620 | 766,219 | 766,219 |
| Contract Assets | 12,760 | 12,760 | 0 | 0 |
| Inventories | 15,878 | 100,490 | 10,685 | 10,685 |
| Land held for Resale | 169,861 | 169,861 | 269,861 | 269,861 |
| TOTAL CURRENT ASSETS | 8,370,019 | 11,556,348 | 4,218,309 | 5,920,776 |
| CURRENT LIABILITIES | | | | |
| Bank Overdraft | 0 | 0 | 0 | 0 |
| Accounts Payable | (462,152) | (724,428) | (913,901) | (913,901) |
| Contract Liabilities | (819,547) | (1,598,261) | 0 | 0 |
| Accrued Expenses | (25,851) | (25,851) | (25,851) | (25,851) |
| Employee Provisions | (786,161) | (786,161) | (786,159) | (786,159) |
| Current Borrowings | (447,038) | (212,669) | (508,767) | (508,767) |
| Springhaven Accommodation Bonds | (1,945,000) | (3,295,000) | (1,945,000) | (3,295,000) |
| TOTAL CURRENT LIABILITIES | (4,485,748) | (6,642,369) | (4,179,678) | (5,529,678) |
| SUB-TOTAL | 3,884,272 | 4,913,979 | 38,631 | 391,098 |
| LESS | | | | |
| Restricted Cash at Bank - Reserves | (3,003,938) | (4,353,938) | (3,037,229) | (4,387,229) |
| Restricted Cash at Bank - Unspent Grants | 0 | 0 | 0 | 0 |
| Stock (Not a liquid Asset) | 0 | 0 | | |
| Land held for Resale | (169,861) | (169,861) | (269,861) | (269,861) |
| Accrued Interest on Borrowings (Loans) | 25,851 | 25,851 | 25,851 | 25,851 |
| Accrued Salaries & Wages | 0 | 0 | 0 | |
| Current Employee Benefits Provision | 786,161 | 786,161 | 786,159 | 786,159 |
| Current Borrowings Repayments | 447,038 | 212,669 | 508,767 | 508,767 |
| Accrued Expenses | 1,142 | 1,142 | 3,142 | 3,142 |
| Add Springhaven Bonds | 1,945,000 | 3,295,000 | 1,945,000 | 3,295,000 |
| Roundings | 1 | 1 | | |
| SUB-TOTAL | 31,394 | (202,975) | (38,171) | (38,171) |
| NET CURRENT ASSETS | 3,915,666 | 4,711,004 | 460 | 352,927 |

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

| | ACTUAL 30 JUNE 2023 | ACTUAL YTD |
|--|--------------------------------|-----------------------|
| 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 |
| CURRENT ASSETS | \$8,370,019 | \$11,556,348 |
| LESS: CURRENT LIABILITIES | | |
| 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) |
| CURRENT LIABILITIES | (\$4,485,748) | (\$6,642,369) |
| LESS: EXCLUSIONS | | |
| 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 |
| NET CURRENT POSITION - SURPLUS/(DEFICIT) | \$3,915,666 | \$4,711,004 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---------|--|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|---------|-------------------------------------|--|---------|--------------------|--------------|------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| | Proceeds Sale of Assets | | | | | | | | | | | | | |
| 9605 | Proceeds Sale of Assets - | | (\$10,909) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$10,099) | \$0 | (\$10,099) | | | \$0 Increase in proceeds from trade-in on mover |
| 9605 | Trade on Sale of Plant | (\$10,099) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$10,099) | \$0 | \$0 | | | | |
| | Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET | | (\$10,909) | \$0 | \$0 | \$0 | \$0 | (\$10,099) | (\$10,099) | \$0 | (\$10,099) | | \$0 | |
| | Written Down Value | | | | | | | | | | | | | |
| New | 00000 Written Down Value- | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| New | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| | Sub Total - WDV ON SALE OF ASSET | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| | Total - GAIN/LOSS ON DISPOSAL OF ASSET | | (\$10,909) | \$0 | \$0 | \$0 | \$0 | (\$10,099) | (\$10,099) | \$0 | (\$10,099) | | \$0 | |
| | Total - OPERATING STATEMENT | | (\$10,909) | \$0 | \$0 | \$0 | \$0 | (\$10,099) | (\$10,099) | \$0 | (\$10,099) | | \$0 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|--|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|----------------------|------------------|-------------------|--|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| GENERAL PURPOSE FUNDING - RATES | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 1104 | Rates Incentive Prize | | \$0 | \$0 | \$5,000 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | (\$5,000) | \$0 | Trends indicate provision will not be used | |
| 1104 | Other expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 1112 | Admin Allocated to Rates (Cash) | \$6,623 | \$0 | \$6,623 | \$59,479 | \$0 | \$59,479 | \$0 | \$59,479 | \$0 | \$59,479 | \$0 | \$0 | | |
| 1112 | Administration Allocation Cash | | | | | | | | | | | | | | |
| 1122 | Admin Allocated to Rates (Non-Cash) | \$0 | \$0 | \$0 | \$3,192 | \$0 | \$3,192 | \$0 | \$3,192 | \$0 | \$3,192 | \$0 | \$0 | | |
| 1122 | Administration Allocation | | | | | | | | | | | | | | |
| 1132 | Rating Salaries | \$34,807 | \$0 | \$34,807 | \$40,000 | \$0 | \$40,000 | \$0 | \$40,000 | \$0 | \$40,000 | \$0 | \$0 | | |
| 1132 | Rates Salaries | | | | | | | | | | | | | | |
| 1162 | Superannuation | \$4,149 | \$0 | \$4,149 | \$6,000 | \$0 | \$6,000 | \$4,150 | \$4,150 | \$0 | \$4,150 | (\$1,850) | \$0 | Decrease in superannuation expenses | |
| 1162 | Superannuation for Rates | | | | | | | | | | | | | | |
| 1162 | Rates Printing/postage | \$971 | \$0 | \$971 | \$3,000 | \$0 | \$3,000 | \$3,000 | \$3,000 | \$0 | \$3,000 | \$0 | \$0 | | |
| 1162 | Contract - Printing of rate notices & instalments | | | | | | | | | | | | | | |
| 1192 | Valuation Expenses | \$436 | \$0 | \$436 | \$1,500 | \$0 | \$1,500 | \$81,000 | \$81,000 | \$0 | \$81,000 | \$0 | \$0 | | |
| 1192 | Interim Valuations | | | | | | | | | | | | | | |
| 1192 | GRV Revaluation | \$0 | | | \$65,000 | \$0 | \$65,000 | \$0 | \$0 | \$0 | \$0 | | | | |
| 1192 | Rural Valuation Expenses | | | | \$14,500 | \$0 | \$14,500 | \$0 | \$0 | \$0 | \$0 | | | | |
| 1202 | Title Searches | \$0 | \$0 | \$0 | \$500 | \$0 | \$500 | \$500 | \$500 | \$0 | \$500 | \$0 | \$0 | | |
| 1202 | Title Search Costs | | | | | | | | | | | | | | |
| 1222 | Insurance - Emp Costs (Rates) | \$1,493 | \$0 | \$1,493 | \$1,418 | \$0 | \$1,418 | \$1,418 | \$1,418 | \$0 | \$1,418 | \$0 | \$0 | | |
| 1222 | Insurance premiums - W/Comp | | | | | | | | | | | | | | |
| 1262 | Legal Costs Incurred - Rates | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$2,000 | \$2,000 | \$2,000 | \$0 | \$2,000 | \$0 | \$0 | | |
| 1262 | Legal/Debt Collection Expenses | | | | | | | | | | | | | | |
| | Sub Total - GENERAL RATES OP/EXP | \$48,479 | \$0 | \$48,478 | \$201,589 | \$0 | \$201,589 | \$194,739 | \$194,739 | \$0 | \$194,739 | (\$6,850) | \$0 | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 1003 | General Rates Levied | \$0 | (\$4,893,624) | \$0 | (\$4,890,022) | (\$4,890,022) | \$0 | (\$4,893,624) | (\$4,893,624) | \$0 | (\$4,893,624) | \$0 | (\$3,602) | \$0 | Increase in interim rates from property sales |
| 1003 | General rates | | | | | | | | | | | | | | |
| 1023 | Interim Rates | (\$4,893,624) | \$0 | \$0 | (\$300) | (\$300) | \$0 | (\$4,893,624) | (\$4,893,624) | \$0 | (\$4,893,624) | \$0 | \$0 | \$300 | Decrease in interim rates allocation |
| 1023 | Interim Rates | | | | | | | | | | | | | | |
| 1053 | Back Rates | \$0 | \$0 | \$0 | (\$100) | (\$100) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100 | Decrease in back rates |
| 1053 | Back Rates | | | | | | | | | | | | | | |
| 1013 | Ex-Gratia Rates | (\$2,046) | (\$2,046) | \$0 | (\$2,219) | (\$2,219) | \$0 | (\$2,046) | (\$2,046) | \$0 | (\$2,046) | \$0 | \$0 | \$173 | Decrease in ex-gratia rates |
| 1013 | Contribution in lieu of rates | | | | | | | | | | | | | | |
| 1043 | Non Payment Penalty Interest | (\$7,488) | (\$7,488) | \$0 | (\$23,000) | (\$23,000) | \$0 | (\$23,000) | (\$23,000) | \$0 | (\$23,000) | \$0 | \$0 | \$0 | |
| 1043 | Interest on Late Payment of rates | | | | | | | | | | | | | | |
| 1073 | Instalment Administration Charge | (\$4,293) | (\$4,293) | \$0 | (\$3,500) | (\$3,500) | \$0 | (\$4,293) | (\$4,293) | \$0 | (\$4,293) | \$0 | (\$793) | \$0 | Increase in instalment admin fees |
| 1073 | Admin charge on rates instalments | | | | | | | | | | | | | | |
| 1063 | Instalment Interest Charge | (\$12,399) | (\$12,399) | \$0 | (\$10,000) | (\$10,000) | \$0 | (\$12,399) | (\$12,399) | \$0 | (\$12,399) | \$0 | (\$2,399) | \$0 | Increase in instalment interest charges |
| 1063 | Interest on Rates Instalments | | | | | | | | | | | | | | |
| 1273 | ESL Levy Admin Fee | \$0 | \$0 | \$0 | (\$4,000) | (\$4,000) | \$0 | (\$4,000) | (\$4,000) | \$0 | (\$4,000) | \$0 | \$0 | \$0 | |
| 1273 | ESL Admin Fee | | | | | | | | | | | | | | |
| 1092 | Rates Written Off/Refunded | \$125 | \$125 | \$0 | \$100 | \$100 | \$0 | \$125 | \$125 | \$0 | \$125 | \$0 | \$0 | \$25 | |
| 1092 | Rates Write offs | | | | | | | | | | | | | | |
| 1263 | Settlement & Search Charges | (\$2,164) | (\$2,164) | \$0 | (\$3,500) | (\$3,500) | \$0 | (\$3,500) | (\$3,500) | \$0 | (\$3,500) | \$0 | \$0 | \$0 | |
| 1263 | Fees | | | | | | | | | | | | | | |
| 1263 | Legal Expenses - Recovered | \$0 | \$0 | \$0 | (\$2,000) | (\$2,000) | \$0 | (\$2,000) | (\$2,000) | \$0 | (\$2,000) | \$0 | \$0 | \$0 | |
| 1263 | Recovery of legal costs incurred | | | | | | | | | | | | | | |
| | Sub Total - GENERAL RATES OP/INC | (\$4,921,889) | (\$4,921,889) | \$0 | (\$4,938,541) | (\$4,938,541) | \$0 | (\$4,944,737) | (\$4,944,737) | \$0 | (\$4,944,737) | \$0 | (\$6,794) | \$598 | |
| | Total - GENERAL RATES | (\$4,873,410) | (\$4,921,889) | \$48,478 | (\$4,736,952) | (\$4,938,541) | \$201,589 | (\$4,749,998) | (\$4,944,737) | \$194,739 | (\$4,944,737) | \$194,739 | (\$13,644) | \$598 | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW/ PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--------------------------------------|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|---|------------------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER GENERAL PURPOSE FUNDING | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| | Sub Total - OTHER GENERAL PURPOSE FUNDING OI/EXP | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 1333 | Financial Assistance Grant - General Purpose | | (\$19,312) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$38,624) | \$0 | (\$38,624) | | \$0 Increase in general purpose grant |
| 1333 | General Purpose Grant | (\$19,312) | | | \$0 | \$0 | \$0 | (\$38,624) | \$0 | \$0 | | | |
| 1343 | Grants Commission Local Roads Grant | | (\$21,326) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$42,652) | \$0 | (\$42,652) | | \$0 Increase in local road grant |
| 1343 | Local Road Grant | (\$21,326) | | | \$0 | \$0 | \$0 | (\$42,652) | \$0 | \$0 | | | |
| 1373 | Interest Received - Municipal | \$0 | \$0 | \$0 | (\$500) | \$0 | \$0 | (\$500) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1373 | Interest Earned Municipal Fund | | | | (\$500) | \$0 | \$0 | (\$500) | \$0 | \$0 | | | |
| 1393 | Interest Received - Reserves | \$0 | \$0 | \$0 | (\$20,000) | \$0 | \$0 | (\$5,000) | (\$5,000) | \$0 | \$0 | \$0 | \$15,000 Decrease in Interest on Reserve accounts |
| 1393 | Interest Earned Reserves | \$0 | | | (\$20,000) | \$0 | \$0 | (\$5,000) | \$0 | \$0 | | | |
| | Sub Total - OTHER GENERAL PURPOSE FUNDING OI/INC | (\$40,638) | (\$40,637) | \$0 | (\$20,500) | (\$20,500) | \$0 | (\$86,776) | (\$86,776) | \$0 | (\$81,276) | | \$15,000 |
| | Total - OTHER GENERAL PURPOSE FUNDING | (\$40,638) | (\$40,637) | \$0 | (\$20,500) | (\$20,500) | \$0 | (\$86,776) | (\$86,776) | \$0 | (\$81,276) | | \$15,000 |
| | Total - GENERAL PURPOSE FUNDING | (\$4,914,048) | (\$4,962,526) | \$49,478 | (\$4,787,452) | (\$4,869,041) | \$201,589 | (\$4,834,774) | (\$5,031,513) | \$194,739 | (\$84,820) | | \$16,689 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------------------------------|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|---------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| GOVERNANCE - MEMBERS OF COUNCIL | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 002D | Depreciation | | \$0 | \$0 | \$0 | \$9,200 | \$0 | \$9,200 | \$0 | \$9,200 | \$0 | \$0 | |
| 002D | Asset Depreciation Members | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1502 | Meeting Attendance Fees | | \$0 | \$34,377 | \$0 | \$107,000 | \$0 | \$107,000 | \$0 | \$107,000 | \$0 | \$0 | |
| 1502 | Shire President meeting fees @ \$ | \$5,350 | | | \$21,400 | \$0 | \$0 | \$21,400 | \$0 | \$0 | \$0 | \$0 | |
| 1502 | 8 x Councillors @ \$ | \$29,027 | | | \$85,600 | \$0 | \$0 | \$85,600 | \$0 | \$0 | \$0 | \$0 | |
| 1508 | Members Travelling | | \$0 | \$91 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1508 | Miscellaneous | \$91 | | \$700 | \$0 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | \$0 | |
| 1512 | Conferences & Training Expenses | | \$0 | \$4,793 | \$0 | \$15,500 | \$0 | \$15,500 | \$0 | \$15,500 | \$0 | \$0 | |
| 1512 | Conferences Expenses | \$0 | | \$500 | \$0 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | |
| 1512 | Other Expenditure | \$4,793 | | \$15,000 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | |
| 1522 | Members Communications Allowance | | \$0 | \$7,671 | \$0 | \$24,000 | \$0 | \$24,000 | \$0 | \$24,000 | \$0 | \$0 | |
| 1522 | Communication Expenses | \$7,671 | | \$24,000 | \$0 | \$0 | \$0 | \$24,000 | \$0 | \$0 | \$0 | \$0 | |
| 1532 | Election Expenses | | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$21,000 | \$19,000 | \$0 | \$0 Decrease in election expenses |
| 1532 | Election Expenses (every 2 Yrs) | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1532 | Materials - Advertising | \$0 | | \$5,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1532 | Services - Election Expenses (every 2 Yrs) WAEC | \$0 | | \$29,000 | \$0 | \$0 | \$0 | \$21,000 | \$0 | \$0 | \$0 | \$0 | |
| 1542 | Presidents/Dep Allowances | | \$0 | \$11,276 | \$0 | \$38,000 | \$0 | \$0 | \$0 | \$38,000 | \$0 | \$0 | |
| 1542 | Deputy Allowance \$ | \$3,675 | | \$7,600 | \$0 | \$0 | \$0 | \$7,600 | \$0 | \$0 | \$0 | \$0 | |
| 1542 | President Allowance \$ | \$7,600 | | \$30,400 | \$0 | \$0 | \$0 | \$30,400 | \$0 | \$0 | \$0 | \$0 | |
| 1562 | Refreshments & Functions (Councilors) | | \$0 | \$3,681 | \$0 | \$9,000 | \$0 | \$0 | \$0 | \$9,000 | \$0 | \$0 | |
| 1562 | Various | \$3,681 | | \$9,000 | \$0 | \$0 | \$0 | \$9,000 | \$0 | \$0 | \$0 | \$0 | |
| 1572 | Refreshments & Functions Staff | | \$0 | \$2,665 | \$0 | \$6,000 | \$0 | \$0 | \$0 | \$6,000 | \$0 | \$0 | |
| 1572 | Catering (inc Xmas, CM & CF) | \$2,665 | | \$6,000 | \$0 | \$0 | \$0 | \$6,000 | \$0 | \$0 | \$0 | \$0 | |
| 1592 | Members Insurance | | \$0 | \$10,277 | \$0 | \$10,276 | \$0 | \$10,276 | \$0 | \$10,276 | \$0 | \$0 | |
| 1592 | Insurance - Public Liability | \$5,320 | | \$5,320 | \$0 | \$0 | \$0 | \$5,320 | \$0 | \$0 | \$0 | \$0 | |
| 1592 | Insurance - Management Liability | \$4,957 | | \$4,957 | \$0 | \$0 | \$0 | \$4,956 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Subscriptions | | \$0 | \$37,164 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$38,004 | \$0 | \$23,004 | Increase in WALGA subscriptions expenses and financial reporting template |
| 1602 | Materials - WALGA Subscriptions | \$32,844 | | \$9,145 | \$0 | \$0 | \$0 | \$32,844 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Materials - WALGA Procurement subs | \$0 | | \$2,730 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Materials - Copyright agency | \$1,620 | | \$1,620 | \$0 | \$0 | \$0 | \$1,620 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Materials - Great Southern Zone WALGA | \$600 | | \$650 | \$0 | \$0 | \$0 | \$600 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Materials - Moore Financial Reportin template | \$2,100 | | \$0 | \$0 | \$0 | \$0 | \$2,100 | \$0 | \$0 | \$0 | \$0 | |
| 1602 | Materials - AICD | \$0 | | \$840 | \$0 | \$0 | \$0 | \$840 | \$0 | \$0 | \$0 | \$0 | |
| 1612 | Misc Expenses - Members | | \$0 | \$349 | \$0 | \$700 | \$0 | \$0 | \$0 | \$700 | \$0 | \$0 | |
| 1612 | Sundry Expenses | \$349 | | \$700 | \$0 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | \$0 | |
| 1624 | Integrated Planning Expenses | | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$0 | |
| 1624 | Services - Consultants SCP | \$0 | | \$15,000 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | |
| 1624 | Services - Consultants | \$0 | | \$15,000 | \$0 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | |
| 1632 | Vehicle Operating Expenses | | \$0 | \$640 | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$3,000 | \$0 | \$0 | |
| 1632 | Materials | \$0 | | \$1,000 | \$0 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | |
| 1632 | Services - Repairs | \$640 | | \$2,000 | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | |
| 1642 | Advertising | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1642 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1662 | Audit Fees | | \$0 | \$3,495 | \$0 | \$41,000 | \$0 | \$0 | \$0 | \$41,000 | \$0 | \$0 | |
| 1662 | Audit Fee | \$3,495 | | \$41,000 | \$0 | \$0 | \$0 | \$41,000 | \$0 | \$0 | \$0 | \$0 | |
| 1702 | Administration Allocation (Cash) | | \$0 | \$132,452 | \$0 | \$495,667 | \$0 | \$0 | \$0 | \$495,667 | \$0 | \$0 | |
| 1702 | Administration Allocated | \$132,452 | | \$495,667 | \$0 | \$0 | \$0 | \$495,667 | \$0 | \$0 | \$0 | \$0 | |
| 1712 | Administration Allocation (Non-Cash) | | \$0 | \$0 | \$0 | \$15,960 | \$0 | \$0 | \$0 | \$15,960 | \$0 | \$0 | |
| 1712 | Administration Allocated | \$0 | | \$15,960 | \$0 | \$0 | \$0 | \$15,960 | \$0 | \$0 | \$0 | \$0 | |
| 1772 | Doubtful Debt Expenses | | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$0 Budget allocation not required |
| 1772 | Other | \$0 | | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1792 | Legal Costs | | \$0 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,000 | \$0 Budget allocation not required |
| 1792 | Services | \$0 | | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2075 | VROC - Shared Services | | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$0 Budget allocation not required |
| 2075 | Materials | \$0 | | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | COMMENTARY |
|---------|--|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|-----------------|------------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | |
| 2078 | VRCC - Projects | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$0 | (\$2,000) | | \$0 Budget allocation not required |
| 2078 | Materials | \$0 | | | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - MEMBERS OF COUNCIL OP/EXP | \$249,130 | \$0 | \$249,133 | \$890,005 | \$0 | \$860,005 | \$865,009 | \$0 | \$865,009 | (\$18,000) | \$23,004 | |
| | OPERATING INCOME | | | | | | | | | | | | |
| 1725 | Donations/Contributions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1725 | Contributions/Donations | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 002P | Profit on Sale/Disposal of Asset | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - MEMBERS OF COUNCIL OP/INC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total - MEMBERS OF COUNCIL | \$249,130 | \$0 | \$249,133 | \$890,005 | \$0 | \$860,005 | \$865,009 | \$0 | \$865,009 | (\$18,000) | \$23,004 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|-----------------------|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-------------|-------------------------------------|--|-------------|--------------------|--------------|------------|---------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| GOVERNANCE - GENERAL | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 003D | Depreciation (Sch 4) | | \$0 | \$0 | | \$0 | \$79,800 | | \$0 | \$79,800 | \$0 | \$0 | | | | |
| 003D | Depreciation - Governance | \$0 | | \$79,800 | | \$0 | \$79,800 | | \$0 | \$0 | \$0 | \$0 | | | | |
| 1852 | Salaries - Admin | | \$0 | \$487,224 | \$1,048,333 | | \$1,048,333 | | \$0 | \$1,005,259 | \$0 | \$1,005,259 | (\$43,074) | \$0 | Decrease in Admin salaries | |
| 1852 | Admin Salaries | \$460,300 | | \$71,882 | \$128,218 | | \$128,218 | | \$0 | \$0 | \$0 | \$128,218 | \$0 | \$0 | | |
| 1882 | Admin Superannuation | | \$0 | \$71,882 | \$128,218 | | \$0 | \$128,218 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1882 | Superannuation Admin | \$71,882 | | | | | \$0 | \$128,218 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1892 | Staff Insurances | | \$0 | \$34,477 | \$32,686 | | \$32,686 | | \$0 | \$34,477 | | \$34,477 | \$0 | \$1,791 | Increase in insurance premiums | |
| 1892 | Workers Compensation Insurance | \$34,477 | | | | | \$0 | \$34,477 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1902 | FBT Admin Staff | | \$0 | \$3,721 | \$17,000 | | \$17,000 | | \$0 | \$17,000 | | \$17,000 | \$0 | \$0 | | |
| 1902 | FBT Expenses | \$3,721 | | | | | \$0 | \$17,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1912 | Conference & Training | | \$0 | \$15,954 | \$6,000 | | \$43,500 | | \$0 | \$30,099 | | \$30,099 | (\$15,401) | \$0 | Decrease in conference expenses | |
| 1912 | Salaries & Wages | \$4,013 | | | \$6,000 | | \$0 | \$6,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1912 | Materials | \$3,099 | | | \$1,500 | | \$0 | \$3,099 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1912 | Conference Expenses | \$8,842 | | | \$34,000 | | \$0 | \$19,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1921 | Staff Housing Subsidy | | \$0 | \$7,560 | \$35,000 | | \$35,000 | | \$0 | \$15,000 | | \$15,000 | (\$20,000) | \$0 | Decrease in staff housing subsidy expenses | |
| 1921 | Other Employee Costs | \$7,560 | | | \$35,000 | | \$0 | \$15,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1922 | Advertising | | \$0 | \$2,543 | \$10,000 | | \$10,000 | | \$0 | \$5,000 | | \$5,000 | (\$5,000) | \$0 | Decrease in advertising expenses | |
| 1922 | Advertising Expenses | \$2,543 | | | \$10,000 | | \$0 | \$5,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1931 | Occupational Risk Co-Ordinator Costs | | \$0 | \$0 | \$15,350 | | \$15,350 | | \$0 | \$15,350 | | \$15,350 | \$0 | \$0 | | |
| 1931 | Regional Risk Expenses | \$0 | | | \$15,350 | | \$0 | \$15,350 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1932 | Occ Health & Safety | | \$0 | \$323 | \$200 | | \$6,434 | | \$0 | \$6,434 | | \$6,434 | \$0 | \$0 | | |
| 1932 | Salaries | \$6 | | | \$200 | | \$0 | \$200 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1932 | OH&S Expenses | \$323 | | | \$6,234 | | \$0 | \$6,234 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1942 | Staff Uniforms | | \$0 | \$1,650 | \$4,000 | | \$4,000 | | \$0 | \$3,000 | | \$3,000 | (\$1,000) | \$0 | Decrease in staff uniform expenses | |
| 1942 | Uniform Expenses | \$1,650 | | | \$4,000 | | \$0 | \$3,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1952 | Admin Staff Costs | | \$0 | \$7,865 | \$9,000 | | \$18,000 | | \$0 | \$18,000 | | \$18,000 | \$0 | \$0 | | |
| 1952 | Other Employee Costs - Private Health Insurance | \$5,016 | | | \$9,000 | | \$0 | \$9,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1952 | Other Employee Costs - reimbursed expenses | \$2,849 | | | \$9,000 | | \$0 | \$9,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Office Building Maintenance | | \$0 | \$4,522 | \$800 | | \$10,000 | | \$0 | \$10,000 | | \$10,000 | \$0 | \$0 | | |
| 1957 | Salaries & Wages | \$115 | | | \$800 | | \$0 | \$800 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Labour Overheads | \$169 | | | \$1,180 | | \$0 | \$1,180 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Materials & Contracts | \$3,473 | | | \$6,000 | | \$0 | \$6,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Services - Security Monitoring | \$0 | | | \$610 | | \$0 | \$610 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Services - Electrical Repairs | \$150 | | | \$180 | | \$0 | \$150 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Services - Fire Equipment Servicing | \$158 | | | \$220 | | \$0 | \$220 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Services - Plumbing Repairs | \$460 | | | \$430 | | \$0 | \$460 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1957 | Other Expenses | \$800 | | | \$800 | | \$0 | \$800 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1958 | Office - Cleaning & Assoc | | \$0 | \$37,014 | \$39,749 | | \$39,749 | | \$0 | \$39,749 | | \$39,749 | \$0 | \$0 | | |
| 1958 | Salaries & Wages | \$24,065 | | | \$15,020 | | \$0 | \$15,020 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1958 | Labour Overheads | \$12,217 | | | \$21,779 | | \$0 | \$21,779 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1958 | Materials | \$732 | | | \$2,500 | | \$0 | \$2,500 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1958 | Services - Carpet Cleaning | \$0 | | | \$450 | | \$0 | \$450 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1959 | Office - Utility Charges | | \$0 | \$4,857 | \$13,845 | | \$13,845 | | \$0 | \$13,845 | | \$13,845 | \$0 | \$0 | | |
| 1959 | Utility Expenses - Electricity | \$3,885 | | | \$7,965 | | \$0 | \$7,965 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1959 | Utility Expenses - Water | \$430 | | | \$5,080 | | \$0 | \$4,796 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1959 | Utility Expenses - Gas | \$542 | | | \$800 | | \$0 | \$1,084 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1962 | Office Gardens & Surrounds/Mtce | | \$0 | \$4,465 | \$17,540 | | \$17,540 | | \$0 | \$10,200 | | \$10,200 | (\$7,340) | \$0 | Decrease in materials and contractor expenses | |
| 1962 | Salaries & Wages | \$1,541 | | | \$4,500 | | \$0 | \$4,500 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1962 | Labour Overheads | \$2,235 | | | \$5,120 | | \$0 | \$4,500 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1962 | Materials & Contracts | \$521 | | | \$5,400 | | \$0 | \$1,200 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1962 | Services - Window Cleaning | \$0 | | | \$1,000 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1962 | Other Expenses | \$168 | | | \$920 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1972 | Admin Printing & Stationery | | \$0 | \$12,593 | \$25,380 | | \$30,710 | | \$0 | \$28,710 | | \$28,710 | (\$2,000) | \$0 | Decrease in materials for copier printing costs | |
| 1972 | Materials - Copier Cost Agreements | \$8,778 | | | \$25,380 | | \$0 | \$20,380 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1972 | Materials - Copier toner & staples | \$2,125 | | | \$1,000 | | \$0 | \$4,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 1972 | Materials - Stationery supplies | \$1,690 | | | \$4,350 | | \$0 | \$4,350 | | \$0 | \$0 | \$0 | \$0 | \$0 | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------|-------------------------|----------|--------------------------|--------------------------|-----------|-------------------------------|--|----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 1982 | Telephone & Internet | | \$0 | \$12,175 | | \$0 | \$27,715 | | \$0 | \$27,715 | \$0 | \$0 | |
| 1982 | Materials - Telstra iPad charges | \$941 | | | \$1,985 | \$0 | \$0 | \$1,985 | | | | | |
| 1982 | Materials - Optus Loop Communications | \$6,062 | | | \$14,510 | \$0 | \$0 | \$14,510 | | | | | |
| 1982 | Materials - Staff Internet & phone reimbursement | \$1,850 | | | \$3,290 | \$0 | \$0 | \$3,290 | | | | | |
| 1982 | Materials - Westnet | \$3,322 | | | \$7,930 | \$0 | \$0 | \$7,930 | | | | | |
| 2002 | Office Equip Maint | | \$0 | \$0 | \$1,000 | \$0 | \$1,000 | \$0 | \$500 | | (\$500) | | \$0 Decrease in contract services. |
| 2002 | Services | | | | | \$0 | \$500 | | | | | | |
| 2004 | Office - Insurance | | \$0 | \$37,678 | | \$0 | \$38,258 | | \$0 | \$37,678 | (\$581) | | \$0 Decrease in Cyber insurance premium. |
| 2004 | Insurance - Public Liability | \$11,048 | | | \$11,050 | \$0 | \$0 | \$11,048 | | | | | |
| 2004 | Insurance - Management Liability | \$9,534 | | | \$9,534 | \$0 | \$0 | \$9,534 | | | | | |
| 2004 | Insurance - Personal Accident | \$508 | | | \$540 | \$0 | \$0 | \$508 | | | | | |
| 2004 | Insurance - Travel | \$854 | | | \$920 | \$0 | \$0 | \$854 | | | | | |
| 2004 | Insurance - Crime & Cyber Liability | \$4,198 | | | \$4,630 | \$0 | \$0 | \$4,198 | | | | | |
| 2004 | Property Insurance | \$11,536 | | | \$11,585 | \$0 | \$0 | \$11,536 | | | | | |
| 2006 | Donations CEO discretion | | \$0 | \$50 | | \$0 | \$2,000 | | \$1,000 | | (\$1,000) | | \$0 Decrease in CEO donations allocation |
| 2006 | Other Expenses | \$50 | | | \$2,000 | \$0 | \$0 | \$1,000 | | | | | |
| 2008 | Donations - Council | | \$0 | \$50 | | \$0 | \$2,000 | | \$1,000 | | (\$1,000) | | \$0 Decrease in Council donations allocation |
| 2008 | Other Expenses | \$50 | | | \$2,000 | \$0 | \$0 | \$1,000 | | | | | |
| 2012 | Non Capital Purchases | | \$0 | \$219 | | \$0 | \$5,000 | | \$2,000 | | (\$3,000) | | \$0 Decrease in non-capital/minor equipment purchases |
| 2012 | Other Expenses | \$219 | | | \$5,000 | \$0 | \$0 | \$2,000 | | | | | |
| 2022 | Bank Charges | | \$0 | \$11,211 | | \$0 | \$17,800 | | \$18,000 | | \$0 | \$200 | |
| 2022 | Other Expenses | \$11,211 | | | \$17,800 | \$0 | \$0 | \$18,000 | | | | | |
| 2032 | Postage & Freight | | \$0 | \$2,673 | | \$0 | \$6,000 | | \$5,500 | | (\$500) | | \$0 Decrease in postage and freight expenses |
| 2032 | Postage/Freight Expenses | \$2,673 | | | \$6,000 | \$0 | \$0 | \$5,500 | | | | | |
| 2042 | ICT Computer Support | | \$0 | \$18,878 | | \$0 | \$112,450 | | \$92,305 | | (\$20,145) | | \$0 Decrease in internet redundancy project and ERP project contingency |
| 2042 | Materials | | | | \$5,000 | \$0 | \$0 | \$5,000 | | | | | |
| 2042 | Services - IT Vision software upgrades & Backups | \$5,293 | | | \$5,800 | \$0 | \$0 | \$5,800 | | | | | |
| 2042 | Services - IT Vision User Group Subs | \$700 | | | \$700 | \$0 | \$0 | \$700 | | | | | |
| 2042 | Services - Telephone/network support | \$0 | | | \$4,000 | \$0 | \$0 | \$4,000 | | | | | |
| 2042 | Services - Landgate SLIP subscription | \$2,302 | | | \$2,490 | \$0 | \$0 | \$2,305 | | | | | |
| 2042 | Services - Data3 Adobe & Microsoft Subscriptions | \$0 | | | \$1,200 | \$0 | \$0 | \$1,200 | | | | | |
| 2042 | Services - Internet Redundancy | \$0 | | | \$10,000 | \$0 | \$0 | \$10,000 | | | | | |
| 2042 | Services - ERP Project contingency | \$0 | | | \$10,000 | \$0 | \$0 | \$0 | | | | | |
| 2042 | Services - DR setup & testing | \$0 | | | \$4,000 | \$0 | \$0 | \$4,000 | | | | | |
| 2042 | Services - Cloud storage | \$0 | | | \$500 | \$0 | \$0 | \$500 | | | | | |
| 2042 | Services - Computer Tech Support | \$10,583 | | | \$58,800 | \$0 | \$0 | \$58,800 | | | | | |
| 1992 | ICT Software Licensing Fees | | \$0 | \$60,751 | | \$0 | \$126,235 | | \$0 | \$67,486 | (\$38,749) | | \$0 Decrease in Zoom SLA expense and contractor expense for open software licensing. |
| 1992 | Services - Redfish Tech Zoom SLA | \$3,750 | | | \$3,750 | \$0 | \$0 | \$0 | | | | | |
| 1992 | Services - IT Vision Software Licence | \$54,505 | | | \$52,000 | \$0 | \$0 | \$54,505 | | | | | |
| 1992 | Services - Dropbox subscription | \$0 | | | \$200 | \$0 | \$0 | \$200 | | | | | |
| 1992 | Services - Harbour Software Docs on Tap | \$0 | | | \$3,100 | \$0 | \$0 | \$3,100 | | | | | |
| 1992 | Services - Office 365 Licences | \$0 | | | \$9,600 | \$0 | \$0 | \$9,600 | | | | | |
| 1992 | Services - End Point Protection Upgrade | \$0 | | | \$7,190 | \$0 | \$0 | \$7,190 | | | | | |
| 1992 | Services - ERP Oper Licensing | \$0 | | | \$40,000 | \$0 | \$0 | \$0 | | | | | |
| 1992 | Services - Software Licensing | \$0 | | | \$10,000 | \$0 | \$0 | \$10,000 | | | | | |
| 1992 | Services - GHSE WHS SlyTrust Solution | \$2,496 | | | \$0 | \$0 | \$0 | \$2,496 | | | | | |
| 1992 | Services - Other software subscriptions | \$0 | | | \$395 | \$0 | \$0 | \$395 | | | | | |
| 2043 | ICT Website Subscription & Upgrade | | \$0 | \$160 | | \$0 | \$16,055 | | \$0 | \$20,837 | \$0 | \$4,782 | \$4,782 Increase in Website support expenses |
| 2043 | Materials | \$0 | | | \$0 | \$0 | \$0 | \$0 | | | | | |
| 2043 | Services - WALGA Council Connect Subs | \$0 | | | \$7,695 | \$0 | \$0 | \$7,695 | | | | | |
| 2043 | Services - Employee Relations Subs | \$0 | | | \$7,160 | \$0 | \$0 | \$7,160 | | | | | |
| 2043 | Services - Website support | \$160 | | | \$1,000 | \$0 | \$0 | \$5,782 | | | | | |
| 2043 | Services - Dropbox subscription | \$0 | | | \$200 | \$0 | \$0 | \$200 | | | | | |
| 2044 | ICT Hardware Purchases (+\$5,000) | | \$0 | \$23 | | \$0 | \$0 | | \$250 | | \$0 | \$250 | \$250 Increase in minor IT purchases |
| 2044 | Materials | \$23 | | | \$0 | \$0 | \$0 | \$250 | | | | | |
| 2046 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|------------------|--|--------------------------------|----------------------------|---------------|--------------------------------|-----------------------------|---------------|-------------------------------------|--|---------------|--------------------|--------------|------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| 2052 | Admin Vehicle Expenses | | \$0 | \$6,489 | | \$0 | \$14,500 | | \$0 | \$12,530 | (\$1,970) | | \$0 | Decrease in Admin vehicle maintenance expenses |
| 2052 | Materials & Contracts | \$4,049 | | \$7,500 | | \$0 | \$0 | | \$7,500 | \$0 | | | | |
| 2052 | Other Expenses | \$30 | | \$0 | | \$0 | \$0 | | \$30 | \$0 | | | | |
| 2052 | Plant Operating Costs | \$2,410 | | \$7,000 | | \$0 | \$0 | | \$5,000 | \$0 | | | | |
| 2062 | Admin Legal Expenses | | \$0 | \$2,948 | | \$0 | \$55,000 | | \$0 | \$35,000 | (\$20,000) | | \$0 | Decrease in legal expenses |
| 2062 | Other Expenses | \$2,948 | | \$55,000 | | \$0 | \$0 | | \$35,000 | \$0 | | | | |
| 2274 | HR/IR Consultants | | \$0 | \$0 | | \$0 | \$15,000 | | \$0 | \$15,000 | \$0 | | \$0 | |
| 2274 | Services | \$0 | | \$15,000 | | \$0 | \$0 | | \$15,000 | \$0 | | | | |
| 2277 | Finance Consultants | | \$0 | \$33,809 | | \$0 | \$50,000 | | \$0 | \$52,000 | \$0 | | \$2,000 | Increase in financial consulting support |
| 2277 | Services - WALGA Tax subscription | \$0 | | \$2,000 | | \$0 | \$0 | | \$2,000 | \$0 | | | | |
| 2277 | Services - Finance Consulting support | \$33,809 | | \$48,000 | | \$0 | \$0 | | \$50,000 | \$0 | | | | |
| 2275 | Records Management | | \$0 | \$2,000 | | \$0 | \$5,180 | | \$0 | \$4,680 | (\$500) | | \$0 | Decrease in regional archive repository expense |
| 2275 | Salaries & Wages | \$0 | | \$100 | | \$0 | \$0 | | \$100 | \$0 | | | | |
| 2275 | Labour Overheads | \$0 | | \$30 | | \$0 | \$0 | | \$30 | \$0 | | | | |
| 2275 | Materials - Stationery | \$0 | | \$500 | | \$0 | \$0 | | \$500 | \$0 | | | | |
| 2275 | Services - Pallet Racking | \$0 | | \$2,000 | | \$0 | \$0 | | \$2,000 | \$0 | | | | |
| 2275 | Services - SubT Archive Repository MoU | \$2,000 | | \$2,500 | | \$0 | \$0 | | \$2,000 | \$0 | | | | |
| 2275 | Services - Security locks | \$0 | | \$50 | | \$0 | \$0 | | \$50 | \$0 | | | | |
| 2275 | Services - Air conditioning of Archives room | \$0 | | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 2278 | Security Monitoring | | \$0 | \$360 | | \$0 | \$1,050 | | \$0 | \$1,270 | \$0 | | \$220 | Increase in security monitoring expenses |
| 2278 | Services - Security Repairs | \$0 | | \$550 | | \$0 | \$0 | | \$550 | \$0 | | | | |
| 2278 | Services - Monitoring charges | \$360 | | \$500 | | \$0 | \$0 | | \$720 | \$0 | | | | |
| 2287 | Fair Value Revaluations | | \$0 | \$0 | | \$0 | \$15,000 | | \$0 | \$0 | (\$15,000) | | | Provision no longer required - regulations amended removing need to assess CPI impacts on fair value movements each year. |
| 2287 | Services | \$0 | | \$15,000 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 2092 | Mis Expense - Admin | | \$0 | \$1,183 | | \$0 | \$2,040 | | \$0 | \$3,040 | \$0 | | \$1,000 | Increase in materials expense for staff removal expenses. |
| 2092 | Materials - newspapers | \$28 | | \$130 | | \$0 | \$0 | | \$130 | \$0 | | | | |
| 2092 | Utilities - Electricity for 1 Bagg St & Barracks | \$6 | | \$50 | | \$0 | \$0 | | \$50 | \$0 | | | | |
| 2092 | Materials - Staff Driver licence reimbursements | \$148 | | \$1,850 | | \$0 | \$0 | | \$1,850 | \$0 | | | | |
| 2092 | Materials - Rotary Advertising | \$0 | | \$190 | | \$0 | \$0 | | \$190 | \$0 | | | | |
| 2092 | Materials - Removal expenses | \$1,000 | | \$0 | | \$0 | \$0 | | \$1,000 | \$0 | | | | |
| 2092 | Materials - GST Roundings | \$0 | | \$20 | | \$0 | \$0 | | \$20 | \$0 | | | | |
| 2102 | Admin - Novated Lease Expenses | | \$0 | \$7,392 | | \$0 | \$22,164 | | \$0 | \$22,164 | \$0 | | \$0 | |
| 2102 | Materials | \$7,392 | | \$22,164 | | \$0 | \$0 | | \$22,164 | \$0 | | | | |
| 2172 | Less Admin Non Cash Realoc | | \$0 | \$0 | | \$0 | (\$79,800) | | \$0 | (\$79,800) | \$0 | | \$0 | |
| 2172 | Administration Allocation | \$0 | | (\$79,800) | | \$0 | \$0 | | (\$79,800) | \$0 | | | | |
| 2182 | Less Admin Cash Exp Realoc | | \$0 | (\$662,262) | | \$0 | (\$1,982,649) | | \$0 | (\$1,982,649) | \$0 | | \$0 | |
| 2182 | Administration Allocation | (\$662,262) | | (\$1,982,649) | | \$0 | \$0 | | (\$1,982,649) | \$0 | | | | |
| | Sub Total - GOVERNANCE - GENERAL OP/IEP | \$205,512 | \$0 | \$232,436 | \$22,164 | \$0 | \$22,164 | (\$162,353) | \$0 | (\$162,353) | (\$194,760) | | \$10,243 | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 2053 | Sundry Misc Income - Admin | | | \$0 | | (\$100) | \$0 | | (\$758) | \$0 | (\$658) | | \$0 | Increase in sundry reimbursements |
| 2053 | Other Income | (\$758) | (\$758) | \$0 | (\$100) | \$0 | \$0 | (\$758) | \$0 | \$0 | | | | |
| 2083 | Poker Licensing Commissions | | (\$20,991) | \$0 | (\$35,000) | \$0 | \$0 | (\$35,000) | (\$35,000) | \$0 | \$0 | | \$0 | |
| 2083 | Other Income | (\$20,991) | | \$0 | (\$35,000) | \$0 | \$0 | (\$35,000) | \$0 | \$0 | | | | |
| 2113 | Admin - Novated Lease Contributions | | (\$4,007) | \$0 | (\$6,720) | \$0 | \$0 | (\$16,000) | (\$16,000) | \$0 | (\$9,280) | | \$0 | Increase in novated lease contributions. |
| 2113 | Contributions - novated lease | (\$4,007) | | \$0 | (\$6,720) | \$0 | \$0 | (\$16,000) | \$0 | \$0 | | | | |
| 2143 | Photocopying Fees | | \$0 | \$0 | (\$20) | \$0 | \$0 | (\$20) | \$0 | \$0 | \$0 | | \$0 | |
| 2143 | Photocopying fees & charges | \$0 | | (\$20) | (\$20) | \$0 | \$0 | (\$20) | \$0 | \$0 | | | | |
| | Sub Total - GOVERNANCE - GENERAL OP/INC | (\$29,756) | (\$29,757) | \$0 | (\$4,840) | (\$41,840) | \$0 | (\$51,778) | (\$51,778) | \$0 | (\$9,938) | | \$0 | |
| | Total - GOVERNANCE - GENERAL | \$175,756 | (\$29,757) | \$232,436 | (\$19,676) | (\$41,840) | \$22,164 | (\$214,131) | (\$51,778) | (\$162,353) | (\$204,698) | | \$10,243 | |
| | Total - GOVERNANCE | \$424,886 | (\$29,787) | \$481,569 | \$840,528 | (\$41,840) | \$882,169 | \$650,878 | (\$81,778) | \$702,656 | (\$222,698) | | \$33,247 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | LAW ORDER & PUBLIC SAFETY | | | | | | | | | | | | |
| | FIRE PREVENTION | | | | | | | | | | | | |
| | OPERATING EXPENDITURE | | | | | | | | | | | | |
| 2272 | Emergency Operating Expenses | | \$0 | \$0 | | \$0 | \$6,000 | | \$0 | \$6,000 | \$0 | \$0 | |
| 2272 | Salaries & Wages | | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | |
| 2272 | Labour Overheads | | | | \$145 | \$0 | \$0 | \$145 | \$0 | \$0 | | | |
| 2272 | Plant Operating Costs | | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | | | |
| 2272 | Materials - Stationery | | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | |
| 2272 | Materials - SMS messaging | | | | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | | | |
| 2272 | Materials - Refreshments | | | | \$505 | \$0 | \$0 | \$505 | \$0 | \$0 | | | |
| 2272 | Other Expenses | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 2271 | Emergency Operations Room - Storage | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2271 | Services - Fit out with shelving | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2281 | Community Emergency Services Manager | | \$0 | \$2,734 | \$0 | \$0 | \$20,000 | \$0 | \$18,000 | \$18,000 | | | \$0 Decrease in contribution for shared CESM position |
| 2281 | Services - Contribution shared CESM position | \$2,734 | | | \$20,000 | \$0 | \$0 | \$18,000 | \$0 | \$0 | | | |
| 2292 | Fire Hazard Reduction | | \$0 | \$10,607 | | \$0 | \$19,175 | | \$0 | \$17,625 | | | Increase in wages and overheads allocations. Decrease \$0 in contractor expenses for hazard reduction work. |
| 2292 | Salaries & Wages | \$2,409 | | | \$1,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | | | |
| 2292 | Labour Overheads | \$3,297 | | | \$2,175 | \$0 | \$0 | \$3,625 | \$0 | \$0 | | | |
| 2292 | Plant Operating Costs | \$1,006 | | | \$5,500 | \$0 | \$0 | \$3,200 | \$0 | \$0 | | | |
| 2292 | Materials | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| 2292 | Services - Hazard Reduction work | \$3,895 | | | \$11,000 | \$0 | \$0 | \$8,000 | \$0 | \$0 | | | |
| 2292 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| 2302 | Ground & Aerial Inspections | | \$0 | \$0 | | \$0 | \$4,300 | | \$0 | \$4,600 | \$0 | \$0 | \$300 Increase in aerial inspection expenses |
| 2302 | Contractors/Consultants - aerial inspections | \$0 | | | \$4,300 | \$0 | \$0 | \$4,600 | \$0 | \$0 | | | |
| 2322 | Administration Costs | | \$0 | \$3,177 | | \$0 | \$5,400 | | \$0 | \$5,400 | \$0 | \$0 | |
| 2322 | Materials - General | \$0 | | | \$1,150 | \$0 | \$0 | \$1,150 | \$0 | \$0 | | | |
| 2322 | Materials - Telephone | \$312 | | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | | | |
| 2322 | Services - Firebreak order & calendars | \$2,855 | | | \$5,150 | \$0 | \$0 | \$3,150 | \$0 | \$0 | | | |
| 2322 | Services - ACMA land mobile licence | \$0 | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | | | |
| 2322 | Services - Freight | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | |
| 2322 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | Increase in wages and overheads allocations. Decrease \$0 in contractor expenses. |
| 2342 | Fire Fighting - Shire Resources | | \$0 | \$701 | | \$0 | \$4,000 | | \$0 | \$2,159 | | | |
| 2342 | Salaries & Wages | \$65 | | | \$0 | \$0 | \$0 | \$65 | \$0 | \$0 | | | |
| 2342 | Labour Overheads | \$94 | | | \$0 | \$0 | \$0 | \$94 | \$0 | \$0 | | | |
| 2342 | Plant Operating Costs | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 2342 | Services - General | \$81 | | | \$3,400 | \$0 | \$0 | \$1,400 | \$0 | \$0 | | | |
| 2342 | Services - Medical oxygen equipment service | \$460 | | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|---|--------------------------|-------------------------|-----------|--------------------------|--------------------------|-----------|-------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 2372 | Brigade Expenses | | \$0 | \$66,251 | \$0 | \$0 | \$61,151 | \$0 | \$62,560 | \$0 | \$1,409 | | Increase in wages, and vehicle servicing costs |
| 2372 | Salaries & Wages | \$552 | | | \$0 | | | \$552 | \$0 | \$0 | | | |
| 2372 | Labour Overheads | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | | | |
| 2372 | Plant Operating Costs | \$6,305 | | | \$6,300 | \$0 | \$0 | \$6,305 | \$0 | \$0 | | | |
| 2372 | Materials - General | \$0 | | | \$2,085 | \$0 | \$0 | \$2,085 | \$0 | \$0 | | | |
| 2372 | Materials - Protective Clothing | | | | \$6,500 | \$0 | \$0 | \$6,500 | \$0 | \$0 | | | |
| 2372 | Materials - Stationery | | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | | | |
| 2372 | Materials - Fire truck gases | \$420 | | | \$300 | \$0 | \$0 | \$550 | \$0 | \$0 | | | |
| 2372 | Materials - Foam Concentrate | \$628 | | | \$450 | \$0 | \$0 | \$450 | \$0 | \$0 | | | |
| 2372 | Materials - Refinements | | | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | | | |
| 2372 | Services - Vehicle Repairs & Servicing | \$2,856 | | | \$2,200 | \$0 | \$0 | \$2,860 | \$0 | \$0 | | | |
| 2372 | Services - Fire Equipment Servicing | \$42 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | |
| 2372 | Services - Freight | | | | \$20 | \$0 | \$0 | \$20 | \$0 | \$0 | | | |
| 2372 | Utility Expenses - Electricity | \$288 | | | \$900 | \$0 | \$0 | \$900 | \$0 | \$0 | | | |
| 2372 | Insurance - Bushfire | \$52,605 | | | \$52,605 | \$0 | \$0 | \$52,605 | \$0 | \$0 | | | |
| 2372 | Insurance - Motor Vehicles | \$1,570 | | | \$1,885 | \$0 | \$0 | \$1,570 | \$0 | \$0 | | | |
| 2372 | Insurance - Property | \$213 | | | \$156 | \$0 | \$0 | \$213 | \$0 | \$0 | | | |
| 2372 | Other Expenses | \$772 | | | \$7,000 | \$0 | \$0 | \$7,000 | \$0 | \$0 | | | |
| 2374 | BRPC - Other Employment Cost | | \$0 | \$4,211 | | | \$10,557 | | \$10,557 | \$0 | \$0 | | |
| 2374 | Materials - General | \$4,211 | | | \$10,557 | \$0 | \$0 | \$10,557 | \$0 | \$0 | | | |
| 2374 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 2284 | BRPC - Salaries | | \$0 | \$53,594 | | \$0 | \$111,255 | | \$118,600 | \$0 | \$7,345 | | Increase in wages paid. |
| 2284 | Salaries & Wages - BRPC | \$53,594 | | | \$111,255 | \$0 | \$0 | \$118,600 | \$0 | \$0 | | | |
| 2294 | BRPC - Superannuation | | \$0 | \$6,523 | | \$0 | \$12,075 | | \$12,075 | \$0 | \$0 | | |
| 2294 | Superannuation - BRPC | \$6,523 | | | \$12,075 | \$0 | \$0 | \$12,075 | \$0 | \$0 | | | |
| 2382 | Administration Allocated - Cash | | \$0 | \$19,868 | | \$0 | \$59,479 | | \$59,479 | \$0 | \$0 | | |
| 2382 | Administration Allocation | \$19,868 | | | \$59,479 | \$0 | \$0 | \$59,479 | \$0 | \$0 | | | |
| 2442 | Administration Allocated - Non-Cash | | \$0 | \$0 | | \$0 | \$798 | | \$798 | \$0 | \$0 | | |
| 2442 | Administration Allocation | \$0 | | | \$798 | \$0 | \$0 | \$798 | \$0 | \$0 | | | |
| 2443 | Interest on Loan - Bushfire | | \$0 | \$9,038 | | \$0 | \$9,038 | | \$9,038 | \$0 | \$0 | | |
| 2443 | Interest on Loan 150 | \$9,038 | | | \$9,038 | \$0 | \$0 | \$9,038 | \$0 | \$0 | | | |
| 004D | Buildings Depreciation | | \$0 | \$0 | | \$0 | \$41,250 | | \$41,250 | \$0 | \$0 | | |
| 004D | Asset Depreciation Buildings | \$0 | | | \$41,250 | \$0 | \$0 | \$41,250 | \$0 | \$0 | | | |
| | Sub Total - FIRE PREVENTION OPEXP | \$176,703 | \$0 | \$176,703 | \$384,478 | \$0 | \$384,478 | \$388,141 | \$0 | \$388,141 | (\$5,391) | \$9,054 | |
| | OPERATING INCOME | | | | | | | | | | | | |
| 2363 | Fines & Penalties | | (\$1,565) | \$0 | | (\$1,500) | \$0 | | (\$1,500) | \$0 | \$0 | \$0 | |
| 2363 | Fines | (\$1,565) | \$0 | | (\$1,500) | \$0 | \$0 | (\$1,500) | \$0 | \$0 | | | |
| 2383 | Sale of Fire Maps | | (\$18) | \$0 | | (\$450) | \$0 | | (\$50) | \$0 | \$0 | \$400 | |
| 2383 | Sale of maps | (\$18) | \$0 | | (\$450) | \$0 | \$0 | (\$50) | \$0 | \$0 | | | |
| 2393 | Sundry Mac income - Fire | | (\$32) | \$0 | | (\$3,200) | \$0 | | (\$50) | \$0 | \$0 | \$3,150 | |
| 2393 | Sundry - Slashing of town blocks (DFES) | (\$32) | \$0 | | (\$3,200) | \$0 | \$0 | (\$50) | \$0 | \$0 | | | |
| 2373 | ESL Levy Funding | | \$0 | \$0 | | (\$73,000) | \$0 | | (\$75,000) | \$0 | \$2,000 | \$0 | Increase in ESL operating funding for brigades |
| 2373 | ESL operating grant | \$0 | | | (\$73,000) | \$0 | \$0 | (\$75,000) | \$0 | \$0 | | | |
| 2463 | BRMC - Grant Income | | (\$38,650) | \$0 | | (\$78,200) | \$0 | | (\$111,255) | \$0 | (\$33,055) | \$0 | Increase in DFES funding for BRMC position |
| 2463 | BRMS operating Grant | (\$38,650) | | | (\$78,200) | \$0 | \$0 | (\$111,255) | \$0 | \$0 | | | |
| | Sub Total - FIRE PREVENTION OPINC | (\$40,265) | (\$40,265) | \$0 | (\$156,350) | (\$156,350) | \$0 | (\$187,855) | (\$187,855) | \$0 | (\$35,055) | \$3,550 | |
| | Total - FIRE PREVENTION | \$136,438 | (\$40,265) | \$176,703 | \$228,128 | (\$156,350) | \$384,478 | \$200,286 | (\$187,855) | \$388,141 | (\$40,446) | \$12,604 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|------------------------------|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|--------------|------------|--|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| ANIMAL CONTROL | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 2492 | Salaries | | \$0 | \$15,186 | | \$0 | \$31,528 | | \$0 | \$31,528 | \$0 | \$0 | | | | |
| 2492 | Salaries & Wages - Animal Control Ranger | \$15,186 | | \$31,526 | | \$0 | \$0 | \$31,528 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2522 | Superannuation | | \$0 | \$1,856 | | \$0 | \$3,422 | | \$0 | \$3,422 | \$0 | \$3,422 | \$0 | | | |
| 2522 | Superannuation - Employee Costs | \$1,856 | | \$3,422 | | \$0 | \$0 | \$3,422 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2532 | Other Employment Costs | | \$0 | \$2,985 | | \$0 | \$4,031 | | \$0 | \$4,160 | \$0 | \$4,160 | \$0 | | | |
| 2532 | Other Employee Costs | \$0 | | \$1,195 | | \$0 | \$0 | \$1,195 | | \$0 | \$0 | \$0 | \$149 | | | |
| 2532 | Insurance - Workers Compensation | \$2,985 | | \$2,838 | | \$0 | \$0 | \$2,885 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2542 | Conference & Training | | \$0 | \$0 | | \$0 | \$1,500 | | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 2542 | Materials & Contracts | \$0 | | \$1,500 | | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2552 | Ranger Vehicle | | \$0 | \$2,261 | | \$0 | \$12,000 | | \$0 | \$7,000 | \$0 | \$7,000 | \$0 | | | |
| 2552 | Materials - Fuel purchases | \$0 | | \$1,500 | | \$0 | \$0 | \$1,000 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2552 | Services - Vehicle Servicing | \$0 | | \$1,500 | | \$0 | \$0 | \$1,000 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2552 | Plant Operating Costs | \$2,261 | | \$9,000 | | \$0 | \$0 | \$5,000 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2553 | FBT Expenses | | \$0 | \$1,489 | | \$0 | \$6,200 | | \$0 | \$6,200 | \$0 | \$6,200 | \$0 | | | |
| 2553 | Other Employee Costs - FBT | \$1,489 | | \$6,200 | | \$0 | \$0 | \$6,200 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2562 | Dog Control Expenses | | \$0 | \$1,206 | | \$0 | \$2,130 | | \$0 | \$2,330 | \$0 | \$2,330 | \$0 | | | |
| 2562 | Materials - Telephone | \$551 | | \$1,320 | | \$0 | \$0 | \$1,320 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2562 | Materials - animal sustenance | \$0 | | \$0 | | \$0 | \$0 | \$80 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2562 | Materials - Animal Licence Tags | \$94 | | \$160 | | \$0 | \$0 | \$180 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2562 | Services - Euthanasia services | \$182 | | \$250 | | \$0 | \$0 | \$250 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2562 | Other Expenses - FER Expenses | \$379 | | \$350 | | \$0 | \$0 | \$550 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2572 | Dog Pound Expenses | | \$0 | \$46 | | \$0 | \$2,600 | | \$0 | \$2,600 | \$0 | \$2,600 | \$0 | | | |
| 2572 | Materials - Animal Sustenance | \$46 | | \$260 | | \$0 | \$0 | \$250 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2572 | Materials - Cleaning products | \$0 | | \$350 | | \$0 | \$0 | \$300 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2572 | Materials - Stationery | \$0 | | \$500 | | \$0 | \$0 | \$500 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2572 | Materials - General | \$0 | | \$1,000 | | \$0 | \$0 | \$1,000 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2572 | Contracts | \$0 | | \$500 | | \$0 | \$0 | \$500 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2582 | Other Animal Control | | \$0 | \$0 | | \$0 | \$500 | | \$0 | \$500 | \$0 | \$500 | \$0 | | | |
| 2582 | Materials - Microchip implants | \$0 | | \$500 | | \$0 | \$0 | \$500 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2583 | Cat Control Expenses | | \$0 | \$20 | | \$0 | \$660 | | \$0 | \$660 | \$0 | \$660 | \$0 | | | |
| 2583 | Materials - animal sustenance | \$20 | | \$160 | | \$0 | \$0 | \$180 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2583 | Materials - General | \$0 | | \$100 | | \$0 | \$0 | \$100 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2583 | Services - Daily Impound Fee Vet clinic | \$0 | | \$400 | | \$0 | \$0 | \$400 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2584 | Cat Pound Expenses | | \$0 | \$0 | | \$0 | \$800 | | \$0 | \$800 | \$0 | \$800 | \$0 | | | |
| 2584 | Materials - Animal Sustenance | \$0 | | \$900 | | \$0 | \$0 | \$900 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2602 | Administration Allocated - Cash | | \$0 | \$6,623 | | \$0 | \$59,479 | | \$0 | \$59,479 | \$0 | \$59,479 | \$0 | | | |
| 2602 | Administration Allocation | \$6,623 | | \$39,479 | | \$0 | \$0 | \$59,479 | | \$0 | \$0 | \$0 | \$0 | | | |
| 2612 | Administration Allocated - Non-Cash | | \$0 | \$0 | | \$0 | \$798 | | \$0 | \$798 | \$0 | \$798 | \$0 | | | |
| 2612 | Administration Allocation | \$0 | | \$798 | | \$0 | \$0 | \$798 | | \$0 | \$0 | \$0 | \$0 | | | |
| 005D | Depreciation Buildings - Animal Control | | \$0 | \$0 | | \$0 | \$450 | | \$0 | \$450 | \$0 | \$450 | \$0 | | | |
| 005D | Asset Depreciation - Animal Control | \$0 | | \$450 | | \$0 | \$0 | \$450 | | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - ANIMAL CONTROL OPIEXP | \$31,674 | \$0 | \$31,674 | \$125,898 | \$0 | \$125,898 | \$119,747 | \$0 | \$119,747 | (\$5,500) | \$349 | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-----------------------------------|-----------------------------|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 2613 | Cat Pound Grant | | (\$4,696) | \$0 | | (\$4,696) | \$0 | | (\$4,696) | \$0 | | \$0 | \$0 | |
| 2613 | Non-Operating Grant | (\$4,696) | \$0 | \$0 | (\$4,696) | \$0 | \$0 | (\$4,696) | \$0 | \$0 | | \$0 | \$0 | |
| 2633 | Ranger Income | (\$7,503) | \$0 | \$0 | (\$74,300) | (\$24,300) | \$0 | (\$24,300) | (\$24,300) | \$0 | | \$0 | \$0 | |
| 2633 | Fees & Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$24,300) | \$0 | \$0 | | \$0 | \$0 | |
| 2653 | Fines & Penalties - Dog Act | | (\$29) | \$0 | | (\$600) | \$0 | | (\$600) | \$0 | | \$0 | \$0 | |
| 2653 | Fines & Penalties | (\$29) | \$0 | \$0 | (\$600) | \$0 | \$0 | (\$600) | \$0 | \$0 | | \$0 | \$0 | |
| 2654 | Fines & Penalties - Cat Act | | (\$291) | \$0 | | (\$600) | \$0 | | (\$600) | \$0 | | \$0 | \$0 | |
| 2654 | Fines & Penalties | (\$291) | \$0 | \$0 | (\$600) | \$0 | \$0 | (\$600) | \$0 | \$0 | | \$0 | \$0 | |
| 2663 | Impounding Fees - Dogs | | (\$190) | \$0 | | (\$1,500) | \$0 | | (\$1,500) | \$0 | | \$0 | \$0 | |
| 2663 | Sustenance | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| 2663 | Impounding Fees | (\$190) | \$0 | \$0 | (\$1,500) | \$0 | \$0 | (\$1,500) | \$0 | \$0 | | \$0 | \$0 | |
| 2664 | Impounding Fees - Cats | | \$0 | \$0 | | (\$200) | \$0 | | (\$200) | \$0 | | \$0 | \$0 | |
| 2664 | Impounding Fees | \$0 | \$0 | \$0 | (\$200) | \$0 | \$0 | (\$200) | \$0 | \$0 | | \$0 | \$0 | |
| 2673 | Dog Registrations | | (\$1,833) | \$0 | | (\$3,500) | \$0 | | (\$3,500) | \$0 | | \$0 | \$0 | |
| 2673 | Dog Registration Fees | (\$1,833) | \$0 | \$0 | (\$3,500) | \$0 | \$0 | (\$3,500) | \$0 | \$0 | | \$0 | \$0 | |
| 2674 | Cat Registrations | | (\$536) | \$0 | | (\$500) | \$0 | | (\$536) | \$0 | | (\$36) | \$0 | |
| 2674 | Cat Registration Fees | (\$536) | \$0 | \$0 | (\$500) | \$0 | \$0 | (\$536) | \$0 | \$0 | | (\$36) | \$0 | |
| Sub Total - ANIMAL CONTROL OP/INC | | (\$15,078) | (\$15,078) | \$0 | (\$35,896) | (\$35,896) | \$0 | (\$35,932) | (\$35,932) | \$0 | | (\$36) | \$0 | |
| Total - ANIMAL CONTROL | | \$16,596 | (\$15,078) | \$31,674 | \$90,202 | (\$35,896) | \$125,898 | \$63,818 | (\$35,932) | \$119,747 | | (\$8,536) | \$349 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|--|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|-----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER LAW ORDER & PUBLIC SAFETY | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 2832 | Vehicle Impounding Expenses | | \$0 | \$611 | | \$0 | \$1,400 | | \$0 | \$1,400 | \$0 | \$0 | |
| 2832 | Materials - Vehicle ownership searches | \$23 | | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | | | |
| 2832 | Services - Abandoned Vehicle Removal | \$587 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| 2752 | Salaries - Other Law & Order | | \$0 | \$2 | | \$0 | \$0 | | \$0 | \$2 | \$0 | \$2 | |
| 2752 | Salaries & Wages - Ranger Other Law | \$2 | | | \$0 | \$0 | \$0 | \$2 | | | | | |
| 2862 | Local Law review | | \$0 | \$2,160 | | \$0 | \$6,000 | | \$0 | \$7,500 | \$0 | \$1,500 | Increase in local law gazettel expenses |
| 2862 | Other Expenses - Publications | \$2,160 | | | \$6,000 | \$0 | \$0 | \$7,500 | \$0 | \$0 | | | |
| | Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OI/EXP | \$2,772 | \$0 | \$2,772 | \$7,400 | \$0 | \$7,400 | \$8,902 | \$0 | \$8,902 | \$0 | \$1,502 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 2863 | Income - Misc Other Law & Order | | (\$234) | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 2853 | Other Income - Abandoned Vehicles | (\$234) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 2823 | Non-Operating Grant income | \$0 | \$0 | \$0 | (\$267,000) | (\$267,000) | \$0 | (\$267,000) | (\$267,000) | \$0 | \$0 | \$0 | |
| 2833 | LRCM Grant - CCTV project | \$0 | | | (\$267,000) | \$0 | \$0 | (\$267,000) | \$0 | \$0 | | | |
| | Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OI /INC | (\$234) | (\$234) | \$0 | (\$267,000) | (\$267,000) | \$0 | (\$267,000) | (\$267,000) | \$0 | \$0 | \$0 | |
| | Total - OTHER LAW ORDER PUBLIC SAFETY | \$2,538 | (\$234) | \$2,772 | (\$259,600) | (\$267,000) | \$7,400 | (\$258,098) | (\$267,000) | \$8,902 | \$0 | \$1,502 | |
| | Total - LAW ORDER & PUBLIC SAFETY | \$165,672 | (\$55,677) | \$211,149 | \$68,630 | (\$469,246) | \$517,776 | \$28,002 | (\$490,787) | \$516,790 | (\$48,962) | \$14,656 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---|--|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| HEALTH | | | | | | | | | | | | | | |
| HEALTH ADMINISTRATION & INSPECTION | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 3102 | Health Salaries | | \$0 | \$38,881 | \$103,180 | \$0 | \$103,180 | \$68,485 | \$0 | \$68,485 | | (\$34,695) | \$0 | Decrease in salaries allocated to health. |
| 3102 | Salaries - Health | \$38,881 | | | | | | | | | | | | |
| 3132 | Superannuation | | \$0 | \$14,643 | \$16,289 | \$0 | \$16,289 | \$16,289 | \$0 | \$16,289 | | \$0 | \$0 | |
| 3132 | Superannuation Expenses | \$14,643 | | | | | | | | | | | | |
| 3142 | Fringe Benefits Tax | | \$0 | \$3,721 | \$9,000 | \$0 | \$9,000 | \$9,000 | \$0 | \$9,000 | | \$0 | \$0 | |
| 3142 | Tax on fringe benefits | \$3,721 | | | | | | | | | | | | |
| 3152 | Conferences & Training | | \$0 | \$0 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$3,500 | | \$0 | \$0 | |
| 3152 | Services | \$0 | | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | | \$0 | \$0 | |
| 3162 | Health - Other Employment Costs | | \$0 | \$1,923 | \$0 | \$0 | \$5,088 | \$0 | \$0 | \$5,088 | | \$0 | \$0 | |
| 3162 | Employee Costs | \$0 | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | | \$0 | \$0 | |
| 3162 | Materials | \$430 | | | \$3,370 | \$0 | \$0 | \$3,295 | \$0 | \$0 | | \$0 | \$0 | |
| 3162 | Insurance - W/Comp | \$1,493 | | | \$1,418 | \$0 | \$0 | \$1,453 | \$0 | \$0 | | \$0 | \$0 | |
| 3164 | Health - Contractors | | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$2,000 | | (\$2,000) | \$0 | Decrease in Health contractor services |
| 3164 | Services | \$0 | | | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 3212 | Admin Allocation to HIA - Cash | | \$0 | \$6,623 | \$59,479 | \$0 | \$59,479 | \$0 | \$0 | \$59,479 | | \$0 | \$0 | |
| 3212 | Administration Allocation - Cash | \$6,623 | | | \$59,479 | \$0 | \$0 | \$59,479 | \$0 | \$0 | | \$0 | \$0 | |
| 3242 | Analytical Expenses | | \$0 | \$463 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$2,000 | | \$0 | \$0 | |
| 3242 | Materials | \$463 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | \$0 | \$0 | |
| 3252 | Administration Allocated - Non-cash | | \$0 | \$0 | \$1,197 | \$0 | \$1,197 | \$0 | \$0 | \$1,197 | | \$0 | \$0 | |
| 3252 | Administration Allocation - Non-Cash | \$0 | | | \$1,197 | \$0 | \$0 | \$1,197 | \$0 | \$0 | | \$0 | \$0 | |
| | Sub Total - HEALTH ADMIN & INSPECTION OI/EXP | \$68,254 | \$0 | \$68,254 | \$201,733 | \$0 | \$201,733 | \$165,038 | \$0 | \$165,038 | | (\$36,695) | \$0 | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 3223 | Health Act fees, Licences | | (\$2,202) | \$0 | (\$1,200) | \$0 | \$0 | (\$1,200) | \$0 | \$0 | | \$0 | \$0 | |
| 3223 | Health Licences | (\$2,202) | | | (\$1,200) | \$0 | \$0 | (\$1,200) | \$0 | \$0 | | \$0 | \$0 | |
| 3233 | Septic Tank Inspection Fees | | (\$338) | \$0 | (\$200) | \$0 | \$0 | (\$338) | \$0 | \$0 | | (\$138) | \$0 | Increase in septic tank inspection fees |
| 3233 | Fees & charges | (\$338) | | | (\$200) | \$0 | \$0 | (\$338) | \$0 | \$0 | | | | |
| 3253 | Health Other income | | \$0 | \$0 | (\$1,000) | \$0 | \$0 | (\$1,000) | \$0 | \$0 | | \$0 | \$0 | |
| 3253 | Mileage Claim | \$0 | | | (\$1,000) | \$0 | \$0 | (\$1,000) | \$0 | \$0 | | \$0 | \$0 | |
| 3283 | Health Consultancy Income - Resource Sharing | | (\$756) | \$0 | (\$2,200) | \$0 | \$0 | (\$2,200) | \$0 | \$0 | | \$0 | \$0 | |
| 3283 | Fees & charges | (\$756) | | | (\$2,200) | \$0 | \$0 | (\$2,200) | \$0 | \$0 | | \$0 | \$0 | |
| | Sub Total - HEALTH ADMIN & INSPECTION OI/INC | (\$3,296) | (\$3,296) | \$0 | (\$4,600) | (\$4,600) | \$0 | (\$4,738) | (\$4,738) | \$0 | | (\$138) | \$0 | |
| | Total - HEALTH ADMIN & INSPECTION | \$64,958 | (\$3,296) | \$68,254 | \$197,133 | (\$4,600) | \$201,733 | \$160,300 | (\$4,738) | \$165,038 | | (\$36,833) | \$0 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|----------------------------------|------------------------------|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER HEALTH | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 3362 | Doctor's Surgery Maint | | \$0 | \$710 | | \$0 | \$672 | | \$0 | \$2,092 | \$0 | \$1,420 | Increase in electricity & water consumption |
| 3362 | Utilities - Electricity | \$180 | | \$0 | \$0 | \$0 | \$380 | \$0 | \$0 | \$0 | | | |
| 3362 | Utilities - Water | \$530 | | \$0 | \$0 | \$0 | \$1,060 | \$0 | \$0 | \$0 | | | |
| 3362 | Property Insurance | \$0 | | \$672 | \$0 | \$0 | \$672 | \$0 | \$0 | \$0 | | | |
| 3361 | Interest Paid on Loans | | \$0 | \$995 | \$0 | \$1,952 | \$1,952 | \$0 | \$1,952 | \$0 | \$0 | \$0 | \$0 |
| 3361 | Interest on Loan 137 | \$995 | | \$1,952 | \$0 | \$0 | \$1,952 | \$0 | \$0 | \$0 | | | |
| 3368 | Loan Guarantees Fee | | \$0 | \$0 | \$0 | \$865 | \$0 | \$0 | \$865 | \$0 | \$0 | \$0 | \$0 |
| 3368 | Other Expenses | \$0 | | \$865 | \$0 | \$0 | \$865 | \$0 | \$0 | \$0 | | | |
| 009D | Depreciation Buildings | | \$0 | \$0 | \$0 | \$20,065 | \$0 | \$20,065 | \$0 | \$20,065 | \$0 | \$0 | \$0 |
| 009D | Asset Depreciation buildings | \$0 | | \$20,065 | \$0 | \$0 | \$20,065 | \$0 | \$0 | \$0 | | | |
| Sub Total - OTHER HEALTH OPI/EXP | | \$1,705 | \$0 | \$1,705 | \$23,554 | \$0 | \$23,554 | \$24,974 | \$0 | \$24,974 | \$0 | \$1,420 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| Sub Total - OTHER HEALTH OPI/INC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - OTHER HEALTH | | \$1,705 | \$0 | \$1,705 | \$23,554 | \$0 | \$23,554 | \$24,974 | \$0 | \$24,974 | \$0 | \$1,420 | |
| Total - HEALTH | | \$64,653 | (\$3,296) | \$67,958 | \$220,687 | (\$4,600) | \$225,287 | \$185,274 | (\$4,738) | \$190,012 | (\$95,833) | \$1,420 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|--------------------------------------|----------------------|--------------------------------|----------------------------|-------------|--------------------------------|-----------------------------|----------------|-------------------------------------|--|----------------|--------------------|----------------|------------|----------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| EDUCATION & WELFARE | | | | | | | | | | | | | | |
| EDUCATION | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 3455 | Play in the Park | | \$0 | \$86 | | \$0 | \$2,500 | | \$0 | \$1,500 | | (\$1,000) | \$0 | Decrease in wages allocation. |
| 3455 | Salaries & Wages | \$0 | | \$1,500 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 3455 | Labour Overheads | \$0 | | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 3455 | Materials | \$86 | | \$500 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 3455 | Services | \$0 | | \$500 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 3452 | Smart Start Expenses | \$0 | \$0 | \$0 | | \$0 | \$200 | | \$0 | \$3,000 | | \$0 | \$2,800 | Increase in contractor expenses. |
| 3452 | Materials | \$0 | | \$200 | | \$0 | \$0 | | \$0 | \$0 | | | | |
| 3452 | Services | \$0 | | \$0 | | \$0 | \$0 | | \$2,800 | \$0 | | | | |
| Sub Total - EDUCATION OPI/EXP | | \$86 | \$0 | \$86 | \$2,700 | \$0 | \$2,700 | \$4,900 | \$0 | \$4,500 | (\$1,000) | \$2,800 | | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| Sub Total-EDUCATION OPI/INC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total - EDUCATION | | \$86 | \$0 | \$86 | \$2,700 | \$0 | \$2,700 | \$4,900 | \$0 | \$4,500 | (\$1,000) | \$2,800 | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------|-------------------------------------|--|-----------------|--------------------|----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PRE-SCHOOL/OTHER EDUCATION | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 3462 | Child Care Centre - Building Maint | | \$0 | \$3,465 | | \$0 | \$5,185 | | \$0 | \$5,965 | \$0 | \$780 | Increase in plumbing expenses and fence repair expenses |
| 3462 | Materials | \$0 | | \$1,600 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | |
| 3462 | Services - Fire Equipment Servicing | \$32 | | \$50 | \$0 | \$0 | \$32 | \$0 | \$0 | \$0 | | | |
| 3462 | Services - General | \$1,816 | | \$1,200 | \$0 | \$0 | \$1,618 | \$0 | \$0 | \$0 | | | |
| 3462 | Services - Fence repairs | \$531 | | \$0 | \$0 | \$0 | \$531 | \$0 | \$0 | \$0 | | | |
| 3462 | Services - Electrical Repairs | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 3462 | Utility Expenses | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 3462 | Insurance | \$1,284 | | \$1,435 | \$0 | \$0 | \$1,284 | \$0 | \$0 | \$0 | | | |
| 3464 | Child Care Centre - Grounds Maint | | \$0 | \$0 | | \$0 | \$1,000 | | \$0 | \$1,000 | \$0 | \$0 | |
| 3464 | Salaries and Wages | \$0 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | |
| 3464 | Materials | \$0 | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | | | |
| 3464 | Utility Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 3477 | Kindy Café | | \$0 | \$8,191 | | \$0 | \$15,000 | | \$0 | \$15,000 | \$0 | \$0 | |
| 3477 | Salaries and Wages | \$7,491 | | \$13,000 | \$0 | \$0 | \$13,000 | \$0 | \$0 | \$0 | | | |
| 3477 | Materials | \$591 | | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | |
| 3477 | Other Expenses | \$109 | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | \$0 | | | |
| 3472 | Playgroup/Toy Library - Building Maint | | \$0 | \$2,422 | | \$0 | \$5,349 | | \$0 | \$5,270 | (\$79) | \$0 | Decrease in insurance premium |
| 3472 | Materials | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 3472 | Services - Fire Equipment Servicing | \$0 | | \$165 | \$0 | \$0 | \$165 | \$0 | \$0 | \$0 | | | |
| 3472 | Services - General | \$0 | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | | | |
| 3472 | Utility Expenses - Electricity | \$652 | | \$1,915 | \$0 | \$0 | \$1,915 | \$0 | \$0 | \$0 | | | |
| 3472 | Utility Expenses - Water | \$250 | | \$850 | \$0 | \$0 | \$850 | \$0 | \$0 | \$0 | | | |
| 3472 | Other Expenses - ESL - Old PO & Comm Centre | \$26 | | \$196 | \$0 | \$0 | \$196 | \$0 | \$0 | \$0 | | | |
| 3472 | Insurance - Property | \$1,494 | | \$1,573 | \$0 | \$0 | \$1,494 | \$0 | \$0 | \$0 | | | |
| 3470 | Playgroup/Toy Library - Minor Expenses | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 3470 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 3474 | Playgroup/Toy Library - Grounds Maint | | \$0 | \$601 | | \$0 | \$3,793 | | \$0 | \$3,650 | (\$143) | \$0 | Decrease in overheads allocation |
| 3474 | Salaries and Wages | \$118 | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | | | |
| 3474 | Labour Overheads | \$171 | | \$1,088 | \$0 | \$0 | \$1,088 | \$0 | \$0 | \$0 | | | |
| 3474 | Materials | \$53 | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | | | |
| 3474 | Services - Hygiene Services | \$259 | | \$455 | \$0 | \$0 | \$455 | \$0 | \$0 | \$0 | | | |
| 3474 | Services - General | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 3474 | Plant Operating Costs | \$0 | | \$700 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | | | |
| 3478 | SPARK - Expenditure | | \$0 | \$585 | | \$0 | \$0 | | \$0 | \$2,015 | \$0 | \$2,015 | Increase in contractor expenses for signage and graphic design. |
| 3478 | Services - General | \$585 | | \$0 | \$0 | \$0 | \$2,015 | \$0 | \$0 | \$0 | | | |
| 0060 | DEPRECIATION (SCH 6) | | \$0 | \$0 | | \$0 | \$21,190 | | \$0 | \$21,190 | \$0 | \$0 | |
| 0060 | Asset Register depreciation | \$0 | | \$21,190 | \$0 | \$0 | \$21,190 | \$0 | \$0 | \$0 | | | |
| Sub Total - OTHER EDUCATION OP/EXP | | \$15,264 | \$0 | \$15,263 | \$51,517 | \$0 | \$51,517 | \$64,090 | \$0 | \$54,090 | (\$222) | \$2,795 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 3463 | Occasional Care Rent | | (\$1,251) | \$0 | | (\$2,750) | \$0 | (\$2,750) | | \$0 | \$0 | \$0 | |
| 3463 | Fees & Charges | (\$1,251) | | (\$2,750) | \$0 | \$0 | (\$2,750) | \$0 | \$0 | \$0 | | | |
| 3465 | Grant - Kindy Café | | (\$6,483) | \$0 | | \$0 | \$0 | (\$6,483) | | (\$6,483) | | (\$6,483) | \$0 Increase in grant funding for Kindy Café. |
| 3465 | Operating Grant | (\$6,483) | | \$0 | \$0 | \$0 | \$0 | (\$6,483) | \$0 | \$0 | | \$0 | |
| 3463 | LR&CIP Grant - Old School Roof | | \$0 | (\$100,000) | | (\$100,000) | \$0 | (\$100,000) | | \$0 | \$0 | \$0 | |
| 3463 | Non-Operating Grant - LRC3 3rd Install | | \$0 | (\$100,000) | | \$0 | \$0 | (\$100,000) | | \$0 | \$0 | \$0 | |
| Sub Total - OTHER EDUCATION OP/INC | | (\$7,734) | (\$7,734) | \$0 | (\$102,750) | (\$102,750) | \$0 | (\$109,233) | (\$109,233) | \$0 | (\$6,483) | \$0 | |
| Total - OTHER EDUCATION | | \$7,530 | (\$7,734) | \$15,263 | (\$61,233) | (\$102,750) | \$51,517 | (\$56,143) | (\$109,233) | \$54,090 | (\$6,706) | \$2,795 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-----------------------------|------------------------------------|--------------------------|----------------------------|----------|-----------------------------|-------------|-------------------------------|------------|---|----------|--------------------|--------------|------------|--|
| | | | Income | Expense | Income | Expense | Income | Expense | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| WELFARE | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 0100 | DEPRECIATION (SCH 8) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 0100 | <i>Asset Register depreciation</i> | 0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - WELFARE OPI/EXP | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| Sub Total - WELFARE OPI/INC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - WELFARE | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - EDUCATION & WELFARE | | \$7,616 | (\$7,734) | \$16,350 | (\$48,633) | (\$102,760) | \$54,217 | (\$60,843) | (\$109,233) | \$66,590 | (\$7,708) | \$6,698 | | |

SHIRE OF KOONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-----------------------------|---|--------------------------|-------------------------|-----------|--------------------------|--------------------------|-------------|-------------------------------|--|-------------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| HOUSING | | | | | | | | | | | | | |
| SPRING HAVEN HOUSING | | | | | | | | | | | | | |
| 3752 | Spring Haven Salaries | | \$0 | \$885,349 | | \$0 | \$1,764,594 | | \$0 | \$2,014,411 | \$0 | \$249,817 | Increase in wages allocation and contract relief staff via agency. |
| 3752 | Salaries and Wages - S/Haven | \$865,957 | | | \$1,484,504 | | \$0 | \$1,850,411 | | \$0 | | | |
| 3752 | Services - contract staff via agency | \$19,392 | | | \$300,000 | | \$0 | \$364,000 | | \$0 | | | |
| 3742 | Spring Haven - FBT Expenses | | \$0 | \$893 | | \$0 | \$5,950 | | \$0 | \$5,950 | \$0 | \$0 | |
| 3742 | FBT Expenses | \$893 | | | \$5,950 | | \$0 | \$5,950 | | \$0 | | | |
| 3772 | Spring Haven Superannuation | | \$0 | \$85,331 | | \$0 | \$163,068 | | \$0 | \$170,665 | \$0 | \$7,597 | Increase in super contributions due to increase in wages paid. |
| 3772 | Superannuation Expenses | \$85,331 | | | \$163,068 | | \$0 | \$170,665 | | \$0 | | | |
| 3782 | Conferences & Training | | \$0 | \$3,855 | | \$0 | \$18,000 | | \$0 | \$13,000 | (\$5,000) | \$0 | Decrease in wages allocation for staff training |
| 3782 | Salaries and Wages | \$0 | | | \$0 | | \$0 | \$0 | | \$0 | | | |
| 3782 | Materials | \$3,855 | | | \$16,500 | | \$0 | \$11,500 | | \$0 | | | |
| 3782 | Other Expenses | \$0 | | | \$1,500 | | \$0 | \$1,500 | | \$0 | | | |
| 3792 | Uniforms & Protective Clothing | | \$0 | \$2,313 | | \$0 | \$5,000 | | \$0 | \$4,000 | (\$1,000) | \$0 | Decrease in staff uniform allocation |
| 3792 | Materials | \$2,313 | | | \$4,000 | | \$0 | \$3,000 | | \$0 | | | |
| 3792 | Services | \$0 | | | \$1,000 | | \$0 | \$1,000 | | \$0 | | | |
| 3802 | Recruitment Expenses | | \$0 | \$767 | | \$0 | \$20,000 | | \$0 | \$9,308 | (\$10,692) | \$0 | Increase in wages allocation, Decrease in contractor expenses for recruitment services |
| 3802 | Salaries and Wages | \$308 | | | \$0 | | \$0 | \$308 | | \$0 | | | |
| 3802 | Services | \$459 | | | \$20,000 | | \$0 | \$9,000 | | \$0 | | | |
| 3821 | Spring H - Staff Housing Subsidy | | \$0 | \$0 | | \$0 | \$12,000 | | \$0 | \$0 | (\$12,000) | \$0 | Budget allocation not required - internal charge raised for \$0 housing subsidy discontinued. |
| 3821 | Other Employee Costs | \$0 | | | \$12,000 | | \$0 | \$0 | | \$0 | | | |
| 3822 | Vehicle Expenses | | \$0 | \$2,705 | | \$0 | \$1,000 | | \$0 | \$5,000 | (\$2,000) | \$0 | Decrease in vehicle operating expenses. |
| 3822 | Materials | \$24 | | | \$1,500 | | \$0 | \$1,500 | | \$0 | | | |
| 3822 | Plant Operating Costs | \$2,681 | | | \$5,500 | | \$0 | \$3,500 | | \$0 | | | |
| 3842 | Spring Haven Telephone | | \$0 | \$3,765 | | \$0 | \$12,000 | | \$0 | \$10,000 | (\$2,000) | \$0 | Trends indicate decrease in telephone expenses. |
| 3842 | Telephone calls | \$3,765 | | | \$12,000 | | \$0 | \$10,000 | | \$0 | | | |
| 3862 | Subscriptions | | \$0 | \$5,378 | | \$0 | \$10,590 | | \$0 | \$10,590 | \$0 | \$0 | |
| 3862 | Materials - Moving On audits | \$1,950 | | | \$3,130 | | \$0 | \$3,130 | | \$0 | | | |
| 3862 | Materials - E Tools Subscription | \$945 | | | \$2,190 | | \$0 | \$2,190 | | \$0 | | | |
| 3862 | Materials - Golden Carers subscription | \$0 | | | \$70 | | \$0 | \$70 | | \$0 | | | |
| 3862 | Materials - HCA Healthcare Australia subscription | \$1,950 | | | \$2,200 | | \$0 | \$2,200 | | \$0 | | | |
| 3862 | Services | \$0 | | | \$1,500 | | \$0 | \$1,500 | | \$0 | | | |
| 3862 | Other Expenses - Newspapers | \$533 | | | \$1,500 | | \$0 | \$1,500 | | \$0 | | | |
| 3872 | Postage & Freight | | \$0 | \$487 | | \$0 | \$1,250 | | \$0 | \$1,250 | \$0 | \$0 | |
| 3872 | Services | \$487 | | | \$1,250 | | \$0 | \$1,250 | | \$0 | | | |
| 3882 | Minor Office Expenses/Stationery | | \$0 | \$1,194 | | \$0 | \$1,250 | | \$0 | \$1,250 | \$0 | \$0 | |
| 3882 | Materials - Stationery | \$1,194 | | | \$1,250 | | \$0 | \$1,250 | | \$0 | | | |
| 3892 | Office Equipment Maintenance | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$0 | |
| 3892 | Services | \$0 | | | \$2,000 | | \$0 | \$2,000 | | \$0 | | | |
| 3892 | Software Operating | | \$0 | \$1,188 | | \$0 | \$12,230 | | \$0 | \$12,168 | (\$62) | \$0 | |
| 3892 | Services - Flying Solo Software subscription | \$1,188 | | | \$1,250 | | \$0 | \$1,188 | | \$0 | | | |
| 3892 | Services - Telstra Health Subscription | \$0 | | | \$10,980 | | \$0 | \$10,980 | | \$0 | | | |
| 3902 | Spring Haven Building Operating Expenses | | \$0 | \$11,347 | | \$0 | \$34,745 | | \$0 | \$35,012 | \$0 | \$267 | |
| 3902 | Materials - General | \$436 | | | \$2,000 | | \$0 | \$2,000 | | \$0 | | | |
| 3902 | Other Expenses - ESL Expense | \$0 | | | \$1,345 | | \$0 | \$1,345 | | \$0 | | | |
| 3902 | Services - Electrical Tag & Test | \$2,307 | | | \$2,000 | | \$0 | \$2,307 | | \$0 | | | |
| 3902 | Services - Plumbing Repairs | \$644 | | | \$4,200 | | \$0 | \$4,200 | | \$0 | | | |
| 3902 | Services - Security Services & annual testing | \$2,312 | | | \$7,200 | | \$0 | \$7,200 | | \$0 | | | |
| 3902 | Services - Airconditioning Services | \$0 | | | \$550 | | \$0 | \$550 | | \$0 | | | |
| 3902 | Services - Building Maintenance | \$3,838 | | | \$7,000 | | \$0 | \$7,000 | | \$0 | | | |
| 3902 | Services - Fire Panel Monitoring | \$1,710 | | | \$1,750 | | \$0 | \$1,710 | | \$0 | | | |
| 3902 | Services - Kitchen appliance servicing | \$0 | | | \$2,300 | | \$0 | \$2,300 | | \$0 | | | |
| 3902 | Services - Aged Care Equipment Servicing | \$0 | | | \$6,150 | | \$0 | \$6,150 | | \$0 | | | |
| 3902 | Services - General | \$0 | | | \$250 | | \$0 | \$250 | | \$0 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|------------|--------------------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| 3903 | Spring Haven Building Maint (Unforeseen) | | \$0 | \$20,881 | | \$0 | \$7,608 | | \$0 | \$30,955 | \$0 | \$23,347 | Increase in electrical repairs, floor coverings, air conditioning repairs and plumbing repairs. | |
| 3903 | Salaries and Wages | \$74 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | | | | |
| 3903 | Labour Overheads | \$107 | | \$508 | \$0 | \$0 | \$508 | \$0 | \$0 | \$0 | | | | |
| 3903 | Materials | \$480 | | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | |
| 3903 | Materials - Replace floor coverings | \$4,416 | | \$0 | \$0 | \$0 | \$4,416 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Electrical Repairs | \$7,712 | | \$1,000 | \$0 | \$0 | \$8,500 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Plumbing Repairs | \$5,161 | | \$1,500 | \$0 | \$0 | \$11,000 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Fire Equipment Security testing | \$1,418 | | \$1,000 | \$0 | \$0 | \$1,418 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Air Conditioning repairs | \$1,513 | | \$0 | \$0 | \$0 | \$1,513 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Pager system servicing | \$550 | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | | | | |
| 3903 | Services - Kitchen appliance servicing | \$0 | | \$1,200 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | | | | |
| 3904 | Spring Haven Grounds Maint | | \$0 | \$12,012 | | \$0 | \$18,610 | | \$0 | \$18,610 | \$0 | \$0 | | |
| 3904 | Salaries and Wages | \$4,087 | | \$5,800 | \$0 | \$0 | \$5,800 | \$0 | \$0 | \$0 | | | | |
| 3904 | Labour Overheads | \$5,736 | | \$6,410 | \$0 | \$0 | \$6,410 | \$0 | \$0 | \$0 | | | | |
| 3904 | Materials | \$578 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | |
| 3904 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 3904 | Plant Operating Costs | \$1,611 | | \$3,400 | \$0 | \$0 | \$3,400 | \$0 | \$0 | \$0 | | | | |
| 3906 | Springhaven Building Non Cap | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | |
| 3906 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 3908 | Spring H - Security | | \$0 | \$1,835 | | \$0 | \$3,500 | | \$0 | \$3,500 | \$0 | \$0 | | |
| 3908 | Services - Paging Services repairs | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | |
| 3908 | Services - Security repairs | \$1,835 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 3912 | Medical/Pharmaceutical Services | | \$0 | \$30,945 | | \$0 | \$46,000 | | \$0 | \$55,000 | \$0 | \$9,000 | Increase in medical supplies | |
| 3912 | Materials - Medical supplies | \$30,945 | | \$46,000 | \$0 | \$0 | \$55,000 | \$0 | \$0 | \$0 | | | | |
| 3913 | Allied Health | | \$0 | \$10,984 | | \$0 | \$31,100 | | \$0 | \$31,100 | \$0 | \$0 | | |
| 3913 | Materials | \$0 | | \$5,000 | \$0 | \$0 | \$4,000 | \$0 | \$0 | \$0 | | | | |
| 3913 | Services - Physio | \$10,045 | | \$17,000 | \$0 | \$0 | \$17,000 | \$0 | \$0 | \$0 | | | | |
| 3913 | Services - Podiatry | \$0 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 3913 | Services - Speech pathology | \$939 | | \$0 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | |
| 3913 | Services - Resident Reviews | \$0 | | \$6,600 | \$0 | \$0 | \$6,600 | \$0 | \$0 | \$0 | | | | |
| 3914 | Utilities | | \$0 | \$23,682 | | \$0 | \$47,410 | | \$0 | \$47,410 | \$0 | \$0 | | |
| 3914 | Materials - Telephone comms for solar monitoring | \$45 | | \$110 | \$0 | \$0 | \$110 | \$0 | \$0 | \$0 | | | | |
| 3914 | Utilities - Electricity | \$18,486 | | \$25,700 | \$0 | \$0 | \$32,972 | \$0 | \$0 | \$0 | | | | |
| 3914 | Utilities - Water | \$4,529 | | \$17,000 | \$0 | \$0 | \$9,728 | \$0 | \$0 | \$0 | | | | |
| 3914 | Utilities - Gas | \$2,622 | | \$4,600 | \$0 | \$0 | \$4,600 | \$0 | \$0 | \$0 | | | | |
| 3812 | Spring H - Workers Comp/Journey Ins | | \$0 | \$41,790 | | \$0 | \$39,611 | | \$0 | \$41,790 | \$0 | \$2,179 | Increase in workers compensation premium | |
| 3812 | Insurance - Workers Compensation | \$41,790 | | \$39,611 | \$0 | \$0 | \$41,790 | \$0 | \$0 | \$0 | | | | |
| 3816 | Insurance | | \$0 | \$24,386 | | \$0 | \$27,028 | | \$0 | \$24,386 | (\$2,632) | \$0 | Decrease in insurance premiums | |
| 3816 | Insurance - Medical Malpractice | \$6,835 | | \$7,750 | \$0 | \$0 | \$8,835 | \$0 | \$0 | \$0 | | | | |
| 3816 | Insurance - Property | \$8,441 | | \$10,233 | \$0 | \$0 | \$8,441 | \$0 | \$0 | \$0 | | | | |
| 3816 | Insurance - Workcare | \$1,493 | | \$1,493 | \$0 | \$0 | \$1,493 | \$0 | \$0 | \$0 | | | | |
| 3816 | Insurance - Management Liability | \$7,627 | | \$7,627 | \$0 | \$0 | \$7,627 | \$0 | \$0 | \$0 | | | | |
| 3922 | Cleaning & Laundry | | \$0 | \$3,247 | | \$0 | \$10,300 | | \$0 | \$9,300 | (\$1,000) | \$0 | Decrease in materials expense for laundry | |
| 3922 | Materials | \$2,852 | | \$5,900 | \$0 | \$0 | \$4,900 | \$0 | \$0 | \$0 | | | | |
| 3922 | Services - Filter Servicing | \$0 | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | | | | |
| 3922 | Services - Laundry Equipment Servicing | \$0 | | \$850 | \$0 | \$0 | \$850 | \$0 | \$0 | \$0 | | | | |
| 3922 | Services - Grease Trap Servicing | \$0 | | \$900 | \$0 | \$0 | \$900 | \$0 | \$0 | \$0 | | | | |
| 3922 | Services - Sanitising Services | \$395 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 3932 | Non-Capital Equipment Expenses | | \$0 | \$18,427 | | \$0 | \$9,500 | | \$0 | \$18,430 | \$0 | \$8,930 | Increase in non-capital purchases | |
| 3932 | Materials | \$18,427 | | \$9,500 | \$0 | \$0 | \$18,430 | \$0 | \$0 | \$0 | | | | |
| 3942 | Meals & Refreshments | | \$0 | \$57,650 | | \$0 | \$105,000 | | \$0 | \$110,000 | \$0 | \$5,000 | Increase in meal refreshment expenses | |
| 3942 | Materials | \$57,650 | | \$105,000 | \$0 | \$0 | \$110,000 | \$0 | \$0 | \$0 | | | | |
| 3952 | Residents Activities | | \$0 | \$371 | | \$0 | \$2,100 | | \$0 | \$2,100 | \$0 | \$0 | | |
| 3952 | Materials | \$370 | | \$1,800 | \$0 | \$0 | \$1,800 | \$0 | \$0 | \$0 | | | | |
| 3952 | Services | \$0 | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | | | | |
| 3962 | Public Liability Insurance | | \$0 | \$8,184 | | \$0 | \$8,184 | | \$0 | \$8,184 | \$0 | \$0 | | |
| 3962 | Insurance Premiums | \$8,184 | | \$8,184 | \$0 | \$0 | \$8,184 | \$0 | \$0 | \$0 | | | | |
| 3974 | Spring Haven Aged Care Consultants | | \$0 | \$960 | | \$0 | \$6,000 | | \$0 | \$2,000 | (\$4,000) | \$0 | Decrease in contractor expenses for consultants | |
| 3974 | Services | \$960 | | \$6,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | COMMENTARY |
|---------|--|--------------------------|-------------------------|--------------------|--------------------------|--------------------------|----------------------|-------------------------------|--|--------------------|--------------------|------------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | |
| 3918 | Spring H - Consultants | | \$0 | \$960 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | (\$20,000) | \$0 | Decrease in contractor expenses for consultants |
| 3918 | Services | \$960 | | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 3926 | Spring H - COVID-19 Additional Costs | | \$0 | \$4,886 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,886 | \$0 | \$4,886 | |
| 3926 | Materials - Pharmaceuticals | \$4,886 | | \$0 | \$0 | \$0 | \$4,886 | \$0 | \$0 | \$0 | | | |
| 3992 | Administration Allocated Non-Cash | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3992 | Administration Allocated - Cash | \$0 | \$0 | \$3,990 | \$0 | \$3,990 | \$0 | \$3,990 | \$0 | \$3,990 | \$0 | \$0 | |
| 3992 | Administration Allocated - Cash | \$99,339 | \$0 | \$99,339 | \$0 | \$99,132 | \$0 | \$99,132 | \$0 | \$99,132 | \$0 | \$0 | |
| 012D | Spring Haven Depreciation | | \$0 | \$0 | \$0 | \$154,500 | \$0 | \$154,500 | \$0 | \$154,500 | \$0 | \$0 | |
| 012D | Asset Depreciation Buildings - Spring Haven | \$0 | \$0 | \$154,500 | \$0 | \$0 | \$154,500 | \$0 | \$0 | \$154,500 | \$0 | \$0 | |
| 013D | Spring Haven Depreciation | | \$0 | \$0 | \$0 | \$15,500 | \$0 | \$15,500 | \$0 | \$15,500 | \$0 | \$0 | |
| 013D | Asset Depreciation Buildings - Spring Haven | \$0 | \$0 | \$15,500 | \$0 | \$0 | \$15,500 | \$0 | \$0 | \$15,500 | \$0 | \$0 | |
| | Sub Total - SPRING HAVEN HOUSING OPI/XP | \$1,365,120 | \$0 | \$1,365,119 | \$2,724,750 | \$0 | \$2,724,750 | \$2,975,387 | \$0 | \$2,975,387 | (\$60,386) | \$311,023 | |
| | OPERATING INCOME | | | | | | | | | | | | |
| 4003 | Spring Haven Resident Rent | | (\$298,812) | \$0 | (\$500,000) | \$0 | (\$500,000) | (\$500,000) | \$0 | \$0 | \$0 | \$0 | |
| 4003 | Fees & Charges | (\$298,812) | | (\$500,000) | \$0 | \$0 | (\$500,000) | \$0 | \$0 | \$0 | | | |
| 4013 | Spring Haven - Personal Care Grant Subsidy | | (\$1,217,342) | \$0 | (\$1,600,000) | \$0 | (\$2,000,000) | (\$2,000,000) | \$0 | \$0 | (\$400,000) | \$0 | Increase in personal care subsidy |
| 4013 | Personal Care Grant | (\$1,217,342) | | (\$1,600,000) | \$0 | \$0 | (\$2,000,000) | \$0 | \$0 | \$0 | | | |
| 1395 | INTEREST ON UNPAID BONDS | | (\$40,060) | \$0 | (\$29,000) | \$0 | (\$50,000) | (\$50,000) | \$0 | \$0 | (\$21,000) | \$0 | Increase in interest earned |
| 1395 | Interest | (\$40,060) | | (\$29,000) | \$0 | \$0 | (\$50,000) | \$0 | \$0 | \$0 | | | |
| 4143 | Miscellaneous Income | | (\$42,471) | \$0 | (\$3,500) | \$0 | (\$42,471) | (\$42,471) | \$0 | \$0 | (\$39,971) | \$0 | Increase in reimbursed CoVid expenses incurred |
| 4143 | Other Revenue - Reimbursed COVID expenses | (\$42,471) | | (\$3,500) | \$0 | \$0 | (\$42,471) | \$0 | \$0 | \$0 | | | |
| 4023 | Spring Haven Donations | | \$0 | \$0 | (\$3,000) | \$0 | (\$3,000) | (\$3,000) | \$0 | \$0 | \$0 | \$0 | |
| 4023 | Contributions & donations | \$0 | | (\$3,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | \$0 | | | |
| 4303 | Spring H - Grant - Security | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 4303 | Non-Operating Grants | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - SPRING HAVEN HOUSING OPI/IC | (\$1,598,685) | (\$1,598,685) | \$0 | (\$2,134,500) | (\$2,134,500) | (\$2,596,471) | (\$2,596,471) | \$0 | (\$460,971) | \$0 | | |
| | Total - SPRING HAVEN HOUSING | (\$1,598,685) | (\$1,598,685) | \$1,365,119 | (\$90,250) | (\$2,134,500) | \$2,724,750 | \$379,914 | (\$2,596,471) | \$2,975,387 | (\$621,357) | \$311,023 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-----------------------|---------------------------------------|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| STAFF HOUSING | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 3768 | Staff Housing Building Maintenance | | \$0 | \$23,173 | | \$0 | \$14,550 | | \$0 | \$49,030 | \$0 | \$34,480 | Increase in wages, overheads and plant costs, increase in pest control expenses, increase in materials for general maintenance expenses. |
| 3768 | Wages - Staff Housing | \$4,733 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Labour Overheads | \$6,863 | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,000 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Plant Operating Costs | \$1,009 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Materials | \$5,544 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Utilities - Gas | \$774 | \$0 | \$0 | \$200 | \$0 | \$0 | \$1,580 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Insurance Premiums | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Services - Pest Control | \$4,250 | \$0 | \$0 | \$1,350 | \$0 | \$0 | \$4,250 | \$0 | \$0 | \$0 | \$0 | |
| 3768 | Other Expenses - DFES ESL Charge | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Staff Housing - Operating Expenses | | \$0 | \$19,294 | | \$0 | \$30,857 | | \$0 | \$32,938 | \$0 | \$2,081 | Increase in wages and electricity expenses. |
| 3769 | Wages - Staff Housing | \$1,297 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Materials | \$88 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Utilities - Electricity | \$5,402 | \$0 | \$0 | \$8,806 | \$0 | \$0 | \$10,806 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Utilities - Water | \$6,674 | \$0 | \$0 | \$14,125 | \$0 | \$0 | \$13,350 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Insurance Premiums | \$5,833 | \$0 | \$0 | \$6,177 | \$0 | \$0 | \$5,833 | \$0 | \$0 | \$0 | \$0 | |
| 3769 | Other Expenses - DFES ESL Charge | \$0 | \$0 | \$0 | \$650 | \$0 | \$0 | \$650 | \$0 | \$0 | \$0 | \$0 | |
| 3764 | Staff Housing - Ground Maint. Various | | \$0 | \$9,719 | | \$0 | \$6,728 | | \$0 | \$13,400 | \$0 | \$6,672 | Increase in wages, overheads and plant costs. |
| 3764 | Wages - Staff Housing Grounds | \$3,531 | \$0 | \$0 | \$2,100 | \$0 | \$0 | \$4,500 | \$0 | \$0 | \$0 | \$0 | |
| 3764 | Labour Overheads | \$5,121 | \$0 | \$0 | \$3,398 | \$0 | \$0 | \$6,800 | \$0 | \$0 | \$0 | \$0 | |
| 3764 | Materials | \$236 | \$0 | \$0 | \$900 | \$0 | \$0 | \$900 | \$0 | \$0 | \$0 | \$0 | |
| 3764 | Plant Operating Costs | \$831 | \$0 | \$0 | \$830 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | |
| 3774 | Loss on Sale of Asset (Housing) | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 3774 | Loss | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3770 | Loan Guarantee Fee L135 & L140 | | \$0 | \$0 | | \$0 | \$8,485 | | \$0 | \$8,485 | \$0 | \$0 | |
| 3770 | Other Expenses | \$0 | \$0 | \$0 | \$8,485 | \$0 | \$0 | \$8,485 | \$0 | \$0 | \$0 | \$0 | |
| 3771 | Staff Housing Loan Interest | | \$0 | \$14,016 | | \$0 | \$27,739 | | \$0 | \$27,739 | \$0 | \$0 | |
| 3771 | Interest on Loan 140 | \$6,890 | \$0 | \$0 | \$19,521 | \$0 | \$0 | \$13,531 | \$0 | \$0 | \$0 | \$0 | |
| 3771 | Interest on Loan 125 | \$826 | \$0 | \$0 | \$1,575 | \$0 | \$0 | \$1,575 | \$0 | \$0 | \$0 | \$0 | |
| 3771 | Interest on Loan 148 | \$6,300 | \$0 | \$0 | \$12,643 | \$0 | \$0 | \$12,643 | \$0 | \$0 | \$0 | \$0 | |
| 0110 | Housing Depreciation | | \$0 | \$0 | | \$0 | \$95,520 | | \$0 | \$95,520 | \$0 | \$0 | |
| 0110 | Asset Depreciation | \$0 | \$0 | \$0 | \$95,520 | \$0 | \$0 | \$95,520 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - STAFF HOUSING OPI/EXP | \$66,202 | \$0 | \$66,203 | \$183,879 | \$0 | \$183,879 | \$227,112 | \$0 | \$227,112 | \$0 | \$43,233 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 3703 | Residential Rent - Staff | | \$26,609 | \$0 | \$105,000 | \$105,000 | \$0 | \$53,220 | \$0 | \$0 | \$0 | \$51,780 | Trends indicate lower rental income. |
| 3703 | Rental Charges | (\$26,609) | \$0 | \$0 | (\$105,000) | \$0 | \$0 | (\$53,220) | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - STAFF HOUSING OPI/INC | (\$26,609) | \$26,609 | \$0 | (\$105,000) | (\$105,000) | \$0 | (\$53,220) | (\$53,220) | \$0 | \$0 | \$51,780 | |
| | Total - STAFF HOUSING | \$39,593 | (\$26,609) | \$66,203 | \$78,879 | (\$105,000) | \$183,879 | \$173,892 | (\$53,220) | \$227,112 | \$0 | \$95,013 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|------------------------------|---------------------------------------|--------------------------|-------------------------|----------|--------------------------|--------------------------|---------|-------------------------------|--|----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| HOUSING OTHER | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 4062 | Loton Close ILU's Building Maint | | \$0 | \$9,012 | \$0 | \$12,700 | \$0 | \$15,566 | \$0 | \$15,566 | \$0 | \$2,866 | Increase in wages allocation, Increase in contractor expenses for plumbing and building maintenance, and for replacement floor coverings. |
| 4062 | Salaries & Wages - ILU Maint | \$342 | | \$0 | | \$400 | | \$0 | | \$0 | | | |
| 4062 | Materials | \$1,283 | | \$0 | | \$0 | | \$8,000 | | \$0 | | | |
| 4062 | Services - Painting | \$4,400 | | \$0 | | \$4,000 | | \$0 | | \$0 | | | |
| 4062 | Services - Plumbing Repairs | \$1,466 | | \$0 | | \$0 | | \$1,466 | | \$0 | | | |
| 4062 | Services - Building Repairs | \$755 | | \$0 | | \$0 | | \$755 | | \$0 | | | |
| 4062 | Services - Floor Coverings | \$245 | | \$0 | | \$0 | | \$245 | | \$0 | | | |
| 4062 | Services - General | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | | |
| 4062 | Other Expenses - DFES ESL Charge | \$0 | | \$700 | | \$0 | | \$700 | | \$0 | | | |
| 4064 | Loton Close ILU's Grounds Maint | | \$0 | \$2,292 | | \$9,664 | | \$8,614 | | \$8,614 | (\$1,050) | | \$0 Increase in Plant Costs. |
| 4064 | Salaries & Wages - ILU Grounds Maint | \$881 | | \$2,800 | | \$0 | | \$1,600 | | \$0 | | | |
| 4064 | Labour Overheads | \$1,278 | | \$3,864 | | \$0 | | \$3,864 | | \$0 | | | |
| 4064 | Plant Operating Costs | \$100 | | \$0 | | \$0 | | \$150 | | \$0 | | | |
| 4064 | Materials | \$33 | | \$2,600 | | \$0 | | \$2,600 | | \$0 | | | |
| 4064 | Other Expenses | \$0 | | \$400 | | \$0 | | \$400 | | \$0 | | | |
| 4065 | Loton Close ILU's Utilities | | \$0 | \$15,355 | | \$35,810 | | \$31,825 | | \$31,825 | (\$3,985) | | \$0 Decrease in water expenses |
| 4065 | Utilities - Electricity | \$10,658 | | \$22,025 | | \$0 | | \$22,025 | | \$0 | | | |
| 4065 | Utilities - Water | \$4,699 | | \$13,785 | | \$0 | | \$9,800 | | \$0 | | | |
| 4066 | Loton Close ILU's Insurance | | \$0 | \$8,810 | | \$7,883 | | \$8,810 | | \$8,810 | \$0 | | \$927 Increase in insurance premium |
| 4066 | Insurance Premiums - Property | \$8,810 | | \$7,883 | | \$0 | | \$8,810 | | \$0 | | | |
| 4202 | J Sullivan Units Building Maintenance | | \$0 | \$11,011 | | \$14,637 | | \$16,637 | | \$16,637 | \$0 | | \$2,000 Increase in contractor expenses for bathroom renovation |
| 4202 | Materials | \$83 | | \$7,000 | | \$0 | | \$5,000 | | \$0 | | | |
| 4202 | Services - Bathroom renovation | \$10,928 | | \$7,300 | | \$0 | | \$11,200 | | \$0 | | | |
| 4202 | Services - General | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | | |
| 4202 | Other Expenses - DFES ESL Charge | \$0 | | \$437 | | \$0 | | \$437 | | \$0 | | | |
| 4204 | J Sullivan Units Grounds Maintenance | | \$0 | \$2,703 | | \$7,260 | | \$3,850 | | \$3,850 | (\$3,410) | | \$0 Decrease in wages and overheads allocations. |
| 4204 | Salaries & Wages | \$178 | | \$2,000 | | \$0 | | \$900 | | \$0 | | | |
| 4204 | Labour Overheads | \$258 | | \$2,760 | | \$0 | | \$850 | | \$0 | | | |
| 4204 | Materials | \$447 | | \$500 | | \$0 | | \$500 | | \$0 | | | |
| 4204 | Materials - Reticulation Units 4 & 6 | \$1,800 | | \$1,800 | | \$0 | | \$1,800 | | \$0 | | | |
| 4204 | Other Expenses | \$20 | | \$200 | | \$0 | | \$200 | | \$0 | | | |
| 4205 | J Sullivan Units Utilities | | \$0 | \$3,363 | | \$10,745 | | \$8,800 | | \$8,800 | (\$1,945) | | \$0 Decrease in water consumption expenses |
| 4205 | Utilities - Water | \$3,363 | | \$10,745 | | \$0 | | \$8,800 | | \$0 | | | |
| 4206 | J Sullivan Units Insurance | | \$0 | \$2,039 | | \$3,530 | | \$2,039 | | \$2,039 | (\$1,491) | | \$0 Decrease in insurance premium |
| 4206 | Insurance Premiums - Property | \$2,039 | | \$3,530 | | \$0 | | \$2,039 | | \$0 | | | |
| 4254 | Interest Paid on Loans | | \$0 | \$6,876 | | \$13,218 | | \$13,218 | | \$13,218 | \$0 | | \$0 |
| 4254 | Interest on Loan 135 | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | | |
| 4254 | Interest on Loan 139 | \$119 | | \$209 | | \$0 | | \$209 | | \$0 | | | |
| 4254 | Interest on Loan 138 | \$5,926 | | \$11,449 | | \$0 | | \$11,449 | | \$0 | | | |
| 4254 | Interest on Loan 144 | \$415 | | \$780 | | \$0 | | \$780 | | \$0 | | | |
| 4254 | Interest on Loan 145 | \$415 | | \$780 | | \$0 | | \$780 | | \$0 | | | |
| 4255 | Loan Guarantee Fee (Housing Other) | | \$0 | \$0 | | \$7,620 | | \$7,620 | | \$7,620 | \$0 | | \$0 |
| 4255 | Other Expenses | \$0 | | \$7,620 | | \$0 | | \$7,620 | | \$0 | | | |
| 4232 | Bagg Street Units Operating | | \$0 | \$2,979 | | \$1,816 | | \$3,400 | | \$3,400 | \$0 | | \$1,584 Increase in wages & overheads. |
| 4232 | Salaries & Wages | \$1,188 | | \$700 | | \$0 | | \$1,300 | | \$0 | | | |
| 4232 | Labour Overheads | \$1,722 | | \$996 | | \$0 | | \$1,950 | | \$0 | | | |
| 4232 | Materials | \$69 | | \$150 | | \$0 | | \$150 | | \$0 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|---|--------------------------------|----------------------------|--------------------|--------------------------------|-----------------------------|--------------------|-------------------------------------|--|--------------------|--------------------|------------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 4256 | GRDH - Building Maintenance | | \$0 | \$6,688 | | \$0 | \$6,315 | | \$0 | \$9,771 | \$0 | \$3,456 | Increase in materials and services expenses. |
| 4256 | Salaries & Wages | \$68 | | | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | | | |
| 4256 | Labour Overheads | \$99 | | | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | | | |
| 4256 | Materials | \$2,909 | | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | | | |
| 4256 | Services | \$4,820 | | | \$1,500 | \$0 | \$0 | \$4,820 | \$0 | \$0 | | | |
| 4256 | Insurance Premiums | \$1,901 | | | \$1,816 | \$0 | \$0 | \$1,901 | \$0 | \$0 | | | |
| | Sub Total - HOUSING OTHER OPIEXP | \$73,515 | \$0 | \$71,126 | \$131,198 | \$0 | \$131,198 | \$130,150 | \$0 | \$130,150 | (\$11,881) | \$10,833 | |
| | OPERATING INCOME | | | | | | | | | | | | |
| 4083 | Loton Close ILU's Rent | | (\$80,637) | \$0 | | (\$166,920) | \$0 | | (\$166,920) | \$0 | \$0 | \$0 | \$0 |
| 4083 | Rent | (\$80,637) | \$0 | \$0 | (\$166,920) | \$0 | \$0 | (\$166,920) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4103 | Loton Close ILU's - Power Recoups | | (\$8,968) | \$0 | | (\$15,000) | \$0 | | (\$15,000) | \$0 | \$0 | \$0 | \$0 |
| 4103 | Contributions & Donation | (\$8,968) | | | (\$15,000) | \$0 | \$0 | (\$15,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4203 | J Sullivan Units - Rent | | (\$18,980) | \$0 | | (\$37,000) | \$0 | | (\$37,000) | \$0 | \$0 | \$0 | \$0 |
| 4203 | Rent | (\$18,980) | | | (\$37,000) | \$0 | \$0 | (\$37,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4243 | GRDH - Rent | | (\$68,027) | \$0 | | (\$135,000) | \$0 | | (\$135,000) | \$0 | \$0 | \$0 | \$0 |
| 4243 | Rent | (\$68,027) | | | (\$135,000) | \$0 | \$0 | (\$135,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - HOUSING OTHER OPINC | (\$176,612) | (\$176,612) | \$0 | (\$353,920) | (\$353,920) | \$0 | (\$353,920) | (\$353,920) | \$0 | \$0 | \$0 | \$0 |
| | Total - HOUSING OTHER | (\$103,097) | (\$176,612) | \$71,126 | (\$222,722) | (\$353,920) | \$131,198 | (\$223,770) | (\$353,920) | \$130,150 | (\$11,881) | \$10,833 | |
| | Total - HOUSING | (\$63,504) | (\$1,801,906) | \$1,602,456 | \$446,467 | (\$2,693,420) | \$3,039,827 | \$330,058 | (\$3,002,811) | \$3,332,649 | (\$633,238) | \$416,869 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--------------------------------------|---|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|-----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| COMMUNITY AMENITIES | | | | | | | | | | | | | |
| SANITATION - HOUSEHOLD REFUSE | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 5022 | Refuse Collection - Kerbside | | \$0 | \$38,142 | | \$0 | \$77,000 | | \$0 | \$77,000 | \$0 | \$0 | |
| 5022 | Services | \$38,142 | | \$77,000 | | \$0 | \$0 | \$77,000 | | \$0 | \$0 | | |
| 5012 | Refuse Site Maintenance | | \$0 | \$600 | | \$0 | \$8,660 | | \$0 | \$3,900 | | (\$4,760) | \$0 Decrease in wages, overheads and plant cost allocations |
| 5012 | Salaries and Wages | \$0 | | \$2,000 | | \$0 | \$0 | \$500 | | \$0 | | | |
| 5012 | Labour Overheads | \$0 | | \$2,760 | | \$0 | \$0 | \$1,000 | | \$0 | | | |
| 5012 | Materials | \$0 | | \$300 | | \$0 | \$0 | \$300 | | \$0 | | | |
| 5012 | Services | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | | |
| 5012 | Other Expenses - Access Gratuity | \$600 | | \$600 | | \$0 | \$0 | \$600 | | \$0 | | | |
| 5012 | Plant Operating Costs | \$0 | | \$3,000 | | \$0 | \$0 | \$1,500 | | \$0 | | | |
| 5013 | Refuse Site Rehabilitation | | \$0 | \$131 | | \$0 | \$3,314 | | \$0 | \$3,314 | | \$0 | \$0 |
| 5013 | Salaries and Wages | \$53 | | \$300 | | \$0 | \$0 | \$300 | | \$0 | | | |
| 5013 | Labour Overheads | \$78 | | \$414 | | \$0 | \$0 | \$414 | | \$0 | | | |
| 5013 | Materials | \$0 | | \$900 | | \$0 | \$0 | \$900 | | \$0 | | | |
| 5013 | Services | \$0 | | \$2,000 | | \$0 | \$0 | \$2,000 | | \$0 | | | |
| 5013 | Other Expenses | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | | |
| 5002 | Recycling Depot/Transfer Stn - Contract | | \$0 | \$82,728 | | \$0 | \$108,738 | | \$0 | \$164,756 | | \$0 | \$56,018 Increase in tipping fees |
| 5002 | Materials - Landfill Licence | \$790 | | \$0 | | \$0 | \$0 | \$790 | | \$0 | | | |
| 5002 | Insurance Premiums | \$236 | | \$293 | | \$0 | \$0 | \$236 | | \$0 | | | |
| 5002 | Services - Tir Station Mgmt Fees | \$51,865 | | \$103,445 | | \$0 | \$0 | \$103,720 | | \$0 | | | |
| 5002 | Services - Sak Refuse Site Tip Fees | \$29,838 | | \$5,000 | | \$0 | \$0 | \$60,000 | | \$0 | | | |
| 5122 | Recycling Collection - Kerbside | | \$0 | \$32,708 | | \$0 | \$69,370 | | \$0 | \$69,370 | | \$0 | \$0 |
| 5122 | Services | \$32,708 | | \$69,370 | | \$0 | \$0 | \$69,370 | | \$0 | | | |
| 5142 | Recycling Education | | \$0 | \$675 | | \$0 | \$600 | | \$0 | \$675 | | \$0 | \$75 Increase in recycling calendar expenses |
| 5142 | Other Expenses | \$675 | | \$0 | | \$0 | \$0 | \$675 | | \$0 | | | |
| 5123 | Waste Management Planning | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 5123 | Materials & Contracts | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 |
| 014D | Depreciation (Sch 10) | | \$0 | \$0 | | \$0 | \$4,290 | | \$0 | \$4,290 | | \$0 | \$0 |
| 014D | Asset Depreciation (Sch 10) | \$0 | | \$4,290 | | \$0 | \$0 | \$4,290 | | \$0 | | | |
| | Sub Total - SANITATION HOUSEHOLD REFUSE OI/EXP | \$155,985 | \$0 | \$155,984 | \$271,972 | \$0 | \$271,972 | \$223,305 | \$0 | \$323,305 | (\$4,760) | \$56,093 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 5023 | Collection Charges - Kerbside | | (\$284,560) | \$0 | | (\$267,445) | \$0 | | (\$284,560) | \$0 | | (\$17,115) | \$0 Increase in refuse collection fees |
| 5023 | Fees & charges | (\$284,560) | | \$0 | | (\$267,445) | | (\$284,560) | | \$0 | | | |
| 5033 | Recycling/Transfer Station Rental | | \$0 | \$0 | | (\$2,300) | \$0 | | (\$2,300) | \$0 | | \$0 | \$0 |
| 5033 | Fees & charges | \$0 | | \$0 | | (\$2,300) | | (\$2,300) | | \$0 | | \$0 | \$0 |
| 5103 | TIPPING FEES-BIN HIRE | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 5103 | Fees & charges | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | | \$0 | \$0 |
| 5183 | Sale of Recyclables | | \$0 | \$0 | | (\$1,000) | \$0 | | (\$1,000) | \$0 | | \$0 | \$0 |
| 5183 | Fees & charges | \$0 | | \$0 | | (\$1,000) | | (\$1,000) | | \$0 | | \$0 | \$0 |
| 010P | Profit on Sale of asset | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 010P | Profit on Disposal of Asset | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 |
| | Sub Total - SANITATION HHOLD REFUSE OI/INC | (\$284,560) | (\$284,560) | \$0 | (\$270,745) | (\$270,745) | \$0 | (\$267,860) | (\$267,860) | \$0 | (\$17,115) | \$0 | |
| | Total - SANITATION HOUSEHOLD REFUSE | (\$128,575) | (\$284,560) | \$155,984 | \$1,227 | (\$270,745) | \$271,972 | \$35,445 | (\$267,860) | \$323,305 | (\$21,875) | \$56,093 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|-----------------------|---------------------------------------|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|---|-----------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| SANITATION OTHER | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 5027 | Verge Pick Up - Hard Waste | | \$0 | \$0 | | \$0 | \$30,000 | | \$0 | \$0 | (\$30,000) | | \$0 | Hard waste pick up not taking place this year | |
| 5027 | Materials | \$0 | | \$30,000 | | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 5251 | Street Bins Collection - Contract | | \$0 | \$18,639 | | \$0 | \$39,600 | | \$0 | \$37,280 | (\$2,320) | | \$0 | Decrease in contract collection expenses | |
| 5251 | Services | \$18,639 | | \$39,600 | | \$0 | \$0 | \$37,280 | | \$0 | | | | | |
| 5252 | Street Bins Collection | | \$0 | \$0 | | \$0 | \$254 | | \$0 | \$254 | \$0 | \$0 | | | |
| 5252 | Salaries and Wages | \$0 | | \$90 | | \$0 | \$0 | \$90 | | \$0 | | | | | |
| 5252 | Labour Overheads | \$0 | | \$124 | | \$0 | \$0 | \$124 | | \$0 | | | | | |
| 5252 | Plant Operating Costs | \$0 | | \$40 | | \$0 | \$0 | \$40 | | \$0 | | | | | |
| 5262 | Repair Street Bins | | \$0 | \$174 | | \$0 | \$200 | | \$0 | \$200 | \$0 | \$0 | | | |
| 5262 | Materials | \$174 | | \$200 | | \$0 | \$0 | \$200 | | \$0 | | | | | |
| 5263 | Drum Muster | | \$0 | \$0 | | \$0 | \$5,000 | | \$0 | \$5,000 | \$0 | \$0 | | | |
| 5263 | Services | \$0 | | \$5,000 | | \$0 | \$0 | \$5,000 | | \$0 | | | | | |
| 5264 | Transport of Waste & Loader Hire | | \$0 | \$32,322 | | \$0 | \$62,240 | | \$0 | \$64,650 | \$0 | \$0 | \$0 | \$2,410 | Increase in transport costs |
| 5264 | Services | \$32,322 | | \$62,240 | | \$0 | \$0 | \$64,650 | | \$0 | | | | | |
| 5265 | Bulk Bin Hire Expenses | | \$0 | \$0 | | \$0 | \$2,780 | | \$0 | \$2,780 | \$0 | \$0 | | | |
| 5265 | Services | \$0 | | \$2,780 | | \$0 | \$0 | \$2,780 | | \$0 | | | | | |
| 5266 | Bulk Bin Removal Expenses | | \$0 | \$0 | | \$0 | \$22,195 | | \$0 | \$22,195 | \$0 | \$0 | | | |
| 5266 | Services - removal and emptying costs | \$0 | | \$22,195 | | \$0 | \$0 | \$22,195 | | \$0 | | | | | |
| | Sub Total - SANITATION OTHER OPI/EXP | \$51,135 | \$0 | \$51,135 | \$162,269 | \$0 | \$162,269 | \$132,359 | \$0 | \$132,359 | (\$32,320) | | \$2,410 | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 5103 | Tip Fees | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | | |
| 5103 | Fees & charges | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | | | | |
| 5303 | Litter Infringements | | \$0 | \$0 | | (\$200) | \$0 | (\$200) | | (\$200) | \$0 | \$0 | | | |
| 5303 | Fines & Penalties | \$0 | | (\$200) | | \$0 | \$0 | (\$200) | | \$0 | | | | | |
| 5304 | Drum Muster Reimbursement Income | | \$0 | \$0 | | (\$5,000) | \$0 | (\$5,000) | | (\$5,000) | \$0 | \$0 | | | |
| 5304 | Reimbursements | \$0 | | (\$5,000) | | \$0 | \$0 | (\$5,000) | | \$0 | | | | | |
| | Sub Total - SANITATION OTHER OPI/INC | \$0 | \$0 | \$0 | (\$5,200) | (\$5,200) | \$0 | (\$5,200) | (\$5,200) | \$0 | \$0 | \$0 | \$0 | | |
| | Total - SANITATION OTHER | \$51,135 | \$0 | \$51,135 | \$157,069 | (\$5,200) | \$162,269 | \$127,159 | (\$5,200) | \$132,359 | (\$32,320) | | \$2,410 | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|------------------------------|---|--------------------------------|----------------------------|--------------|--------------------------------|-----------------------------|----------------|-------------------------------------|--|----------------|--------------------|----------------|------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| SEWERAGE | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 026D | Sewer Depreciation Sch 10 | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | | |
| 026D | Asset Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 5090 | Liquid Waste Pond - Maintenance | | \$0 | \$652 | | \$0 | \$1,370 | | \$0 | \$1,370 | \$0 | \$1,370 | \$0 | \$0 |
| 5090 | Materials - Liquid Waste Licence Fee DWER | \$652 | \$0 | \$0 | \$1,370 | \$0 | \$0 | \$1,370 | \$0 | \$0 | \$0 | \$0 | | |
| | Sub Total - SEWERAGE OP/EXP | \$652 | \$0 | \$652 | \$1,370 | \$0 | \$1,370 | \$1,370 | \$0 | \$1,370 | \$0 | \$1,370 | \$0 | \$0 |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 5190 | Liquid Waste Disposal Fees | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5190 | Fees & Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - SEWERAGE OP/INC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total - SEWERAGE | \$652 | \$0 | \$652 | \$1,370 | \$0 | \$1,370 | \$1,370 | \$0 | \$1,370 | \$0 | \$1,370 | \$0 | \$0 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

Details By Function Under The Following Programme Titles
And Type Of Account Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|--|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PROTECTION OF THE ENVIRONMENT | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 5619 | Southern Dirt Contribution | | \$0 | \$15,000 | | \$0 | \$15,000 | | \$0 | \$15,000 | \$0 | \$0 | |
| 5619 | Other Expenses - Contrib to Souther Dirt | \$15,000 | | | \$15,000 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | |
| 5612 | NRM Office Expenses | | \$0 | \$0 | | \$0 | \$300 | | \$0 | \$300 | \$0 | \$0 | |
| 5612 | Materials & Contracts | \$0 | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | |
| 5616 | NRM - Salaries & Wages/Consultancy Fees | | \$0 | \$2,818 | | \$0 | \$15,000 | | \$0 | \$17,273 | \$0 | \$2,273 | Increase in wages allocation |
| 5616 | Salaries and Wages | \$2,273 | | | \$0 | \$0 | \$0 | \$2,273 | \$0 | \$0 | \$0 | \$0 | |
| 5616 | Materials & Contracts | \$545 | | | \$15,000 | \$0 | \$0 | \$15,000 | \$0 | \$0 | \$0 | \$0 | |
| 5689 | NRM - Superannuation | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5689 | Employee Costs - Superannuation | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5601 | NRM Vehicle Costs | | \$0 | \$0 | | \$0 | \$730 | | \$0 | \$0 | \$0 | \$0 | |
| 5601 | Services | \$0 | | | \$730 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5614 | NRM - Grant Expenditure | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5614 | Materials | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5681 | Noxious Weeds | | \$0 | \$2,717 | | \$0 | \$3,466 | | \$0 | \$3,900 | \$0 | \$494 | Increase in wages and plant cost allocations. |
| 5681 | Salaries and Wages | \$953 | | | \$700 | \$0 | \$0 | \$953 | \$0 | \$0 | \$0 | \$0 | |
| 5681 | Labour Overheads | \$903 | | | \$968 | \$0 | \$0 | \$968 | \$0 | \$0 | \$0 | \$0 | |
| 5681 | Materials | \$0 | | | \$1,200 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | |
| 5681 | Plant Operating Costs | \$861 | | | \$920 | \$0 | \$0 | \$861 | \$0 | \$0 | \$0 | \$0 | |
| 5684 | Landscape Publications | | \$0 | \$0 | | \$0 | \$500 | | \$0 | \$500 | \$0 | \$0 | |
| 5684 | Materials | \$0 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | NRM - Environmental Reserve M/ment | | \$0 | \$10,302 | | \$0 | \$9,407 | | \$0 | \$14,800 | \$0 | \$5,393 | Increase in seeding purchases and weed control expenses |
| 5686 | Salaries and Wages | \$0 | | | \$478 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | Labour Overheads | \$0 | | | \$932 | \$0 | \$0 | \$932 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | Materials - Seedlings | \$6,250 | | | \$2,500 | \$0 | \$0 | \$8,250 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | Services - Weed spray control | \$2,233 | | | \$6,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | Services - Weed removal | \$1,818 | | | \$0 | \$0 | \$0 | \$1,818 | \$0 | \$0 | \$0 | \$0 | |
| 5686 | Other Expenses | \$0 | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | |
| 5687 | Reserve Clean Up | | \$0 | \$0 | | \$0 | \$7,990 | | \$0 | \$7,990 | \$0 | \$0 | |
| 5687 | Salaries and Wages | \$0 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | |
| 5687 | Labour Overheads | \$0 | | | \$490 | \$0 | \$0 | \$490 | \$0 | \$0 | \$0 | \$0 | |
| 5687 | Services | \$0 | | | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | |
| 5687 | Plant Operating Costs | \$0 | | | \$1,400 | \$0 | \$0 | \$1,400 | \$0 | \$0 | \$0 | \$0 | |
| 5722 | NRM - State NRM Grant Expenditure | | \$0 | \$49,941 | | \$0 | \$69,000 | | \$0 | \$69,000 | \$0 | \$0 | |
| 5722 | Materials | \$49,941 | | | \$69,000 | \$0 | \$0 | \$69,000 | \$0 | \$0 | \$0 | \$0 | |
| 5723 | NRM - Myrtle Benn/Rob Rd Reveg Plan | | \$0 | \$0 | | \$0 | \$10,000 | | \$0 | \$10,000 | \$0 | \$0 | |
| 5723 | Materials | \$0 | | | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | |
| 5723 | Services | \$0 | | | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$0 | |
| 5734 | NRM - Future Drought Fund Grant Exp | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5734 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5752 | Administration Allocation Cash | | \$0 | \$13,245 | | \$0 | \$19,826 | | \$0 | \$19,826 | \$0 | \$0 | |
| 5752 | Administration Allocated Cash | \$13,245 | | | \$19,826 | \$0 | \$0 | \$19,826 | \$0 | \$0 | \$0 | \$0 | |
| 5742 | Administration Allocation Non-Cash | | \$0 | \$0 | | \$0 | \$1,995 | | \$0 | \$1,995 | \$0 | \$0 | |
| 5742 | Administration Allocated Non-Cash | \$0 | | | \$1,995 | \$0 | \$0 | \$1,995 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - PROTECTION OF THE ENVIRONMENT OI/EXP | | | \$94,022 | \$94,023 | \$152,834 | \$0 | \$152,834 | \$180,264 | \$0 | \$160,264 | \$730 | \$8,180 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 5603 | NRM Grants | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5603 | Operating Grants | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - PROTECTION OF THE ENVIRONMENT OI/INC | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - PROTECTION OF THE ENVIRONMENT | | | \$94,022 | \$94,023 | \$152,834 | \$0 | \$152,834 | \$180,264 | \$0 | \$160,264 | \$730 | \$8,180 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|--------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| TOWN PLANNING AND REGIONAL DEVELOPMENT | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 5842 | Town Planning Expenses | | \$0 | \$11,517 | | \$0 | \$30,000 | | \$0 | \$30,000 | \$0 | \$0 | |
| 5842 | Services - Contract Planning | \$11,517 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$0 | |
| 5872 | Superannuation | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5872 | Superannuation Contribution | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5882 | Insurances | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5882 | Insurance Premiums | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5922 | TPS Review | | \$0 | \$0 | | \$0 | \$25,000 | | \$0 | \$25,000 | \$0 | \$0 | |
| 5922 | Materials & Contracts | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 | |
| 5923 | Town Planning Consultants | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5923 | Materials & Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5954 | Municipal Heritage Review | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5954 | Materials & Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5952 | Town Planning Legal Costs | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 5952 | Other Expenses | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 5962 | Administration Allocated Cash | | \$0 | \$6,623 | | \$0 | \$59,479 | | \$0 | \$59,479 | \$0 | \$0 | |
| 5962 | Administration Allocation Cash | \$6,623 | \$0 | \$0 | \$59,479 | \$0 | \$0 | \$59,479 | \$0 | \$0 | \$0 | \$0 | |
| 5832 | Administration Allocated Non-Cash | | \$0 | \$0 | | \$0 | \$798 | | \$0 | \$798 | \$0 | \$0 | |
| 5832 | Administration Allocation Non-Cash | \$0 | \$0 | \$0 | \$798 | \$0 | \$0 | \$798 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - TOWN PLAN & REG DEV OPI/EXP | \$18,140 | \$0 | \$18,140 | \$110,277 | \$0 | \$115,277 | \$115,277 | \$0 | \$115,277 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 5973 | Planning Fees | | (\$2,446) | \$0 | | (\$4,500) | \$0 | | (\$4,500) | \$0 | \$0 | \$0 | |
| 5973 | Planning Fees | (\$2,446) | \$0 | \$0 | (\$4,500) | \$0 | \$0 | (\$4,500) | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - TOWN PLAN & REG DEV OPI/INC | (\$2,446) | (\$2,446) | \$0 | (\$4,500) | (\$4,500) | \$0 | (\$4,500) | (\$4,500) | \$0 | \$0 | \$0 | |
| | Total - TOWN PLANNING & REGIONAL DEVELOPMENT | \$15,694 | (\$2,446) | \$18,140 | \$110,777 | (\$4,500) | \$115,277 | \$110,777 | (\$4,500) | \$115,277 | \$0 | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|-----------------|--------------------|-----------------|------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| COMMUNITY AMENITIES - CEMETERIES | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 5999 | Cemetery Digital Database | | \$0 | \$0 | | \$0 | \$800 | | \$0 | \$800 | \$0 | \$0 | | |
| 5999 | Other Expenses | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6001 | Cemetery - Grave Digging | | \$0 | \$21,912 | | \$0 | \$33,966 | | \$0 | \$33,966 | \$0 | \$33,966 | \$0 | \$0 |
| 6001 | Salaries and Wages - Grave Digging | \$7,442 | | | \$10,700 | \$0 | \$0 | \$10,700 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6001 | Labour Overheads | \$10,791 | | | \$14,766 | \$0 | \$0 | \$14,766 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6001 | Materials | \$0 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6001 | Plant operating costs | \$3,679 | | | \$6,500 | \$0 | \$0 | \$6,500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6006 | Kojonup Cemetery - Niche Wall Maint | | \$0 | \$62 | | \$0 | \$1,986 | | \$0 | \$1,986 | \$0 | \$1,986 | \$0 | \$0 |
| 6006 | Salaries and Wages - Niche Wall | \$9 | | | \$700 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6006 | Labour Overheads | \$13 | | | \$968 | \$0 | \$0 | \$968 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6006 | Materials | \$40 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6006 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6006 | Plant operating costs | \$0 | | | \$220 | \$0 | \$0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Kojonup Cemetery - Grounds Maint | | \$0 | \$6,351 | | \$0 | \$20,040 | | \$0 | \$15,992 | \$0 | \$15,992 | (\$4,048) | \$0 Decrease in wages, overheads and plant cost allocations |
| 6002 | Salaries and Wages - Cemetery Grounds | \$1,198 | | | \$4,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Labour Overheads | \$1,653 | | | \$6,210 | \$0 | \$0 | \$4,500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Materials | \$1,917 | | | \$1,600 | \$0 | \$0 | \$1,917 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Services | \$2,775 | | | \$100 | \$0 | \$0 | \$2,775 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Utilities - Water | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6002 | Plant operating costs | \$806 | | | \$8,800 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6000 | Kojonup Cemetery - Trees | | \$0 | \$0 | | \$0 | \$2,140 | | \$0 | \$1,899 | \$0 | \$1,899 | (\$250) | \$0 Decrease in wages allocation |
| 6000 | Salaries and Wages - Cemetery Trees | \$0 | | | \$500 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6000 | Labour Overheads | \$0 | | | \$680 | \$0 | \$0 | \$890 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6000 | Materials | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6000 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6000 | Plant operating costs | \$0 | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6012 | Boscabel Cemetery - Grounds Maint | | \$0 | \$285 | | \$0 | \$576 | | \$0 | \$608 | \$0 | \$608 | \$0 | \$32 Increase in Plant cost allocations |
| 6012 | Salaries and Wages | \$103 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6012 | Labour Overheads | \$150 | | | \$276 | \$0 | \$0 | \$276 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6012 | Materials | \$0 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6012 | Plant operating costs | \$32 | | | \$0 | \$0 | \$0 | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6014 | Muradup Cemetery - Grounds Maintenance | | \$0 | \$1,006 | | \$0 | \$6,498 | | \$0 | \$2,950 | \$0 | \$2,950 | (\$3,548) | \$0 Decrease in wages, overheads and plant cost allocations |
| 6014 | Salaries and Wages - Muradup Cemetery | \$272 | | | \$2,100 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6014 | Labour Overheads | \$283 | | | \$2,898 | \$0 | \$0 | \$950 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6014 | Materials | \$0 | | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6014 | Plant operating costs | \$451 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 015D | Community Amenities Buildings Depreciation | \$0 | \$0 | \$0 | \$36,395 | \$0 | \$36,395 | \$36,395 | \$0 | \$36,395 | \$0 | \$0 | \$0 | \$0 |
| 027D | Cemetery Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$300 | \$0 | \$300 | \$0 | \$300 |
| 027D | Asset Depreciation | \$0 | | | \$0 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP | | \$31,616 | \$0 | \$31,615 | \$102,401 | \$0 | \$102,401 | \$94,887 | \$0 | \$94,887 | (\$7,846) | \$332 | | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 6013 | Cemetery Fees (Inc Gst) | | (\$3,375) | \$0 | (\$18,000) | (\$18,000) | \$0 | (\$4,000) | (\$4,000) | \$0 | \$0 | \$0 | \$0 | \$10,000 Trends show decrease in cemetery fees |
| 6013 | Burial Fees | | (\$3,375) | | (\$18,000) | \$0 | \$0 | (\$4,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6023 | Cemetery Fees Licences (Not Inc Gst) | | (\$1,370) | \$0 | (\$500) | (\$500) | \$0 | (\$1,370) | (\$1,370) | \$0 | \$0 | \$0 | (\$870) | \$0 Increase in fees for monument licences |
| 6023 | Fees & Charges | | (\$1,370) | | (\$500) | \$0 | \$0 | (\$1,370) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC | | (\$4,745) | (\$4,745) | \$0 | (\$18,500) | (\$18,500) | \$0 | (\$5,370) | (\$5,370) | \$0 | (\$870) | \$10,000 | | |
| Total - COMMUNITY AMENITIES CEMETERIES | | \$26,871 | (\$4,745) | \$31,615 | \$83,901 | (\$18,500) | \$102,401 | \$89,517 | (\$9,370) | \$94,887 | (\$8,716) | \$10,332 | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------|-------------------------------------|--|-----------------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 6042 | Hamison Place Conveniences - Maint | | \$0 | \$135 | | \$0 | \$250 | | \$0 | \$250 | \$0 | \$0 | |
| | Materials | \$135 | | | \$250 | | | \$250 | | | | | |
| 6044 | Hamison Place Conveniences - Cleaning | | \$0 | \$8,850 | | \$0 | \$9,840 | | \$0 | \$12,029 | \$0 | \$2,189 | Increase in wages and overheads allocations. |
| | Salaries and Wages - Public Conveniences | \$3,749 | | | \$3,000 | | | \$3,749 | | | | | |
| | Labour Overheads | \$4,608 | | | \$4,140 | | | \$5,342 | | | | | |
| | Materials - Cleaning products | \$255 | | | \$850 | | | \$850 | | | | | |
| | Materials - Hygiene Services | \$0 | | | \$400 | | | \$400 | | | | | |
| | Services | \$238 | | | \$0 | | | \$238 | | | | | |
| | Utilities | \$0 | | \$1,100 | \$0 | | \$0 | \$1,100 | | | | | |
| | Insurance | \$0 | | \$350 | \$0 | | \$0 | \$350 | | | | | |
| | Plant operating costs | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | | |
| 6024 | Curly Wig - Building Maintenance | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| | Materials | \$0 | | | \$0 | | | \$0 | | | | | |
| | Insurance - Property | \$0 | | | \$0 | | | \$0 | | | | | |
| 6034 | CWA - Building Maintenance | | \$0 | \$822 | | \$0 | \$2,985 | | \$0 | \$2,375 | \$0 | \$610 | Decrease in materials expenses |
| | Materials | \$0 | | | \$1,000 | | | \$500 | | | | | |
| | Services | \$21 | | | \$500 | | | \$500 | | | | | |
| | Utilities - Electricity | \$369 | | | \$1,010 | | | \$900 | | | | | |
| | Insurance - Property | \$432 | | | \$465 | | | \$465 | | | | | |
| 6052 | Town Street & Park Seating | | \$0 | \$0 | | \$0 | \$1,828 | | \$0 | \$1,828 | \$0 | \$300 | Decrease in wages allocation |
| | Salaries and Wages | \$0 | | | \$600 | | | \$300 | | | | | |
| | Labour Overheads | \$0 | | | \$828 | | | \$828 | | | | | |
| | Materials | \$0 | | | \$300 | | | \$300 | | | | | |
| | Plant operating costs | \$0 | | | \$200 | | | \$200 | | | | | |
| 6054 | Townscape Plan | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| | Materials | \$0 | | | \$0 | | | \$0 | | | | | |
| 6112 | Community Resource Centre / Telecentre | | \$0 | \$1,813 | | \$0 | \$2,413 | | \$0 | \$3,257 | \$0 | \$844 | Increase in insurance premiums. |
| | Utilities - Water | \$959 | | | \$2,315 | | | \$2,315 | | | | | |
| | Insurance - Property | \$844 | | | \$0 | | | \$844 | | | | | |
| | Other Expenditure - DFES ESL | \$0 | | | \$98 | | | \$98 | | | | | |
| 6132 | Community Bus Maintenance | | \$0 | \$464 | | \$0 | \$1,950 | | \$0 | \$1,950 | \$0 | \$0 | |
| | Salaries and Wages | \$0 | | | \$0 | | | \$0 | | | | | |
| | Insurance | \$0 | | | \$250 | | | \$250 | | | | | |
| | Plant operating costs | \$464 | | | \$1,700 | | | \$1,700 | | | | | |
| 6144 | Loan Guarantee Fee - Loan 146 | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$0 | |
| | Other Expenses - Guarantee Fees | \$0 | | | \$2,000 | | | \$2,000 | | | | | |
| 6142 | Administration Allocated Non-Cash | | \$0 | \$0 | | \$0 | \$1,995 | | \$0 | \$1,995 | \$0 | \$0 | |
| | Administration Allocation Non-Cash | \$0 | | | \$1,995 | | | \$1,995 | | | | | |
| 6152 | Administration Allocated Cash | | \$0 | \$14,901 | | \$0 | \$59,479 | | \$0 | \$59,479 | \$0 | \$0 | |
| | Administration Allocation Cash | \$14,901 | | | \$59,479 | | | \$59,479 | | | | | |
| Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP | | \$26,985 | \$0 | \$26,984 | \$82,840 | \$0 | \$82,840 | \$84,963 | \$0 | \$84,963 | \$0 | \$610 | \$3,033 |
| OPERATING INCOME | | | | | | | | | | | | | |
| 6133 | Community Bus Hire | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| | Fees & Charges | \$0 | | | \$0 | | | \$0 | | | | | |
| Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER | | | \$0 | \$26,984 | \$82,840 | \$0 | \$82,840 | \$84,963 | \$0 | \$84,963 | \$0 | \$610 | \$3,033 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|----------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 6062 | | \$1,669 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6064 | Men's Shed - Building Maintenance | | \$0 | \$256 | \$0 | \$0 | \$1,249 | \$0 | \$1,249 | \$0 | \$1,249 | \$0 | \$0 |
| 6064 | Materials | \$0 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | |
| 6064 | Services - Fire Equipment Servicing | \$80 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | |
| 6064 | Utilities - Water | \$9 | | | \$76 | \$0 | \$0 | \$76 | \$0 | \$0 | | | |
| 6064 | Insurance | \$166 | | | \$174 | \$0 | \$0 | \$174 | \$0 | \$0 | | | |
| 6154 | Employee Costs | \$74 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6154 | Labour Overheads | \$84 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6154 | Materials | (\$955) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6154 | Services | \$198 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6154 | Other Expenses | \$8 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6172 | SMALL GRANT EXPENDITURE | | \$0 | \$8,031 | \$0 | \$0 | \$0 | \$0 | \$0 | \$8,031 | \$0 | \$8,031 | Increase in small grant expenses |
| 6172 | Materials | \$8,031 | | | \$0 | \$0 | \$0 | \$8,031 | \$0 | \$0 | | | |
| | Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP | \$9,365 | \$0 | \$8,286 | \$1,249 | \$0 | \$1,249 | \$9,280 | \$0 | \$9,280 | \$0 | \$8,031 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 6045 | LR&CIP Grant - Mens Shed | | \$0 | \$0 | (\$140,296) | (\$739,833) | \$0 | (\$140,296) | (\$739,833) | \$0 | \$0 | \$0 | \$0 |
| 6045 | Non-Operating Grant - LRCI 3 Bal | \$0 | | | (\$234,709) | \$0 | \$0 | (\$234,709) | \$0 | \$0 | | | |
| 6045 | Non-Operating Grant - Contract Liability 2nd Instal | \$0 | | | (\$364,833) | \$0 | \$0 | (\$364,833) | \$0 | \$0 | | | |
| 6123 | Events - Ticket Sales and Merc Revenue | | (\$41) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6123 | Fees & Charges | (\$41) | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6143 | LotteryWest Grant - Mens Shed | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6143 | Non-Operating Grant | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6173 | SMALL GRANTS | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6173 | Operating Grants | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC | (\$41) | (\$41) | \$0 | (\$739,833) | (\$739,833) | \$0 | (\$739,833) | (\$739,833) | \$0 | \$0 | \$0 | \$0 |
| | Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT | \$9,324 | (\$41) | \$8,286 | (\$739,594) | (\$739,833) | \$1,249 | (\$739,553) | (\$739,833) | \$9,280 | \$0 | \$8,031 | |
| | Total - COMMUNITY AMENITIES | \$69,123 | (\$291,793) | \$386,816 | (\$149,668) | (\$1,038,778) | \$890,212 | (\$125,068) | (\$1,046,783) | \$921,705 | (\$64,651) | \$88,059 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details: By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|--|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|---|--|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| RECREATION & CULTURE | | | | | | | | | | | | | | | | |
| PUBLIC HALL & CIVIC CENTRES | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 6202 | Memorial Hall - Cleaning & Operations | | \$0 | \$13,347 | | \$0 | \$27,270 | | \$0 | \$20,414 | (\$6,856) | \$0 | Decrease in insurance premiums. | | | |
| 6202 | Salaries & Wages - Memorial Hall Cleaning | \$756 | | \$4,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Labour Overheads | \$1,095 | | \$6,210 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Materials - Cleaning products | \$453 | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Services - Hygiene Services | \$504 | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Services - Carpet Cleaning | \$600 | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Services - Rangehood Servicing | \$0 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Utilities - Water | \$1,658 | | \$2,735 | \$0 | \$0 | \$2,735 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Insurance | \$8,829 | | \$8,425 | \$0 | \$0 | \$8,829 | \$0 | \$0 | \$0 | | | | | | |
| 6202 | Plant Operating Costs | \$0 | | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | RSL Hall - Cleaning & Operations | | \$0 | \$1,666 | | \$0 | \$10,320 | | \$0 | \$5,418 | (\$4,902) | \$0 | Decrease in wages, overheads and plant cost allocations | | | |
| 6212 | Salaries & Wages - RSL hall Cleaning | \$58 | | \$2,300 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Labour Overheads | \$54 | | \$4,002 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Materials - Cleaning products | \$416 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Services - Hygiene Services | \$265 | | \$480 | \$0 | \$0 | \$480 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Utility Charges | \$0 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Property Insurance | \$844 | | \$1,778 | \$0 | \$0 | \$1,778 | \$0 | \$0 | \$0 | | | | | | |
| 6212 | Plant Operating Costs | \$0 | | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Memorial Hall - Building Maintenance | | \$0 | \$2,765 | | \$0 | \$13,760 | | \$0 | \$14,310 | \$0 | \$560 | Increase in wages and overheads allocations | | | |
| 6214 | Salaries & Wages - Memorial Hall Maint | \$397 | | \$0 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Labour Overheads | \$575 | | \$0 | \$0 | \$0 | \$978 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Materials | \$0 | | \$10,000 | \$0 | \$0 | \$9,000 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Services - Fire Equipment Servicing | \$53 | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Services - Electrical Repairs | \$0 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Services - Building Maintenance Repairs | \$583 | | \$0 | \$0 | \$0 | \$585 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Utilities - Electricity | \$1,157 | | \$2,800 | \$0 | \$0 | \$2,800 | \$0 | \$0 | \$0 | | | | | | |
| 6214 | Property Insurance | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6216 | Mobrup Hall - Building Expenses | | \$0 | \$72 | | \$0 | \$72 | | \$0 | \$72 | \$0 | \$72 | Increase in insurance premiums. | | | |
| 6216 | Property Insurance | \$72 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6218 | Murdup Hall - Building Expenses | | \$0 | \$1,355 | | \$0 | \$2,005 | | \$0 | \$1,934 | (\$71) | \$0 | Decrease in insurance premiums. | | | |
| 6218 | Materials | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 6218 | Services - Fire Equipment Servicing | \$21 | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | | | | | | |
| 6218 | Utility Charges | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6218 | Property Insurance | \$1,334 | | \$1,405 | \$0 | \$0 | \$1,334 | \$0 | \$0 | \$0 | | | | | | |
| 6219 | Quakup Hall - Building Expenses | | \$0 | \$16 | | \$0 | \$348 | | \$0 | \$348 | \$0 | \$0 | | | | |
| 6219 | Materials | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | | | | |
| 6219 | Services - Fire Equipment Servicing | \$15 | | \$30 | \$0 | \$0 | \$30 | \$0 | \$0 | \$0 | | | | | | |
| 6219 | Electricity | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6219 | Property Insurance | \$0 | | \$68 | \$0 | \$0 | \$68 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Memorial Hall - Grounds Maintenance | | \$0 | \$1,851 | | \$0 | \$7,048 | | \$0 | \$4,050 | (\$2,998) | \$0 | Decrease in wages, overheads and plant cost allocations | | | |
| 6224 | Salaries & Wages - Memorial Grounds Maint | \$0 | | \$2,100 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Labour Overheads | \$0 | | \$2,698 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Materials - General | \$15 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Other Expenses - DFES ESL charge | \$0 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | | | |
| 6224 | Plant Operating Costs | \$0 | | \$1,300 | \$0 | \$0 | \$1,300 | \$0 | \$0 | \$0 | | | | | | |
| 6227 | Boscabel Hall - Building Expenses | | \$0 | \$16 | | \$0 | \$784 | | \$0 | \$784 | \$0 | \$0 | | | | |
| 6227 | Materials | \$0 | | \$50 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 6227 | Services - Fire Equipment Servicing | \$16 | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | | | | | | |
| 6227 | Insurance | \$0 | | \$184 | \$0 | \$0 | \$184 | \$0 | \$0 | \$0 | | | | | | |
| 6227 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|---------|---|--------------------------|-------------------------|-----------------|--------------------------|--------------------------|------------------|-------------------------------|--|------------------|--------------------|--------------|-------------------|----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| 6232 | All Halls - Ciderly & Crockery | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$1,000 | | | | | |
| 6232 | Materials | \$0 | | | \$2,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | (\$1,000) | | Decrease in materials expenses for purchase of crockery \$0 & cutlery |
| 6324 | RSL Hall - Building Maintenance | | \$0 | \$935 | | \$0 | \$3,160 | | \$0 | \$3,160 | | | \$0 | \$0 | |
| 6324 | Materials | \$138 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | | | |
| 6324 | Services - Fire Equipment Servicing | \$32 | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | | | | | |
| 6324 | Utilities - Electricity | \$523 | | | \$1,290 | \$0 | \$0 | \$1,290 | \$0 | \$0 | | | | | |
| 6324 | Utilities - Water | \$242 | | | \$680 | \$0 | \$0 | \$680 | \$0 | \$0 | | | | | |
| 6324 | Property Insurance | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6324 | Other Expenses - DFES ESL charge | \$0 | | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | | | | | |
| 6146 | Interest on Loan - Loan 146 & 149 | | \$0 | \$11,700 | | \$0 | \$18,544 | | \$0 | \$18,544 | | | \$0 | \$0 | |
| 6146 | Interest on Loan 149 | \$4,519 | | | \$4,519 | \$0 | \$0 | \$4,519 | \$0 | \$0 | | | | | |
| 6146 | Interest on Loan 146 | \$7,181 | | | \$14,025 | \$0 | \$0 | \$14,025 | \$0 | \$0 | | | | | |
| 6147 | Loan Guarantee Fee - Loan 146 & 149 | | \$0 | \$0 | | \$0 | \$4,500 | | \$0 | \$4,500 | | | \$0 | \$0 | |
| 6147 | Other Expenses - Loan 146 & Loan 149 | \$0 | | | \$4,500 | \$0 | \$0 | \$4,500 | \$0 | \$0 | | | | | |
| 016D | Public Halls Building Depreciation | | \$0 | \$0 | | \$0 | \$62,875 | | \$0 | \$62,875 | | | \$0 | \$0 | |
| 016D | Asset Depreciation Building | \$0 | | | \$62,875 | \$0 | \$0 | \$62,875 | \$0 | \$0 | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/EXP | \$32,435 | \$0 | \$33,722 | \$152,605 | \$0 | \$152,605 | \$137,410 | \$0 | \$137,410 | | | (\$15,627) | \$632 | |
| | OPERATING INCOME | | | | | | | | | | | | | | |
| 6203 | Memorial Hall Rentals | | | | | | | | | | | | | | |
| 6203 | Rental on Hall | (\$373) | (\$373) | \$0 | (\$2,200) | (\$2,200) | \$0 | (\$500) | \$0 | \$0 | | | \$0 | \$1,700 | Decrease in hire fees |
| 6213 | RSL Hall Rentals | | (\$465) | \$0 | (\$1,800) | (\$1,800) | \$0 | (\$500) | \$0 | \$0 | | | \$0 | \$1,300 | Decrease in hire fees |
| 6213 | Rental on Hall | (\$465) | | | (\$1,800) | (\$1,800) | \$0 | (\$500) | \$0 | \$0 | | | | | |
| 6225 | Lotteries Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 6225 | Theatrical Society | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 6243 | Grant - LRS/CIP (Harrison Place) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 6243 | Non-Operating Grant | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6233 | Grant - LR & CIP (Memorial Hall) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 6233 | Non-Operating Grant | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 017P | Profit on Sale of Assets | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 017P | Profit on Sale | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| | Sub Total - PUBLIC HALLS & CIVIC CENTRES OPI/INC | (\$636) | (\$636) | \$0 | (\$4,000) | (\$4,000) | \$0 | (\$1,000) | \$0 | \$1,000 | | | \$0 | \$3,000 | |
| | Total - PUBLIC HALL & CIVIC CENTRES | \$31,597 | (\$636) | \$33,722 | \$148,605 | (\$4,000) | \$152,605 | \$136,410 | (\$1,000) | \$137,410 | | | (\$15,627) | \$3,632 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-------------------------------------|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|------------|---------------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OTHER RECREATION & SPORT | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 6362 | Kojonup Springs Conveniences | | \$0 | \$9,448 | | \$0 | \$17,907 | | \$0 | \$17,462 | | (\$445) | \$0 | Decrease in water consumption. |
| 6362 | Salaries & Wages - Kojonup Springs Conveniences | \$3,291 | | \$5,800 | \$0 | \$0 | \$5,800 | \$0 | \$0 | \$0 | | | | |
| 6362 | Labour Overheads | \$4,679 | | \$8,004 | \$0 | \$0 | \$8,004 | \$0 | \$0 | \$0 | | | | |
| 6362 | Materials - cleaning products | \$285 | | \$1,100 | \$0 | \$0 | \$940 | \$0 | \$0 | \$0 | | | | |
| 6362 | Services - Plumbing Repairs | \$159 | | \$0 | \$0 | \$0 | \$160 | \$0 | \$0 | \$0 | | | | |
| 6362 | Services - Hygiene Services | \$265 | | \$850 | \$0 | \$0 | \$850 | \$0 | \$0 | \$0 | | | | |
| 6362 | Utilities - Electricity | \$400 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | |
| 6362 | Utilities - Water | \$269 | | \$1,295 | \$0 | \$0 | \$890 | \$0 | \$0 | \$0 | | | | |
| 6362 | Insurance | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 6362 | Other Expenses - DFES ESL Charge | \$0 | | \$98 | \$0 | \$0 | \$98 | \$0 | \$0 | \$0 | | | | |
| 6364 | Kojonup Springs Grounds Maintenance | | \$0 | \$3,925 | | \$0 | \$11,902 | | \$0 | \$10,900 | | (\$1,002) | \$0 | Decrease in overheads allocation |
| 6364 | Salaries & Wages | \$1,053 | | \$2,900 | \$0 | \$0 | \$2,900 | \$0 | \$0 | \$0 | | | | |
| 6364 | Labour Overheads | \$1,542 | | \$4,002 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | | | | |
| 6364 | Materials - Chemicals & Fertiliser & general | \$496 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 6364 | Plant Operating Costs | \$624 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 6372 | Apex Park Conveniences - Operating | | \$0 | \$21,528 | | \$0 | \$44,223 | | \$0 | \$44,138 | | (\$85) | \$0 | Decrease in insurance premiums |
| 6372 | Salaries & Wages - Apex Park Conveniences | \$7,178 | | \$14,500 | \$0 | \$0 | \$14,500 | \$0 | \$0 | \$0 | | | | |
| 6372 | Labour Overheads | \$10,408 | | \$20,010 | \$0 | \$0 | \$20,010 | \$0 | \$0 | \$0 | | | | |
| 6372 | Materials - cleaning products | \$1,410 | | \$2,900 | \$0 | \$0 | \$2,600 | \$0 | \$0 | \$0 | | | | |
| 6372 | Services - Contingency | \$0 | | \$1,200 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | | | | |
| 6372 | Services - Hygiene Services | \$808 | | \$1,350 | \$0 | \$0 | \$1,350 | \$0 | \$0 | \$0 | | | | |
| 6372 | Utilities - Electricity | \$805 | | \$3,150 | \$0 | \$0 | \$3,150 | \$0 | \$0 | \$0 | | | | |
| 6372 | Utilities - Water | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 6372 | Property Insurance | \$910 | | \$1,015 | \$0 | \$0 | \$910 | \$0 | \$0 | \$0 | | | | |
| 6372 | Other Expenses - DFES ESL Charge | \$0 | | \$98 | \$0 | \$0 | \$98 | \$0 | \$0 | \$0 | | | | |
| 6372 | Plant Operating Costs | \$111 | | \$0 | \$0 | \$0 | \$20 | \$0 | \$0 | \$0 | | | | |
| 6373 | Apex Park Conveniences - Building Maint | | \$0 | \$2,768 | | \$0 | \$3,475 | | \$0 | \$4,675 | | \$0 | \$1,200 | Increase in plumbing repairs expenses |
| 6373 | Salaries & Wages - Apex Park Buildings | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | | |
| 6373 | Labour Overheads | \$0 | | \$345 | \$0 | \$0 | \$345 | \$0 | \$0 | \$0 | | | | |
| 6373 | Materials | \$70 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | |
| 6373 | Services - Electrical Repairs | \$0 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | | | | |
| 6373 | Services - Plumbing Repairs | \$2,678 | | \$1,500 | \$0 | \$0 | \$2,700 | \$0 | \$0 | \$0 | | | | |
| 6373 | Services - Contingency | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 6373 | Plant Operating Costs | \$0 | | \$30 | \$0 | \$0 | \$30 | \$0 | \$0 | \$0 | | | | |
| 6374 | Apex Park - Grounds Maint | | \$0 | \$22,763 | | \$0 | \$48,960 | | \$0 | \$48,858 | | (\$102) | \$0 | Decrease in water consumption |
| 6374 | Salaries & Wages - Apex Park Grounds | \$6,375 | | \$14,500 | \$0 | \$0 | \$14,500 | \$0 | \$0 | \$0 | | | | |
| 6374 | Labour Overheads | \$9,133 | | \$20,010 | \$0 | \$0 | \$20,010 | \$0 | \$0 | \$0 | | | | |
| 6374 | Materials | \$576 | | \$2,200 | \$0 | \$0 | \$2,200 | \$0 | \$0 | \$0 | | | | |
| 6374 | Services - General | \$2,058 | | \$1,600 | \$0 | \$0 | \$2,200 | \$0 | \$0 | \$0 | | | | |
| 6374 | Services - Plumbing Repairs | \$0 | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | | | | |
| 6374 | Services - Signage & concrete wheel stops | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 6374 | Services - Freight | \$447 | | \$0 | \$0 | \$0 | \$450 | \$0 | \$0 | \$0 | | | | |
| 6374 | Utilities - Water | \$1,132 | | \$3,615 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | |
| 6374 | Property Insurance | \$288 | | \$335 | \$0 | \$0 | \$288 | \$0 | \$0 | \$0 | | | | |
| 6374 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 6374 | Plant Operating Costs | \$2,744 | | \$6,500 | \$0 | \$0 | \$8,500 | \$0 | \$0 | \$0 | | | | |
| 6382 | Railway Reserve Conveniences | | \$0 | \$2,203 | | \$0 | \$4,781 | | \$0 | \$4,781 | | \$0 | \$0 | |
| 6382 | Materials | \$0 | | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | | | | |
| 6382 | Services | \$0 | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | | | | |
| 6382 | Utilities - Electricity (Gordon St & Benn Pde) | \$730 | | \$1,795 | \$0 | \$0 | \$1,795 | \$0 | \$0 | \$0 | | | | |
| 6382 | Utilities - Water (Benn Pde) | \$1,473 | | \$2,128 | \$0 | \$0 | \$2,138 | \$0 | \$0 | \$0 | | | | |
| 6382 | Property Insurance | \$0 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | |
| 6382 | Other Expenses | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------|-------------------------|----------|--------------------------|--------------------------|----------|-------------------------------|--|------------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 6392 | Newstead Park - Grounds Maint | | \$0 | \$5,299 | | \$0 | \$12,027 | | \$0 | \$12,162 | \$0 | \$155 | Increase in materials expenses |
| 6392 | Salaries & Wages - Newstead Park Grounds | \$1,268 | | \$2,900 | \$0 | \$0 | \$2,900 | \$0 | \$0 | \$0 | | | |
| 6392 | Labour Overheads | \$1,838 | | \$4,002 | \$0 | \$0 | \$4,002 | \$0 | \$0 | \$0 | | | |
| 6392 | Materials - General | \$555 | | \$400 | \$0 | \$0 | \$555 | \$0 | \$0 | \$0 | | | |
| 6392 | Materials - play equipment replacement | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6392 | Services | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 6392 | Utilities - Water | \$677 | | \$1,925 | \$0 | \$0 | \$1,925 | \$0 | \$0 | \$0 | | | |
| 6392 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6392 | Plant Operating Costs | \$961 | | \$2,300 | \$0 | \$0 | \$2,300 | \$0 | \$0 | \$0 | | | |
| 6394 | Railway Reserve Grounds Maint | | \$0 | \$9,872 | | \$14,722 | | \$0 | \$16,613 | \$0 | \$1,891 | | Increase in contractor expenses for tree pruning |
| 6394 | Salaries & Wages - Railway Reserve Grounds | \$1,647 | | \$3,400 | \$0 | \$0 | \$3,400 | \$0 | \$0 | \$0 | | | |
| 6394 | Labour Overheads | \$2,219 | | \$4,692 | \$0 | \$0 | \$4,692 | \$0 | \$0 | \$0 | | | |
| 6394 | Materials | \$235 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | |
| 6394 | Services - Tree pruning | \$2,295 | | \$1,500 | \$0 | \$0 | \$2,295 | \$0 | \$0 | \$0 | | | |
| 6394 | Services - Weed Control | \$1,100 | | \$0 | \$0 | \$0 | \$1,100 | \$0 | \$0 | \$0 | | | |
| 6394 | Services - Plumbing Repairs | \$80 | | \$0 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | | | |
| 6394 | Utility Charges | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6394 | Property Insurance | \$901 | | \$1,005 | \$0 | \$0 | \$901 | \$0 | \$0 | \$0 | | | |
| 6394 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6394 | Other Expenses - DFES ESL Charge | \$0 | | \$125 | \$0 | \$0 | \$125 | \$0 | \$0 | \$0 | | | |
| 6394 | Plant Operating Costs | \$1,395 | | \$3,200 | \$0 | \$0 | \$3,200 | \$0 | \$0 | \$0 | | | |
| 6402 | Sports Complex - Netball Conveniences | | \$0 | \$3,145 | | \$10,566 | | \$0 | \$8,866 | (\$1,700) | \$0 | | Decrease in wages allocation |
| 6402 | Salaries & Wages - Sports Complex netball conveniences | \$855 | | \$3,200 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | |
| 6402 | Labour Overheads | \$1,240 | | \$4,416 | \$0 | \$0 | \$4,416 | \$0 | \$0 | \$0 | | | |
| 6402 | Materials - cleaning products | \$265 | | \$600 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | |
| 6402 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6402 | Utilities - Electricity | \$765 | | \$1,800 | \$0 | \$0 | \$1,800 | \$0 | \$0 | \$0 | | | |
| 6402 | Property Insurance | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6402 | Other Expenses - DFES ESL Charge | \$0 | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | | | |
| 6402 | Plant Operating Costs | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6403 | Sports Complex - Netball Area Maint | | \$0 | \$1,355 | | \$1,126 | | \$0 | \$2,336 | \$0 | \$1,210 | | Increase in contractor expenses for repairs to light pin. |
| 6403 | Salaries & Wages - Netball Area | \$0 | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | | | |
| 6403 | Labour Overheads | \$0 | | \$276 | \$0 | \$0 | \$276 | \$0 | \$0 | \$0 | | | |
| 6403 | Materials | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | |
| 6403 | Services | \$1,355 | | \$150 | \$0 | \$0 | \$1,390 | \$0 | \$0 | \$0 | | | |
| 6403 | Utility Charges | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6403 | Plant Operating Costs | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6404 | Sports Complex - Grounds Maint | | \$0 | \$61,971 | | \$146,560 | | \$0 | \$117,609 | (\$28,951) | \$0 | | Decrease in wages, overheads and plant cost allocations, Increase in services expenses for synthetic turf and contract weed control |
| 6404 | Salaries & Wages - Sports Complex grounds | \$14,443 | | \$37,000 | \$0 | \$0 | \$28,000 | \$0 | \$0 | \$0 | | | |
| 6404 | Labour Overheads | \$14,747 | | \$51,050 | \$0 | \$0 | \$31,000 | \$0 | \$0 | \$0 | | | |
| 6404 | Materials | \$6,418 | | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | | | |
| 6404 | Services - Turf renovation | \$8,511 | | \$11,000 | \$0 | \$0 | \$11,000 | \$0 | \$0 | \$0 | | | |
| 6404 | Services - Sand & cracker dust | \$0 | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | | | |
| 6404 | Services - Turf consultancy | \$2,161 | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | | | |
| 6404 | Services - Synthetic Turf | \$5,564 | | \$0 | \$0 | \$0 | \$5,564 | \$0 | \$0 | \$0 | | | |
| 6404 | Services - Weed control | \$1,545 | | \$0 | \$0 | \$0 | \$1,545 | \$0 | \$0 | \$0 | | | |
| 6404 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6404 | Plant Operating Costs | \$8,582 | | \$32,000 | \$0 | \$0 | \$32,000 | \$0 | \$0 | \$0 | | | |
| 6408 | Sports Complex - Conveniences | | \$0 | \$2,111 | | \$9,849 | | \$0 | \$4,150 | (\$5,699) | \$0 | | Decrease in wages, overheads and plant cost allocations. |
| 6408 | Salaries & Wages - Sports complex conveniences | \$513 | | \$3,550 | \$0 | \$0 | \$1,250 | \$0 | \$0 | \$0 | | | |
| 6408 | Labour Overheads | \$744 | | \$4,899 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | |
| 6408 | Materials - cleaning products | \$589 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | |
| 6408 | Services - Hygiene Services | \$265 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | |
| 6408 | Plant Operating Costs | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |

SHIRE OF KOOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|---------|--|--------------------------|-------------------------|----------|--------------------------|--------------------------|----------|-------------------------------|--|----------|--------------------|--------------|------------|--|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| 6412 | Hilman Park - Grounds Maint | | | | | | \$16,218 | | \$0 | \$14,200 | | | | | |
| 6412 | Salaries & Wages - Hilman Park | \$2,155 | \$0 | \$6,275 | \$6,100 | \$0 | \$0 | \$4,000 | \$0 | \$0 | | | | | Decrease in wages, overheads and plant cost allocations. |
| 6412 | Labour Overheads | \$3,070 | | | \$8,418 | \$0 | \$0 | \$5,500 | \$0 | \$0 | | | | | |
| 6412 | Materials | \$120 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | | | |
| 6412 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6412 | Plant Operating Costs | \$929 | | | \$3,200 | \$0 | \$0 | \$3,200 | \$0 | \$0 | | | | | |
| 6414 | Sports Complex - Reticalution | | \$0 | \$624 | | | \$16,170 | | \$0 | \$8,350 | | | | | Decrease in wages, overheads and plant cost allocations. |
| 6414 | Salaries & Wages - Sports Complex Reticalution | \$249 | | | \$4,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | | | | | |
| 6414 | Labour Overheads | \$362 | | | \$8,970 | \$0 | \$0 | \$4,500 | \$0 | \$0 | | | | | |
| 6414 | Materials | \$0 | | | \$1,100 | \$0 | \$0 | \$1,100 | \$0 | \$0 | | | | | |
| 6414 | Services | \$0 | | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | | | | | |
| 6414 | Plant Operating Costs | \$13 | | | \$1,350 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | | | |
| 6415 | Oval Lighting | | \$0 | \$1,427 | | | \$4,300 | | \$0 | \$4,300 | | | | | |
| 6415 | Utilities - Electricity | \$1,427 | | | \$2,925 | \$0 | \$0 | \$2,925 | \$0 | \$0 | | | | | |
| 6415 | Services - Electrical Repairs | \$0 | | | \$275 | \$0 | \$0 | \$275 | \$0 | \$0 | | | | | |
| 6415 | Services - Servicing of lights | \$0 | | | \$1,100 | \$0 | \$0 | \$1,100 | \$0 | \$0 | | | | | |
| 6422 | Kojonup Bk (Pleasse Park) - Grounds Maint | | \$0 | \$10,123 | | | \$9,457 | | \$0 | \$9,457 | | | | | |
| 6422 | Salaries & Wages - Plessee Park Maint | \$2,772 | | | \$2,850 | \$0 | \$0 | \$2,850 | \$0 | \$0 | | | | | |
| 6422 | Labour Overheads | \$3,682 | | | \$3,657 | \$0 | \$0 | \$3,657 | \$0 | \$0 | | | | | |
| 6422 | Materials | \$84 | | | \$1,050 | \$0 | \$0 | \$1,050 | \$0 | \$0 | | | | | |
| 6422 | Services - Weed control | \$1,545 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6422 | Services - Tree pruning | \$375 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | | | |
| 6422 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6422 | Plant Operating Costs | \$1,663 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | | | |
| 6425 | Sports Complex - Hockey Club Bulding | | \$0 | \$21 | | | \$430 | | \$0 | \$430 | | | | | |
| 6425 | Materials | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | | | |
| 6425 | Services - Fire Equipment Servicing | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | | | |
| 6425 | Insurance | \$21 | | | \$30 | \$0 | \$0 | \$30 | \$0 | \$0 | | | | | |
| 6426 | Services - LG Pro | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6434 | Water - Turkey Nest Dam Maintenance | | \$0 | \$4,927 | | | \$12,104 | | \$0 | \$10,520 | | | | | Decrease in wages, overheads and plant cost allocations. Increase in electrical repairs and electricity consumption |
| 6434 | Salaries & Wages - Turkey Nest Dam Maint | \$958 | | | \$3,300 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | | | |
| 6434 | Labour Overheads | \$1,390 | | | \$4,554 | \$0 | \$0 | \$3,000 | \$0 | \$0 | | | | | |
| 6434 | Materials | \$123 | | | \$850 | \$0 | \$0 | \$850 | \$0 | \$0 | | | | | |
| 6434 | Services - Weed control | \$500 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | | | |
| 6434 | Services - Electrical Repairs | \$539 | | | \$0 | \$0 | \$0 | \$540 | \$0 | \$0 | | | | | |
| 6434 | Utilities - Electricity | \$1,339 | | | \$1,950 | \$0 | \$0 | \$2,888 | \$0 | \$0 | | | | | |
| 6434 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6434 | Plant Operating Costs | \$77 | | | \$950 | \$0 | \$0 | \$950 | \$0 | \$0 | | | | | |
| 6435 | Water - Showgrounds Maint | | \$0 | \$5,946 | | | \$2,745 | | \$0 | \$7,545 | | | | | Increase in contractor expenses for weed spraying |
| 6435 | Salaries & Wages | \$279 | | | \$750 | \$0 | \$0 | \$550 | \$0 | \$0 | | | | | |
| 6435 | Labour Overheads | \$404 | | | \$1,035 | \$0 | \$0 | \$1,035 | \$0 | \$0 | | | | | |
| 6435 | Materials | \$114 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | | | | | |
| 6435 | Services - Weed control | \$5,000 | | | \$100 | \$0 | \$0 | \$5,100 | \$0 | \$0 | | | | | |
| 6435 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | |
| 6435 | Plant Operating Costs | \$148 | | | \$260 | \$0 | \$0 | \$260 | \$0 | \$0 | | | | | |
| 6436 | Consultants - Other Rec | | \$0 | \$0 | | | \$0 | | \$0 | \$10,000 | | | | | Increase in contractor expenses for consultant to complete precinct design |
| 6436 | Services - Youth Precinct Design | | | | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|---------|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|------------|---------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| 6444 | Muradup Townsite Grounds | | \$0 | \$3,058 | | \$0 | \$9,007 | | \$0 | \$9,007 | \$0 | \$0 | | | |
| 6444 | Salaries & Wages - Muradup Townsite Maint | \$1,089 | | \$2,650 | \$0 | \$0 | \$2,650 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6444 | Labour Overheads | \$1,578 | | \$3,657 | \$0 | \$0 | \$3,657 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6444 | Materials | \$0 | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6444 | Services | \$0 | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6444 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6444 | Plant Operating Costs | \$391 | | \$1,850 | \$0 | \$0 | \$1,850 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6446 | Salaries & Wages | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6446 | Materials - Staff Training | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6446 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Playground Safety & Minor Upgrades | | \$0 | \$307 | | \$0 | \$3,428 | | \$0 | \$3,650 | \$0 | \$3,650 | (\$378) | \$0 | Decrease in wages and overheads allocations |
| 6452 | Salaries & Wages | \$0 | | \$600 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Labour Overheads | \$0 | | \$828 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Materials | \$307 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Services - Playground equipment | \$0 | | \$1,250 | \$0 | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6452 | Plant Operating Costs | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Kojonup Town Entrances | | \$0 | \$1,696 | | \$0 | \$4,670 | | \$0 | \$4,000 | \$0 | \$4,000 | (\$670) | \$0 | Decrease in wages and overheads allocations |
| 6454 | Salaries & Wages - Town Entrances | \$591 | | \$1,500 | \$0 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Labour Overheads | \$458 | | \$2,070 | \$0 | \$0 | \$1,700 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Materials | \$45 | | \$450 | \$0 | \$0 | \$450 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6454 | Plant Operating Costs | \$202 | | \$650 | \$0 | \$0 | \$650 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6474 | Industrial Area Slashing & Spraying | | \$0 | \$1,545 | | \$0 | \$2,633 | | \$0 | \$2,678 | \$0 | \$2,678 | \$0 | \$45 | |
| 6474 | Salaries & Wages - Industrial Area | \$0 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6474 | Labour Overheads | \$0 | | \$483 | \$0 | \$0 | \$483 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6474 | Materials | \$1,545 | | \$1,500 | \$0 | \$0 | \$1,545 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6474 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6474 | Plant Operating Costs | \$0 | | \$200 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6477 | Sports Complex - Utilities & Insurance | | \$0 | \$11,106 | | \$0 | \$19,803 | | \$0 | \$20,359 | \$0 | \$20,359 | \$0 | \$556 | Increase in water consumption charges |
| 6477 | Utilities - Electricity | \$2,434 | | \$9,550 | \$0 | \$0 | \$9,550 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6477 | Utilities - Water | \$888 | | \$810 | \$0 | \$0 | \$1,778 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6477 | Property Insurance | \$7,783 | | \$8,193 | \$0 | \$0 | \$1,783 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6477 | Other Expenses - DFES ESL Charge | \$0 | | \$1,250 | \$0 | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6486 | Rail Trails | | \$0 | \$0 | | \$0 | \$12,145 | | \$0 | \$7,000 | \$0 | \$7,000 | (\$5,145) | \$0 | Decrease in materials allocation for rail trail works |
| 6486 | Salaries & Wages - Rail Trail | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6486 | Materials | \$0 | | \$12,145 | \$0 | \$0 | \$7,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6486 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6486 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Myrtle Benn Reserve | | \$0 | \$471 | | \$0 | \$5,269 | | \$0 | \$4,759 | \$0 | \$4,759 | (\$510) | \$0 | Decrease in plant cost allocations |
| 6492 | Salaries & Wages - Myrtle Benn Reserve | \$168 | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Labour Overheads | \$243 | | \$759 | \$0 | \$0 | \$759 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Materials | \$0 | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Services - Contract spraying | \$0 | | \$1,750 | \$0 | \$0 | \$1,750 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6492 | Plant Operating Costs | \$60 | | \$2,010 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Sundry Reserves | | \$0 | \$18,345 | | \$0 | \$16,391 | | \$0 | \$24,120 | \$0 | \$24,120 | \$0 | \$7,729 | Increase in weed control expenses and tree pruning expenses |
| 6494 | Salaries & Wages - Sundry Reserves | \$2,334 | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Labour Overheads | \$3,015 | | \$4,830 | \$0 | \$0 | \$4,830 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Materials | \$97 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Services - Weed control | \$4,463 | | \$500 | \$0 | \$0 | \$4,465 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Services - Tree pruning | \$4,465 | | \$0 | \$0 | \$0 | \$4,465 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Services - General | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Utility Charges | \$0 | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Property Insurance | \$757 | | \$1,461 | \$0 | \$0 | \$760 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6494 | Plant Operating Costs | \$3,213 | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6502 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | | |
|---------|---|--------------------------|-------------------------|------------------|--------------------------|--------------------------|------------------|-------------------------------|--|------------------|--------------------|-----------------|------------|---------|--|---|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | | |
| | Sports Complex - Cleaning | | | \$4,159 | | \$0 | \$14,468 | | \$0 | \$9,900 | | | | \$9,900 | | Decrease in wages, overheads and plant cost allocations | |
| 6552 | Salaries & Wages - Sports Complex Cleaning | \$713 | \$0 | | \$3,600 | \$0 | \$0 | \$11,500 | \$0 | \$0 | | | | | | | |
| 6552 | Labour Overheads | \$1,034 | | | \$4,968 | \$0 | \$0 | \$2,500 | \$0 | \$0 | | | | | | | |
| 6552 | Materials | \$696 | | | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | | | | | | | |
| 6552 | Services - General | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | | | | | | | |
| 6552 | Services - Carpet Cleaning | \$550 | | | \$1,250 | \$0 | \$0 | \$1,250 | \$0 | \$0 | | | | | | | |
| 6552 | Services - Rangehood servicing | \$900 | | | \$1,850 | \$0 | \$0 | \$1,850 | \$0 | \$0 | | | | | | | |
| 6552 | Services - Hygiene Services | \$265 | | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | | | | | | | |
| 6552 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6552 | Plant Operating Costs | \$0 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | | | | | |
| | Sports Complex - Building Maint | | | \$3,988 | | \$0 | \$4,851 | | \$0 | \$7,451 | | | | | | | Increase in wages allocation, Increase in plumbing repairs. |
| 6554 | Salaries & Wages - Sports Complex Build Maint | \$1,738 | | | \$200 | \$0 | \$0 | \$1,740 | \$0 | \$0 | | | | | | | |
| 6554 | Labour Overheads | \$0 | | | \$276 | \$0 | \$0 | \$276 | \$0 | \$0 | | | | | | | |
| 6554 | Materials - General | \$392 | | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | | | | | | | |
| 6554 | Materials - Gas | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | | | | | |
| 6554 | Materials - Replacement locks | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6554 | Services - Plumbing Repairs | \$1,859 | | | \$170 | \$0 | \$0 | \$1,860 | \$0 | \$0 | | | | | | | |
| 6554 | Services - Fire Equipment Servicing | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | | | | | |
| 6554 | Services - Curtain chains and blinds | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6554 | Services - Security Monitoring | \$0 | | | \$525 | \$0 | \$0 | \$525 | \$0 | \$0 | | | | | | | |
| 6554 | Services - General | \$0 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | | | | | |
| 6558 | Loan Guarantee Fee - Loans 136, 142, 143 | | \$0 | \$0 | | \$0 | \$10,900 | | \$0 | \$10,900 | | | | | | | |
| 6558 | Other Expenses - Loan Guarantee Fees | \$0 | | | \$10,900 | \$0 | \$0 | \$10,900 | \$0 | \$0 | | | | | | | |
| 6559 | Recreation - Interest on Loans | | \$0 | \$26,276 | | \$0 | \$52,015 | | \$0 | \$52,015 | | | | | | | |
| 6559 | Interest on Loan 134 - Sports Complex | \$4,908 | | | \$9,800 | \$0 | \$0 | \$9,800 | \$0 | \$0 | | | | | | | |
| 6559 | Interest on Loan 136 - Complex Wall | \$620 | | | \$1,192 | \$0 | \$0 | \$1,192 | \$0 | \$0 | | | | | | | |
| 6559 | Interest on Loan 143 - Netball courts & roof | \$19,248 | | | \$38,108 | \$0 | \$0 | \$38,108 | \$0 | \$0 | | | | | | | |
| 6559 | Interest on Loan 142 - Oval Lighting | \$1,502 | | | \$2,915 | \$0 | \$0 | \$2,915 | \$0 | \$0 | | | | | | | |
| 6592 | Skate Park | | \$0 | \$324 | | \$0 | \$715 | | \$0 | \$715 | | | | | | | |
| 6592 | Salaries & Wages - Skate Park | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6592 | Materials | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6592 | Utilities - Electricity | \$324 | | | \$715 | \$0 | \$0 | \$715 | \$0 | \$0 | | | | | | | |
| 6592 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6592 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 6792 | Admin Allocation - Cash | | \$0 | \$12,014 | | \$0 | \$39,653 | | \$0 | \$39,653 | | | | | | | |
| 6792 | Administration Allocation Cash | \$12,914 | | | \$39,653 | \$0 | \$0 | \$39,653 | \$0 | \$0 | | | | | | | |
| 7107 | Pokorosse Works Requested | | \$0 | \$0 | | \$0 | \$855 | | \$0 | \$855 | | | | | | | |
| 7107 | Salaries & Wages | \$0 | | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | | | | | | | |
| 7107 | Labour Overheads | \$0 | | | \$345 | \$0 | \$0 | \$345 | \$0 | \$0 | | | | | | | |
| 7107 | Materials | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7107 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7107 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7107 | Plant Operating Costs | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | | | | | |
| 017D | Other Sport Buildings Depreciation | | \$0 | \$0 | | \$0 | \$343,685 | | \$0 | \$343,685 | | | | | | | |
| 017D | Asset Depreciation Building | \$0 | | | \$343,685 | \$0 | \$0 | \$343,685 | \$0 | \$0 | | | | | | | |
| | Sub Total - OTHER RECREATION & SPORT OPI/EXP | \$259,895 | \$0 | \$259,922 | \$932,010 | \$0 | \$932,010 | \$897,119 | \$0 | \$897,119 | (\$65,077) | \$30,186 | | | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|------------------|--|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|-----------------|------------|-------------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| OPERATING INCOME | | | | | | | | | | | | | | | | |
| 6463 | Grant - Drought Communities (Netball Roof) | | (\$100,000) | \$0 | | \$0 | \$0 | | (\$100,000) | \$0 | | | | \$0 | Additional grant funding received for prior year expenses incurred. | |
| 6463 | Non-Operating Grant - Netball Roof | (\$100,000) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$100,000) | \$0 | \$0 | | | | \$0 | | |
| 6473 | Grant - Rail Trails | | (\$3,636) | \$0 | | \$0 | \$0 | | (\$3,636) | \$0 | | | | \$0 | Additional contributions from local governments | |
| 6473 | Non-Operating Grant - Rail Trails | \$3,636 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$3,636) | \$0 | \$0 | | | | \$0 | | |
| 6563 | Reimbursement - Other Income | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | \$0 | | |
| 6513 | Contrib-Food Club Sports Complex | | \$0 | \$0 | | (\$4,800) | \$0 | | (\$4,800) | \$0 | | | | \$0 | | |
| 6513 | Contribution - Fees & Charges | \$0 | \$0 | \$0 | (\$4,800) | \$0 | \$0 | (\$4,800) | \$0 | \$0 | | | | \$0 | | |
| 6523 | Complex Bldg Fees | | (\$3,355) | \$0 | | (\$3,400) | \$0 | | (\$3,355) | \$0 | | | | \$45 | | |
| 6523 | Contributions - Fees & Charges | (\$3,355) | \$0 | \$0 | (\$3,400) | \$0 | \$0 | (\$3,355) | \$0 | \$0 | | | | \$0 | | |
| 6533 | Rec Ground Lease Fees | | \$0 | \$0 | | (\$3,000) | \$0 | | (\$3,000) | \$0 | | | | \$0 | | |
| 6533 | Lease Fees | | \$0 | \$0 | (\$3,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | | | | \$0 | | |
| 6553 | Contribution-Dept Education - Oval | | (\$36,796) | \$0 | | (\$25,000) | \$0 | | (\$36,796) | \$0 | | | | (\$11,796) | \$0 | Increase in reimbursement for oval use |
| 6553 | Ed Dept Contribution | (\$36,796) | \$0 | \$0 | (\$25,000) | \$0 | \$0 | (\$36,796) | \$0 | \$0 | | | | \$0 | | |
| 6613 | Non-Operating Grant | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | \$0 | | |
| 6623 | Grant - CSRFF | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | \$0 | | |
| 6623 | Non-Operating Grant - Netball Courts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | | |
| 6633 | Grant - LRACI Program | | (\$32,007) | \$0 | | (\$44,411) | \$0 | | (\$44,411) | \$0 | | | | \$0 | | |
| 6633 | Non-Operating Grant - Netball Courts LRACI bal | (\$32,007) | \$0 | \$0 | (\$44,411) | \$0 | \$0 | (\$44,411) | \$0 | \$0 | | | | \$0 | | |
| 6633 | Non-Operating Grant - Netball Courts Contract Liab | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | | |
| 6643 | Grant - Trails | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | \$0 | | |
| 6643 | Non-Operating Grant - Trails | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | | |
| 6663 | Contribution - Apex Club | | \$0 | \$0 | | (\$26,000) | \$0 | | (\$26,000) | \$0 | | | | \$0 | | |
| 6663 | Contribution - Apex Club | \$0 | \$0 | \$0 | (\$26,000) | \$0 | \$0 | (\$26,000) | \$0 | \$0 | | | | \$0 | | |
| 6663 | Contribution - Apex Club | \$0 | \$0 | \$0 | (\$26,000) | \$0 | \$0 | (\$26,000) | \$0 | \$0 | | | | \$0 | | |
| | Sub Total - OTHER RECREATION & SPORT OP/INC | (\$168,522) | (\$175,794) | \$0 | (\$106,611) | (\$106,611) | \$0 | (\$221,998) | (\$221,998) | \$0 | | | | (\$115,432) | \$45 | |
| | Total - OTHER RECREATION & SPORT | \$91,373 | (\$175,794) | \$259,922 | \$828,238 | (\$106,611) | \$932,010 | \$675,121 | (\$221,998) | \$897,119 | (\$180,809) | \$30,231 | | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|-------------------------------------|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|--------------|------------|---|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| SWIMMING AREAS & BEACHES | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 6252 | Building Maintenance | | \$0 | \$777 | \$1,700 | \$0 | \$6,000 | \$1,700 | \$0 | \$3,500 | \$2,500 | \$0 | \$0 | Decrease in contractor expenses provision | | |
| 6252 | Materials - General | \$0 | | | \$1,700 | \$0 | \$0 | \$1,700 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6252 | Materials - Mobile Telephone expenses | \$777 | | | \$1,800 | \$0 | \$0 | \$1,800 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6252 | Services - Chemical dosing system | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6252 | Services - General | \$0 | | | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6254 | Consumables & Minor Expenses | | \$0 | \$376 | \$0 | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | | | |
| 6254 | Materials | \$323 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6254 | Services | \$53 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6257 | Utilities & Telephone | | \$0 | \$3,745 | \$0 | \$29,865 | \$0 | \$29,865 | \$0 | \$29,865 | \$0 | \$0 | \$0 | | | |
| 6257 | Utilities - Electricity | \$1,062 | | | \$16,340 | \$0 | \$0 | \$16,340 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6257 | Utilities - Water | \$2,683 | | | \$14,525 | \$0 | \$0 | \$14,525 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6258 | Insurance | | \$0 | \$11,809 | \$4,727 | \$0 | \$11,897 | \$4,490 | \$0 | \$11,719 | \$178 | \$0 | \$0 | Decrease in insurance premium | | |
| 6258 | Insurance Premiums - Property | \$4,490 | | | \$4,727 | \$0 | \$0 | \$4,490 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6258 | Insurance Premiums - Public Liability | \$2,048 | | | \$2,048 | \$0 | \$0 | \$2,048 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6258 | Insurance Premiums - Mgmt Liability | \$2,288 | | | \$2,288 | \$0 | \$0 | \$2,288 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6258 | Insurance Premiums - W/Comp | \$2,895 | | | \$2,838 | \$0 | \$0 | \$2,895 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Maintenance - Pool Building | | \$0 | \$1,778 | \$0 | \$2,870 | \$0 | \$0 | \$2,870 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Materials | \$65 | | | \$450 | \$0 | \$0 | \$450 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Services - Contingency | \$0 | | | \$1,500 | \$0 | \$0 | \$1,160 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Services - Electrical Repairs | \$0 | | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Services - Plumbing Repairs | \$1,243 | | | \$0 | \$0 | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Services - Basketball hoop modification | \$369 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6261 | Other Expenses - DFES ESL Charge | \$0 | | | \$370 | \$0 | \$0 | \$370 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Grounds Maintenance | | \$0 | \$1,277 | \$1,150 | \$0 | \$4,387 | \$1,000 | \$0 | \$4,237 | \$150 | \$0 | \$0 | Decrease in wages allocation | | |
| 6262 | Salaries & Wages | \$441 | | | \$1,150 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Labour Overheads | \$513 | | | \$1,587 | \$0 | \$0 | \$1,587 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Materials | \$213 | | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Services - Plumbing annual service | \$0 | | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6262 | Plant Operating Costs | \$109 | | | \$650 | \$0 | \$0 | \$650 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6264 | Swimming Pool - Chemicals | | \$0 | \$5,678 | \$0 | \$9,500 | \$0 | \$9,500 | \$0 | \$9,500 | \$0 | \$0 | \$0 | | | |
| 6264 | Materials | \$5,678 | | | \$9,500 | \$0 | \$0 | \$9,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6271 | Non-Capital Purchases per 10yr Plan | | \$0 | \$0 | \$1,500 | \$0 | \$1,500 | \$1,500 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | |
| 6271 | Materials | \$0 | | | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6272 | Equipment Maintenance | | \$0 | \$2,607 | \$0 | \$7,800 | \$0 | \$7,800 | \$0 | \$7,800 | \$0 | \$0 | \$0 | | | |
| 6272 | Materials | \$255 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6272 | Services - Electrical Repairs | \$0 | | | \$920 | \$0 | \$0 | \$920 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6272 | Services - SCBA Servicing | \$0 | | | \$1,180 | \$0 | \$0 | \$1,180 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6272 | Services - Chlorine System Servicing | \$0 | | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6272 | Services - Contingency | \$2,352 | | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6274 | Kiosk - COGS | | \$0 | \$1,931 | \$0 | \$3,500 | \$0 | \$3,500 | \$0 | \$3,500 | \$0 | \$0 | \$0 | | | |
| 6274 | Materials | \$1,931 | | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6352 | Swimming Pool Salaries | | \$0 | \$32,616 | \$51,833 | \$0 | \$51,633 | \$51,633 | \$0 | \$51,633 | \$0 | \$0 | \$0 | | | |
| 6352 | Salaries & Wages - Swim Pool | \$32,616 | | | \$51,833 | \$0 | \$0 | \$51,633 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6353 | Superannuation | | \$0 | \$1,669 | \$5,619 | \$0 | \$5,619 | \$3,200 | \$0 | \$3,200 | \$2,419 | \$0 | \$0 | Decrease in superannuation expenses | | |
| 6353 | Salaries & Wages | \$1,669 | | | \$5,619 | \$0 | \$0 | \$3,200 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6354 | Conferences & Training | | \$0 | \$0 | \$1,500 | \$0 | \$1,500 | \$1,000 | \$0 | \$1,000 | \$500 | \$0 | \$0 | Decrease in conference expenses | | |
| 6354 | Salaries & Wages | \$0 | | | \$1,500 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | Budget allocation not required - internal charge raised for | | |
| 6356 | Staff Housing Subsidy (S/Pool) | | \$0 | \$0 | \$7,000 | \$0 | \$7,000 | \$0 | \$0 | \$0 | \$7,000 | \$0 | \$0 | housing subsidy discontinued. | | |
| 6356 | Salaries & Wages | \$0 | | | \$7,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6292 | Administration Allocated Cash | | \$0 | \$6,623 | \$39,653 | \$0 | \$39,653 | \$39,653 | \$0 | \$39,653 | \$0 | \$0 | \$0 | | | |
| 6292 | Administration Allocation Cash | \$6,623 | | | \$39,653 | \$0 | \$0 | \$39,653 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 0500 | Depreciation Buildings | | \$0 | \$0 | \$52,950 | \$0 | \$52,950 | \$52,950 | \$0 | \$52,950 | \$0 | \$0 | \$0 | | | |
| 0500 | Asset Depreciation Buildings | \$0 | | | \$52,950 | \$0 | \$0 | \$52,950 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - SWIMMING AREAS & BEACHES OP/EXP | \$70,792 | \$0 | \$70,884 | \$237,174 | \$0 | \$237,174 | \$224,427 | \$0 | \$224,427 | \$12,747 | \$0 | \$0 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Prejection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-------------------------|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|-------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 6294 | Pool Entry Fees | | (\$7,211) | \$0 | | (\$8,000) | \$0 | | (\$8,000) | \$0 | \$0 | \$0 | \$0 | |
| 6294 | Fees & charges | (\$7,211) | \$0 | \$0 | (\$8,000) | \$0 | \$0 | (\$8,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 6295 | Pool Kiosk Sales | | (\$2,190) | \$0 | | (\$5,000) | \$0 | | (\$4,200) | \$0 | \$0 | \$0 | \$800 | Decrease in kiosk sales |
| 6295 | Fees & charges | (\$2,190) | \$0 | \$0 | (\$5,000) | \$0 | \$0 | (\$4,200) | \$0 | \$0 | \$0 | \$0 | \$800 | |
| 6296 | Pool Daily Entry Fees | | (\$2,928) | \$0 | | (\$6,000) | \$0 | | (\$6,000) | \$0 | \$0 | \$0 | \$0 | |
| 6296 | Fees & charges | (\$2,928) | \$0 | \$0 | (\$6,000) | \$0 | \$0 | (\$6,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - SWIMMING AREAS & BEACHES OP'INC | (\$12,329) | (\$12,329) | \$0 | (\$19,000) | (\$19,000) | \$0 | (\$19,200) | (\$18,200) | \$0 | \$0 | \$800 | \$800 | |
| | Total - SWIMMING AREAS & BEACHES | \$58,463 | (\$12,329) | \$70,884 | \$218,174 | (\$19,000) | \$237,174 | \$206,227 | (\$18,200) | \$224,427 | (\$12,747) | \$800 | \$800 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | COMMENTARY |
|---|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|----------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | |
| TV & RADIO BROADCASTING & RETRANSMISSION | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 6752 | Television Transistor | | \$0 | \$39 | \$0 | \$77 | \$0 | \$39 | | \$39 | (\$38) | | \$0 Decrease in insurance premium |
| 6752 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6752 | Property Insurance | \$39 | | \$77 | \$0 | \$0 | \$39 | \$0 | \$0 | \$0 | | | |
| 6772 | VHF Repeater Operating/Maintenance | | \$0 | \$0 | \$0 | \$250 | \$0 | \$250 | \$0 | \$250 | \$0 | \$0 | \$0 |
| 6772 | Materials | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | |
| | Sub Total - TV & RADIO RETRANSMISSION OP/EXP | \$39 | 0 | \$39 | \$327 | \$0 | \$327 | \$289 | \$0 | \$289 | (\$38) | \$0 | |
| | Total - TV & RADIO RETRANSMISSION | \$39 | \$0 | \$39 | \$327 | \$0 | \$327 | \$289 | \$0 | \$289 | (\$38) | \$0 | |
| LIBRARIES | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 6812 | Library Salaries | | \$0 | \$40,077 | \$0 | \$89,127 | \$0 | \$89,127 | \$0 | \$89,127 | \$0 | \$0 | \$0 |
| 6812 | Salaries & Wages - Libraries | \$40,077 | | \$89,127 | \$0 | \$0 | \$89,127 | \$0 | \$0 | \$0 | | | \$0 |
| 6842 | Superannuation | | \$0 | \$4,632 | \$0 | \$13,563 | \$0 | \$9,500 | \$0 | \$9,500 | (\$4,063) | | \$0 Decrease in superannuation contributions |
| 6842 | Superannuation Library | \$4,632 | | \$13,563 | \$0 | \$0 | \$9,500 | \$0 | \$0 | \$0 | | | |
| 6852 | Emp Insurances (Lib) | | \$0 | \$2,985 | \$0 | \$2,836 | \$0 | \$2,985 | \$0 | \$2,985 | \$0 | \$0 | \$149 Increase in workers compensation premium |
| 6852 | Insurance Premiums - W/Comp | \$2,985 | | \$2,836 | \$0 | \$0 | \$2,985 | \$0 | \$0 | \$0 | | | |
| 6862 | Confereon & Training (Lib) | | \$0 | \$0 | \$0 | \$1,000 | \$0 | \$1,000 | \$0 | \$1,000 | \$0 | \$0 | \$0 |
| 6862 | Salaries & Wages | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6862 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6862 | Other Expenses | \$0 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | |
| 6882 | Library Operating Expenses | | \$0 | \$369 | \$0 | \$3,000 | \$0 | \$3,000 | \$0 | \$3,000 | \$0 | \$0 | \$0 |
| 6882 | Materials | \$369 | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$3,000 | \$0 | | | |
| 6892 | Lib Software Licencing | | \$0 | \$3,964 | \$0 | \$1,850 | \$0 | \$3,964 | \$0 | \$3,964 | \$0 | \$0 | \$2,114 Increase in library software licence |
| 6892 | Services | \$3,964 | | \$1,850 | \$0 | \$0 | \$3,964 | \$0 | \$0 | \$0 | | | |
| 6902 | Library Resource Purchases | | \$0 | \$213 | \$0 | \$2,000 | \$0 | \$2,000 | \$0 | \$2,000 | \$0 | \$0 | \$0 |
| 6902 | Materials | \$213 | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | | | |
| 6903 | Library Regional Activity Plan Contribution | | \$0 | \$1,908 | \$0 | \$4,400 | \$0 | \$4,400 | \$0 | \$4,400 | \$0 | \$0 | \$0 |
| 6903 | Services | \$1,908 | | \$4,400 | \$0 | \$0 | \$4,400 | \$0 | \$0 | \$0 | | | |
| 6907 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6942 | Administration Allocated Cash | | \$0 | \$6,623 | \$0 | \$19,826 | \$0 | \$19,826 | \$0 | \$19,826 | \$0 | \$0 | \$0 |
| 6942 | Administration Allocation Cash | \$6,623 | | \$19,826 | \$0 | \$0 | \$19,826 | \$0 | \$0 | \$0 | | | |
| 6952 | Administration Allocated Non-Cash | | \$0 | \$0 | \$0 | \$1,995 | \$0 | \$1,995 | \$0 | \$1,995 | \$0 | \$0 | \$0 |
| 6952 | Administration Allocation Non-Cash | \$0 | | \$1,995 | \$0 | \$0 | \$1,995 | \$0 | \$0 | \$0 | | | |
| 6982 | Seniors Week Grant Expenses | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6982 | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - LIBRARIES OP/EXP | \$60,771 | \$0 | \$60,770 | \$139,597 | \$0 | \$139,597 | \$137,797 | \$0 | \$137,797 | (\$4,063) | \$2,263 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 6963 | Library Fines & Penalties - Lost Books | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6963 | cost of lost books | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6973 | Sundry Income | | (\$38) | \$0 | (\$20) | \$0 | (\$20) | \$0 | (\$20) | \$0 | \$0 | \$0 | \$0 |
| 6973 | Other Revenue | (\$38) | | (\$20) | \$0 | \$0 | (\$20) | \$0 | \$0 | \$0 | | | |
| 6983 | Seniors Week Grant | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6983 | Other Revenue | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 6993 | Operating Grant | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - LIBRARIES OP/INC | (\$38) | (\$38) | \$0 | (\$20) | \$0 | (\$20) | (\$20) | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total - LIBRARIES | \$60,733 | (\$38) | \$60,770 | \$139,577 | (\$20) | \$139,597 | \$137,777 | (\$20) | \$137,797 | (\$4,063) | \$2,263 | |

SHIRE OF KOLONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | | | | | | | |
|--------------------------|--|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|------------|-----|----------|---------|---|--|--|--|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | | | | | | | |
| HERITAGE & OTHER CULTURE | | | | | | | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | | | | | | | |
| 7002 | Historical Society - Donation | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7002 | Materials | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | | \$0 | | | | | | | | |
| 7012 | Historical Soc. Rooms | | \$0 | \$37 | | \$0 | \$125 | | \$0 | \$125 | | \$0 | \$125 | | | | | | | | | |
| 7012 | Utilities - Water | \$37 | | \$92 | \$125 | \$0 | \$0 | \$125 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7022 | Old Military Barracks | | \$0 | \$92 | | \$0 | \$2,986 | | \$0 | \$2,986 | | \$0 | \$2,986 | | \$0 | \$0 | | | | | | |
| 7022 | Materials - Contingency | \$76 | | \$0 | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7022 | Insurance Premiums - Property | \$0 | | \$0 | \$696 | \$0 | \$0 | \$696 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7022 | Services - Fire Equipment Servicing | \$16 | | \$0 | \$40 | \$0 | \$0 | \$40 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7022 | Services - Gutter Cleaning | \$0 | | \$0 | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7024 | Old Post Office - Building Maintenance | | \$0 | \$849 | | \$0 | \$4,083 | | \$0 | \$4,083 | | \$0 | \$4,044 | | \$39 | \$0 | Decrease in insurance premiums | | | | | |
| 7024 | Materials | \$7 | | \$0 | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7024 | Services - General | \$0 | | \$0 | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7024 | Services - Fire Equipment Servicing | \$16 | | \$0 | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7024 | Utilities - Water | \$102 | | \$0 | \$270 | \$0 | \$0 | \$270 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7024 | Insurance Premiums | \$724 | | \$0 | \$763 | \$0 | \$0 | \$724 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Elverd Cottage - Building Mctc | | \$0 | \$1,020 | | \$0 | \$31,805 | | \$0 | \$31,805 | | \$0 | \$1,752 | | \$30,053 | \$0 | Decrease in insurance premiums, Decrease in contractor expenses for plastering works. | | | | | |
| 7032 | Materials | \$0 | | \$0 | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Services - Fire Equipment Servicing | \$16 | | \$0 | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Services - Plastering | \$0 | | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Utilities | \$0 | | \$0 | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Insurance Premiums | \$1,004 | | \$0 | \$1,051 | \$0 | \$0 | \$1,004 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7032 | Other Expenses - DFES ESL Charge | \$0 | | \$0 | \$98 | \$0 | \$0 | \$98 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Elverd Cottage - Ground Maint | | \$0 | \$1,547 | | \$0 | \$1,577 | | \$0 | \$1,577 | | \$0 | \$2,685 | | \$0 | \$1,108 | Increase in wages and overheads allocations, Increase in water consumption expenses | | | | | |
| 7034 | Salaries & Wages | \$201 | | \$0 | \$150 | \$0 | \$0 | \$220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Labour Overheads | \$291 | | \$0 | \$207 | \$0 | \$0 | \$230 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Materials | \$0 | | \$0 | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Utilities - Electricity | \$321 | | \$0 | \$205 | \$0 | \$0 | \$205 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Utilities - Water | \$616 | | \$0 | \$325 | \$0 | \$0 | \$1,250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7034 | Plant Operating Costs | \$118 | | \$0 | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Old Post Office - Grounds Maintenance | | \$0 | \$0 | | \$0 | \$1,752 | | \$0 | \$1,752 | | \$0 | \$1,752 | | \$0 | \$0 | | | | | | |
| 7046 | Salaries & Wages | \$0 | | \$0 | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Labour Overheads | \$0 | | \$0 | \$552 | \$0 | \$0 | \$552 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Materials | \$0 | | \$0 | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Services | \$0 | | \$0 | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Utilities | \$0 | | \$0 | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7046 | Plant Operating Costs | \$0 | | \$0 | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Showgrounds - Building Maintenance | | \$0 | \$4,131 | | \$0 | \$8,382 | | \$0 | \$8,382 | | \$0 | \$5,978 | | \$2,404 | \$0 | Decrease in insurance premiums | | | | | |
| 7106 | Materials | \$252 | | \$0 | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Services - Plumbing Repairs | \$0 | | \$0 | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Services - Fire Equipment Servicing | \$21 | | \$0 | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Services - Wool pavilion internal transition | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Utilities - Electricity | \$680 | | \$0 | \$1,150 | \$0 | \$0 | \$1,150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Insurance Premiums | \$3,178 | | \$0 | \$5,582 | \$0 | \$0 | \$3,178 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7106 | Other Expenses | \$0 | | \$0 | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7101 | Annual Show - Works Assistance | | \$0 | \$5,514 | | \$0 | \$8,560 | | \$0 | \$8,560 | | \$0 | \$10,800 | | \$0 | \$2,240 | Increase in wages and overheads allocations. | | | | | |
| 7101 | Salaries & Wages | \$2,683 | | \$0 | \$2,000 | \$0 | \$0 | \$2,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7101 | Labour Overheads | \$3,891 | | \$0 | \$2,760 | \$0 | \$0 | \$4,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7101 | Materials | \$0 | | \$0 | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7101 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |
| 7101 | Plant Operating Costs | \$2,940 | | \$0 | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---------|---|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|--------------------|-------------------------------------|--|--------------------|--------------------|--------------------|-----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| 7103 | Muradup & Jingsalup War Memorials | | \$0 | \$0 | | \$0 | \$861 | | \$0 | \$861 | | \$0 | \$0 | |
| 7103 | Salaries & Wages | \$0 | | \$370 | \$0 | \$0 | \$370 | \$0 | \$0 | \$0 | | | | |
| 7103 | Labour Overheads | \$0 | | \$511 | \$0 | \$0 | \$511 | \$0 | \$0 | \$0 | | | | |
| 7222 | Military Barracks - Ground Maint | | \$0 | \$1,882 | | \$0 | \$7,271 | | \$0 | \$5,335 | | (\$1,836) | | Decrease in wages, overheads and plant cost \$0 allocations. Decrease in insurance premium. |
| 7222 | Salaries & Wages | \$316 | | \$1,900 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | | | | |
| 7222 | Labour Overheads | \$458 | | \$2,208 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | |
| 7222 | Materials | \$0 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | |
| 7222 | Utilities - Electricity | \$321 | | \$700 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | | | | |
| 7222 | Utilities - Water | \$6 | | \$425 | \$0 | \$0 | \$425 | \$0 | \$0 | \$0 | | | | |
| 7222 | Insurance Premiums | \$652 | | \$740 | \$0 | \$0 | \$692 | \$0 | \$0 | \$0 | | | | |
| 7222 | Other Expenses - DFES ESL Charge | \$118 | | \$98 | \$0 | \$0 | \$98 | \$0 | \$0 | \$0 | | | | |
| 7222 | Plant Operating Costs | \$118 | | \$1,100 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | |
| 016D | Depreciation Buildings | | \$0 | \$0 | \$0 | \$18,630 | \$0 | \$18,630 | \$0 | \$18,630 | | \$0 | \$0 | |
| 016D | Asset depreciation buildings | \$0 | | \$18,630 | \$0 | \$0 | \$18,630 | \$0 | \$0 | \$0 | | | | |
| | Sub Total - OTHER CULTURE OP/EXP | \$19,071 | \$0 | \$19,071 | \$86,052 | \$0 | \$86,052 | \$54,968 | \$0 | \$54,968 | | (\$34,432) | \$3,348 | |
| | OPERATING INCOME | | | | | | | | | | | | | |
| | Sub Total - OTHER CULTURE OP/INC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | |
| | Total - OTHER CULTURE | \$19,071 | \$0 | \$19,071 | \$86,052 | \$0 | \$86,052 | \$54,968 | \$0 | \$54,968 | | (\$34,432) | \$3,348 | |
| | Total - RECREATION AND CULTURE | \$261,276 | (\$188,899) | \$444,409 | \$1,418,134 | (\$129,651) | \$1,547,765 | \$1,210,792 | (\$241,218) | \$1,452,010 | | (\$247,616) | \$40,274 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|---|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|----------|-------------------------------------|--|----------|--------------------|--------------|--|--|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 7632 | Town Streets - Drainage Mtce | | \$0 | \$7,514 | | \$0 | \$19,530 | | \$0 | \$15,060 | (\$4,470) | | \$0 Decrease in wages and overheads allocations. | | | |
| 7632 | Salaries & Wages | \$2,126 | | \$6,000 | \$0 | \$0 | \$4,000 | \$0 | \$0 | \$0 | | | | | | |
| 7632 | Labour Overheads | \$3,062 | | \$8,280 | \$0 | \$0 | \$6,000 | \$0 | \$0 | \$0 | | | | | | |
| 7632 | Materials | \$0 | | \$1,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 7632 | Services | \$1,352 | | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7632 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7632 | Plant Operating Costs | \$954 | | \$3,250 | \$0 | \$0 | \$3,560 | \$0 | \$0 | \$0 | | | | | | |
| 7652 | Road Maintenance | | \$0 | \$1,982 | | \$0 | \$7,076 | | \$0 | \$4,250 | (\$2,826) | | \$0 Decrease in wages and overheads allocations. | | | |
| 7652 | Salaries & Wages | \$454 | | \$2,574 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | | | |
| 7652 | Labour Overheads | \$658 | | \$3,552 | \$0 | \$0 | \$2,300 | \$0 | \$0 | \$0 | | | | | | |
| 7652 | Plant Operating Costs | \$870 | | \$950 | \$0 | \$0 | \$950 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Bridge Maintenance | | \$0 | \$38,542 | | \$0 | \$95,548 | | \$0 | \$89,674 | (\$5,874) | | \$0 Decrease in insurance premium | | | |
| 7662 | Salaries & Wages | \$0 | | \$2,200 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Labour Overheads | \$0 | | \$3,036 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Materials | \$11,888 | | \$50,000 | \$0 | \$0 | \$50,000 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Services | \$0 | | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Insurance | \$26,674 | | \$27,812 | \$0 | \$0 | \$26,674 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7662 | Plant Operating Costs | \$0 | | \$2,500 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | | | |
| 7672 | Footpath Maintenance | | \$0 | \$1,006 | | \$0 | \$15,020 | | \$0 | \$9,000 | (\$6,020) | | \$0 Decrease in wages and overheads allocations. | | | |
| 7672 | Salaries & Wages | \$321 | | \$4,000 | \$0 | \$0 | \$1,500 | \$0 | \$0 | \$0 | | | | | | |
| 7672 | Labour Overheads | \$465 | | \$5,520 | \$0 | \$0 | \$2,000 | \$0 | \$0 | \$0 | | | | | | |
| 7672 | Materials | \$0 | | \$2,500 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | | | |
| 7672 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7672 | Plant Operating Costs | \$220 | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | \$0 | | | | | | |
| 7682 | Lighting Of Streets | | \$0 | \$25,841 | | \$0 | \$63,506 | | \$0 | \$63,506 | \$0 | \$0 | | | | |
| 7682 | Utilities | \$25,841 | | \$83,506 | \$0 | \$0 | \$63,506 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Depot Maint | | \$0 | \$22,295 | | \$0 | \$38,642 | | \$0 | \$39,651 | \$0 | \$1,009 | Increase in electrical repairs | | | |
| 7692 | Salaries & Wages | \$3,777 | | \$4,500 | \$0 | \$0 | \$4,500 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Labour Overheads | \$4,890 | | \$6,210 | \$0 | \$0 | \$6,210 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Materials | \$547 | | \$3,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - General | \$1,469 | | \$2,500 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Electrical Repairs | \$2,808 | | \$1,000 | \$0 | \$0 | \$3,500 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Plumbing Repairs | \$0 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Security Monitoring | \$199 | | \$850 | \$0 | \$0 | \$850 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Fire Equipment Servicing | \$857 | | \$2,800 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Waste & Recycling | \$15 | | \$810 | \$0 | \$0 | \$810 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Garage door installation | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Annual Hoist Inspection | \$0 | | \$170 | \$0 | \$0 | \$170 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Services - Calibration of PAT testing machine | \$0 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Utilities - Electricity | \$3,593 | | \$8,245 | \$0 | \$0 | \$8,245 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Utilities - Water | \$243 | | \$855 | \$0 | \$0 | \$855 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Insurance | \$3,401 | | \$3,092 | \$0 | \$0 | \$3,401 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Other Expenses - DFES ESL Charge | \$0 | | \$260 | \$0 | \$0 | \$260 | \$0 | \$0 | \$0 | | | | | | |
| 7692 | Plant Operating Costs | \$496 | | \$2,100 | \$0 | \$0 | \$2,100 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Depot - Grounds & Nursery Maint | | \$0 | \$5,109 | | \$0 | \$3,892 | | \$0 | \$6,855 | \$0 | \$3,163 | Increase in wages and overheads allocations. | | | |
| 7694 | Salaries & Wages | \$1,845 | | \$900 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Labour Overheads | \$2,581 | | \$1,242 | \$0 | \$0 | \$2,750 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Materials | \$173 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Services - General | \$455 | | \$400 | \$0 | \$0 | \$455 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Services - Skip Bin services | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | | | |
| 7694 | Plant Operating Costs | \$56 | | \$400 | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | | | | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---------|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| 7695 | Depot - OHS Minor Items | | \$0 | \$0 | | \$0 | \$1,257 | | \$0 | \$1,257 | | \$0 | \$0 | |
| 7695 | Salaries & Wages | \$0 | | \$150 | | \$0 | \$0 | \$150 | | \$0 | | \$0 | \$0 | |
| 7695 | Labour Overheads | \$0 | | \$207 | | \$0 | \$0 | \$207 | | \$0 | | \$0 | \$0 | |
| 7695 | Materials | \$0 | | \$500 | | \$0 | \$0 | \$500 | | \$0 | | \$0 | \$0 | |
| 7695 | Services | \$0 | | \$400 | | \$0 | \$0 | \$400 | | \$0 | | \$0 | \$0 | |
| 7695 | Other Expenses | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| 7704 | Depot Cleaning | | \$0 | \$14,058 | | \$0 | \$33,330 | | \$0 | \$28,800 | | (\$4,530) | \$0 | Increase in wages and overheads allocations. |
| 7704 | Salaries & Wages | \$5,426 | | \$13,500 | | \$0 | \$0 | \$11,000 | | \$0 | | \$0 | \$0 | |
| 7704 | Labour Overheads | \$7,868 | | \$18,630 | | \$0 | \$0 | \$16,800 | | \$0 | | \$0 | \$0 | |
| 7704 | Materials | \$764 | | \$1,000 | | \$0 | \$0 | \$1,000 | | \$0 | | \$0 | \$0 | |
| 7704 | Services | \$0 | | \$200 | | \$0 | \$0 | \$200 | | \$0 | | \$0 | \$0 | |
| RM01 | Grading - Winter | | \$0 | \$605,926 | | \$0 | \$780,175 | | \$0 | \$804,275 | | \$0 | \$15,100 | Increase in gravel pushing expenses and plant hire expenses |
| RM01 | Salaries & Wages | \$136,239 | | \$184,000 | | \$0 | \$0 | \$184,000 | | \$0 | | \$0 | \$0 | |
| RM01 | Labour Overheads | \$197,847 | | \$253,920 | | \$0 | \$0 | \$253,920 | | \$0 | | \$0 | \$0 | |
| RM01 | Materials | \$200 | | \$500 | | \$0 | \$0 | \$500 | | \$0 | | \$0 | \$0 | |
| RM01 | Services - Roller Hire | \$0 | | \$8,000 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM01 | Services - Track Loader Hire | \$8,922 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM01 | Services - Gravel pushing | \$14,075 | | \$0 | | \$0 | \$0 | \$9,800 | | \$0 | | \$0 | \$0 | |
| RM01 | Services - Gravel Carting | \$0 | | \$4,000 | | \$0 | \$0 | \$4,000 | | \$0 | | \$0 | \$0 | |
| RM01 | Plant Operating Costs | \$248,642 | | \$338,795 | | \$0 | \$0 | \$338,795 | | \$0 | | \$0 | \$0 | |
| RM02 | Grading - Summer | | \$0 | \$1,020 | | \$0 | \$0 | | | \$1,020 | | \$0 | \$1,020 | Decrease in wages and overheads allocations |
| RM02 | Salaries & Wages | \$236 | | \$0 | | \$0 | \$0 | \$236 | | \$0 | | \$0 | \$0 | |
| RM02 | Labour Overheads | \$343 | | \$0 | | \$0 | \$0 | \$343 | | \$0 | | \$0 | \$0 | |
| RM02 | Materials | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM02 | Plant Operating Costs | \$441 | | \$0 | | \$0 | \$0 | \$441 | | \$0 | | \$0 | \$0 | |
| RM03 | Drainage Maintenance | | \$0 | \$59,795 | | \$0 | \$138,428 | | \$0 | \$124,100 | | (\$15,328) | \$0 | Decrease in wages and overheads allocations |
| RM03 | Salaries & Wages | \$18,232 | | \$43,825 | | \$0 | \$0 | \$35,000 | | \$0 | | \$0 | \$0 | |
| RM03 | Labour Overheads | \$26,437 | | \$60,203 | | \$0 | \$0 | \$62,000 | | \$0 | | \$0 | \$0 | |
| RM03 | Materials - General | \$0 | | \$2,000 | | \$0 | \$0 | \$2,000 | | \$0 | | \$0 | \$0 | |
| RM03 | Services - concrete supply | \$0 | | \$2,000 | | \$0 | \$0 | \$2,000 | | \$0 | | \$0 | \$0 | |
| RM03 | Services - Drainage works Rose Maze | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM03 | Services - Geo matting install and lac coat | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM03 | Plant Operating Costs | \$15,128 | | \$31,600 | | \$0 | \$0 | \$31,800 | | \$0 | | \$0 | \$0 | |
| RM04 | Bitumen Patching/Repair | | \$0 | \$95,349 | | \$0 | \$84,369 | | \$0 | \$120,600 | | \$0 | \$36,240 | Increase in wages and overheads allocations. Increase in asphalt expenses. |
| RM04 | Salaries & Wages | \$25,151 | | \$22,000 | | \$0 | \$0 | \$35,000 | | \$0 | | \$0 | \$0 | |
| RM04 | Labour Overheads | \$38,469 | | \$30,980 | | \$0 | \$0 | \$46,000 | | \$0 | | \$0 | \$0 | |
| RM04 | Materials - General | \$89 | | \$2,000 | | \$0 | \$0 | \$2,000 | | \$0 | | \$0 | \$0 | |
| RM04 | Materials - Freight | \$0 | | \$4,500 | | \$0 | \$0 | \$1,000 | | \$0 | | \$0 | \$0 | |
| RM04 | Materials - Asphalt | \$31,600 | | \$20,500 | | \$0 | \$0 | \$31,600 | | \$0 | | \$0 | \$0 | |
| RM04 | Materials - Emulsion | \$0 | | \$800 | | \$0 | \$0 | \$800 | | \$0 | | \$0 | \$0 | |
| RM04 | Services - Cement Stabilisation Works | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM04 | Services - Traffic Mgmt | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM04 | Services - Jangalap Floodway repairs | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM04 | Services - Geo matting install and lac coat | \$0 | | \$0 | | \$0 | \$0 | \$0 | | \$0 | | \$0 | \$0 | |
| RM04 | Plant Operating Costs | \$2,040 | | \$4,200 | | \$0 | \$0 | \$4,200 | | \$0 | | \$0 | \$0 | |
| RM05 | Guide Post & Signage | | \$0 | \$67,210 | | \$0 | \$50,190 | | \$0 | \$79,500 | | \$0 | \$29,310 | Increase in wages, overheads and plant costs. Increase in materials expenses. |
| RM05 | Salaries & Wages | \$21,369 | | \$15,500 | | \$0 | \$0 | \$25,000 | | \$0 | | \$0 | \$0 | |
| RM05 | Labour Overheads | \$30,955 | | \$21,390 | | \$0 | \$0 | \$28,000 | | \$0 | | \$0 | \$0 | |
| RM05 | Materials | \$10,389 | | \$9,500 | | \$0 | \$0 | \$13,500 | | \$0 | | \$0 | \$0 | |
| RM05 | Plant Operating Costs | \$4,468 | | \$3,800 | | \$0 | \$0 | \$5,000 | | \$0 | | \$0 | \$0 | |
| RM06 | Roadside Spraying | | \$0 | \$14,041 | | \$0 | \$38,020 | | \$0 | \$52,000 | | \$0 | \$13,880 | Increase in wages and overheads allocations. |
| RM06 | Salaries & Wages | \$1,033 | | \$4,000 | | \$0 | \$0 | \$20,000 | | \$0 | | \$0 | \$0 | |
| RM06 | Labour Overheads | \$1,498 | | \$5,520 | | \$0 | \$0 | \$3,500 | | \$0 | | \$0 | \$0 | |
| RM06 | Materials | \$601 | | \$11,000 | | \$0 | \$0 | \$11,000 | | \$0 | | \$0 | \$0 | |
| RM06 | Services - Contract spraying | \$10,498 | | \$13,000 | | \$0 | \$0 | \$15,000 | | \$0 | | \$0 | \$0 | |
| RM06 | Plant Operating Costs | \$410 | | \$4,500 | | \$0 | \$0 | \$4,500 | | \$0 | | \$0 | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Fund/Unit Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------|-------------------------|-----------|--------------------------|--------------------------|-----------|-------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| RM08 | Rural Limb & Tree Removal - Fallen | | \$0 | \$39,092 | | \$0 | \$59,056 | | \$0 | \$59,056 | \$0 | \$0 | |
| RM08 | Salaries & Wages | \$13,978 | | | \$21,200 | \$0 | \$0 | \$21,200 | \$0 | \$0 | | | |
| RM08 | Labour Overheads | \$20,267 | | | \$29,256 | \$0 | \$0 | \$29,256 | \$0 | \$0 | | | |
| RM08 | Materials | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | | | |
| RM08 | Plant Operating Costs | \$4,847 | | | \$7,800 | \$0 | \$0 | \$7,800 | \$0 | \$0 | | | |
| RM10 | Traffic Counter Transportation | | \$0 | \$1,966 | | \$0 | \$2,395 | | \$0 | \$4,570 | \$0 | \$2,175 | Increase in wages and overheads allocations. |
| RM10 | Salaries & Wages | \$806 | | | \$250 | \$0 | \$0 | \$1,200 | \$0 | \$0 | | | |
| RM10 | Labour Overheads | \$996 | | | \$345 | \$0 | \$0 | \$1,570 | \$0 | \$0 | | | |
| RM10 | Materials | \$164 | | | \$1,800 | \$0 | \$0 | \$1,800 | \$0 | \$0 | | | |
| RM11 | Kerb Maintenance | | \$0 | \$2,452 | | \$0 | \$3,318 | | \$0 | \$3,618 | \$0 | \$300 | Increase in plant cost allocations. |
| RM11 | Salaries & Wages | \$684 | | | \$1,100 | \$0 | \$0 | \$1,100 | \$0 | \$0 | | | |
| RM11 | Labour Overheads | \$992 | | | \$1,518 | \$0 | \$0 | \$1,518 | \$0 | \$0 | | | |
| RM11 | Materials | \$0 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | | | |
| RM11 | Plant Operating Costs | \$776 | | | \$600 | \$0 | \$0 | \$900 | \$0 | \$0 | | | |
| RM15 | Trees Rural Major Works | | \$0 | \$136,677 | | \$0 | \$143,440 | | \$0 | \$175,640 | \$0 | \$32,200 | Increase in plant cost allocations |
| RM15 | Salaries & Wages | \$43,372 | | | \$48,000 | \$0 | \$0 | \$48,000 | \$0 | \$0 | | | |
| RM15 | Labour Overheads | \$62,889 | | | \$66,240 | \$0 | \$0 | \$66,240 | \$0 | \$0 | | | |
| RM15 | Materials | \$0 | | | \$1,400 | \$0 | \$0 | \$1,400 | \$0 | \$0 | | | |
| RM15 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| RM15 | Plant Operating Costs | \$59,116 | | | \$27,600 | \$0 | \$0 | \$60,000 | \$0 | \$0 | | | |
| RM16 | Townsite-Kojonup-Verge Mice | | \$0 | \$50,157 | | \$0 | \$92,530 | | \$0 | \$92,640 | \$0 | \$110 | Increase in weed control expenses, increase in tree pruning expenses |
| RM16 | Salaries & Wages | \$13,524 | | | \$26,000 | \$0 | \$0 | \$26,000 | \$0 | \$0 | | | |
| RM16 | Labour Overheads | \$19,384 | | | \$35,880 | \$0 | \$0 | \$35,880 | \$0 | \$0 | | | |
| RM16 | Materials | \$370 | | | \$3,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | | | |
| RM16 | Services -Sand delivery | \$0 | | | \$3,500 | \$0 | \$0 | \$1,500 | \$0 | \$0 | | | |
| RM16 | Services - Weed Control | \$7,465 | | | \$0 | \$0 | \$0 | \$7,465 | \$0 | \$0 | | | |
| RM16 | Services - Tree pruning | \$2,296 | | | \$0 | \$0 | \$0 | \$2,296 | \$0 | \$0 | | | |
| RM16 | Plant Operating Costs | \$7,119 | | | \$23,650 | \$0 | \$0 | \$18,000 | \$0 | \$0 | | | |
| RM17 | Townsite Trees - General Mice | | \$0 | \$13,370 | | \$0 | \$14,210 | | \$0 | \$14,210 | \$0 | \$0 | |
| RM17 | Salaries & Wages | \$2,145 | | | \$4,500 | \$0 | \$0 | \$4,500 | \$0 | \$0 | | | |
| RM17 | Labour Overheads | \$3,110 | | | \$6,210 | \$0 | \$0 | \$6,210 | \$0 | \$0 | | | |
| RM17 | Materials | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| RM17 | Services - General | \$0 | | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | | | |
| RM17 | Services - Tree pruning | \$6,475 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| RM17 | Plant Operating Costs | \$1,639 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | |
| RM18 | TOWNSITE TREES -UPGRADE, WATERING etc. | | \$0 | \$1,465 | | \$0 | \$3,380 | | \$0 | \$3,380 | \$0 | \$0 | |
| RM18 | Salaries & Wages | \$516 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| RM18 | Labour Overheads | \$748 | | | \$1,380 | \$0 | \$0 | \$1,380 | \$0 | \$0 | | | |
| RM18 | Materials | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | |
| RM18 | Plant Operating Costs | \$201 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | | | |
| RM19 | Townsite Trees - Pruning - Contractor | | \$0 | \$2,295 | | \$0 | \$12,009 | | \$0 | \$12,009 | \$0 | \$0 | |
| RM19 | Salaries & Wages | \$0 | | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | | | |
| RM19 | Labour Overheads | \$0 | | | \$759 | \$0 | \$0 | \$759 | \$0 | \$0 | | | |
| RM19 | Services - Tree pruning | \$2,295 | | | \$10,500 | \$0 | \$0 | \$10,500 | \$0 | \$0 | | | |
| RM19 | Materials | \$0 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | |
| RM20 | Road Accident Recovery | | \$0 | \$0 | | \$0 | \$1,071 | | \$0 | \$1,071 | \$0 | \$0 | |
| RM20 | Salaries & Wages | \$0 | | | \$450 | \$0 | \$0 | \$450 | \$0 | \$0 | | | |
| RM20 | Labour Overheads | \$0 | | | \$621 | \$0 | \$0 | \$621 | \$0 | \$0 | | | |
| RM22 | Removal of Street Trees | | \$0 | \$912 | | \$0 | \$7,728 | | \$0 | \$7,728 | \$0 | \$0 | |
| RM22 | Salaries & Wages | \$346 | | | \$600 | \$0 | \$0 | \$600 | \$0 | \$0 | | | |
| RM22 | Labour Overheads | \$502 | | | \$628 | \$0 | \$0 | \$628 | \$0 | \$0 | | | |
| RM22 | Materials | \$0 | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | | | |
| RM22 | Services | \$0 | | | \$5,500 | \$0 | \$0 | \$5,500 | \$0 | \$0 | | | |
| RM22 | Plant Operating Costs | \$64 | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | | | |
| RM23 | Townsite Street Sweeping | | \$0 | \$3,780 | | \$0 | \$11,000 | | \$0 | \$11,000 | \$0 | \$0 | |
| RM23 | Materials | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| RM23 | Services - Street Sweeping | \$3,780 | | | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | | | |
| RM24 | Carpark Line marking | | \$0 | \$3,517 | | \$0 | \$5,520 | | \$0 | \$5,520 | \$0 | \$0 | |
| RM24 | Services | \$3,517 | | | \$5,520 | \$0 | \$0 | \$5,520 | \$0 | \$0 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|--------------------|--------------------------------|-----------------------------|--------------------|-------------------------------------|--|--------------------|--------------------|------------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 7701 | Blackwood Rd Solar Dam Maintenance | | \$0 | \$0 | | \$0 | \$543 | | \$0 | \$543 | | | |
| 7701 | Services | \$0 | | | \$0 | \$0 | \$543 | | \$0 | \$0 | | | |
| 7702 | Administration Allocated Cash | \$132,452 | \$0 | \$132,452 | \$0 | \$396,530 | \$396,530 | | \$0 | \$396,530 | \$0 | \$0 | |
| 7702 | Administration Allocation Cash | | | | \$0 | \$0 | \$396,530 | | \$0 | \$0 | | | |
| 0200 | Depreciation on Road Assets | | \$0 | \$0 | \$0 | \$3,376,665 | \$3,376,665 | | \$0 | \$3,376,665 | \$0 | \$0 | |
| 0200 | Asset depreciation on Roads | \$0 | | | \$0 | \$0 | \$3,376,665 | | \$0 | \$0 | | | |
| | Sub Total - MTCE STREETS ROADS DEPOTS OPI/EXP | \$1,376,524 | \$0 | \$1,347,825 | \$5,508,168 | \$0 | \$5,506,168 | \$5,603,727 | \$0 | \$5,603,727 | (\$39,048) | \$134,607 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|-------------------------|---|--------------------------|-------------------------|----------------------|--------------------------|--------------------------|----------------------|-------------------------------|--|----------------------|--------------------|------------------|------------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 7405 | Roads Grants RRG | | (\$200,395) | \$0 | | (\$1,185,000) | \$0 | | (\$1,306,000) | \$0 | | (\$120,000) | | Additional reimbursement of grant not claimed in 22/23 \$0 for Tambelup West Rd | |
| 7405 | RRG Grant - Koj-Frankland Rd | (\$1,720) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | | | | | |
| 7405 | RRG Grant - Shamrock Rd | (\$41,812) | \$0 | \$0 | (\$440,000) | \$0 | \$0 | (\$440,000) | \$0 | \$0 | | | | | |
| 7405 | RRG Grant - Tambellup West Rd | (\$120,000) | \$0 | \$0 | \$0 | \$0 | \$0 | (\$120,000) | \$0 | \$0 | | | | | |
| 7405 | RRG Grant - Koj-Darakan Rd - Reseal | (\$1,720) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | | | | | |
| 7405 | RRG Grant - Broumehill Rd | (\$35,143) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | (\$100,000) | \$0 | \$0 | | | | | |
| 7405 | RRG Grant - Koj-Darakan Rd - Failure Repairs | \$0 | \$0 | \$0 | (\$446,000) | \$0 | \$0 | (\$446,000) | \$0 | \$0 | | | | | |
| 7323 | Grant - LR&CP | | \$0 | \$0 | | (\$270,766) | \$0 | | (\$270,766) | \$0 | \$0 | \$0 | \$0 | | |
| 7323 | Non-Operating Grant - LRCI4B | \$0 | \$0 | \$0 | (\$270,766) | \$0 | \$0 | (\$270,766) | \$0 | \$0 | | | | | |
| 7375 | Main Roads WA Direct Grant | | \$0 | \$0 | | (\$203,791) | \$0 | | (\$203,791) | \$0 | \$0 | \$0 | \$0 | | |
| 7375 | Direct Maintenance Grant | \$0 | \$0 | \$0 | (\$203,791) | \$0 | \$0 | (\$203,791) | \$0 | \$0 | | | | | |
| 7326 | Grant - Special | | \$0 | \$0 | | (\$275,000) | \$0 | | (\$275,000) | \$0 | \$0 | \$0 | \$0 | | |
| 7326 | Non-Operating Grant - Riverdale Rd - Commodity | \$0 | \$0 | \$0 | (\$275,000) | \$0 | \$0 | (\$275,000) | \$0 | \$0 | | | | | |
| 7435 | Roads to Recovery - Current Allocation | | \$0 | \$0 | | (\$432,500) | \$0 | | (\$432,500) | \$0 | \$0 | \$0 | \$0 | | |
| 7435 | R2R Grant | \$0 | \$0 | \$0 | (\$432,500) | \$0 | \$0 | (\$432,500) | \$0 | \$0 | | | | | |
| 7465 | Government Road Grants - Blackspot Funding | | \$0 | \$0 | | (\$360,000) | \$0 | | (\$360,000) | \$0 | \$0 | (\$550,000) | | \$0 Additional grant funding for project C463 | |
| 7465 | Black Spot Grant - Koj-Darakan Rd | | \$0 | \$0 | (\$360,000) | \$0 | \$0 | (\$360,000) | \$0 | \$0 | | | | | |
| 7465 | Black Spot Grant - Koj-Darakan Rd - new funding | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$550,000) | \$0 | \$0 | | | | | |
| 7605 | Sale of Small Items | | (\$227) | \$0 | | (\$8,000) | \$0 | | (\$8,000) | \$0 | \$0 | \$0 | \$0 | | |
| 7605 | Other Income | (\$227) | \$0 | \$0 | (\$8,000) | \$0 | \$0 | (\$8,000) | \$0 | \$0 | | | | | |
| 7683 | Street Lighting Contribution | | \$0 | \$0 | | (\$10,000) | \$0 | | (\$10,000) | \$0 | \$0 | \$0 | \$0 | | |
| 7683 | Contribution for Street Lighting Costs | \$0 | \$0 | \$0 | (\$10,000) | \$0 | \$0 | (\$10,000) | \$0 | \$0 | | | | | |
| 7773 | Fees & Charges | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | | | |
| | Sub Total - MTC E STREETS ROADS DEPOTS OP-INC | (\$200,622) | (\$200,622) | \$0 | (\$2,746,057) | (\$2,746,057) | \$0 | (\$3,416,057) | (\$3,416,057) | \$0 | | (\$670,000) | \$0 | | |
| | Total - MTC E STREETS ROADS DEPOTS | (\$1,175,902) | (\$200,622) | (\$1,347,625) | (\$2,762,111) | (\$2,746,057) | (\$5,508,168) | (\$2,167,070) | (\$3,416,057) | (\$5,603,727) | (\$709,048) | \$134,607 | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | | |
|------------------------------|-------------------------------------|--------------------------------|----------------------------|--------------------|--------------------------------|-----------------------------|--------------------|-------------------------------------|--|--------------------|--------------------|--------------------|------------------|--|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | | |
| AERODROMES | | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | | |
| 7782 | Airport Bldgng - Maintenance | | \$0 | \$1,328 | | \$0 | \$3,945 | | \$0 | \$3,945 | \$0 | \$0 | | | | |
| 7782 | Salaries & Wages | \$67 | | \$700 | \$0 | \$0 | \$700 | \$0 | \$0 | \$0 | | | | | | |
| 7782 | Labour Overheads | \$97 | | \$966 | \$0 | \$0 | \$966 | \$0 | \$0 | \$0 | | | | | | |
| 7782 | Materials | \$159 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | | | |
| 7782 | Services - Fire Equipment Servicing | \$15 | | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | | | | | | |
| 7782 | Utilities - Electricity | \$397 | | \$806 | \$0 | \$0 | \$806 | \$0 | \$0 | \$0 | | | | | | |
| 7782 | Insurance | \$593 | | \$624 | \$0 | \$0 | \$624 | \$0 | \$0 | \$0 | | | | | | |
| 7761 | Interest on Loan 141 (Airstrip) | | \$0 | \$957 | | \$0 | \$1,875 | | \$0 | \$1,875 | \$0 | \$0 | | | | |
| 7761 | Interest on Loan 141 | \$957 | | \$1,875 | \$0 | \$0 | \$1,875 | \$0 | \$0 | \$0 | | | | | | |
| 7764 | Airport Bldgng - Cleaning | | \$0 | \$664 | | \$0 | \$1,974 | | \$0 | \$1,974 | \$0 | \$0 | | | | |
| 7764 | Salaries & Wages | \$244 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | | | | |
| 7764 | Labour Overheads | \$420 | | \$1,104 | \$0 | \$0 | \$1,104 | \$0 | \$0 | \$0 | | | | | | |
| 7764 | Materials | \$0 | | \$70 | \$0 | \$0 | \$70 | \$0 | \$0 | \$0 | | | | | | |
| 7771 | Loan Guarantee Fee (Airstrip) | | \$0 | \$0 | | \$0 | \$840 | | \$0 | \$840 | \$0 | \$0 | | | | |
| 7771 | Other Expenses | \$0 | | \$840 | \$0 | \$0 | \$840 | \$0 | \$0 | \$0 | | | | | | |
| 7772 | Airstrip Operations | | \$0 | \$0 | | \$0 | \$50 | | \$0 | \$50 | \$0 | \$0 | | | | |
| 7772 | Materials | \$0 | | \$50 | \$0 | \$0 | \$50 | \$0 | \$0 | \$0 | | | | | | |
| 7774 | Airstrip Ground Maintenance | | \$0 | \$2,389 | | \$0 | \$13,932 | | \$0 | \$7,065 | | \$6,867 | | Decrease in wages, overheads and plant cost allocations, Increase in weed control expenses | | |
| 7774 | Salaries & Wages | \$124 | | \$3,900 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 7774 | Labour Overheads | \$180 | | \$5,382 | \$0 | \$0 | \$1,900 | \$0 | \$0 | \$0 | | | | | | |
| 7774 | Materials | \$0 | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | | | | | | |
| 7774 | Services | \$2,065 | | \$500 | \$0 | \$0 | \$2,065 | \$0 | \$0 | \$0 | | | | | | |
| 7774 | Plant Operating Costs | \$20 | | \$3,650 | \$0 | \$0 | \$2,500 | \$0 | \$0 | \$0 | | | | | | |
| | Sub Total - AERODROMES OPI/EXP | \$5,338 | \$0 | \$5,338 | \$22,616 | \$0 | \$22,616 | \$15,749 | \$0 | \$15,749 | | \$6,867 | \$0 | | | |
| OPERATING INCOME | | | | | | | | | | | | | | | | |
| 7793 | Sundry Income - Airport | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 7793 | Other Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 7794 | RADS Grant - Airstrip | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| 7794 | RADS Non-Operating Grants | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| | Sub Total - AERODROMES OPI/INC | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| | Total - AERODROMES | \$5,338 | \$0 | \$5,338 | \$22,616 | \$0 | \$22,616 | \$15,749 | \$0 | \$15,749 | | \$6,867 | \$0 | | | |
| | Total - TRANSPORT | \$1,181,240 | (\$206,622) | \$1,353,162 | \$2,784,727 | (\$2,746,067) | \$5,530,784 | \$2,203,416 | (\$3,416,067) | \$5,619,476 | | (\$716,916) | \$134,607 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|------------------------------|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------|-------------------------------------|--|-----------------|--------------------|--------------|------------|------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| ECONOMIC SERVICES | | | | | | | | | | | | | | | |
| RURAL SERVICES | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 023D | Depreciation (Sch 13) | | \$0 | \$0 | | \$0 | \$4,260 | | \$0 | \$4,260 | \$0 | \$0 | \$0 | \$0 | |
| 023D | Asset Depreciation | \$0 | | | \$4,260 | \$0 | \$0 | \$4,260 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Water Standpipes | | \$0 | \$17,780 | | \$0 | \$34,884 | | \$0 | \$34,884 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Salaries & Wages | \$414 | | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Labour Overheads | \$0 | | | \$414 | \$0 | \$0 | \$414 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Materials - General | \$0 | | | \$2,300 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Materials - Telstra communication charges | \$0 | | | \$640 | \$0 | \$0 | \$604 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Materials - 4G modem replacements | \$0 | | | \$600 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Services - Plumbing Repairs | \$5,636 | | | \$4,000 | \$0 | \$0 | \$5,636 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Utilities - Electricity | \$327 | | | \$1,230 | \$0 | \$0 | \$630 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Utilities - Water | \$11,403 | | | \$25,000 | \$0 | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8002 | Plant Operating Costs | | | | \$500 | \$0 | \$0 | \$500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8006 | Rural Street Addressing | | \$0 | \$0 | | \$0 | \$100 | | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | |
| 8006 | Materials | \$0 | | | \$100 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - RURAL SERVICES OP/EXP | \$17,780 | \$0 | \$17,780 | \$39,344 | \$0 | \$39,344 | \$39,344 | \$0 | \$39,344 | \$0 | \$0 | \$0 | \$0 | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 8003 | Water Standpipe Charges | | (\$19,052) | \$0 | | (\$22,000) | \$0 | | (\$22,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8003 | Fees & Charges | (\$19,052) | | | (\$22,000) | \$0 | \$0 | (\$22,000) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - RURAL SERVICES OP/INC | (\$19,052) | (\$19,052) | \$0 | (\$22,000) | (\$22,000) | \$0 | (\$22,000) | (\$22,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Total - RURAL SERVICES | (\$1,272) | (\$19,052) | \$17,780 | \$17,344 | (\$22,000) | \$39,344 | \$17,344 | (\$22,000) | \$39,344 | \$0 | \$0 | \$0 | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|--|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| TOURISM AND AREA PROMOTION - KODJA PLACE | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 8302 | Salaries (Tour) | | \$0 | \$125,016 | | \$0 | \$239,711 | | \$0 | \$269,080 | \$0 | \$29,369 | Increase in salaries allocation. |
| 8302 | Salaries & Wages - Tourism | \$125,016 | | \$239,711 | | \$0 | \$0 | \$269,080 | \$0 | \$0 | | \$0 | |
| 8344 | Superannuation - Visitors Centre | | \$0 | \$16,833 | | \$0 | \$32,107 | | \$0 | \$32,107 | \$0 | \$0 | |
| 8344 | Superannuation Tourism | \$16,833 | | \$32,107 | | \$0 | \$0 | \$32,107 | \$0 | \$0 | | \$0 | |
| 8364 | Tour Guide Expenses | | \$0 | \$9,521 | | \$0 | \$5,000 | | \$0 | \$21,348 | \$0 | \$17,348 | Increase in wage allocation. |
| 8364 | Salaries & Wages | \$9,521 | | \$4,000 | | \$0 | \$0 | \$4,000 | \$0 | \$0 | | \$0 | |
| 8364 | Materials | \$0 | | \$400 | | \$0 | \$0 | \$400 | \$0 | \$0 | | \$0 | |
| 8364 | Services - Contract guided tours | \$0 | | \$600 | | \$0 | \$0 | \$600 | \$0 | \$0 | | \$0 | |
| 8364 | Other Expenses | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| 8322 | Employees Insurances (Tour) | | \$0 | \$5,970 | | \$0 | \$5,657 | | \$0 | \$5,970 | \$0 | \$313 | Increase in insurance premium. |
| 8322 | Insurances | \$5,970 | | \$5,657 | | \$0 | \$0 | \$5,970 | \$0 | \$0 | | \$0 | |
| 8342 | Conferences & Training | | \$0 | \$716 | | \$0 | \$4,000 | | \$0 | \$2,050 | (\$1,950) | \$0 | Decrease in wages allocation for conferences and training. |
| 8342 | Salaries & Wages | \$716 | | \$3,450 | | \$0 | \$0 | \$1,500 | \$0 | \$0 | | \$0 | |
| 8342 | Materials | \$0 | | \$550 | | \$0 | \$0 | \$550 | \$0 | \$0 | | \$0 | |
| 8109 | Story Area (Mosaic) | | \$0 | \$0 | | \$0 | \$10,000 | | \$0 | \$5,000 | (\$5,000) | \$0 | Decrease in contractor expenses |
| 8109 | Services | \$0 | | \$10,000 | | \$0 | \$0 | \$5,000 | \$0 | \$0 | | \$0 | |
| 8367 | Story Area (Digital) | | \$0 | \$20,956 | | \$0 | \$10,000 | | \$0 | \$20,956 | \$0 | \$10,956 | Increase in digital story expenses |
| 8367 | Services | \$20,956 | | \$10,000 | | \$0 | \$0 | \$20,956 | \$0 | \$0 | | \$0 | |
| 8110 | Catering | | \$0 | \$781 | | \$0 | \$5,000 | | \$0 | \$4,000 | (\$1,000) | \$0 | Decrease in catering expenses |
| 8110 | Materials | \$781 | | \$4,250 | | \$0 | \$0 | \$3,250 | \$0 | \$0 | | \$0 | |
| 8110 | Services | \$0 | | \$750 | | \$0 | \$0 | \$750 | \$0 | \$0 | | \$0 | |
| 8368 | Activity (Educational) | | \$0 | \$166 | | \$0 | \$2,000 | | \$0 | \$3,000 | \$0 | \$1,000 | Increase in activity expenses |
| 8368 | Services | \$166 | | \$2,000 | | \$0 | \$0 | \$3,000 | \$0 | \$0 | | \$0 | |
| 8126 | Insurances - Various | | \$0 | \$15,029 | | \$0 | \$15,747 | | \$0 | \$15,379 | (\$368) | \$0 | Decrease in insurance premium. |
| 8126 | Insurance Premiums - Mgmt Liability | \$8,009 | | \$8,009 | | \$0 | \$0 | \$8,009 | \$0 | \$0 | | \$0 | |
| 8126 | Insurance Premiums - Property | \$7,020 | | \$7,388 | | \$0 | \$0 | \$7,020 | \$0 | \$0 | | \$0 | |
| 8126 | Other Expenses - DFES ESL Charge | \$0 | | \$350 | | \$0 | \$0 | \$350 | \$0 | \$0 | | \$0 | |
| 8152 | Public Liability Insurance - Kodja Place | | \$0 | \$9,002 | | \$0 | \$9,002 | | \$0 | \$9,002 | \$0 | \$0 | |
| 8152 | Insurance Premiums | \$9,002 | | \$9,002 | | \$0 | \$0 | \$9,002 | \$0 | \$0 | | \$0 | |
| 8142 | Printing, Stationery & Office Expenses | | \$0 | \$4,849 | | \$0 | \$11,000 | | \$0 | \$11,000 | \$0 | \$0 | |
| 8142 | Materials | \$3,525 | | \$8,000 | | \$0 | \$0 | \$8,000 | \$0 | \$0 | | \$0 | |
| 8142 | Services | \$1,324 | | \$3,000 | | \$0 | \$0 | \$3,000 | \$0 | \$0 | | \$0 | |
| 8162 | Building Maintenance | | \$0 | \$1,238 | | \$0 | \$3,000 | | \$0 | \$3,000 | \$0 | \$0 | |
| 8162 | Salaries & Wages | \$8 | | \$0 | | \$0 | \$0 | \$10 | \$0 | \$0 | | \$0 | |
| 8162 | Labour Overheads | \$12 | | \$0 | | \$0 | \$0 | \$15 | \$0 | \$0 | | \$0 | |
| 8162 | Materials | \$0 | | \$1,200 | | \$0 | \$0 | \$1,200 | \$0 | \$0 | | \$0 | |
| 8162 | Services - Plumbing Repairs | \$144 | | \$1,000 | | \$0 | \$0 | \$525 | \$0 | \$0 | | \$0 | |
| 8162 | Services - Electrical Repairs | \$697 | | \$250 | | \$0 | \$0 | \$1,000 | \$0 | \$0 | | \$0 | |
| 8162 | Services - Replace AC unit | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| 8162 | Services - Fix Equipment Servicing | \$52 | | \$550 | | \$0 | \$0 | \$250 | \$0 | \$0 | | \$0 | |
| 8162 | Other Expenses | \$0 | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | |
| 8164 | Utilities | | \$0 | \$6,112 | | \$0 | \$21,463 | | \$0 | \$18,460 | (\$3,023) | \$0 | Decrease in water consumption |
| 8164 | Utilities - Electricity | \$5,698 | | \$11,000 | | \$0 | \$0 | \$11,500 | \$0 | \$0 | | \$0 | |
| 8164 | Utilities - Water | \$54 | | \$7,383 | | \$0 | \$0 | \$3,500 | \$0 | \$0 | | \$0 | |
| 8164 | Utilities - Gas | \$180 | | \$0 | | \$0 | \$0 | \$360 | \$0 | \$0 | | \$0 | |
| 8164 | Services - Plumbing Repairs | \$0 | | \$200 | | \$0 | \$0 | \$200 | \$0 | \$0 | | \$0 | |
| 8164 | Services - Security Monitoring | \$160 | | \$400 | | \$0 | \$0 | \$500 | \$0 | \$0 | | \$0 | |
| 8164 | Services - Replacement IT | \$0 | | \$2,100 | | \$0 | \$0 | \$2,100 | \$0 | \$0 | | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 8166 | Kodja Place Cleaning | | \$0 | \$21,455 | | \$0 | \$27,700 | | \$0 | \$43,345 | \$0 | \$15,645 | Increase in wages and overheads allocations |
| 8166 | Salaries & Wages | \$8,479 | | | \$10,000 | \$0 | \$0 | \$16,100 | \$0 | \$0 | | | |
| 8166 | Labour Overheads | \$12,295 | | | \$13,800 | \$0 | \$0 | \$23,345 | \$0 | \$0 | | | |
| 8166 | Materials | \$680 | | | \$1,550 | \$0 | \$0 | \$1,550 | \$0 | \$0 | | | |
| 8166 | Services - Hygiene Services | \$0 | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | | | |
| 8166 | Services - Carpet Cleaning | \$0 | | | \$150 | \$0 | \$0 | \$150 | \$0 | \$0 | | | |
| 8166 | Services - Rangehood Cleaning | \$0 | | | \$1,250 | \$0 | \$0 | \$1,250 | \$0 | \$0 | | | |
| 8166 | Services - Window Cleaning | \$0 | | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | | | |
| 8166 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8172 | Grounds Maintenance | | \$0 | \$8,143 | | \$0 | \$15,710 | | \$0 | \$15,710 | \$0 | \$0 | |
| 8172 | Salaries & Wages | \$2,473 | | | \$4,500 | \$0 | \$0 | \$4,500 | \$0 | \$0 | | | |
| 8172 | Labour Overheads | \$3,558 | | | \$8,210 | \$0 | \$0 | \$8,210 | \$0 | \$0 | | | |
| 8172 | Materials | \$420 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | |
| 8172 | Other Expenses | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8172 | Plant Operating Costs | \$1,692 | | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | | | |
| 8174 | Kodja Place Rose Maze Grounds Maint | | \$0 | \$25,375 | | \$0 | \$29,440 | | \$0 | \$29,440 | \$0 | \$0 | |
| 8174 | Salaries & Wages | \$7,632 | | | \$8,000 | \$0 | \$0 | \$8,000 | \$0 | \$0 | | | |
| 8174 | Labour Overheads | \$10,118 | | | \$11,040 | \$0 | \$0 | \$11,040 | \$0 | \$0 | | | |
| 8174 | Materials | \$3,833 | | | \$4,900 | \$0 | \$0 | \$4,900 | \$0 | \$0 | | | |
| 8174 | Plant Operating Costs | \$4,389 | | | \$5,500 | \$0 | \$0 | \$5,500 | \$0 | \$0 | | | |
| 8192 | Mac Expenses | | \$0 | \$0 | | \$0 | \$5,000 | | \$0 | \$2,500 | (\$2,500) | \$0 | Decrease in materials expenses |
| 8192 | Materials | \$0 | | | \$5,000 | \$0 | \$0 | \$2,500 | \$0 | \$0 | | | |
| 8192 | Other Expenses - re-creation reimbursement | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8358 | Kodja Place Website | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$0 | |
| 8358 | Materials | \$0 | | | \$2,000 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | |
| 8444 | Retail Stock - COGS | | \$0 | \$27,937 | | \$0 | \$50,000 | | \$0 | \$50,000 | \$0 | \$0 | |
| 8444 | Services | \$27,937 | | | \$50,000 | \$0 | \$0 | \$50,000 | \$0 | \$0 | | | |
| 8394 | Events | | \$0 | \$14,619 | | \$0 | \$10,000 | | \$0 | \$15,730 | \$0 | \$5,730 | Increase in wages and overheads allocations |
| 8394 | Salaries & Wages | \$2,328 | | | \$0 | \$0 | \$0 | \$2,350 | \$0 | \$0 | | | |
| 8394 | Labour Overheads | \$3,372 | | | \$0 | \$0 | \$0 | \$3,380 | \$0 | \$0 | | | |
| 8394 | Materials | \$2,062 | | | \$0 | \$0 | \$0 | \$2,100 | \$0 | \$0 | | | |
| 8394 | Services | \$6,859 | | | \$10,000 | \$0 | \$0 | \$7,900 | \$0 | \$0 | | | |
| 8412 | General Administration Allocated Cash | | \$0 | \$58,279 | | \$0 | \$99,132 | | \$0 | \$99,132 | \$0 | \$0 | |
| 8412 | Administration Allocation Cash | \$58,279 | | | \$99,132 | \$0 | \$0 | \$99,132 | \$0 | \$0 | | | |
| 8422 | General Administration Allocated Non-Cash | | \$0 | \$0 | | \$0 | \$1,596 | | \$0 | \$1,596 | \$0 | \$0 | |
| 8422 | Administration Allocation Non-Cash | \$0 | | | \$1,596 | \$0 | \$0 | \$1,596 | \$0 | \$0 | | | |
| 022D | Depreciation | | \$0 | \$0 | | \$0 | \$66,650 | | \$0 | \$66,650 | \$0 | \$0 | |
| 022D | Asset Depreciation | \$0 | | | \$66,650 | \$0 | \$0 | \$66,650 | \$0 | \$0 | | | |
| 055D | Depreciation | | \$0 | \$0 | | \$0 | \$720 | | \$0 | \$720 | \$0 | \$0 | |
| 055D | Asset Depreciation | \$0 | | | \$720 | \$0 | \$0 | \$720 | \$0 | \$0 | | | |
| | Sub Total - TOURISM & AREA PROMOTION KODJA OPI/EXP | \$372,268 | \$0 | \$371,998 | \$681,655 | \$0 | \$681,655 | \$748,176 | \$0 | \$748,176 | (\$13,841) | \$80,362 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-------------------------|--|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|-----------------|----------------|-------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 8205 | Kodja Place - Visitor Fees | | (\$2,200) | \$0 | | (\$4,700) | \$0 | | (\$4,700) | \$0 | \$0 | \$0 | \$0 | |
| 8205 | Visitor Entry Fees | (\$2,200) | \$0 | \$0 | (\$4,700) | \$0 | \$0 | (\$4,700) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8203 | Kodja Place - Hire Fees | | (\$2,387) | \$0 | | (\$3,000) | \$0 | | (\$3,000) | \$0 | \$0 | \$0 | \$0 | |
| 8203 | Hire Fees | (\$2,387) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8204 | Tour Groups | | (\$986) | \$0 | | (\$2,200) | \$0 | | (\$2,200) | \$0 | \$0 | \$0 | \$0 | |
| 8204 | Entry Fees | (\$986) | \$0 | \$0 | (\$2,200) | \$0 | \$0 | (\$2,200) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8207 | Kodja Place - Activity Fees | | (\$814) | \$0 | | (\$1,000) | \$0 | | (\$1,000) | \$0 | \$0 | \$0 | \$0 | |
| 8207 | Fees | (\$814) | \$0 | \$0 | (\$1,000) | \$0 | \$0 | (\$1,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8123 | Mature Aged Noongar Traineeship | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8193 | Sundry Misc Income - Kodja Place | | (\$3) | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8193 | Sundry Income | (\$3) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8213 | Cafe Lease Fees | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8213 | Fees & Charges | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8223 | Membership Fees & Brochure Racking | | (\$77) | \$0 | | (\$500) | \$0 | | (\$100) | \$0 | \$0 | \$0 | \$400 | Decrease in membership fees |
| 8223 | Fees & Charges | (\$77) | \$0 | \$0 | (\$500) | \$0 | \$0 | (\$100) | \$0 | \$0 | \$0 | \$0 | \$400 | Decrease in membership fees |
| 8233 | Events | | (\$6,876) | \$0 | | (\$12,000) | \$0 | | (\$12,000) | \$0 | \$0 | \$0 | \$0 | |
| 8233 | Other Income | (\$6,876) | \$0 | \$0 | (\$12,000) | \$0 | \$0 | (\$12,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8243 | Retail Sales | | (\$38,412) | \$0 | | (\$62,000) | \$0 | | (\$62,000) | \$0 | \$0 | \$0 | \$0 | |
| 8243 | Fees & Charges | (\$38,412) | \$0 | \$0 | (\$62,000) | \$0 | \$0 | (\$62,000) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8263 | Sales - Commissions | | (\$2,831) | \$0 | | (\$7,000) | \$0 | | (\$3,000) | \$0 | \$0 | \$0 | \$4,000 | Decrease in sales commissions |
| 8263 | Fees for sale other items | (\$2,831) | \$0 | \$0 | (\$7,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | \$0 | \$0 | \$4,000 | Decrease in sales commissions |
| 8283 | Donations | | (\$512) | \$0 | | (\$1,500) | \$0 | | (\$800) | \$0 | \$0 | \$0 | \$700 | Decrease in donations |
| 8283 | Donations | (\$512) | \$0 | \$0 | (\$1,500) | \$0 | \$0 | (\$800) | \$0 | \$0 | \$0 | \$0 | \$700 | Decrease in donations |
| 8284 | RV Fee Income | | (\$973) | \$0 | | (\$2,500) | \$0 | | (\$2,000) | \$0 | \$0 | \$0 | \$500 | Decrease in RV fee income |
| 8284 | Fees & Charges | (\$973) | \$0 | \$0 | (\$2,500) | \$0 | \$0 | (\$2,000) | \$0 | \$0 | \$0 | \$0 | \$500 | Decrease in RV fee income |
| 8285 | Trans WA Income | | \$16 | \$0 | | (\$500) | \$0 | | (\$500) | \$0 | \$0 | \$0 | \$0 | |
| 8285 | Fees & Charges | \$16 | \$0 | \$0 | (\$500) | \$0 | \$0 | (\$500) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8286 | Photocopy Charges | | (\$4) | \$0 | | (\$100) | \$0 | | (\$100) | \$0 | \$0 | \$0 | \$0 | |
| 8286 | Fees & Charges | (\$4) | \$0 | \$0 | (\$100) | \$0 | \$0 | (\$100) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC | (\$56,062) | (\$56,061) | \$0 | (\$97,000) | (\$97,000) | \$0 | (\$91,400) | (\$91,400) | \$0 | \$0 | \$0 | \$5,600 | |
| | Total - TOURISM & AREA PROMOTION KODJA PLACE | \$316,206 | (\$56,061) | \$371,998 | \$504,659 | (\$97,000) | \$681,655 | \$656,776 | (\$91,400) | \$748,176 | (\$13,841) | \$65,982 | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|---|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|--------------|---|--|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| TOURISM & AREA PROMOTION OTHER | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 8101 | Kojonup Marketing & Promotions | | \$0 | \$0 | | \$0 | \$15,000 | | \$0 | \$15,000 | \$0 | \$0 | | | |
| 8101 | Services - Schematic Design | \$0 | | \$12,000 | \$0 | \$0 | \$12,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8101 | Services - Feature story production | \$0 | | \$2,700 | \$0 | \$0 | \$2,700 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8101 | Services - Oz Travel Advertising | \$0 | | \$300 | \$0 | \$0 | \$300 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8101 | Services - Business Name Renewal | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8107 | Great Southern Treasures | | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$0 | | | |
| 8107 | Services | \$20,000 | | \$20,000 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8414 | Wool Wagon | | \$0 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$250 | \$0 | \$0 | | | |
| 8414 | Materials | \$0 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8354 | Subscriptions, Accreditation, etc. | | \$0 | \$1,978 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$5,004 | \$0 | \$4 | | | |
| 8354 | Services - POS subscription | \$0 | | \$2,400 | \$0 | \$0 | \$2,400 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8354 | Services - ARPA subscription | \$364 | | \$364 | \$0 | \$0 | \$364 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8354 | Services - Domain name Renewal | \$0 | | \$35 | \$0 | \$0 | \$35 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8354 | Services - Visitor Centre membership | \$1,614 | | \$2,205 | \$0 | \$0 | \$2,205 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8374 | Australia Day Breakfast | | \$0 | \$242 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$242 | (\$1,758) | \$0 | \$0 Decrease in wages and overheads allocations | | |
| 8374 | Salaries & Wages | \$98 | | \$2,000 | \$0 | \$0 | \$98 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8374 | Labour Overheads | \$144 | | \$0 | \$0 | \$0 | \$144 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8371 | EV Charging Station | | \$0 | \$5,797 | \$0 | \$10,500 | \$0 | \$10,500 | \$0 | \$10,500 | \$0 | \$0 | | | |
| 8371 | Materials - General | \$4,843 | | \$5,220 | \$0 | \$0 | \$5,220 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8371 | Materials - Charge Fox Expenses | \$0 | | \$780 | \$0 | \$0 | \$780 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8371 | Utilities | \$954 | | \$4,500 | \$0 | \$0 | \$4,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8432 | Railway Station Building Maintenance | | \$0 | \$337 | \$0 | \$2,000 | \$0 | \$0 | \$0 | \$2,000 | \$0 | \$0 | | | |
| 8432 | Salaries & Wages | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8432 | Materials | \$0 | | \$1,300 | \$0 | \$0 | \$1,300 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8432 | Services - Plumbing Repairs | \$305 | | \$450 | \$0 | \$0 | \$450 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8432 | Services - Fire Equipment Servicing | \$32 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8402 | Railway Station Building - Operating | | \$0 | \$258 | \$0 | \$1,172 | \$0 | \$1,172 | \$0 | \$258 | (\$914) | \$0 | \$0 Decrease in insurance premium | | |
| 8402 | Insurance Premiums - property | \$258 | | \$1,172 | \$0 | \$0 | \$258 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 0290 | Depreciation | | \$0 | \$0 | \$0 | \$75,220 | \$0 | \$75,220 | \$0 | \$75,220 | \$0 | \$0 | | | |
| 0290 | Asset Depreciation | \$0 | | \$75,220 | \$0 | \$0 | \$75,220 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - TOURISM & AREA PROM OTHER OPI/EXP | \$28,612 | \$0 | \$28,612 | \$0 | \$131,142 | \$128,474 | \$0 | \$128,474 | (\$2,672) | \$4 | | | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 8494 | EV Charging Station | | (\$1,661) | \$0 | (\$3,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | \$0 | \$0 | | | |
| 8494 | Fees & Charges | (\$1,661) | | (\$3,000) | \$0 | \$0 | (\$3,000) | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8413 | Tourism - Non-Operating Grant Income | | \$0 | \$0 | (\$202,411) | \$0 | \$0 | (\$202,411) | \$0 | \$0 | \$0 | \$0 | | | |
| 8413 | LRGM - EV Charging Station Project | \$0 | | (\$202,411) | \$0 | \$0 | (\$202,411) | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - TOURISM & AREA PROM OTHER OPI/INC | (\$1,661) | (\$1,661) | \$0 | (\$205,411) | (\$205,411) | \$0 | (\$205,411) | (\$205,411) | \$0 | \$0 | | | | |
| | Total - TOURISM & AREA PROMOTION OTHER | | (\$1,661) | \$28,612 | (\$74,269) | (\$205,411) | \$131,142 | (\$74,837) | (\$205,411) | \$128,474 | (\$2,672) | \$4 | | | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|--|--|--------------------------|----------------------------|------------------|--------------------------|-----------------------------|------------------|-------------------------------|---|------------------|--------------------|------------------|------------|----------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| TOURISM & AREA PROMOTION - CAFÉ | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 8502 | Café Salaries | | \$0 | \$140,356 | | \$0 | \$398,000 | | \$0 | \$335,172 | \$0 | \$335,172 | (\$62,828) | \$0 | Decrease in wages allocations |
| 8502 | Salaries & Wages - Café | \$140,356 | | | \$398,000 | | | \$335,172 | | | | | | | |
| 8532 | Café Superannuation | | \$0 | \$9,230 | | \$0 | \$43,780 | | \$0 | \$36,869 | \$0 | \$36,869 | (\$6,911) | \$0 | Decrease in superannuation expenses |
| 8532 | Employee Costs - Super | \$9,230 | | | \$43,780 | | | \$36,869 | | | | | | | |
| 8534 | Café Utilities | | \$0 | \$3,976 | | \$0 | \$32,900 | | \$0 | \$32,900 | \$0 | \$32,900 | \$0 | \$0 | |
| 8534 | Utilities - Electricity | \$2,412 | | | \$24,400 | | | \$18,400 | | | | | | | |
| 8534 | Utilities - Water | \$344 | | | \$6,000 | | | \$4,000 | | | | | | | |
| 8534 | Utilities - Gas | \$1,220 | | | \$2,500 | | | \$10,500 | | | | | | | |
| 8536 | Café Insurance | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$2,000 | \$0 | \$0 | |
| 8536 | Insurance Premiums | \$0 | | | \$2,000 | | | \$2,000 | | | | | | | |
| 8542 | Café Bank Fees | | \$0 | \$0 | | \$0 | \$8,500 | | \$0 | \$8,500 | \$0 | \$8,500 | \$0 | \$0 | |
| 8542 | Other Expenses | \$0 | | | \$8,500 | | | \$8,500 | | | | | | | |
| 8546 | Café Minor Equipment & Repairs | | \$0 | \$7,037 | | \$0 | \$3,000 | | \$0 | \$9,000 | \$0 | \$9,000 | \$0 | \$6,000 | Increase in equipment repair expenses |
| 8546 | Equipment repairs | \$7,037 | | | \$3,000 | | | \$9,000 | | | | | | | |
| 8554 | Café Other Minor Expenses | | \$0 | \$3,302 | | \$0 | \$3,000 | | \$0 | \$3,302 | \$0 | \$3,302 | \$0 | \$302 | Increase in licensing fees |
| 8554 | Materials - Fees & Licenses | \$3,302 | | | \$500 | | | \$3,302 | | | | | | | |
| 8554 | Services - Commercial Cleaning | \$0 | | | \$2,500 | | | \$0 | | \$0 | | | | | |
| 8555 | Café Uniforms & Safety Wear | | \$0 | \$0 | | \$0 | \$1,500 | | \$0 | \$1,500 | \$0 | \$1,500 | \$0 | \$0 | |
| 8555 | Employee Costs | \$0 | | | \$1,500 | | | \$1,500 | | | | | | | |
| 8556 | Café Telephone & IT | | \$0 | \$204 | | \$0 | \$500 | | \$0 | \$500 | \$0 | \$500 | \$0 | \$0 | |
| 8556 | Other Expenses | \$204 | | | \$500 | | | \$500 | | | | | | | |
| 8557 | Café Building Maintenance | | \$0 | \$22,650 | | \$0 | \$2,000 | | \$0 | \$23,683 | \$0 | \$23,683 | \$0 | \$21,683 | Increase in contractor expenses for floor coverings, electrical repairs and plumbing repairs. |
| 8557 | Salaries & Wages | \$954 | | | \$0 | | | \$960 | | | | | | | |
| 8557 | Labour Overheads | \$1,384 | | | \$0 | | | \$1,385 | | | | | | | |
| 8557 | Materials | \$17,813 | | | \$500 | | | \$17,813 | | | | | | | |
| 8557 | Services - Electrical Repairs | \$2,472 | | | \$450 | | | \$2,475 | | | | | | | |
| 8557 | Services - Plumbing Repairs | \$0 | | | \$450 | | | \$450 | | | | | | | |
| 8557 | Services - Fire Equipment Servicing | \$26 | | | \$400 | | | \$400 | | | | | | | |
| 8562 | Café Training Expenses | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$2,000 | \$0 | \$0 | |
| 8562 | Materials | \$0 | | | \$2,000 | | | \$2,000 | | | | | | | |
| 8564 | Café Other Employment Costs | | \$0 | \$0 | | \$0 | \$2,820 | | \$0 | \$2,820 | \$0 | \$2,820 | \$0 | \$0 | |
| 8564 | Materials | \$0 | | | \$2,820 | | | \$2,820 | | | | | | | |
| 8567 | Cost of Goods Sold | | \$0 | \$111,369 | | \$0 | \$250,000 | | \$0 | \$250,000 | \$0 | \$250,000 | \$0 | \$0 | |
| 8567 | Materials | \$111,369 | | | \$250,000 | | | \$250,000 | | | | | | | |
| | Sub Total - TOURISM & AREA PROM CAFE OP/EXP | \$298,123 | \$0 | \$298,125 | \$750,000 | \$0 | \$750,000 | \$708,246 | \$0 | \$708,246 | (\$69,739) | \$27,985 | | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 8503 | Café Trading Income | | (\$289,175) | \$0 | | (\$750,000) | \$0 | | (\$669,205) | (\$669,205) | \$0 | \$0 | \$0 | \$80,795 | Trends indicate lower café sales |
| 8503 | Sales | (\$289,175) | | | (\$750,000) | | | (\$669,205) | | | | | | | |
| 8533 | Catering | | (\$4,661) | \$0 | | \$0 | \$0 | | (\$4,661) | (\$4,661) | \$0 | \$0 | (\$4,661) | \$0 | Increase in catering fees |
| 8533 | Other Income | (\$4,661) | | | \$0 | | | (\$4,661) | | | | | | | |
| | Sub Total - TOURISM & AREA PROM CAFE OP/INC | (\$293,836) | (\$293,836) | \$0 | (\$750,000) | (\$750,000) | \$0 | (\$673,866) | (\$673,866) | \$0 | (\$4,661) | \$80,795 | | | |
| | Total - TOURISM & AREA PROMOTION CAFE | \$4,287 | (\$293,836) | \$298,125 | \$0 | (\$750,000) | \$750,000 | \$34,380 | (\$673,866) | \$708,246 | (\$74,400) | \$108,780 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|------------------------------|---|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|-----------------|-------------------------------------|--|------------------|--------------------|-----------------|------------|----------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| BUILDING CONTROL | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 8552 | Building Admin. Salaries | | \$0 | \$30,616 | | \$0 | \$25,795 | | \$0 | \$61,200 | \$0 | \$61,200 | \$0 | \$35,405 | Increase in wages allocations. |
| 8552 | Salaries & Wages - Building Control | \$30,616 | | | \$25,795 | | | \$61,200 | | | | | | | |
| 8572 | Superannuation | | \$0 | \$3,007 | | \$0 | \$4,073 | | \$0 | \$6,000 | \$0 | \$6,000 | \$0 | \$1,927 | Increase in superannuation expenses. |
| 8572 | Superannuation - Building | \$3,007 | | | \$4,073 | | | \$6,000 | | | | | | | |
| 8602 | Other Emp. Costs (Bldg) | | \$0 | \$2,985 | | \$0 | \$3,186 | | \$0 | \$3,335 | \$0 | \$3,335 | \$0 | \$146 | Increase in insurance premiums |
| 8602 | Other Employee Costs - Training | \$0 | | | \$350 | | | \$350 | | | | | | | |
| 8602 | Insurances | \$2,985 | | | \$2,836 | | | \$2,985 | | | | | | | |
| 8612 | Vehicle Operating Bto Syrr | | \$0 | \$7,152 | | \$0 | \$15,000 | | \$0 | \$14,000 | \$0 | \$14,000 | (\$1,000) | \$0 | Increase in servicing expenses. Decrease in vehicle operating expenses. |
| 8612 | Materials | \$2,434 | | | \$1,500 | | | \$2,500 | | | | | | | |
| 8612 | Plant Operating Costs | \$4,718 | | | \$13,500 | | | \$11,500 | | | | | | | |
| 8622 | Building Control Expenses | | \$0 | \$0 | | \$0 | \$2,000 | | \$0 | \$2,000 | \$0 | \$2,000 | \$0 | \$0 | |
| 8622 | Services | \$0 | | | \$2,000 | | | \$2,000 | | | | | | | |
| 8672 | Admin Realloc Cash (Bldg) | | \$0 | \$6,623 | | \$0 | \$19,826 | | \$0 | \$19,826 | \$0 | \$19,826 | \$0 | \$0 | |
| 8672 | Administration Allocations Cash | \$6,623 | | | \$19,826 | | | \$19,826 | | | | | | | |
| 8682 | Admin Realloc Non Cash (Bldg) | | \$0 | \$0 | | \$0 | \$1,596 | | \$0 | \$1,596 | \$0 | \$1,596 | \$0 | \$0 | |
| 8682 | Administration Allocations Non-Cash | \$0 | | | \$1,596 | | | \$1,596 | | | | | | | |
| 8684 | Loan Guarantee Fee - Loan 147 | | \$0 | \$0 | | \$0 | \$2,600 | | \$0 | \$2,600 | \$0 | \$2,600 | \$0 | \$0 | |
| 8684 | Other Expenses - Loan 147 Guarantee Fee | \$0 | | | \$2,600 | | | \$2,600 | | | | | | | |
| | Sub Total - BUILDING CONTROL OPIEXP | \$50,363 | \$0 | \$50,363 | \$74,076 | \$0 | \$74,076 | \$110,557 | \$0 | \$110,557 | (\$1,000) | \$37,481 | | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 8653 | Building Licence Fees | | (\$1,474) | \$0 | | (\$6,000) | \$0 | | (\$3,000) | \$0 | | \$0 | \$0 | \$3,000 | Decrease in building fees. |
| 8653 | Building Application Fees | (\$1,474) | | | (\$6,000) | | | (\$3,000) | | | | | | | |
| 8663 | Brief & Brb Commissions | | (\$345) | \$0 | | (\$250) | \$0 | | (\$345) | \$0 | | \$0 | (\$95) | \$0 | Increase in commissions received. |
| 8663 | Other Income | (\$345) | | | | | | (\$345) | | | | | | | |
| 8633 | Private Pool Inspection Charges | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 8633 | Inspection Fees | \$0 | | | \$0 | | | \$0 | | | | | | | |
| | Sub Total - BUILDING CONTROL OPIINC | (\$1,819) | (\$1,819) | \$0 | (\$6,250) | (\$6,250) | \$0 | (\$3,345) | (\$3,345) | \$0 | (\$95) | \$3,000 | | | |
| | Total - BUILDING CONTROL | \$48,544 | (\$1,819) | \$50,363 | \$67,826 | (\$6,250) | \$74,076 | \$107,212 | (\$3,345) | \$110,557 | (\$1,095) | \$40,481 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-------------------------|--|--------------------------------|----------------------------|------------|--------------------------------|-----------------------------|-------------|-------------------------------------|--|-------------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER ECONOMIC SERVICES | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 8011 | Wash Down Bay - Repairs | | \$0 | \$13,639 | | \$0 | \$3,631 | | \$0 | \$15,311 | \$0 | \$11,480 | Increase in modification works and liquid waste removal. |
| 8011 | Salaries & Wages | \$781 | | \$870 | \$0 | \$0 | \$870 | \$0 | \$0 | \$0 | | | |
| 8011 | Labour Overheads | \$991 | | \$1,201 | \$0 | \$0 | \$1,201 | \$0 | \$0 | \$0 | | | |
| 8011 | Materials | \$0 | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | | | |
| 8011 | Services - Electrical Repairs | \$413 | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | \$0 | | | |
| 8011 | Services - Plumbing Repairs | \$619 | | \$0 | \$0 | \$0 | \$620 | \$0 | \$0 | \$0 | | | |
| 8011 | Services - Liquid Waste Removal | \$2,707 | | \$0 | \$0 | \$0 | \$2,710 | \$0 | \$0 | \$0 | | | |
| 8011 | Services - Weed Control | \$1,364 | | \$0 | \$0 | \$0 | \$1,365 | \$0 | \$0 | \$0 | | | |
| 8011 | Services - General Repairs | \$6,512 | | \$0 | \$0 | \$0 | \$6,515 | \$0 | \$0 | \$0 | | | |
| 8011 | Insurance | \$186 | | \$210 | \$0 | \$0 | \$210 | \$0 | \$0 | \$0 | | | |
| 8011 | Other Expenses | \$266 | | \$0 | \$0 | \$0 | \$270 | \$0 | \$0 | \$0 | | | |
| 8801 | Wash Down Bay - Other | | \$0 | \$0 | | \$0 | \$569 | | \$0 | \$569 | \$0 | \$0 | |
| 8801 | Salaries & Wages | \$0 | | \$90 | \$0 | \$0 | \$90 | \$0 | \$0 | \$0 | | | |
| 8801 | Labour Overheads | \$0 | | \$69 | \$0 | \$0 | \$69 | \$0 | \$0 | \$0 | | | |
| 8801 | Materials - Replacement FOB keys | \$0 | | \$350 | \$0 | \$0 | \$350 | \$0 | \$0 | \$0 | | | |
| 8801 | Plant Operating Costs | \$0 | | \$120 | \$0 | \$0 | \$120 | \$0 | \$0 | \$0 | | | |
| 8807 | Wash Down Bay - Utility Charges | | \$0 | \$3,610 | | \$0 | \$7,570 | | \$0 | \$7,570 | \$0 | \$0 | |
| 8807 | Utilities - Electricity | \$376 | | \$1,570 | \$0 | \$0 | \$1,570 | \$0 | \$0 | \$0 | | | |
| 8807 | Utilities - Water | \$3,234 | | \$6,000 | \$0 | \$0 | \$6,000 | \$0 | \$0 | \$0 | | | |
| 8800 | Saleyards - Ground Maintenance | | \$0 | \$5,260 | | \$0 | \$3,935 | | \$0 | \$6,990 | \$0 | \$3,045 | Increase in weed control and liquid waste expenses. |
| 8800 | Salaries & Wages | \$435 | | \$750 | \$0 | \$0 | \$750 | \$0 | \$0 | \$0 | | | |
| 8800 | Labour Overheads | \$490 | | \$1,035 | \$0 | \$0 | \$1,035 | \$0 | \$0 | \$0 | | | |
| 8800 | Materials | \$0 | | \$800 | \$0 | \$0 | \$800 | \$0 | \$0 | \$0 | | | |
| 8800 | Services - Plumbing Repairs | \$321 | | \$350 | \$0 | \$0 | \$360 | \$0 | \$0 | \$0 | | | |
| 8800 | Services - Weed Control | \$2,464 | | \$0 | \$0 | \$0 | \$2,465 | \$0 | \$0 | \$0 | | | |
| 8800 | Services - Liquid Waste Removal | \$1,530 | | \$0 | \$0 | \$0 | \$1,530 | \$0 | \$0 | \$0 | | | |
| 8800 | Plant Operating Costs | \$20 | | \$1,000 | \$0 | \$0 | \$60 | \$0 | \$0 | \$0 | | | |
| 8808 | Saleyards - Insurance | | \$0 | \$301 | | \$0 | \$608 | | \$0 | \$608 | \$0 | \$0 | |
| 8808 | Insurance - Property | \$391 | | \$608 | \$0 | \$0 | \$608 | \$0 | \$0 | \$0 | | | |
| 8802 | Saleyards - Other | | \$0 | \$91 | | \$0 | \$1,000 | | \$0 | \$1,000 | \$0 | \$0 | |
| 8802 | Salaries & Wages | \$0 | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | \$0 | | | |
| 8802 | Materials - Telephone charges | \$91 | | \$250 | \$0 | \$0 | \$250 | \$0 | \$0 | \$0 | | | |
| 8802 | Services | \$0 | | \$550 | \$0 | \$0 | \$550 | \$0 | \$0 | \$0 | | | |
| 8802 | Utilities | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8802 | Other Expenses | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8872 | Loan Guarantee Fee | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| 8872 | Other Expenses - Loan 147 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 8862 | Subdivision - Interest on Loans | | \$0 | \$6,931 | | \$0 | \$13,537 | | \$0 | \$13,537 | \$0 | \$0 | |
| 8862 | Interest on Subdivision on Loan 147 | \$6,931 | | \$13,537 | \$0 | \$0 | \$13,537 | \$0 | \$0 | \$0 | | | |
| | Land Development Expenses | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| | Materials | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - OTHER ECONOMIC SERVICES OI/EXP | \$30,122 | \$0 | \$30,121 | \$31,070 | \$0 | \$31,070 | \$46,595 | \$0 | \$45,595 | \$0 | \$14,525 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 8013 | Washdown Bay Fees | | (\$6,254) | \$0 | (\$20,000) | \$0 | \$0 | (\$12,000) | \$0 | \$0 | \$0 | \$8,000 | Decrease in washdown bay fees |
| 8013 | Fees | (\$6,254) | \$0 | (\$20,000) | \$0 | \$0 | (\$12,000) | \$0 | \$0 | \$0 | \$0 | \$8,000 | |
| | Sub Total - OTHER ECONOMIC SERVICES OI/INC | (\$6,254) | (\$6,254) | \$0 | (\$20,000) | (\$20,000) | \$0 | (\$12,000) | (\$12,000) | \$0 | \$0 | \$8,000 | |
| | Total - OTHER ECONOMIC SERVICES | \$23,868 | (\$6,254) | \$30,121 | \$11,070 | (\$20,000) | \$31,070 | \$33,595 | (\$12,000) | \$45,595 | \$0 | \$22,525 | |
| | Total - ECONOMIC SERVICES | \$391,653 | (\$578,683) | \$797,018 | \$666,626 | (\$1,106,861) | \$1,707,287 | \$772,378 | (\$1,008,022) | \$1,700,392 | (\$92,008) | \$267,762 | \$0 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-----------------------------|---------------------------------------|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|----------|-------------------------------------|--|---------|--------------------|--------------|--------------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER PROPERTY AND SERVICES | | | | | | | | | | | | | |
| PRIVATE WORKS | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 9002 | Private Works | | \$0 | \$8,329 | | \$0 | \$9,532 | | \$0 | \$9,532 | \$0 | \$0 | |
| 9002 | Salaries & Wages | \$1,997 | | | \$1,400 | \$0 | \$0 | \$1,400 | \$0 | \$0 | | | |
| 9002 | Labour Overheads | \$2,896 | | | \$1,932 | \$0 | \$0 | \$1,932 | \$0 | \$0 | | | |
| 9002 | Materials | \$0 | | | \$1,000 | \$0 | \$0 | \$1,000 | \$0 | \$0 | | | |
| 9002 | Services | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9002 | Insurance | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9002 | Plant Operating Costs | \$3,436 | | | \$8,200 | \$0 | \$0 | \$5,200 | \$0 | \$0 | | | |
| 9008 | Pte Works-Other Councils-Roads | | \$0 | \$0 | | \$0 | \$5,250 | | \$0 | \$0 | | (\$5,250) | \$0 Budget allocation not required. |
| 9008 | Salaries & Wages | \$0 | | | \$1,060 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9008 | Other Expense | \$0 | | | \$4,200 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - PRIVATE WORKS OI/EXP | \$8,329 | \$0 | \$8,329 | \$14,782 | \$0 | \$14,782 | \$9,532 | \$0 | \$9,532 | | (\$5,250) | \$0 |
| OPERATING INCOME | | | | | | | | | | | | | |
| 9003 | Private Works Income | | (\$955) | \$0 | | (\$10,000) | \$0 | | (\$9,532) | \$0 | | \$0 | \$468 Decrease in private works fees |
| 9003 | Fees and Charges | (\$855) | | | (\$10,000) | \$0 | \$0 | (\$9,532) | \$0 | \$0 | | | |
| 9009 | Pte Works-Income-Other Councils-Roads | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | | | \$0 |
| 9009 | Fees and Charges | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - PRIVATE WORKS OI/INC | (\$855) | (\$955) | \$0 | (\$10,000) | (\$10,000) | \$0 | (\$9,532) | (\$9,532) | \$0 | | \$0 | \$468 |
| | Total - PRIVATE WORKS | \$7,374 | (\$866) | \$8,329 | \$4,782 | (\$10,000) | \$14,782 | \$0 | (\$9,532) | \$9,532 | | (\$5,250) | \$468 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details: By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-------------------------------|--|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PUBLIC WORKS OVERHEADS | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 9022 | Salaries-Works-Supervisors, Assistance | | \$0 | \$137,840 | | \$0 | \$277,823 | | \$0 | \$277,823 | \$0 | \$0 | |
| 9022 | Salaries & Wages - Works Supervisor | \$137,840 | | | \$277,823 | | | \$277,823 | | | \$0 | \$0 | |
| 9042 | Superannuation (Supervisors) | | \$0 | \$14,746 | | \$0 | \$39,151 | | \$0 | \$39,151 | \$0 | \$0 | |
| 9042 | Superannuation | \$14,746 | | | \$39,151 | | | \$39,151 | | | \$0 | \$0 | |
| 9052 | Conferences & Training (Supervisors) | | \$0 | \$0 | | \$0 | \$3,900 | | \$0 | \$1,758 | \$2,141 | \$0 | Decrease in wages allocations. Decrease in training expenses. |
| 9052 | Salaries & Wages | \$0 | | | \$1,200 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9052 | Other Employee Costs - Training | \$0 | | | \$2,500 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9052 | Materials | \$0 | | | \$200 | | | \$262 | \$0 | \$0 | \$0 | \$0 | |
| 9052 | Services | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9052 | Other Expenses | \$0 | | | \$0 | | | \$997 | \$0 | \$0 | \$0 | \$0 | |
| 9062 | Emp Insurances (Supervisors) | | \$0 | \$2,985 | | \$0 | \$2,836 | | \$0 | \$2,985 | \$0 | \$149 | Increase in insurance premium |
| 9062 | Insurance - Workers Comp | \$2,985 | | | \$2,836 | | | \$2,985 | | | \$0 | \$0 | |
| 9072 | Other Staff Expenses (Inc. FBT) | | \$0 | \$6,999 | | \$0 | \$27,905 | | \$0 | \$33,905 | \$0 | \$6,000 | Increase in wages allocations. |
| 9072 | Salaries & Wages | \$5,334 | | | \$0 | | | \$6,000 | \$0 | \$0 | \$0 | \$0 | |
| 9072 | Materials - Telephone expenses | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9072 | Materials - FBT Expense | \$0 | | | \$16,905 | | | \$16,905 | \$0 | \$0 | \$0 | \$0 | |
| 9072 | Materials - Hollow Log Golf Nominations | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9072 | Materials - General | \$1,665 | | | \$11,000 | | | \$11,000 | \$0 | \$0 | \$0 | \$0 | |
| 9502 | Allowances | | \$0 | \$0 | | \$0 | \$13,230 | | \$0 | \$5,000 | \$8,230 | \$0 | Decrease in allowances expenses. Now coded direct to jobs. |
| 9502 | Salaries & Wages | \$0 | | | \$13,230 | | | \$6,000 | \$0 | \$0 | \$0 | \$0 | |
| 9061 | Staff Housing Subsidy (Public Works) | | \$0 | \$0 | | \$0 | \$4,000 | | \$0 | \$4,000 | \$0 | \$0 | |
| 9061 | Other Employee Costs - Training | \$0 | | | \$4,000 | | | \$4,000 | \$0 | \$0 | \$0 | \$0 | |
| 9082 | Vehicle Operating | | \$0 | \$4,592 | | \$0 | \$22,050 | | \$0 | \$22,050 | \$0 | \$0 | |
| 9082 | Services | \$3,418 | | | \$18,375 | | | \$18,375 | \$0 | \$0 | \$0 | \$0 | |
| 9082 | Plant Operating Costs | \$1,174 | | | \$3,675 | | | \$3,675 | \$0 | \$0 | \$0 | \$0 | |
| 9084 | Consulting Technical | | \$0 | \$0 | | \$0 | \$16,538 | | \$0 | \$16,538 | \$0 | \$0 | |
| 9084 | Materials | \$0 | | | \$1,280 | | | \$1,280 | \$0 | \$0 | \$0 | \$0 | |
| 9084 | Services | \$0 | | | \$15,278 | | | \$15,278 | \$0 | \$0 | \$0 | \$0 | |
| 9084 | Other Expenses | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Office Expenses | | \$0 | \$5,176 | | \$0 | \$13,190 | | \$0 | \$13,190 | \$0 | \$0 | |
| 9092 | Salaries & Wages | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Other Employee Costs - Police Clearances | \$313 | | | \$450 | | | \$450 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Materials - Telephone expenses | \$3,530 | | | \$7,600 | | | \$7,600 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Materials - Furniture | \$0 | | | \$2,000 | | | \$2,000 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Materials - Replacement Phones | \$0 | | | \$1,500 | | | \$1,500 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Materials - Stationery | \$384 | | | \$450 | | | \$450 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Materials - General | \$649 | | | \$1,085 | | | \$1,085 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Services | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Utilities | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9092 | Other Expenses | \$0 | | | \$105 | | | \$105 | \$0 | \$0 | \$0 | \$0 | |
| 9094 | Minor Equipment/Consumables | | \$0 | \$1,035 | | \$0 | \$8,270 | | \$0 | \$4,105 | \$4,165 | \$0 | Decrease in material expenses for minor equipment purchases |
| 9094 | Materials | \$1,035 | | | \$8,165 | | | \$4,000 | \$0 | \$0 | \$0 | \$0 | |
| 9094 | Services | \$0 | | | \$105 | | | \$105 | \$0 | \$0 | \$0 | \$0 | |
| 9095 | RAMM Inventory | | \$0 | \$12,265 | | \$0 | \$0 | | \$0 | \$12,265 | \$0 | \$12,265 | Increase in materials expenses for RAMM software licence. |
| 9095 | Materials | \$12,265 | | | \$0 | | | \$12,265 | \$0 | \$0 | \$0 | \$0 | |
| 9095 | Services - Training courses | \$0 | | | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9102 | PWOH Training | | \$0 | \$23,370 | | \$0 | \$97,000 | | \$0 | \$52,200 | \$44,800 | \$0 | Decrease in overhead allocations. |
| 9102 | Salaries & Wages | \$21,604 | | | \$35,000 | | | \$35,000 | \$0 | \$0 | \$0 | \$0 | |
| 9102 | Labour Overheads | \$689 | | | \$48,200 | | | \$3,500 | \$0 | \$0 | \$0 | \$0 | |
| 9102 | Materials | \$518 | | | \$12,000 | | | \$12,000 | \$0 | \$0 | \$0 | \$0 | |
| 9102 | Services | \$120 | | | \$500 | | | \$500 | \$0 | \$0 | \$0 | \$0 | |
| 9102 | Plant Operating Costs | \$239 | | | \$1,200 | | | \$1,200 | \$0 | \$0 | \$0 | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|-------------|--------------------------------|-----------------------------|---------------|-------------------------------------|--|---------------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| 9112 | PWOH Meetings | | \$0 | \$13,289 | | \$0 | \$33,680 | | \$0 | \$19,150 | (\$14,530) | | Decrease in overheads allocations. Increase in materials expenses |
| 9112 | Salaries & Wages | \$11,605 | | | \$13,500 | | | \$13,500 | | \$0 | | | |
| 9112 | Labour Overheads | \$879 | | | \$18,030 | | | \$3,500 | | \$0 | | | |
| 9112 | Materials | \$600 | | | \$0 | | | \$600 | | \$0 | | | |
| 9112 | Plant Operating Costs | \$205 | | | \$1,550 | | | \$1,550 | | \$0 | | | |
| 9122 | Annual Leave | | \$0 | \$68,016 | | \$0 | \$176,597 | | \$0 | \$143,000 | (\$33,597) | | \$0 Decrease in wages allocations for annual leave. |
| 9122 | Salaries & Wages - Annual Leave | \$68,016 | | | \$176,597 | | | \$143,000 | | \$0 | | | |
| 9132 | Public Holidays | | \$0 | \$7,852 | | \$0 | \$76,523 | | \$0 | \$76,523 | \$0 | | \$0 |
| 9132 | Salaries & Wages - Public Holiday | \$7,852 | | | \$76,523 | | | \$76,523 | | \$0 | | | |
| 9142 | Sick Leave | | \$0 | \$32,636 | | \$0 | \$76,523 | | \$0 | \$65,523 | (\$11,000) | | \$0 Decrease in wages allocations for sick leave. |
| 9142 | Salaries & Wages - Sick Leave | \$32,636 | | | \$76,523 | | | \$65,523 | | \$0 | | | |
| 9152 | Superannuation | | \$0 | \$104,141 | | \$0 | \$237,716 | | \$0 | \$223,000 | (\$14,716) | | \$0 Decrease in superannuation expenses |
| 9152 | Superannuation | \$104,141 | | | \$237,716 | | | \$223,000 | | \$0 | | | |
| 9162 | Workers Comp Ins | | \$0 | \$53,872 | | \$0 | \$52,862 | | \$0 | \$60,545 | \$0 | \$7,683 | Increase in insurance premium |
| 9162 | Salaries & Wages - WComp paid | \$0 | | | \$0 | | \$0 | \$0 | | \$0 | | | |
| 9162 | Workers Compensation Insurance | \$53,872 | | | \$52,862 | | | \$60,545 | | \$0 | | | |
| 9172 | Staff Functions | | \$0 | \$32 | | \$0 | \$3,479 | | \$0 | \$2,875 | (\$604) | | \$0 Decrease in overheads allocations. |
| 9172 | Salaries & Wages | \$0 | | | \$800 | | | \$800 | | \$0 | | | |
| 9172 | Labour Overheads | \$0 | | | \$1,104 | | | \$500 | | \$0 | | | |
| 9172 | Materials | \$32 | | | \$1,575 | | | \$1,575 | | \$0 | | | |
| 9182 | INSURANCE ON WORKS | | \$0 | \$6,445 | | \$0 | \$6,470 | | \$0 | \$6,445 | (\$25) | | \$0 Decrease in insurance premium |
| 9182 | Insurance - Marine Cargo | \$725 | | | \$760 | | | \$725 | | \$0 | | | |
| 9182 | Insurance - Mgmt Liability | \$5,720 | | | \$5,720 | | | \$5,720 | | \$0 | | | |
| 9192 | Long Service Leave | | \$0 | \$28,688 | | \$0 | \$49,744 | | \$0 | \$49,744 | \$0 | | \$0 |
| 9192 | Salaries & Wages - LSL | \$28,688 | | | \$49,744 | | | \$49,744 | | \$0 | | | |
| 9202 | Safety Equipment & P.P.E. | | \$0 | \$23,670 | | \$0 | \$22,050 | | \$0 | \$23,632 | \$0 | \$1,582 | Increase in materials expenses for safety equipment |
| 9202 | Other Employee Costs | \$846 | | | \$0 | | | \$810 | | \$0 | | | |
| 9202 | Materials | \$22,822 | | | \$22,050 | | | \$22,822 | | \$0 | | | |
| 9232 | PWOH - NOVATED LEASE EXPENSES | | \$0 | \$15,391 | | \$0 | \$46,175 | | \$0 | \$30,781 | (\$15,394) | | \$0 Decrease in salary sacrifice lease payments |
| 9232 | Services | \$15,391 | | | \$46,175 | | | \$30,781 | | \$0 | | | |
| 9262 | Emp Insurance - Pwo | | \$0 | \$5,320 | | \$0 | \$5,300 | | \$0 | \$5,320 | \$0 | | \$0 |
| 9262 | Insurance - Public Liability | \$5,320 | | | \$5,320 | | | \$5,320 | | \$0 | | | |
| 9280 | Cleaners - Annual Leave | | \$0 | \$2,257 | | \$0 | \$5,900 | | \$0 | \$5,900 | \$0 | | \$0 |
| 9280 | Salaries & Wages | \$2,257 | | | \$5,900 | | | \$5,900 | | \$0 | | | |
| 9281 | Cleaners - Long Service Leave | | \$0 | \$960 | | \$0 | \$3,150 | | \$0 | \$3,150 | \$0 | | \$0 |
| 9281 | Salaries & Wages | \$960 | | | \$3,150 | | | \$3,150 | | \$0 | | | |
| 9282 | Cleaners - Sick Leave | | \$0 | \$0 | | \$0 | \$2,150 | | \$0 | \$2,150 | \$0 | | \$0 |
| 9282 | Salaries & Wages | \$0 | | | \$2,150 | | | \$2,150 | | \$0 | | | |
| 9284 | Cleaners - Public Holidays | | \$0 | \$128 | | \$0 | \$3,150 | | \$0 | \$3,150 | \$0 | | \$0 |
| 9284 | Salaries & Wages | \$128 | | | \$3,150 | | | \$3,150 | | \$0 | | | |
| 9286 | Cleaners - Superannuation | | \$0 | \$508 | | \$0 | \$5,250 | | \$0 | \$5,250 | \$0 | | \$0 |
| 9286 | Superannuation | \$508 | | | \$5,250 | | | \$5,250 | | \$0 | | | |
| 9254 | Cleaners - Administration | | \$0 | \$2,692 | | \$0 | \$4,850 | | \$0 | \$6,210 | \$0 | \$1,360 | Increase in wages allocation. |
| 9254 | Salaries & Wages | \$2,657 | | | \$1,350 | | | \$2,880 | | \$0 | | | |
| 9254 | Labour Overheads | \$27 | | | \$0 | | | \$30 | | \$0 | | | |
| 9254 | Materials | \$8 | | | \$2,500 | | | \$3,500 | | \$0 | | | |
| 9302 | Admin Realloc - Cash (Pwo) | | \$0 | \$132,452 | | \$0 | \$396,530 | | \$0 | \$396,530 | \$0 | | \$0 |
| 9302 | Administration Allocation Cash | \$132,452 | | | \$396,530 | | | \$396,530 | | \$0 | | | |
| 9332 | Admin Non Cash Realloc (Pwo) | | \$0 | \$0 | | \$0 | \$43,890 | | \$0 | \$43,890 | \$0 | | \$0 |
| 9332 | Administration Allocation Non-Cash | \$0 | | | \$43,890 | | | \$43,890 | | \$0 | | | |
| 9421 | Small Items (Chainsaws, Mowers, etc) | | \$0 | \$0 | | \$0 | \$3,310 | | \$0 | \$3,310 | \$0 | | \$0 |
| 9421 | Materials | \$0 | | | \$3,310 | | | \$3,310 | | \$0 | | | |
| 9422 | Sundry Plant Recovery - Automatic Recoveries | | \$0 | \$6,502 | | \$0 | \$20,000 | | \$0 | \$20,000 | \$0 | | \$0 |
| 9422 | Materials | \$6,502 | | | \$20,000 | | | \$20,000 | | \$0 | | | |
| 9312 | Less Allocated To Works & Services | | \$0 | (\$888,768) | | \$0 | (\$1,801,212) | | \$0 | (\$1,681,049) | \$0 | \$120,163 | Decrease in overhead costs allocated to other programs. |
| 9312 | PWO Allocation | (\$888,768) | | | (\$1,801,212) | | | (\$1,681,049) | | \$0 | | | |
| | Sub Total - PUBLIC WORKS OHEADS OPI/EXP | (\$174,808) | \$0 | (\$174,809) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$149,202) | \$149,202 | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details: By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-------------------------|--|--------------------------------|----------------------------|--------------------|--------------------------------|-----------------------------|------------|-------------------------------------|--|------------|--------------------|------------------|------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 9323 | Sundry Misc Income - Pwo | | \$0 | \$0 | | (\$500) | \$0 | | (\$500) | \$0 | \$0 | \$0 | \$0 | |
| 9323 | Other Income | \$0 | | (\$500) | | \$0 | \$0 | (\$500) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9233 | PWOH - NOVATED LEASE CONTRIBUTION INCOME | (\$16,674) | (\$16,674) | \$0 | (\$35,007) | (\$35,007) | \$0 | (\$35,007) | (\$35,007) | \$0 | \$0 | \$0 | \$0 | |
| 9233 | Contributions | | | | | \$0 | \$0 | (\$35,007) | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - PUBLIC WORKS OIHEADS OP/INC | (\$16,674) | (\$16,674) | \$0 | (\$35,507) | (\$35,507) | \$0 | (\$35,507) | (\$35,507) | \$0 | \$0 | \$0 | \$0 | |
| | Total - PUBLIC WORKS OVERHEADS | (\$181,682) | (\$16,674) | (\$174,808) | (\$35,507) | (\$35,507) | \$0 | (\$35,507) | (\$35,507) | \$0 | (\$148,202) | \$148,202 | | |

SHIRE OF KOTONUP

BUDGET REVIEW REPORT
Details By Function Under The Following Programme Titles
And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|------------------------------|--|--------------------------------|----------------------------|--------------------|--------------------------------|-----------------------------|-------------|-------------------------------------|--|--------------|--------------------|------------------|------------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| PLANT OPERATION COSTS | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 9372 | Wages & Overheads | | \$0 | \$36,614 | | \$0 | \$180,008 | | \$0 | \$107,008 | | (\$73,000) | \$0 | Decrease in overheads allocations. | |
| 9372 | Salaries & Wages - Mechanic | \$36,614 | | | \$102,008 | \$0 | \$0 | \$102,008 | \$0 | \$0 | | | | | |
| 9372 | Labour Overheads | \$0 | | | \$78,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | | | | | |
| 9352 | Tyres & Tubes | | \$0 | \$18,412 | | \$0 | \$8,500 | | \$0 | \$25,000 | | \$0 | \$16,500 | Increase in tyre purchases | |
| 9352 | Materials | \$18,412 | | | \$8,500 | \$0 | \$0 | \$25,000 | \$0 | \$0 | | | | | |
| 9344 | Vehicle Tracking | | \$0 | \$8,315 | | \$0 | \$22,000 | | \$0 | \$22,000 | | \$0 | \$0 | | |
| 9344 | Services | \$8,315 | | | \$22,000 | \$0 | \$0 | \$22,000 | \$0 | \$0 | | | | | |
| 9362 | Parts, Ext Work & Sundries | | \$0 | \$63,283 | | \$0 | \$110,476 | | \$0 | \$115,476 | | \$0 | \$5,000 | Increase in parts and external servicing expenses | |
| 9362 | Salaries & Wages | \$39 | | | \$200 | \$0 | \$0 | \$200 | \$0 | \$0 | | | | | |
| 9362 | Labour Overheads | \$0 | | | \$276 | \$0 | \$0 | \$276 | \$0 | \$0 | | | | | |
| 9362 | Materials | \$63,254 | | | \$110,000 | \$0 | \$0 | \$115,000 | \$0 | \$0 | | | | | |
| 9362 | Vehicles - Insurance | | \$0 | \$70,614 | | \$0 | \$72,441 | | \$0 | \$72,441 | | \$0 | \$0 | | |
| 9362 | Vehicle Insurances | \$70,614 | | | \$72,441 | \$0 | \$0 | \$72,441 | \$0 | \$0 | | | | | |
| 9386 | Vehicles - Licences | | \$0 | \$0 | | \$0 | \$15,000 | | \$0 | \$15,000 | | \$0 | \$0 | | |
| 9386 | Vehicle Licence renewals | \$0 | | | \$15,000 | \$0 | \$0 | \$15,000 | \$0 | \$0 | | | | | |
| 9342 | Fuels & Oils | | \$0 | \$109,268 | | \$0 | \$305,000 | | \$0 | \$380,000 | | \$0 | \$85,000 | Increase in fuel purchases | |
| 9342 | Fuels & Oils used (allow for 10% increase in prices) | \$109,268 | | | \$206,000 | \$0 | \$0 | \$380,000 | \$0 | \$0 | | | | | |
| 9363 | Purchase of Tools | | \$0 | \$1,124 | | \$0 | \$3,300 | | \$0 | \$3,300 | | \$0 | \$0 | | |
| 9363 | Materials | \$1,124 | | | \$3,300 | \$0 | \$0 | \$3,300 | \$0 | \$0 | | | | | |
| 9402 | Less: Pcc Allocated To W. & S. | | \$0 | (\$373,011) | | \$0 | (\$716,725) | | \$0 | (\$750,225) | | (\$33,500) | \$0 | Increase in plant costs allocated to other programs | |
| 9402 | Less Plant Costs Non-Recoverable Allocated | (\$373,011) | | | (\$716,725) | \$0 | \$0 | (\$750,225) | \$0 | \$0 | | | | | |
| 021D | Depreciation (Sch 12) | | \$0 | \$0 | | \$0 | \$314,150 | | \$0 | \$314,150 | | \$0 | \$0 | | |
| 021D | Less Plant Asset Depreciation | \$0 | | | \$314,150 | \$0 | \$0 | \$314,150 | \$0 | \$0 | | | | | |
| 025D | Depreciation W/Back | | \$0 | (\$238,907) | | \$0 | (\$314,150) | | \$0 | (\$314,150) | | \$0 | \$0 | | |
| 025D | Dep'n Written back | (\$238,907) | | | (\$314,150) | \$0 | \$0 | (\$314,150) | \$0 | \$0 | | | | | |
| | Sub Total - PLANT OPERATIONS COSTS OPI/EXP | (\$304,278) | \$0 | (\$304,279) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | (\$106,500) | \$106,500 | | |
| OPERATING INCOME | | | | | | | | | | | | | | | |
| 9393 | Income - Diesel Fuel Rebates | | (\$7,318) | \$0 | | (\$25,000) | \$0 | | (\$18,000) | \$0 | | \$0 | \$7,000 | Decrease in fuel tax credits claimable | |
| 9393 | Rebate of excise on eligible diesel purchases | (\$7,318) | | | (\$25,000) | \$0 | \$0 | (\$18,000) | \$0 | \$0 | | | | | |
| | Sub Total - PLANT OPERATIONS COSTS OPI/INC | (\$7,318) | (\$7,318) | \$0 | (\$25,000) | (\$25,000) | \$0 | (\$18,000) | (\$18,000) | \$0 | | \$0 | \$7,000 | | |
| | Total - PLANT OPERATIONS COSTS | (\$311,596) | (\$7,318) | (\$304,279) | (\$25,000) | (\$25,000) | \$0 | (\$18,000) | (\$18,000) | \$0 | (\$106,500) | \$113,500 | | | |
| MATERIALS AND STOCK | | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | | |
| 9452 | Stock Variance A/C | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$100 | | \$0 | \$100 | | |
| 9452 | Stock Variances | \$0 | | | \$0 | \$0 | \$0 | \$100 | \$0 | \$0 | | | | | |
| | Sub Total - MATERIALS AND STOCK | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100 | \$0 | \$100 | | \$0 | \$100 | | |
| | Total - MATERIALS AND STOCK | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$100 | \$0 | \$100 | \$0 | \$100 | | | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|------------------------------------|--|--------------------------------|----------------------------|------------------|--------------------------------|-----------------------------|-----------------|-------------------------------------|--|------------------|--------------------|------------------|-------------------------------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| OTHER PROPERTY AND SERVICES | | | | | | | | | | | | | | |
| SALARIES AND WAGES | | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | | |
| 9482 | Salaries & Wages Drawn | | \$0 | \$2,874,794 | \$0 | \$0 | \$5,422,724 | \$0 | \$0 | \$5,667,343 | \$0 | \$244,619 | Increase in salaries and wages paid | |
| 9482 | Gross Wages & Salaries for Year | \$2,874,794 | | | \$5,422,724 | \$0 | \$0 | \$5,667,343 | \$0 | \$0 | | | | |
| 9482 | Workers Compensation Expenses | | \$0 | \$103,615 | \$0 | \$0 | \$50,000 | \$0 | \$103,615 | \$0 | \$103,615 | \$0 | \$53,615 | Increase in workers comp expenses |
| 9482 | Workers Compensation Costs | \$103,615 | | | \$50,000 | \$0 | \$0 | \$103,615 | \$0 | \$0 | | | | |
| 9512 | Salary & Wage Alloc To W. & S. | | \$0 | (\$2,792,919) | | \$0 | (\$5,422,724) | | \$0 | (\$5,667,343) | (\$244,619) | | \$0 | Increase in salaries and wages allocated to projects |
| 9512 | Gross Wages & Salaries Allocated | (\$2,792,919) | | | (\$5,422,724) | \$0 | \$0 | (\$5,667,343) | \$0 | \$0 | | | | |
| | Sub Total - SALARIES AND WAGES OP/EXP | \$185,490 | \$0 | \$185,490 | \$50,000 | \$0 | \$50,000 | \$103,615 | \$0 | \$103,615 | (\$244,619) | \$298,234 | | |
| OPERATING INCOME | | | | | | | | | | | | | | |
| 9493 | Workers Compensation Income | | (\$52,734) | \$0 | | (\$50,000) | \$0 | | (\$103,615) | \$0 | (\$53,615) | | \$0 | Increase in reimbursed workers comp expenses |
| 9493 | Workers Comp Reimbursement | (\$52,734) | | | (\$50,000) | \$0 | \$0 | (\$103,615) | \$0 | \$0 | | | | |
| 9543 | APPRENTICESHIP/TRAINEE GRANTS | | (\$44,775) | \$0 | | \$0 | \$0 | | (\$44,775) | \$0 | (\$44,775) | | \$0 | Increase in traineeship grants |
| 9543 | Grants & Subsidies Operating | (\$44,775) | | | \$0 | \$0 | \$0 | (\$44,775) | \$0 | \$0 | | | | |
| | Sub Total - SALARIES AND WAGES OP/INC | (\$97,509) | (\$97,509) | \$0 | (\$50,000) | (\$50,000) | \$0 | (\$148,390) | (\$148,390) | \$0 | (\$98,390) | \$0 | | |
| | Total - SALARIES AND WAGES | \$87,981 | (\$97,509) | \$185,490 | \$0 | (\$50,000) | \$50,000 | (\$44,775) | (\$148,390) | \$103,615 | (\$343,009) | \$298,234 | | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-----------------------|---------------------------------------|--------------------------------|----------------------------|-------------|--------------------------------|-----------------------------|----------|-------------------------------------|--|-----------|--------------------|--------------|--------------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| UNCLASSIFIED | | | | | | | | | | | | | |
| OPERATING EXPENDITURE | | | | | | | | | | | | | |
| 9572 | Land Survey & Leasing | | \$0 | \$3,474 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,474 | \$0 | \$3,474 | Increase in surveying expenses |
| 9572 | Other Expenses | \$3,474 | | \$0 | \$0 | \$0 | \$0 | \$3,474 | \$0 | \$0 | | | |
| 9682 | Misc Expenses-Other Property | | \$0 | \$2,404 | \$0 | \$7,687 | \$0 | \$0 | \$0 | \$7,404 | (\$483) | \$0 | Decrease in insurance premiums |
| 9682 | Services | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9682 | Insurance | \$2,404 | | \$2,887 | \$0 | \$0 | \$0 | \$2,404 | \$0 | \$0 | | | |
| 9682 | Other Expenses | \$0 | | \$5,000 | \$0 | \$0 | \$0 | \$5,000 | \$0 | \$0 | | | |
| 0240 | Depreciation on Assets | | \$0 | \$0 | \$0 | \$18,100 | \$0 | \$18,100 | \$0 | \$18,100 | \$0 | \$0 | |
| 0240 | Asset depreciation | \$0 | | \$18,100 | \$0 | \$0 | \$0 | \$18,100 | \$0 | \$0 | | | |
| | Sub Total - UNCLASSIFIED OP/EXP | \$5,878 | \$0 | \$5,879 | \$25,987 | \$0 | \$25,987 | \$28,978 | \$0 | \$28,978 | (\$483) | \$3,474 | |
| OPERATING INCOME | | | | | | | | | | | | | |
| 9625 | SMALL ITEMS INSUR INCOME | | \$0 | \$0 | (\$2,000) | \$0 | \$0 | (\$2,000) | (\$2,000) | \$0 | \$0 | \$0 | \$0 |
| 9625 | Other Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9626 | Sundry Misc Income - Other Property | | \$0 | \$0 | (\$28,000) | \$0 | \$0 | (\$28,000) | (\$28,000) | \$0 | \$0 | \$0 | \$0 |
| 9626 | Other Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9627 | Sundry Inc - Insurance Premium Refund | | \$0 | \$0 | (\$5,000) | \$0 | \$0 | (\$5,000) | (\$5,000) | \$0 | \$0 | \$0 | \$0 |
| 9627 | Other Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9683 | Lease Of Misc Properties | | \$0 | \$0 | (\$14,000) | \$0 | \$0 | (\$14,000) | (\$14,000) | \$0 | \$0 | \$0 | \$0 |
| 9683 | Other Income | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| 9695 | Recoverable Costs Income | | \$83 | \$0 | (\$1) | \$0 | \$0 | (\$1) | (\$1) | \$0 | \$0 | \$0 | \$0 |
| 9655 | Reimbursements | \$83 | | \$0 | \$0 | \$0 | \$0 | (\$1) | \$0 | \$0 | | | |
| | Sub Total - UNCLASSIFIED OP/INC | \$83 | \$83 | \$0 | (\$49,001) | (\$49,001) | \$0 | (\$49,001) | (\$49,001) | \$0 | \$0 | \$0 | \$0 |
| | Total - UNCLASSIFIED | \$5,961 | \$83 | \$5,879 | (\$23,016) | (\$49,001) | \$25,987 | (\$20,023) | (\$49,001) | \$28,978 | (\$483) | \$3,474 | |
| | Total - OTHER PROPERTY AND SERVICES | (\$401,862) | (\$122,373) | (\$279,490) | (\$76,733) | (\$169,608) | \$9,769 | (\$118,206) | (\$280,430) | \$142,226 | (\$864,444) | \$864,978 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|-----------------------|---|--------------------------------|----------------------------|-------------|--------------------------------|-----------------------------|----------|-------------------------------------|--|-------------|--------------------|--------------|-------------|----------------------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| FUND TRANSFERS | | | | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | | | | |
| 99R1 | Tfr to Employee Leave Res. | | \$0 | \$0 | \$236 | \$0 | \$30,908 | \$0 | \$30,908 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Interest Earned | | | | \$236 | \$0 | \$0 | \$236 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$30,672 | \$0 | \$0 | \$30,672 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer To Plant Res. | | \$0 | \$0 | \$0 | \$2,611 | \$0 | \$0 | \$2,611 | \$0 | \$2,611 | \$0 | \$0 | |
| 99R1 | Interest Earned | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$2,611 | \$0 | \$0 | \$2,611 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Springhaven Lodge Res. | | \$0 | \$1,350,000 | \$0 | \$0 | \$0 | \$0 | \$1,350,000 | \$0 | \$1,350,000 | \$0 | \$1,350,000 | Increase in bonds received |
| 99R1 | Interest Earned | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | \$1,350,000 | | | \$0 | \$0 | \$0 | \$1,350,000 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Low Income Housing Res. | | \$0 | \$0 | \$0 | \$83 | \$0 | \$83 | \$0 | \$83 | \$0 | \$83 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$83 | \$0 | \$0 | \$83 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Sporting Facility Res. | | \$0 | \$0 | \$0 | \$63 | \$0 | \$63 | \$0 | \$63 | \$0 | \$63 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$63 | \$0 | \$0 | \$63 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Landfill Waste Mgmt Res. | | \$0 | \$0 | \$0 | \$80 | \$0 | \$80 | \$0 | \$80 | \$0 | \$80 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$80 | \$0 | \$0 | \$80 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Community Grants Res. | | \$0 | \$0 | \$0 | \$10 | \$0 | \$10 | \$0 | \$10 | \$0 | \$10 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$10 | \$0 | \$0 | \$10 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer To Independent Living Units Res. | | \$0 | \$0 | \$0 | \$158 | \$0 | \$158 | \$0 | \$158 | \$0 | \$158 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$158 | \$0 | \$0 | \$158 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Natural Resource Mgmt Res. | | \$0 | \$0 | \$0 | \$97 | \$0 | \$97 | \$0 | \$97 | \$0 | \$97 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$97 | \$0 | \$0 | \$97 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer To Swimming Pool Res. | | \$0 | \$0 | \$0 | \$40 | \$0 | \$40 | \$0 | \$40 | \$0 | \$40 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$40 | \$0 | \$0 | \$40 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Kodjys Place Bulking Res. | | \$0 | \$0 | \$0 | \$18 | \$0 | \$18 | \$0 | \$18 | \$0 | \$18 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$18 | \$0 | \$0 | \$18 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer to Netball Court Surfacing Res. | | \$0 | \$0 | \$0 | \$3,501 | \$0 | \$3,501 | \$0 | \$3,501 | \$0 | \$3,501 | \$0 | \$0 |
| 99R1 | Interest Earned | | | | \$18 | \$0 | \$0 | \$18 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 99R1 | Transfer from Muni | | | | \$3,485 | \$0 | \$0 | \$3,485 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - TRANSFERS TO RESERVE | \$1,350,000 | \$0 | \$1,350,000 | \$37,569 | \$0 | \$37,569 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,350,000 |
| INCOME | | | | | | | | | | | | | | |
| | Transfer from Employee Reserve | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Tfr to Muni | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Transfer from Plant Reserve | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Tfr to Muni | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - TRANSFERS FROM RESERVE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total - TRANSFERS | \$1,350,000 | \$0 | \$1,350,000 | \$37,569 | \$0 | \$37,569 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,350,000 |
| | Total - FUND TRANSFER | \$1,350,000 | \$0 | \$1,350,000 | \$37,569 | \$0 | \$37,569 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,387,569 | \$0 | \$1,350,000 |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---------|--|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|---------|-------------------------------------|--|---------|--------------------|--------------|------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| 0000 | NEW - (Surplus) / Deficit - Opening 1 July | | (\$3,915,666) | \$0 | (\$3,490,000) | (\$3,490,000) | \$0 | (\$3,915,666) | (\$3,915,666) | \$0 | (\$425,666) | | \$0 | Increase in closing surplus due to audit adjustments |
| | Sub Total - SURPLUS C/FV/D | \$0 | (\$3,915,666) | \$0 | (\$3,490,000) | (\$3,490,000) | \$0 | (\$3,915,666) | (\$3,915,666) | \$0 | (\$425,666) | | \$0 | |
| | Total - SURPLUS | \$0 | (\$3,915,666) | \$0 | (\$3,490,000) | (\$3,490,000) | \$0 | (\$3,915,666) | (\$3,915,666) | \$0 | (\$425,666) | | \$0 | |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| LIABILITY LOANS - PRINCIPAL REPAYMENT | | | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | | | |
| New | Loan 150 - Communications tower | | \$0 | \$0 | | \$0 | \$16,042 | | \$0 | \$16,042 | \$0 | \$0 | |
| New | Principal on Loan 150 | 0 | | \$16,042 | | \$0 | \$16,042 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 137 - Medical Centre | | \$0 | \$4,331 | | \$0 | \$8,700 | | \$0 | \$8,700 | \$0 | \$0 | |
| New | Principal on Loan 137 | \$4,331 | | \$8,700 | | \$0 | \$8,700 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 135 - Bagg St House | | \$0 | \$5,019 | | \$0 | \$10,115 | | \$0 | \$10,115 | \$0 | \$0 | |
| New | Principal on Loan 135 | \$5,019 | | \$10,115 | | \$0 | \$10,115 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 139 - Aged Units | | \$0 | \$5,048 | | \$0 | \$10,125 | | \$0 | \$10,125 | \$0 | \$0 | |
| New | Principal on Loan 139 | \$5,048 | | \$10,125 | | \$0 | \$10,125 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 140 - Staff Housing | | \$0 | \$30,008 | | \$0 | \$60,276 | | \$0 | \$60,276 | \$0 | \$0 | |
| New | Principal on Loan 140 | \$30,008 | | \$60,276 | | \$0 | \$60,276 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 138 - GROH Housing | | \$0 | \$56,089 | | \$0 | \$112,583 | | \$0 | \$112,583 | \$0 | \$0 | |
| New | Principal on Loan 138 | \$56,089 | | \$112,583 | | \$0 | \$112,583 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 144 - Staff Housing | | \$0 | \$5,372 | | \$0 | \$10,793 | | \$0 | \$10,793 | \$0 | \$0 | |
| New | Principal on Loan 144 | \$5,372 | | \$10,793 | | \$0 | \$10,793 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 145 - GROH Housing | | \$0 | \$5,372 | | \$0 | \$10,793 | | \$0 | \$10,793 | \$0 | \$0 | |
| New | Principal on Loan 145 | \$5,372 | | \$10,793 | | \$0 | \$10,793 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 148 - Staff Housing renovations | | \$0 | \$7,478 | | \$0 | \$15,049 | | \$0 | \$15,049 | \$0 | \$0 | |
| New | Principal on Loan 148 | \$7,478 | | \$15,049 | | \$0 | \$15,049 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 134 - Sports Complex | | \$0 | \$8,900 | | \$0 | \$18,020 | | \$0 | \$18,020 | \$0 | \$0 | |
| New | Principal on Loan 134 | \$8,900 | | \$18,020 | | \$0 | \$18,020 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 136 - Sports Complex Wall | | \$0 | \$4,918 | | \$0 | \$9,885 | | \$0 | \$9,885 | \$0 | \$0 | |
| New | Principal on Loan 136 | \$4,918 | | \$9,885 | | \$0 | \$9,885 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 143 - Netball Courts & Roof | | \$0 | \$26,699 | | \$0 | \$53,783 | | \$0 | \$53,783 | \$0 | \$0 | |
| New | Principal on Loan 143 | \$26,699 | | \$53,783 | | \$0 | \$53,783 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 142 - Oval Lighting | | \$0 | \$12,242 | | \$0 | \$24,573 | | \$0 | \$24,573 | \$0 | \$0 | |
| New | Principal on Loan 142 | \$12,242 | | \$24,573 | | \$0 | \$24,573 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 146 - Harmon Place Toilets & Park | | \$0 | \$17,184 | | \$0 | \$34,708 | | \$0 | \$34,708 | \$0 | \$0 | |
| New | Principal on Loan 146 | \$17,184 | | \$34,708 | | \$0 | \$34,708 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 149 - Harmon Place Toilets & Park | | \$0 | \$0 | | \$0 | \$8,021 | | \$0 | \$8,021 | \$0 | \$0 | |
| New | Principal on Loan 149 | \$0 | | \$8,021 | | \$0 | \$8,021 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 141 - Airstrip Lighting | | \$0 | \$5,060 | | \$0 | \$10,157 | | \$0 | \$10,157 | \$0 | \$0 | |
| New | Principal on Loan 141 | \$5,060 | | \$10,157 | | \$0 | \$10,157 | | \$0 | \$0 | \$0 | \$0 | |
| New | Loan 147 - Land Development | | \$0 | \$16,566 | | \$0 | \$33,498 | | \$0 | \$33,498 | \$0 | \$0 | |
| New | Principal on Loan 147 | \$16,566 | | \$33,498 | | \$0 | \$33,498 | | \$0 | \$0 | \$0 | \$0 | |
| | Sub-Total - LOAN REPAYMENTS | \$210,306 | \$0 | \$210,307 | \$447,119 | \$0 | \$447,119 | \$447,119 | \$0 | \$447,119 | \$0 | \$0 | |
| INCOME | | | | | | | | | | | | | |
| New | Loan 133 - Kojonup Bowls Club S/S Principal Repayment | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| New | Reimbursement of Principal | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Total - NON CURRENT LIABILITIES | | | | | | | | | | | | | |
| | | \$210,306 | \$0 | \$210,307 | \$447,119 | \$0 | \$447,119 | \$447,119 | \$0 | \$447,119 | \$0 | \$0 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|------------------------------------|--|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|---------------|-------------------------------------|--|---------------|--------------------|--------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| NEW LOANS RAISED | | | | | | | | | | | | | |
| INCOME | | | | | | | | | | | | | |
| 9967 | New Loan 149 - Communications Tower | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9967 | New Loan 149 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9968 | New Loan 150 - Harrison Place Toilets & Park | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9968 | New Loan 150 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| New | New Loan | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - New Loans Raised | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total - NEW LOANS - CURRENT LIABILITIES | \$0 | \$0 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NON CASH ITEMS WRITTEN BACK | | | | | | | | | | | | | |
| | Depreciation Written Back | \$0 | \$0 | \$0 | (\$4,497,915) | \$0 | (\$4,497,915) | (\$4,498,215) | \$0 | (\$4,498,215) | (\$300) | \$0 | \$0 |
| | Profit on Sale of Assets Written Back | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Loss on Sale of Assets Written Back | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0099R | Movement in Springhaven Lodge Bonds Reserve Bank Account | \$0 | (\$1,350,000) | \$0 | \$0 | \$0 | \$0 | (\$1,350,000) | (\$1,350,000) | \$0 | (\$1,350,000) | \$0 | \$0 |
| | Movement in Doubtful Debts | \$0 | \$0 | \$0 | (\$2,000) | \$0 | (\$2,000) | \$0 | \$0 | \$0 | \$0 | \$2,000 | \$2,000 |
| | Sub Total - DEPRECIATION WRITTEN BACK | \$0 | (\$1,350,000) | \$0 | (\$4,499,915) | \$0 | (\$4,499,915) | (\$5,848,215) | (\$1,350,000) | (\$4,498,215) | (\$1,350,300) | \$2,000 | \$2,000 |
| | Total - NON CASH ITEMS | \$0 | (\$1,350,000) | \$0 | (\$4,499,915) | \$0 | (\$4,499,915) | (\$5,848,215) | (\$1,350,000) | (\$4,498,215) | (\$1,350,300) | \$2,000 | \$2,000 |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|----------------|------------|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | FURNITURE AND EQUIPMENT | | | | | | | | | | | | |
| | GOVERNANCE | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | |
| C137 | ICT Plan Implementation | | \$0 | \$1,376 | | \$0 | \$360,000 | | \$0 | \$360,000 | \$0 | \$0 | |
| C137 | IT Plan - Audio Visual upgrades chambers | \$0 | | | \$60,000 | \$0 | \$0 | \$0 | | | | | |
| C137 | IT Plan - Server hardware & architecture upgrade | \$0 | | | \$20,000 | \$0 | \$0 | \$10,000 | | | | | |
| C137 | IT Plan - Replacement laptops/pads | \$1,376 | | | \$15,000 | \$0 | \$0 | \$15,000 | | | | | |
| C137 | IT Plan - Replacement Desktops | \$0 | | | \$15,000 | \$0 | \$0 | \$15,000 | | | | | |
| C137 | IT Plan - New ERP System | \$0 | | | \$200,000 | \$0 | \$0 | \$250,000 | | | | | |
| C137 | IT Plan - Monarch EDRMS | \$0 | | | \$25,000 | \$0 | \$0 | \$25,000 | | | | | |
| C137 | IT Plan - Safety Mgmt & Induction Onboarding | \$0 | | | \$25,000 | \$0 | \$0 | \$25,000 | | | | | |
| C137 | IT Plan - Project Mgmt, Grant Mgmt System | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| | Sub Total - CAPITAL WORKS | \$1,376 | \$0 | \$1,376 | \$360,000 | \$0 | \$360,000 | \$360,000 | \$0 | \$360,000 | \$0 | \$0 | |
| | Total - GOVERNANCE | \$1,376 | \$0 | \$1,376 | \$360,000 | \$0 | \$360,000 | \$360,000 | \$0 | \$360,000 | \$0 | \$0 | |
| | FURNITURE AND EQUIPMENT | | | | | | | | | | | | |
| | HOUSING | | | | | | | | | | | | |
| | EXPENDITURE | | | | | | | | | | | | |
| C147 | Sprnghaven - Furniture | | \$0 | \$0 | | \$0 | \$10,000 | | \$0 | \$10,000 | \$0 | \$0 | |
| C147 | Furniture & Equipment | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 | |
| | Total - HOUSING | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 | |
| | FURNITURE AND EQUIPMENT | | | | | | | | | | | | |
| | RECREATION & CULTURE | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | |
| C430 | Sporting Complex - Audio Visual | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$2,575 | \$0 | \$2,575 | |
| C430 | Capital Upgrade | \$2,575 | | | \$0 | \$0 | \$0 | \$2,575 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - CAPITAL WORKS | \$2,575 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,575 | \$0 | \$2,575 | \$0 | \$2,575 | |
| | Total - RECREATION & CULTURE | \$2,575 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,575 | \$0 | \$2,575 | \$0 | \$2,575 | |
| | Total - FURNITURE AND EQUIPMENT | \$3,951 | \$0 | \$1,376 | \$370,000 | \$0 | \$370,000 | \$372,575 | \$0 | \$372,575 | \$0 | \$2,575 | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|---------|--|--------------------------------|----------------------------|---------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|------------|-----|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| | LAND | | | | | | | | | | | | | |
| | COMMUNITY AMENITIES | | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| C310 | Subdivision Construction | | \$0 | \$0 | | \$0 | \$100,000 | | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 |
| C310 | Subdivision Expenses - Kalamang Rd | \$0 | \$0 | \$0 | \$33,333 | \$0 | \$0 | \$33,333 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| C310 | Subdivision Expenses - Thornbury Close | \$0 | \$0 | \$0 | \$33,333 | \$0 | \$0 | \$33,333 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| C310 | Subdivision Expenses - Salsier Rd | \$0 | \$0 | \$0 | \$33,334 | \$0 | \$0 | \$33,334 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 |
| | Total- COMMUNITY AMENITIES | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 |
| | Total - LAND | \$0 | \$0 | \$0 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|--|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | BUILDINGS | | | | | | | | | | | | |
| | GOVERNANCE | | | | | | | | | | | | |
| | EXPENDITURE | | | | | | | | | | | | |
| C191 | Office Building Capital Renewal | | \$0 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | (\$20,000) | \$0 Budget allocation not required |
| C191 | Office Renewal | \$0 | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | (\$20,000) | \$0 |
| | TOTAL - GOVERNANCE | \$0 | \$0 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 | \$0 | \$0 | \$0 | (\$20,000) | \$0 |
| | BUILDINGS | | | | | | | | | | | | |
| | LAW ORDER AND PUBLIC SAFETY | | | | | | | | | | | | |
| | EXPENDITURE | | | | | | | | | | | | |
| C440 | Cal Pound | | \$0 | \$6,588 | \$4,696 | \$0 | \$4,696 | \$5,588 | \$0 | \$6,588 | \$0 | \$0 | \$1,892 Increase in contractor expenses to complete cal pound. |
| C440 | Services - construction | \$6,588 | | | | \$0 | \$0 | \$6,588 | \$0 | \$0 | \$0 | \$0 | \$1,892 |
| | Sub Total - CAPITAL WORKS | \$6,588 | \$0 | \$6,588 | \$4,696 | \$0 | \$4,696 | \$6,588 | \$0 | \$6,588 | \$0 | \$0 | \$1,892 |
| | TOTAL - LAW ORDER AND PUBLIC SAFETY | \$6,588 | \$0 | \$6,588 | \$4,696 | \$0 | \$4,696 | \$6,588 | \$0 | \$6,588 | \$0 | \$0 | \$1,892 |
| | BUILDINGS | | | | | | | | | | | | |
| | EDUCATION & WELFARE | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | |
| C441 | Old School - Re-Roof | \$0 | \$0 | \$32,007 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 |
| C441 | Services - Construction | \$32,007 | | | | \$0 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$32,007 | \$0 | \$32,007 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 |
| | TOTAL - EDUCATION & WELFARE | \$32,007 | \$0 | \$32,007 | \$100,000 | \$0 | \$100,000 | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|--|---------------------------------|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| BUILDINGS - CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| HOUSING | | | | | | | | | | | | | |
| C157 | CEO Residence - 15 Loton Close | | \$0 | \$131 | \$60,000 | \$0 | \$60,000 | \$60,000 | \$0 | \$60,000 | \$0 | \$0 | |
| C157 | Retaining wall Shed Fixes | \$131 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| C140 | Staff House - 34 Katsaning Road | | \$0 | \$93,394 | \$120,000 | \$0 | \$120,000 | \$170,000 | \$0 | \$170,000 | \$0 | \$50,000 | Increase in materials expenses for renovation works |
| C140 | Capital Upgrades | \$93,394 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| C195 | Springhaven - Building | | \$0 | \$0 | \$30,000 | \$0 | \$30,000 | \$20,000 | \$0 | \$20,000 | (\$10,000) | \$0 | Decrease in material expenses for renewal works |
| C195 | Capital Renewal | \$0 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| C313 | Jean Sullivan Units | | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 | |
| C313 | Capital Upgrades | \$0 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| C145 | Loton Close Units | | \$0 | \$0 | \$10,000 | \$0 | \$10,000 | \$10,000 | \$0 | \$10,000 | \$0 | \$0 | |
| C145 | Capital Upgrades | \$0 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| Sub Total - CAPITAL WORKS | | \$93,525 | \$0 | \$93,525 | \$230,000 | \$0 | \$230,000 | \$270,000 | \$0 | \$270,000 | (\$10,000) | \$50,000 | |
| Total - HOUSING | | \$93,525 | \$0 | \$93,525 | \$230,000 | \$0 | \$230,000 | \$270,000 | \$0 | \$270,000 | (\$10,000) | \$50,000 | |
| BUILDINGS | | | | | | | | | | | | | |
| COMMUNITY AMENITIES | | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| C442 | Mens Shed - Construction of New | | \$0 | \$0 | \$750,000 | \$0 | \$750,000 | \$750,000 | \$0 | \$750,000 | \$0 | \$0 | |
| C442 | Capital Upgrades | \$0 | | | | \$0 | \$0 | | \$0 | \$0 | | | |
| Sub Total - CAPITAL WORKS | | \$0 | \$0 | \$0 | \$750,000 | \$0 | \$750,000 | \$750,000 | \$0 | \$750,000 | \$0 | \$0 | |
| Total - COMMUNITY AMENITIES | | \$0 | \$0 | \$0 | \$750,000 | \$0 | \$750,000 | \$750,000 | \$0 | \$750,000 | \$0 | \$0 | |

SHIRE OF KOJONUP

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---------|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-------------|-------------------------------------|--|-------------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| | BUILDINGS | | | | | | | | | | | | |
| | RECREATION AND CULTURE | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | |
| C188 | Historic Buildings - Capital Improvement | | \$0 | \$0 | | \$0 | \$30,000 | | \$0 | \$0 | | (\$30,000) | \$0 Budget allocation not required |
| C198 | Materials | \$0 | | \$30,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| C199 | Memorial hall/Theatrical/Harrison Place Toilets | | \$0 | \$0 | | \$0 | \$10,000 | | \$0 | \$10,000 | | \$0 | \$0 |
| C199 | Capital Upgrades | \$0 | | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| C408 | Harrison Place Toilets & Park | | \$0 | \$0 | | \$0 | \$10,000 | | \$0 | \$10,000 | | \$0 | \$0 |
| C408 | Capital Upgrades | \$0 | | \$10,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$30,000 | \$0 | \$50,000 | \$20,000 | \$0 | \$20,000 | | | (\$30,000) | \$0 |
| | Total - RECREATION AND CULTURE | \$0 | \$0 | \$50,000 | \$0 | \$50,000 | \$20,000 | \$0 | \$20,000 | | | (\$30,000) | \$0 |
| | BUILDINGS | | | | | | | | | | | | |
| | ECONOMIC SERVICES | | | | | | | | | | | | |
| | CAPITAL EXPENDITURE | | | | | | | | | | | | |
| C177 | Kodja Place Capital Renewal | | \$0 | \$4,807 | | \$0 | \$20,000 | | \$0 | \$10,000 | | (\$10,000) | Decrease in contractor expenses for air conditioning replacement |
| C177 | Capital Renewal AC Upgrades | \$4,807 | | \$20,000 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$4,807 | \$0 | \$4,807 | \$20,000 | \$0 | \$20,000 | \$10,000 | \$0 | \$10,000 | | (\$10,000) | \$0 |
| | Total - ECONOMIC SERVICES | \$4,807 | \$0 | \$4,807 | \$20,000 | \$0 | \$20,000 | \$10,000 | \$0 | \$10,000 | | (\$10,000) | \$0 |
| | Total - BUILDINGS | \$136,927 | \$0 | \$136,927 | \$1,174,696 | \$0 | \$1,174,696 | \$1,166,696 | \$0 | \$1,156,688 | | (\$70,000) | \$61,892 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|-----------------------------|---------------------------------|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| PLANT AND EQUIPMENT | | | | | | | | | | | | | |
| TRANSPORT | | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| 7604 | Major Plant Purchases | | \$0 | \$56,718 | | \$0 | \$0 | | \$0 | \$148,595 | \$0 | \$148,595 | Increase in purchase expenses for new mower and Crew Cab Truck |
| 7604 | Purchase Plant - New Mower | \$56,718 | | | \$0 | \$0 | \$56,718 | | \$0 | \$0 | | | |
| 7604 | Purchase Plant - Crew Cab Truck | \$0 | | | \$0 | \$0 | \$91,877 | | \$0 | \$0 | | | |
| C162 | Major Plant Repairs | | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | |
| C162 | Plant Repairs | \$0 | | | | \$0 | \$0 | \$0 | | \$0 | | | |
| Sub Total - CAPITAL WORKS | | \$56,718 | \$0 | \$56,718 | \$0 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 |
| Total - TRANSPORT | | \$56,718 | \$0 | \$56,718 | \$0 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 |
| Total - PLANT AND EQUIPMENT | | \$56,718 | \$0 | \$56,718 | \$0 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 | \$0 | \$148,595 |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | |
|--|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|---|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | |
| INFRASTRUCTURE ASSETS - ROAD RESERVES | | | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | | |
| Roads to Recovery Projects | | | | | | | | | | | | | | |
| CJ453 | Seal - Balgamp Road | | \$0 | \$142,429 | | \$0 | \$150,000 | | \$0 | \$142,427 | | (\$7,573) | Decrease in Wages, overheads and Plant costs. \$0 Increase in materials cost of \$53,955. | |
| CJ453 | Wages | \$9,908 | | | \$45,435 | \$0 | \$0 | \$9,908 | \$0 | \$0 | | | | |
| CJ453 | Overheads | \$14,367 | | | \$22,065 | \$0 | \$0 | \$14,367 | \$0 | \$0 | | | | |
| CJ453 | Plant Operating Costs Recoverable | \$5,697 | | | \$24,000 | \$0 | \$0 | \$5,697 | \$0 | \$0 | | | | |
| CJ453 | Materials | \$0 | | | \$28,500 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| CJ453 | Contractors | \$112,455 | | | \$0 | \$0 | \$0 | \$112,455 | \$0 | \$0 | | | | |
| C500 | Tone Road - RTR | | \$0 | \$0 | | \$0 | \$100,000 | | \$0 | \$100,000 | | \$0 | \$0 | |
| C500 | Wages | \$0 | | | \$30,290 | \$0 | \$0 | \$30,290 | \$0 | \$0 | | | | |
| C500 | Overheads | \$0 | | | \$34,710 | \$0 | \$0 | \$34,710 | \$0 | \$0 | | | | |
| C500 | Plant Operating Costs Recoverable | \$0 | | | \$16,000 | \$0 | \$0 | \$16,000 | \$0 | \$0 | | | | |
| C500 | Materials | \$0 | | | \$19,000 | \$0 | \$0 | \$19,000 | \$0 | \$0 | | | | |
| C501 | Ballock Road - RTR | | \$0 | \$0 | | \$0 | \$70,000 | | \$0 | \$55,560 | | (\$14,440) | Decrease in wages, overheads and plant costs. \$0 Increase in materials expenses for culvert pipes | |
| C501 | Wages | \$0 | | | \$21,203 | \$0 | \$0 | \$14,203 | \$0 | \$0 | | | | |
| C501 | Overheads | \$0 | | | \$24,297 | \$0 | \$0 | \$17,297 | \$0 | \$0 | | | | |
| C501 | Plant Operating Costs Recoverable | \$0 | | | \$11,200 | \$0 | \$0 | \$5,200 | \$0 | \$0 | | | | |
| C501 | Materials | \$0 | | | \$13,300 | \$0 | \$0 | \$18,600 | \$0 | \$0 | | | | |
| C502 | Woodenup Road - RTR | | \$0 | \$0 | | \$0 | \$30,000 | | \$0 | \$30,000 | | \$0 | \$0 | |
| C502 | Wages | \$0 | | | \$9,087 | \$0 | \$0 | \$9,087 | \$0 | \$0 | | | | |
| C502 | Overheads | \$0 | | | \$10,413 | \$0 | \$0 | \$10,413 | \$0 | \$0 | | | | |
| C502 | Plant Operating Costs Recoverable | \$0 | | | \$4,800 | \$0 | \$0 | \$4,800 | \$0 | \$0 | | | | |
| C502 | Materials | \$0 | | | \$5,700 | \$0 | \$0 | \$5,700 | \$0 | \$0 | | | | |
| C503 | Bolup Road - RTR | | \$0 | \$5,561 | | \$0 | \$30,000 | | \$0 | \$0 | | (\$30,000) | Project not proceeding this year, \$24k allocated to Broomehill Rd project and \$6k allocated to Ballock Rd \$0 project | |
| C503 | Wages | \$639 | | | \$9,087 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| C503 | Overheads | \$926 | | | \$10,413 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| C503 | Plant Operating Costs Recoverable | \$900 | | | \$4,800 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| C503 | Materials | \$3,096 | | | \$5,700 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| C504 | Hubbe Road - RTR | | \$0 | \$37,700 | | \$0 | \$52,500 | | \$0 | \$52,500 | | \$0 | \$0 | |
| C504 | Wages | \$15,946 | | | \$16,902 | \$0 | \$0 | \$15,902 | \$0 | \$0 | | | | |
| C504 | Overheads | \$12,374 | | | \$18,223 | \$0 | \$0 | \$18,223 | \$0 | \$0 | | | | |
| C504 | Plant Operating Costs Recoverable | \$9,378 | | | \$8,400 | \$0 | \$0 | \$4,400 | \$0 | \$0 | | | | |
| C504 | Materials | \$0 | | | \$9,975 | \$0 | \$0 | \$9,975 | \$0 | \$0 | | | | |
| RRG Projects | | | | | | | | | | | | | | |
| C417 | Widening - Shamrock Road | | \$0 | \$113,146 | | \$0 | \$660,000 | | \$0 | \$660,000 | | \$0 | \$0 | |
| C417 | Wages | \$2,266 | | | \$189,156 | \$0 | \$0 | \$50,000 | \$0 | \$0 | | | | |
| C417 | Overheads | \$3,269 | | | \$193,842 | \$0 | \$0 | \$72,500 | \$0 | \$0 | | | | |
| C417 | Plant Operating Costs Recoverable | \$1,571 | | | \$136,600 | \$0 | \$0 | \$138,000 | \$0 | \$0 | | | | |
| C417 | Materials | \$106,036 | | | \$158,400 | \$0 | \$0 | \$308,900 | \$0 | \$0 | | | | |
| C319 | Bitumen Reseal - Kojonup-Frankland Road | | \$0 | \$46,267 | | \$0 | \$150,000 | | \$0 | \$170,000 | | \$0 | \$20,000 | Increase in materials expense for reseal works |
| C319 | Wages | \$9,940 | | | \$16,776 | \$0 | \$0 | \$16,776 | \$0 | \$0 | | | | |
| C319 | Overheads | \$14,413 | | | \$19,224 | \$0 | \$0 | \$19,224 | \$0 | \$0 | | | | |
| C319 | Plant Operating Costs Recoverable | \$10,398 | | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | | | | |
| C319 | Materials | \$11,516 | | | \$111,000 | \$0 | \$0 | \$131,000 | \$0 | \$0 | | | | |
| C320 | Bitumen Reseal - Kojonup Darkan Road | | \$0 | \$119,925 | | \$0 | \$553,000 | | \$0 | \$150,000 | | (\$403,000) | Correction of budget allocation - incorrect value assigned \$0 to project | |
| C320 | Wages | \$268 | | | \$209,000 | \$0 | \$0 | \$18,776 | \$0 | \$0 | | | | |
| C320 | Overheads | \$359 | | | \$52,000 | \$0 | \$0 | \$19,224 | \$0 | \$0 | | | | |
| C320 | Plant Operating Costs Recoverable | \$385 | | | \$3,000 | \$0 | \$0 | \$3,000 | \$0 | \$0 | | | | |
| C320 | Materials | \$118,883 | | | \$300,000 | \$0 | \$0 | \$111,000 | \$0 | \$0 | | | | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By Function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|---|--------------------------------|----------------------------|-----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-------------|--------------------|--------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| C321 | Stumen Reseal - BroomeH&Kojonup Road | | \$0 | \$175,395 | | \$0 | \$150,000 | | \$0 | \$175,535 | \$0 | \$25,535 | Increase in materials expenses |
| C321 | Wages | \$13,900 | | | \$16,776 | \$0 | \$0 | \$13,900 | \$0 | \$0 | | | |
| C321 | Overheads | \$20,155 | | | \$16,224 | \$0 | \$0 | \$20,155 | \$0 | \$0 | | | |
| C321 | Plant Operating Costs Recoverable | \$7,666 | | | \$3,000 | \$0 | \$0 | \$7,666 | \$0 | \$0 | | | |
| C321 | Materials | \$133,674 | | | \$111,000 | \$0 | \$0 | \$133,674 | \$0 | \$0 | | | |
| C463 | Kojonup Darken Shoulder Blackspot | | \$0 | \$664,781 | | \$0 | \$669,000 | | \$0 | \$1,622,358 | \$0 | \$853,358 | Underspent from 22/23 and \$550k in new funding for project |
| C463 | Wages | \$144,278 | | | \$215,110 | \$0 | \$0 | \$144,278 | \$0 | \$0 | | | |
| C463 | Overheads | \$206,818 | | | \$246,500 | \$0 | \$0 | \$206,818 | \$0 | \$0 | | | |
| C463 | Plant Operating Costs Recoverable | \$135,845 | | | \$140,490 | \$0 | \$0 | \$135,845 | \$0 | \$0 | | | |
| C463 | Materials | \$477,840 | | | \$66,500 | \$0 | \$0 | \$1,135,417 | \$0 | \$0 | | | |
| C463 | Contractors | \$0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Commodity Route Projects | | | | | | | | | | | | | |
| C172 | Seal - Riverside Road | | \$0 | \$2,982 | | \$0 | \$413,000 | | \$0 | \$413,000 | \$0 | \$0 | |
| C172 | Wages | \$750 | \$0 | \$0 | \$36,492 | \$0 | \$0 | \$36,492 | \$0 | \$0 | | | |
| C172 | Overheads | \$1,088 | \$0 | \$0 | \$44,108 | \$0 | \$0 | \$44,108 | \$0 | \$0 | | | |
| C172 | Plant Op Costs | \$1,144 | \$0 | \$0 | \$33,040 | \$0 | \$0 | \$33,040 | \$0 | \$0 | | | |
| C172 | Materials - Upgrade project | \$0 | | | \$297,380 | \$0 | \$0 | \$297,380 | \$0 | \$0 | | | |
| Municipal Fund Projects | | | | | | | | | | | | | |
| CJ464 | Kojonup - Darken Pavement Failure Repairs | | \$0 | \$27,439 | \$0 | \$0 | \$0 | \$0 | \$0 | \$669,000 | \$0 | \$669,000 | Increase for new road project |
| CJ464 | Wages | \$4,495 | \$0 | \$0 | \$0 | \$0 | \$0 | \$215,110 | \$0 | \$0 | | | |
| CJ464 | Overheads | \$6,518 | \$0 | \$0 | \$0 | \$0 | \$0 | \$246,500 | \$0 | \$0 | | | |
| CJ464 | Plant Operating Costs Recoverable | \$3,070 | \$0 | \$0 | \$0 | \$0 | \$0 | \$140,490 | \$0 | \$0 | | | |
| CJ464 | Materials | \$13,355 | \$0 | \$0 | \$0 | \$0 | \$0 | \$66,900 | \$0 | \$0 | | | |
| CJ464 | Contractors | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |
| Sub Total - CAPITAL WORKS | | | \$1,635,620 | \$0 | \$1,635,625 | \$3,027,500 | \$0 | \$3,027,500 | \$4,240,380 | \$0 | \$4,240,380 | (\$455,013) | \$1,667,893 |
| Total - ROADS | | | \$1,635,620 | \$0 | \$1,635,625 | \$3,027,500 | \$0 | \$3,027,500 | \$4,240,380 | \$0 | \$4,240,380 | (\$455,013) | \$1,667,893 |
| Total - INFRASTRUCTURE ASSETS ROAD RESERVES | | | \$1,635,620 | \$0 | \$1,635,625 | \$3,027,500 | \$0 | \$3,027,500 | \$4,240,380 | \$0 | \$4,240,380 | (\$455,013) | \$1,667,893 |

SHIRE OF KOJONUP
BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|--|--------------------------------|----------------------------|-----------------|--------------------------------|-----------------------------|------------------|-------------------------------------|--|------------------|--------------------|----------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| INFRASTRUCTURE - FOOTPATHS | | | | | | | | | | | | | |
| C174 | Footpath - Soldier Rd | | \$0 | \$7,000 | | \$0 | \$250,000 | | \$0 | \$250,000 | \$0 | \$0 | |
| C174 | Wages | \$0 | | \$27,980 | \$0 | \$0 | \$27,980 | \$0 | \$0 | \$0 | | | |
| C174 | Overheads | \$0 | | \$32,040 | \$0 | \$0 | \$32,040 | \$0 | \$0 | \$0 | | | |
| C174 | Plant Operating Costs Recoverable | \$0 | | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | | | |
| C174 | Capital Upgrades | \$7,000 | | \$185,000 | \$0 | \$0 | \$185,000 | \$0 | \$0 | \$0 | | | |
| | Sub Total - CAPITAL WORKS | \$7,000 | \$0 | \$7,000 | \$250,000 | \$0 | \$250,000 | \$250,000 | \$0 | \$250,000 | \$0 | \$0 | |
| | Total - INFRASTRUCTURE ASSETS FOOTPATHS | \$7,000 | \$0 | \$7,000 | \$250,000 | \$0 | \$250,000 | \$250,000 | \$0 | \$250,000 | \$0 | \$0 | |
| INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| RECREATION & CULTURE | | | | | | | | | | | | | |
| C357 | Apex Park Playground | | \$0 | \$0 | | \$0 | \$34,000 | | \$0 | \$34,000 | \$0 | \$0 | |
| C357 | Materials | \$0 | | \$34,000 | \$0 | \$0 | \$34,000 | \$0 | \$0 | \$0 | | | |
| C274 | Sporting Complex - Netball Court Project | | \$0 | \$0 | | \$0 | \$88,000 | | \$0 | \$88,000 | \$0 | \$0 | |
| C274 | Materials - Parking, footpath & room fitout | \$0 | | \$88,000 | \$0 | \$0 | \$88,000 | \$0 | \$0 | \$0 | | | |
| C443 | Showgrounds Retaining Wall | | \$0 | \$6,000 | | \$0 | \$6,000 | | \$0 | \$6,000 | \$0 | \$0 | |
| C443 | Materials | \$6,000 | | \$6,000 | \$0 | \$0 | \$6,000 | \$0 | \$0 | \$0 | | | |
| C411 | Sporting Complex - Playground & Outdoor Gym | | \$0 | \$7,728 | | \$0 | \$0 | | \$0 | \$7,728 | \$0 | \$7,728 | Increase in materials expense to complete playground project |
| C411 | Materials | \$7,728 | | \$0 | \$0 | \$0 | \$7,728 | \$0 | \$0 | \$0 | | | |
| C448 | Trails Hub Construction | | \$0 | \$0 | | \$0 | \$40,000 | | \$0 | \$20,000 | (\$20,000) | \$0 | Decrease in materials expense for trails hub construction \$0 works |
| C448 | Materials | \$0 | | \$40,000 | \$0 | \$0 | \$20,000 | \$0 | \$0 | \$0 | | | |
| | Sub-Total - CAPITAL WORKS | \$13,728 | \$0 | \$13,728 | \$168,000 | \$0 | \$168,000 | \$155,728 | \$0 | \$155,728 | (\$20,000) | \$7,728 | |
| | Total - RECREATION & CULTURE | \$13,728 | \$0 | \$13,728 | \$168,000 | \$0 | \$168,000 | \$155,728 | \$0 | \$155,728 | (\$20,000) | \$7,728 | |
| | Total - INFRASTRUCTURE PARKS | \$13,728 | \$0 | \$13,728 | \$168,000 | \$0 | \$168,000 | \$155,728 | \$0 | \$155,728 | (\$20,000) | \$7,728 | |

SHIRE OF KOJONUP

BUDGET REVIEW REPORT

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

| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | |
|---|---|--------------------------------|----------------------------|----------|--------------------------------|-----------------------------|-----------|-------------------------------------|--|-----------|--------------------|--------------|--|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY |
| OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| LAW, ORDER & PUBLIC SAFETY | | | | | | | | | | | | | |
| C138 | Bushfire Repeater Tower | | \$0 | \$99,604 | | \$0 | \$350,000 | | \$0 | \$350,000 | \$0 | \$0 | |
| C138 | Materials | \$99,604 | | | \$350,000 | | | \$350,000 | | | \$0 | \$0 | |
| 2885 | CCTV Capital Expenditure | | \$0 | \$0 | | \$0 | \$267,000 | | \$0 | \$267,000 | \$0 | \$0 | |
| 2885 | Services | \$0 | | | \$267,000 | | | \$267,000 | | | \$0 | \$0 | |
| | Sub-Total - CAPITAL WORKS | \$99,604 | \$0 | \$99,604 | \$617,000 | \$0 | \$617,000 | \$617,000 | \$0 | \$617,000 | \$0 | \$0 | |
| | Total - LAW, ORDER & PUBLIC SAFETY | \$99,604 | \$0 | \$99,604 | \$617,000 | \$0 | \$617,000 | \$617,000 | \$0 | \$617,000 | \$0 | \$0 | |
| OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| COMMUNITY AMENITIES | | | | | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| C355 | Town Furniture | | \$0 | \$16,525 | | \$0 | \$39,171 | | \$0 | \$25,405 | (\$13,766) | \$0 | Increase in materials of \$8,000. Decrease in wages and \$0 overheads allocations. |
| C355 | Salaries & Wages | \$679 | | | \$11,837 | | | \$2,500 | | \$0 | \$0 | \$0 | |
| C355 | Labour Overheads | \$984 | | | \$16,334 | | | \$3,825 | | \$0 | \$0 | \$0 | |
| C355 | Plant Operating Costs | \$821 | | | \$4,500 | | | \$4,500 | | \$0 | \$0 | \$0 | |
| C355 | Materials | \$14,780 | | | \$6,500 | | | \$14,780 | | \$0 | \$0 | \$0 | |
| C407 | Refuse Site Development | | \$0 | \$2,760 | | \$0 | \$98,250 | | \$0 | \$0 | (\$98,250) | \$0 | \$0 Project deferred to 2024/25 |
| C407 | Salaries & Wages | \$989 | | | \$25,000 | | | \$0 | | \$0 | \$0 | \$0 | |
| C407 | Labour Overheads | \$1,405 | | | \$34,500 | | | \$0 | | \$0 | \$0 | \$0 | |
| C407 | Plant Operating Costs | \$406 | | | \$38,750 | | | \$0 | | \$0 | \$0 | \$0 | |
| C407 | Materials | \$0 | | | \$0 | | | \$0 | | \$0 | \$0 | \$0 | |
| | Sub Total - CAPITAL WORKS | \$20,044 | \$0 | \$19,305 | \$137,421 | \$0 | \$137,421 | \$25,405 | \$0 | \$25,405 | (\$112,016) | \$0 | |
| | Total - OTHER COMMUNITY AMENITIES | \$20,044 | \$0 | \$19,305 | \$137,421 | \$0 | \$137,421 | \$25,405 | \$0 | \$25,405 | (\$112,016) | \$0 | |
| OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE | | | | | | | | | | | | | |
| RECREATION & CULTURE | | | | | | | | | | | | | |
| C444 | Sporting Complex - Hall of Fame Signage | | \$0 | \$550 | | \$0 | \$8,000 | | \$0 | \$2,000 | (\$6,000) | \$0 | \$0 Decrease in materials expense for signage |
| C444 | Materials | \$550 | | | \$8,000 | | | \$2,000 | | \$0 | \$0 | \$0 | |
| | Sub Total - CAPITAL WORKS | \$550 | \$0 | \$550 | \$8,000 | \$0 | \$8,000 | \$2,000 | \$0 | \$2,000 | (\$6,000) | \$0 | |
| | Total - OTHER RECREATION | \$550 | \$0 | \$550 | \$8,000 | \$0 | \$8,000 | \$2,000 | \$0 | \$2,000 | (\$6,000) | \$0 | |

SHIRE OF KOJONUP
 BUDGET REVIEW REPORT
 Details By function Under The Following Programme Titles
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| ACCOUNT | JOB | Total Calculation Column | ACTUAL 31 DECEMBER 2023 | | Total Calculation Column | ADOPTED BUDGET 2023-2024 | | Projection Calculation Column | BUDGET REVIEW PROJECTIONS 30 JUNE 2024 | | PROJECTED VARIANCE | | | | |
|--|---------------------------------------|--------------------------------|----------------------------|-------------|--------------------------------|-----------------------------|--------------|-------------------------------------|--|--------------|--------------------|---------------|------------|-------------|---|
| | | | Income | Expense | | Income | Expense | | Income | Expense | FAVOURABLE | UNFAVOURABLE | COMMENTARY | | |
| OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE | | | | | | | | | | | | | | | |
| ECONOMIC SERVICES | | | | | | | | | | | | | | | |
| C054 | Promotional Signage at Airstrip | | \$0 | \$0 | | \$0 | \$30,000 | | \$0 | \$5,000 | | \$25,000 | | \$0 | Decrease in materials expense for signage |
| C054 | New Assets | | | | \$30,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | | \$0 | | \$0 | |
| C1457 | EV Charging Station | | \$0 | \$24,765 | | \$0 | \$250,000 | | \$0 | \$250,000 | | \$0 | | \$0 | |
| C1457 | Materials | \$24,765 | | | \$260,000 | \$0 | \$0 | \$250,000 | \$0 | \$0 | | \$0 | | \$0 | |
| | Sub Total - CAPITAL WORKS | \$24,765 | \$0 | \$24,765 | \$280,000 | \$0 | \$280,000 | \$255,000 | \$0 | \$255,000 | | \$25,000 | | \$0 | |
| | Total - ECONOMIC SERVICES | \$24,765 | \$0 | \$24,765 | \$280,000 | \$0 | \$280,000 | \$255,000 | \$0 | \$255,000 | | \$25,000 | | \$0 | |
| OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE | | | | | | | | | | | | | | | |
| OTHER PROPERTY & SERVICES | | | | | | | | | | | | | | | |
| C458 | Radios - Communication | | \$0 | \$0 | | \$0 | \$30,000 | | \$0 | \$15,000 | | \$15,000 | | \$0 | Decrease in materials expense for radios |
| C458 | Materials | \$0 | | | \$30,000 | \$0 | \$0 | \$15,000 | \$0 | \$0 | | \$15,000 | | \$0 | |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$30,000 | \$15,000 | \$0 | \$15,000 | | \$15,000 | | \$0 | |
| | Total - OTHER PROPERTY & SERVICES | \$0 | \$0 | \$0 | \$30,000 | \$0 | \$30,000 | \$15,000 | \$0 | \$15,000 | | \$15,000 | | \$0 | |
| | Total - INFRASTRUCTURE ASSETS - OTHER | \$144,963 | \$0 | \$144,224 | \$1,072,421 | \$0 | \$1,072,421 | \$914,425 | \$0 | \$914,405 | | \$168,016 | | \$0 | |
| | GRAND TOTALS | \$735,828 | (\$15,319,841) | \$9,584,775 | (\$480) | (\$16,835,632) | \$16,635,072 | (\$362,527) | (\$18,830,915) | \$19,585,988 | | (\$6,166,004) | | \$4,803,537 | |